

NAME: _____

ADDRESS: _____

ACCT # _____

ATTN: Department of Public Utilities
City of Toledo
Ohio Building, Suite 100
Toledo, Ohio 43667-0001

Pursuant to Ohio Revised Code § 2723.03, I hereby notify the City of Toledo that I am paying the “refuse fee” under protest. Whether construed as a “tax,” “fee,” or “assessment,” the “refuse fee” is unlawful for the following reasons:

1. The “refuse fee” essentially functions as a property tax; and
2. The Ohio Constitution requires a referendum before such an assessment may be levied.

This notice is to preserve any and all rights I may have to pursue the recovery of this unlawful tax, assessment or appropriation. In addition, the undersigned respectfully requests the Law Director of the City of Toledo to file an action to enjoin the levy and collection of the “refuse fee” pursuant to § 733.56 et seq. of the Revised Code.

Therefore, please consider this account in dispute, and place this notice in the applicable file.

Sincerely,
