

ORDINANCE NO. 25-05

TO ANNUALLY PLACE UNPAID DEBTS TO VILLAGE OF MAGNETIC SPRINGS ON UNION COUNTY OHIO TAX DUPLICATE

WHEREAS, Council has determined that to recoup unpaid debts owed to the village, it is necessary to annually place amounts on the property owner's tax duplicate as a special assessment through the Union County, Ohio Auditor for the best interest and welfare of the Village;

NOW, THEREFORE, be it ordained by the Council of the Village of Magnetic Springs, Ohio:

Section I. AUTHORITY TO COLLECT

ORC 727.01, states that municipalities have the authority to levy and collect special assessments for public improvements, fees and services.

Section II. PAYMENT OF COSTS

The owner shall pay such costs as are charged in accordance with this chapter to the Village Fiscal Officer within 30 days after the statement of charges has been mailed to the owner at the address of record in the office of the County Treasurer. Such payments shall be credited to the appropriation from which such cost was paid by the Village. If the charge is not paid within 30 days after mailing, the Fiscal Officer shall certify the charges for services or fees as provided to the County Auditor, together with a proper description of the premises. Such amounts shall be entered upon the tax duplication, shall be a lien upon such lands from the date of entry, and shall be collected as other taxes and returned to the Village with the General Fund.

Section III. COLLECTION BY COUNTY AUDITOR

ORC 727.33, states that when any special assessment, levied under section 727.25 of the Revised Code and in anticipation of which securities of the municipal corporation have not been issued, is unpaid, the legislative authority of the municipal corporation may order the clerk of the legislative authority or any other proper officer of the municipal corporation to certify the unpaid special assessment to the county auditor for collection. The county auditor shall place the unpaid special assessment upon the tax list. If section 727.331 of the Revised Code applies, the county auditor shall certify the unpaid special assessment to the treasurer of the municipal corporation.

Except as provided in section 727.331 of the Revised Code, the county treasurer shall collect the unpaid special assessment with and in the same manner as state and county taxes, and pay the amount collected to the treasurer of the municipal corporation.

No interest or amount to cover the cost of collection shall be added to the unpaid special assessment unless at least thirty days have intervened between the date of passage of the assessing ordinance and the time the unpaid special assessment is certified to the county auditor for collection.

Section IV: TIMELINE

The deadline to submit special assessments to the Union County Ohio Auditor is the 2nd Monday of September each year. These charges will show on the following year's tax bill. Complete information given to the auditor shall be: parcel number, street address of the affected parcel, amount to be assessed, time period, purpose of the assessment.

Section V. That upon EMERGENCY passage, this Ordinance shall take effect and be in full force and effect from and after the earliest period allowed by law.

DATE PASSED July 17, 2025

Casey Tuck
FISCAL OFFICER

Marynelle K. Liston
PRESIDENT OF COUNCIL

[Signature]
MAYOR

APPROVED AS TO FORM:

LEGAL COUNSEL

I hereby certify that the ordinance or a summary of the ordinance pursuant to the provisions of the Ohio Revised Code, Section 731.25, I Casey Tuck, Fiscal Officer of the Village of Magnetic Springs, published by posting the same on this 17th day of JULY, 2025, at each of the following public places in the Village of Magnetic Springs, as follows:

Community Center

Post Office

IN TESTIMONY WHEREOF, I have hereunto subscribed my name and affixed my seal of office this 17th day of JULY, 2025.

Casey Tuck FISCAL OFFICER