

## ROGER A. CORLETT, CPA

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November 8, 2017 South Hearing Room, 9:00 AM

**Senate Ways and Means** 

SB181 UNPAID MUNICIPAL GARBAGE FEES (O'BRIEN S, YUKO K)

Chairman Eklund:

Thank you for the opportunity to address the committee this morning. I am Dennis DeCamillo, Deputy County Auditor in Ashtabula County and I supervise the tax list in behalf of the County Auditor. As I am sure the committee is aware, the County Auditor develops the tax list each year which contains tax assessments that are a lien against the land. Broadly speaking, there are general assessments based on property value and levies, and there are special assessments authorized by law.

Common special assessments include street lighting and sewer development projects. In addition, a limited number of regular services a taxing authority charges for, if the billing goes unpaid, can be placed on the tax list as a special assessment. As an example, municipalities can currently certify delinquent and unpaid water, sewer, and grass cutting charges.

Currently townships have the authority to charge for waste disposal services and certify the unpaid bills to the auditor. Revised Code section 505.33. This was extended to municipalities located within a charter county in R.C. 710.10 and we are now asking for today's legislation in order to allow counties like Ashtabula to be included.