

As Introduced

**131st General Assembly
Regular Session
2015-2016**

S. B. No. 109

**Senator Tavares
Senator Williams**

A BILL

To enact sections 5755.01 to 5755.12 of the Revised Code to authorize townships to levy impact fees on new development to finance capital improvements necessitated by that development.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF OHIO:

Section 1. That sections 5755.01, 5755.02, 5755.03, 5755.04, 5755.05, 5755.06, 5755.07, 5755.08, 5755.09, 5755.10, 5755.11, and 5755.12 of the Revised Code be enacted to read as follows:

Sec. 5755.01. As used in sections 5755.01 to 5755.12 of the Revised Code:

(A) "Building permit" includes any approval of plans, specifications, drawings, or other data required by a county, township, or municipal corporation as a prerequisite to development. "Building permit" does not include any approval of plans, specifications, drawings, or other data required as a prerequisite to the alteration, modification, equipping, or other improvement of an existing building or structure.

(B) "Capital facilities" means buildings, structures,

other improvements to real property, or tangible personal 19
property having an estimated life or usefulness of ten years or 20
more and serving a lawful purpose of a township. 21

(C) "Cost" of a capital facility means the following: 22

(1) Costs of construction or expansion of the capital 23
facility, including reasonable design, survey, engineering, 24
environmental, and other professional fees directly related to 25
the construction or expansion; 26

(2) Costs of acquiring land or improvements thereon, 27
including costs incurred for purchasing interests in land or 28
improvements, court awards or settlements, reasonable appraisal, 29
relocation service, negotiation service, title insurance, expert 30
witness, attorney, and other professional fees directly related 31
to such acquisition. 32

(D) "Development" means the improvement of land for 33
residential, commercial, or industrial purposes, but not for 34
agricultural purposes. 35

(E) "Development area" means an area bounded by a single 36
line, designated by a board of township trustees under section 37
5755.03 of the Revised Code, and located within the 38
unincorporated territory of the township. 39

(F) "Land use plan" means a comprehensive plan adopted by 40
a board of township trustees pursuant to section 519.02 or 41
5755.02 of the Revised Code. 42

(G) "Project improvement" means a capital facility that 43
serves, or will serve when completed, only improvements to real 44
property in a development area or the residents, occupants, or 45
other users of such improvements; provided, that a capital 46
facility that serves or otherwise benefits improvements outside 47

the development area incidentally, or that incidentally serves 48
or benefits persons other than residents, occupants, or other 49
users of improvements in the development area, is not thereby 50
disqualified as a project improvement. 51

(H) "System improvement" means a capital facility that 52
serves, or will serve when completed, improvements to real 53
property in a development area or the residents, occupants, or 54
other users of such improvements, and improvements to real 55
property outside the development area or the residents, 56
occupants, or other users of such improvements. 57

(I) "Land use assumptions" means projections, for a period 58
of ten years, of changes in land uses, densities, intensities, 59
or population in a development area. 60

Sec. 5755.02. (A) A board of township trustees may adopt a 61
resolution imposing an impact fee under section 5755.03 of the 62
Revised Code only if the board has adopted a land use plan and 63
if the plan, including any modifications or amendments, is in 64
effect throughout the development area when the impact fee 65
resolution is adopted. A board of township trustees may adopt a 66
land use plan for a development area in lieu of or in addition 67
to a comprehensive plan adopted under section 519.02 of the 68
Revised Code. A land use plan adopted under this division shall 69
include land use assumptions applicable to the development area. 70

(B) Before a board of township trustees may adopt a 71
resolution imposing an impact fee under section 5755.03 of the 72
Revised Code, the board shall adopt, by resolution, a capital 73
facilities plan. A capital facilities plan shall be adopted for 74
each development area to be designated in the resolution 75
imposing an impact fee. The plan shall be consistent with the 76
land use plan that applies to the development area to which the 77

capital facilities plan applies. 78

The capital facilities plan shall incorporate the 79
following items: 80

(1) An analysis of the current capacity of existing 81
capital facilities under the jurisdiction of the board of 82
township trustees, the current level of use of such existing 83
capital facilities, existing known commitments for use of 84
current capacity, and any surplus or deficiency in current 85
capacity relative to current and existing, known committed use. 86
Capacity shall be measured in standardized units appropriate to 87
the kind of capital facility included in the analysis based on 88
accepted engineering or planning principles. The analysis shall 89
include among existing capital facilities all the capital 90
facilities of the township of the same kind as the board 91
anticipates will be financed with an impact fee imposed in the 92
development area. The analysis shall include among existing 93
capital facilities any capital facilities that have been 94
contracted for or let out to bid, or for which financing has 95
been obtained through the passage of a bond or tax issue or from 96
state, federal, or other sources. 97

(2) Estimates of the costs to upgrade, improve, expand, or 98
replace existing capital facilities included in the analysis 99
under division (B) (1) of this section solely to meet current 100
capacity and any deficiencies in current capacity, including the 101
cost of upgrading or replacing capital facilities or parts 102
thereof to meet more stringent safety, environmental, or 103
regulatory standards. 104

(3) A description of additional or expanded capital 105
facilities necessitated by development in the development area 106
and an estimate of the cost of such additions or expansions. The 107

description shall classify each such addition or expansion as 108
either a project improvement or system improvement. 109

(C) If a board of township trustees intends to impose an 110
impact fee to finance only a particular class of capital 111
facility, the capital facilities plan required by division (B) 112
of this section may be limited to only that class of capital 113
facility, but the board may not adopt a resolution imposing an 114
impact fee to finance a capital facility for which a capital 115
facilities plan has not been adopted. 116

Sec. 5755.03. (A) A board of township trustees may adopt a 117
resolution imposing an impact fee upon development occurring 118
within a development area for the purpose of financing all or a 119
part of the cost of project improvements for the area and all or 120
a part of the proportionate cost of system improvements to be 121
financed by imposition of the fee. The resolution shall include 122
all of the following: 123

(1) A description of the boundaries of the development 124
area; 125

(2) The total amount of the fee, or a schedule or formula 126
from which the fee amount can be derived; 127

(3) A description of the project improvements or system 128
improvements to be financed with proceeds from the fee; 129

(4) If project improvements are to be financed with 130
proceeds from the fee, the percentage of the costs of the 131
project improvements to be financed with such proceeds; 132

(5) If system improvements are to be financed with 133
proceeds from the fee, the proportionate share of the total 134
costs of the system improvements to be financed with such 135
proceeds; 136

(6) The date on which imposition of the fee becomes 137
effective, which shall be a date on or after the effective date 138
of the resolution, and the date, if any, after which the fee is 139
not to be imposed; 140

(7) When the fee is payable and to whom the fee is 141
payable, as provided in section 5755.06 of the Revised Code. 142

(B) A board of township trustees may include more than one 143
development area in a single resolution, but a separate impact 144
fee shall be imposed for each development area included in the 145
resolution. A board may adopt more than one resolution under 146
this section. More than one board may adopt a resolution with 147
respect to the same development if the development occurs in 148
development areas designated by each of the boards within their 149
respective territories. 150

(C) The proportionate share of the cost of a system 151
improvement that may be financed with an impact fee under this 152
chapter shall not exceed the proportionate share of the system 153
improvement that serves the development area in which the fee is 154
imposed as indicated by applicable engineering and planning 155
studies regarding the capacity and usage patterns of 156
improvements of that type. The proportionate share of the cost 157
of a system improvement that may be financed with an impact fee 158
under this chapter shall not include the cost of remedying 159
existing deficiencies in system improvements. 160

(D) An impact fee imposed under this chapter shall not 161
exceed the cost of the project improvements and the 162
proportionate share of the costs of the system improvements 163
designated in the resolution after deduction of any of such 164
costs paid or payable from sources other than the fee and any 165
credits allowed under section 5755.07 of the Revised Code. In 166

determining the proportionate share of the cost of a system 167
improvement, the board of township trustees shall compute a 168
time-price differential to account for the duration during which 169
the development subject to the impact fee places demand on the 170
system improvement in relation to the time the improvement is 171
first placed into service and the estimated remaining useful 172
life of the improvement. 173

(E) An impact fee imposed under this chapter for a 174
development area shall apply to every development in the 175
development area for which a building permit must be issued 176
during the duration of the fee as provided in the resolution 177
imposing the fee unless the board of township trustees 178
determines, as provided in a resolution, that the development 179
does not contribute to demand for the capital facility financed 180
with the fee. 181

(F) The boundary of a development area as designated in a 182
resolution adopted under division (A) of this section may be 183
changed by adoption of a subsequent resolution that describes 184
the new boundaries. 185

(G) A resolution adopted under this section takes effect 186
on the date specified in the resolution unless the board of 187
township trustees provides in the resolution that it is not to 188
take effect unless approved by electors of the unincorporated 189
territory of the township. If the board provides that the 190
resolution is not to take effect unless so approved, the board 191
shall proceed as provided in section 5755.04 of the Revised 192
Code. 193

(H) If a resolution is to take effect without approval of 194
voters, the board of township trustees, upon adoption of a 195
resolution under this section, shall certify a copy of the 196

resolution to any planning commission or other authority having 197
planning or zoning jurisdiction within the development area and 198
to the building department or other authority responsible for 199
issuing building permits in the development area if that 200
department or authority is not under the jurisdiction of the 201
board. If the resolution provides for the county treasurer to 202
collect the fee, the board shall certify a copy of the 203
resolution to the county treasurer. 204

(I) The authority granted under this chapter does not 205
abrogate and does not derogate from or otherwise affect the 206
authority of municipal corporations to adopt impact fees or 207
other similar fees, however denominated, pursuant to their 208
powers of local self-government under Article XVIII of the Ohio 209
Constitution. 210

Sec. 5755.04. (A) If a resolution adopted under section 211
5755.03 of the Revised Code provides that the resolution shall 212
not take effect unless approved by electors of the 213
unincorporated territory of the township, the board of township 214
trustees may certify a copy of the resolution to the board of 215
elections of the proper county or counties. The copy of the 216
resolution shall be certified not later than seventy-five days 217
before the date of a general or special election. Upon receiving 218
a properly and timely filed copy of the resolution, the board of 219
elections shall make the necessary arrangements for submitting 220
the question of the impact fee to electors in the unincorporated 221
territory of the township. The election shall be conducted, 222
canvassed, and certified in the same manner as elections 223
conducted under section 5705.25 of the Revised Code. 224

(B) Notice of the election shall be published in a 225
newspaper of general circulation in the township once per week 226

for four consecutive weeks before the date of the election, or 227
as provided in section 7.16 of the Revised Code, and shall state 228
the purpose and total amount of the fee, describe the boundaries 229
of the development area in which the fee will be imposed, and 230
state the time and place of the election. 231

The board of township trustees may cause the notice of the 232
election to be published by electronic means, including by 233
posting the notice on the board's web site accessible via the 234
internet. If the board publishes the notice by posting it on the 235
board's web site, publication of the notice in a newspaper of 236
general circulation is required only once, but the publication 237
in the newspaper shall be made four weeks before the day of the 238
election, shall include a statement that the notice is posted on 239
the board's web site, and shall indicate the internet address of 240
the web site and instructions describing how the notice may be 241
accessed on the web site. 242

(C) The form of the ballot shall be as follows: 243

"Shall an impact fee be imposed for (purpose 244
of the fee, describing the capital facilities to be financed) in 245
..... (description of the development area where fee 246
is to be imposed) in a total amount of (total 247
amount of the fee) by (name of township imposing 248
the fee)? 249

<input type="checkbox"/> For the impact fee
<input type="checkbox"/> Against the impact fee

" 252

The question of the impact fee shall be submitted as a 253
separate proposition but may be printed on the same ballot with 254
any other proposition submitted at the same election other than 255

the election of officers. 256

(D) The board of elections shall certify the results of 257
the election to the board of township trustees that proposed the 258
impact fee. 259

If a majority of the electors voting on the question vote 260
in favor of the impact fee, the impact fee shall take effect as 261
provided in the resolution. The board of township trustees shall 262
certify a copy of the resolution to any planning commission or 263
other authority having planning or zoning jurisdiction within 264
the development area and to the building department or other 265
authority responsible for issuing building permits in the 266
development area if that department or authority is not under 267
the jurisdiction of the board. If the resolution provides for 268
the county treasurer to collect the fee, the board shall certify 269
a copy of the resolution to the county treasurer. 270

Sec. 5755.05. If the resolution imposing an impact fee 271
provides for derivation of the fee from a schedule or formula 272
rather than providing for the amount, the board of township 273
trustees shall determine and assess the amount of the fee after 274
a plat representing territory in a development area is approved 275
by the appropriate authority according to law but before any 276
building permit is issued with respect to a parcel or tract of 277
land represented in the plat. If a plat is not required to be 278
approved according to law, the amount of the impact fee shall be 279
determined and assessed after the proposed division or 280
subdivision of land in a development area is finally approved by 281
the appropriate authority according to law but before a building 282
permit is issued with respect to a parcel or tract of land. The 283
amount of fee so determined and assessed shall be as provided in 284
the schedule or formula from which the amount of the fee may be 285

derived as provided in the resolution. The determination and 286
assessment of an impact fee shall be by resolution adopted by a 287
majority of the board. 288

If more than one plat or subdivision is approved for land 289
within the same development area, the board of township trustees 290
shall divide the amount of the fee determined and assessed for 291
each such plat or subdivision equitably among the lands within 292
each such plat or subdivision in proportion to the relative 293
demand the development occurring on the respective lands places 294
on the project improvement or system improvement to be financed 295
with the fee. The division shall be made on the basis of 296
standardized units measuring demand for capital facilities of 297
the type to be financed with the fee. 298

Once the amount of an impact fee is assessed, the fee 299
shall be payable as provided in the resolution imposing the fee 300
and as provided in section 5755.06 of the Revised Code. The 301
board of township trustees shall certify the amount of the fee 302
to the building department or other authority responsible for 303
issuing building permits in the development area if that 304
department or authority is not under the jurisdiction of the 305
board. The certification shall include such information as is 306
necessary to allow the building department or other authority to 307
identify the area in which the fee is payable. 308

Sec. 5755.06. (A) Impact fees imposed under this chapter 309
shall be payable in a form acceptable to the board of township 310
trustees and the person designated to collect the fee under 311
division (C) of this section. 312

(B) A board of township trustees may not make impact fees 313
payable before the thirtieth day preceding the issuance of the 314
first building permit with respect to real property in a 315

development area is payable. A board may permit persons subject 316
to the fee to pay the fee in installments according to a 317
schedule prescribed by the board, and may require that interest 318
accrues on the amount payable in installments, provided the 319
interest and the rate at which it accrues shall be prescribed at 320
the same time the schedule is prescribed. 321

(C) Impact fees imposed under this chapter shall be 322
payable to the clerk of the township or to the county treasurer, 323
as provided in the resolution imposing the fee or a subsequent 324
resolution of the board certified to the county treasurer. 325

(D) Upon collection of an impact fee, the county treasurer 326
or township clerk shall record the collection in a record kept 327
for that purpose and shall cause the full amount of the 328
remittance to be credited to the special fund created pursuant 329
to section 5755.08 of the Revised Code. If an impact fee is 330
payable to the county treasurer, the fee shall be considered the 331
same as the taxes referred to in section 321.12 of the Revised 332
Code for the purposes of that section. 333

(E) When a person required to pay an impact fee imposed 334
under this chapter remits the amount due to the proper authority 335
as provided in division (C) of this section, the authority 336
receiving the remittance shall prepare and provide the person 337
with a receipt acknowledging the remittance. 338

(F) If the resolution imposing an impact fee requires all 339
or a part of the fee to be paid before a building permit is 340
issued, the building department or other authority issuing such 341
permits shall not issue a building permit with respect to any 342
parcel in the development area unless the building department or 343
other authority has been presented a receipt issued pursuant to 344
division (E) of this section applicable to the parcel or parcels 345

for which the permit is sought. 346

(G) A board of township trustees may impose uniform 347
penalties for the late payment of impact fees. The penalty shall 348
not exceed ten per cent of the amount of the fee that was due 349
and unpaid, and shall be reduced by one-half if the full amount 350
due is paid within ten days after the due date. 351

A board of township trustees may impose interest on impact 352
fees due and unpaid at a rate not exceeding the rate per annum 353
established by the tax commissioner under division (B) of 354
section 5703.47 of the Revised Code. 355

Such penalties and interest shall be imposed only by the 356
resolution imposing the fee or by a subsequent resolution 357
adopted by a majority of the board of township trustees. 358

Sec. 5755.07. A board of township trustees that imposes an 359
impact fee under this chapter shall grant a credit against the 360
part of the fee payable by any person required to pay the fee in 361
the amount of the value of any contribution by that person to a 362
project improvement approved by the board and designated in the 363
resolution imposing the fee. 364

Such a board of township trustees may grant a credit 365
against the part of the fee payable by any person required to 366
pay the fee in the amount of the value of any contribution by 367
that person to an improvement in the development area that would 368
be a project improvement if it had been designated as such in 369
the resolution imposing the fee. 370

For the purposes of this section, contributions include, 371
but are not limited to, monetary contributions and dedications 372
of land or improvements to land. 373

Sec. 5755.08. For each development area in which an impact 374

fee is imposed under this chapter, the board of township 375
trustees imposing the fee shall create a fund to which shall be 376
credited all proceeds of the fee imposed for that area. If a fee 377
is imposed in a development area for both a project improvement 378
and a system improvement, the board shall create a separate fund 379
for project improvements and for system improvements. If more 380
than one project improvement or more than one system improvement 381
is to be financed by the fee imposed in the area, the board may 382
create a separate fund for each of the project improvements and 383
for each of the system improvements. If securities have been 384
issued under section 5755.09 of the Revised Code, the board 385
shall create a separate fund for each project improvement or 386
system improvement to be financed with the proceeds from the 387
issuance. 388

Money in a fund created under this section may be spent 389
solely for the purpose for which the fund was created, and shall 390
not be transferred or borrowed for any other purpose. If any 391
unspent or unencumbered balance remains in a fund after the 392
costs of project improvements or system improvements for which 393
the fee was imposed, as provided in the resolution adopted under 394
section 5755.03 of the Revised Code, have been paid in full, and 395
the board of township trustees determines that refund of the 396
remaining balance under section 5755.10 of the Revised Code is 397
impractical, the board may provide by resolution for the 398
remaining balance to be credited to the township's special fund 399
for permanent improvements. The resolution shall be adopted at a 400
regular meeting of the board after due notice is provided to the 401
public that the resolution will be considered. 402

Sec. 5755.09. A board of township trustees imposing an 403
impact fee under this chapter may issue securities in 404
anticipation of the collection of the fee. For each fee imposed, 405

the aggregate principal amount of the securities shall not 406
exceed ninety per cent of the amount of the fee imposed. 407
Securities issued under this section are not general obligations 408
of the township issuing them, and the board shall not pledge to 409
the payment of the debt charges on the securities any receipts 410
other than receipts from the impact fee. Except as otherwise 411
provided in this section, the securities shall be Chapter 133. 412
of the Revised Code securities as defined in section 133.01 of 413
the Revised Code. 414

If a board of township trustees issues securities under 415
this section, the proceeds of the impact fee are hereby deemed 416
to be pledged and appropriated first to the payment of debt 417
charges on the securities, and the board shall appropriate the 418
proceeds of the impact fee first to the payment of those debt 419
charges. 420

The maximum maturity of securities issued under this 421
section shall not exceed the estimated life or period of 422
usefulness of the capital facility to be financed with proceeds 423
from the issuance as estimated by the fiscal officer of the 424
board of township trustees, and in no case more than thirty 425
years. 426

Securities issued under this section shall not include any 427
amount to pay financing costs as defined in section 133.01 of 428
the Revised Code. Interest payable on the securities shall not 429
be payable from proceeds of the securities. 430

Sections 9.95 and 9.96 of the Revised Code apply to 431
securities issued under this section, except that, 432
notwithstanding division (C) of section 9.96 of the Revised 433
Code, the costs of the functions described in that division may 434
not be paid from the proceeds of the principal received from the 435

sale of the securities. 436

Securities issued under this section, their transfer, the 437
interest or other accreted amounts on them, and any profit made 438
on their sale, exchange, or other disposition shall be free from 439
taxation within this state. 440

Sec. 5755.10. If, within ten years after the effective 441
date of an impact fee imposed under this chapter, construction 442
of a project improvement to be financed with the fee has not 443
commenced or the proceeds from the fee are not encumbered by a 444
contract for the construction of the project improvement, all 445
proceeds from the fee shall be refunded not later than ninety 446
days after the day that is ten years after the effective date of 447
the fee. If securities have been issued in anticipation of 448
collection of the fee under section 5755.09 of the Revised Code, 449
the proceeds of the fee shall not be refunded until payment of 450
all debt charges on the securities has been made or otherwise 451
provided for in a manner preserving and securing the rights of 452
holders of the securities and satisfying the covenant and pledge 453
of the securities. 454

The refund of an impact fee shall be apportioned among the 455
parcels of taxable real property situated wholly or partly in 456
the development area in which the fee was imposed in proportion 457
to the taxable value of each such parcel according to the most 458
recently certified tax list of real and public utility property. 459
If a parcel is located partly in the development area, the part 460
of the refund apportioned to the parcel shall bear the same 461
ratio to the entire parcel's taxable value as the area of the 462
parcel situated within the development area bears to the area of 463
the entire parcel. Refunds so apportioned are payable to the 464
person that is the owner of record of each such parcel on the 465

day that is ten years after the effective date of the impact 466
fee. 467

A board of township trustees required by this section to 468
refund the proceeds of an impact fee shall publish notice of the 469
refund in a newspaper of general circulation in the township 470
twice within four weeks before issuing the refund. The notice 471
shall state the reason for the refund and the manner provided in 472
this section for apportioning the refund. The board may cause 473
the notice of the refund to be published by electronic means, 474
including by posting the notice on the board's web site 475
accessible via the internet. If the board publishes the notice 476
by posting it on the board's web site, publication of the notice 477
in a newspaper of general circulation is required only once, but 478
the publication in the newspaper shall be made four weeks before 479
the refund is issued, shall include a statement that the notice 480
is posted on the board's web site, and shall indicate the 481
internet address of the web site and instructions describing how 482
the notice may be accessed on the web site. 483

No person entitled to a refund shall be required to make 484
application for the refund as a condition of receiving the 485
refund to which that person is entitled. 486

Refunds payable to persons that cannot be located within 487
one year after the refund is required to be issued under this 488
section may be disposed of in the same manner as an unspent or 489
unencumbered balance remaining in an impact fee fund as provided 490
in section 5755.08 of the Revised Code. 491

Sec. 5755.11. (A) Except as otherwise provided in this 492
division, each board of township trustees imposing an impact fee 493
constitutes a board of appeal for the purposes of hearing 494
appeals regarding the imposition of an impact fee under this 495

chapter. If the board of township trustees participates in a 496
regional planning commission created under section 713.21 of the 497
Revised Code, the board, with the consent of the commission, may 498
designate the commission or a committee thereof as the board of 499
appeals for the purposes of this section. 500

(B) Any person required to pay an impact fee under this 501
chapter may bring an appeal against the lawfulness of the 502
imposition of the fee, the determination of the amount of the 503
fee, the amount of the fee payable by the person, or the amount 504
of credit provided to the person under section 5755.07 of the 505
Revised Code. Appeals shall be brought by filing written notice 506
with the board of appeal not later than the sixtieth day after 507
the day the impact fee is determined and assessed under section 508
5755.05 of the Revised Code. The notice of appeal may be filed 509
in person or by certified mail or express mail as defined in 510
section 5703.056 of the Revised Code. The notice of appeal shall 511
state the reasons for the appeal. Upon receiving the written 512
notice of appeal, the board of appeal shall notify the board of 513
township trustees of the appeal if the board of township 514
trustees does not constitute the board of appeal, shall schedule 515
a hearing on the appeal within forty-five days after receiving 516
the notice of appeal, and shall notify the appellant of the time 517
and place of the hearing. The appellant may be represented at 518
the hearing by an attorney or other representative, and may 519
present evidence. The hearing is a meeting of a public body 520
subject to section 121.22 of the Revised Code. 521

The board of appeal may affirm, modify, or reverse the 522
imposition of the fee, its amount, the amount payable by the 523
appellant, or the amount of credit provided to the appellant, 524
and shall issue a final decision in writing within ninety days 525
after the final hearing on the matter. The board of appeal shall 526

send a copy of its decision by ordinary mail to all parties to 527
the appeal within fifteen days after issuing its decision. The 528
appellant may appeal the board of appeals' decision to the court 529
of common pleas. 530

Sec. 5755.12. From the day an impact fee is determined and 531
assessed under section 5755.05 of the Revised Code, the lien of 532
the township imposing the fee attaches to every tract, lot, or 533
parcel within the development area in which the fee is imposed 534
and continues thereafter on the tract, lot, or parcel until the 535
fee is paid in full. The lien extends to every tract, lot, or 536
parcel within the development area in proportion to the current 537
taxable value of the tract, lot, or parcel as compared to the 538
current total taxable value of all tracts, lots, and parcels in 539
the development area as shown on the current tax list of real 540
and public utility property. If a tract, lot, or parcel is 541
exempted from taxation under section 5709.08 or 5709.10 of the 542
Revised Code, the lien shall not attach to the tract, lot, or 543
parcel for the duration of the exemption, and the taxable value 544
of the tract, lot, or parcel shall be disregarded for the 545
purposes of apportioning the lien under this section. The lien 546
imposed by this section shall be enforced by civil action in the 547
court of common pleas in the same way mortgage liens are 548
enforced in the name of the township imposing the fee. 549