

**Record of Resolution**

**Resolution No.: 2018-35**

**Passed:** June 11, 2018

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**A RESOLUTION AUTHORIZING THE VILLAGE OF WEST LAFAYETTE TO PREPARE  
AND SUBMIT SPECIAL ASSESSMENTS FOR DELINQUENT ACCOUNTS AS REQUIRED AND  
DECLARING AN EMERGENCY.**

**Whereas**, In accordance with the Ohio Revised Code (ORC), different entities are able to certify a special assessment to the County Auditor in order for it to be attached to a property and collected with real estate tax bills, and

**Whereas**, All letters submitted to the County Auditor certifying any type of special assessment must include the specific statutory authority which permits the certification of the assessment ("I hereby certify that, pursuant to [insert appropriate ORC], ..."). Every permitted assessment has specific statutory authority. The County Auditor can only attach a lien to a property by the authority of the ORC. If in doubt as to the code to use, contact your legal counsel. The letter should also include the parcel number, address, owner's name, the amount, and whether the amount is being certified current or cumulative (i.e., if multiple assessments are attached to the same parcel, is the amount in addition to what was already certified or is it including what was already certified.). If a clerical error was made in certifying an assessment, a corrected certification must be submitted, and

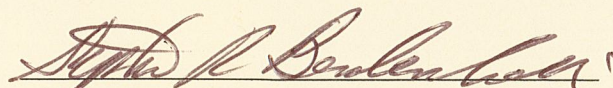
**Whereas**, All special assessments will have a 1% fee added to the amount due. Once an assessment has been certified to the Auditor, it cannot be removed from the parcel and only the County Treasurer can collect the payment. If the entity is offered payment after certification, it is recommended that the person is directed to the County Treasurer for payment. The assessments collected will be distributed to the entities in the settlement next following the payment date. All special assessments will become liens against the property and will not be removed until paid except in the case of an Auditor's Sale of the parcel, which clears all delinquent special assessment liens as per RC 5723.12 (B) and (C). Special assessments will be notated in the duplicates and on the legal description screen of the computerized records as soon as the certification is received and verified.

**NOW THEREFORE, BE IT RESOLVED BY the VILLAGE OF WEST LAFAYETTE COUNCIL:**

**Section 1:** The Village Administrator for West Lafayette is hereby authorized to submit a letter to the County Auditor as described above.

**Section 2:** That this resolution shall be and is hereby declared to be an emergency measure for the preservation of public peace, health, and safety for the Village of West Lafayette and its inhabitants and shall take effect and be in force immediately upon its passage and approval; otherwise it shall take effect and be in force and after the earliest period allowed by law.

**PASSED IN COUNCIL THIS** 11 **day of June 2018.**

  
Stephen R. Bordenkircher, Mayor



ATTEST:

Amy Bourne  
Amy Bourne, Fiscal Officer

**CERTIFICATE OF RECORDING OFFICER**

I, the undersigned, hereby certify, that the foregoing is a true and correct copy of the resolution adopted by the Council of the Village of West Lafayette at the meeting held on the 1<sup>st</sup> day of June, 2018 and that I am duly authorized to execute this certificate.

Amy Bourne  
Amy Bourne, Fiscal Officer