



Ohio Revised Code

Section 319.201 Evidence of title to real property acquired by state or political subdivision.

Effective: April 7, 2009

Legislation: Senate Bill 353 - 127th General Assembly

Whenever the state or any political subdivision thereof acquires an easement, right, title, or interest in a parcel or part of a parcel of real property, either by deed of purchase or by order of a court or a county board of revision, upon which parcel of real property the lien for taxes has attached under section 323.11 or 5727.06 of the Revised Code, the state agency or political subdivision acquiring such real property shall file evidence of title, by purchase or by order of a court or a board of revision, with the county auditor of the county in which such property is located. Such evidence of title shall contain a reference to the volume and page of the recording of the next preceding recorded instrument by or through which the grantor or previous property owner acquired or claims title. Such evidence of title shall be endorsed by the county auditor as provided in section 317.22 of the Revised Code, and recorded as other instruments of conveyance are recorded. Any evidence of title to real property that the state or an agency of the state files pursuant to this section shall identify the agency of the state that has the use and benefit of the property as specified in section 5301.012 of the Revised Code.

All taxes appearing on the current tax duplicate as owing on such transferred parcel or part of such parcel of real property shall be due and payable as of the date of transfer or acquisition of easement, right, or interest, whichever is later.

Whenever said easement, right, or interest has been acquired in a parcel or part of a parcel of real property after the lien for taxes has attached and the taxes for said tax lien year have not been determined, assessed, and levied for that year, the county auditor, upon application of the grantee or the grantor or property owner, shall make an estimate of the taxes that will be assessed and levied against said parcel for the tax lien year.

If the grantor or property owner has transferred only a part of the parcel by easement, right, or interest in or to such part of the parcel of real property to the state or a political subdivision thereof, the county auditor shall apportion the tax valuation of the parcel of real property



proportionately between the part acquired by the state or the political subdivision and the residue remaining with the grantor. If such tax valuation of the residue remaining with the property owner is sufficient to support the taxes that are a lien or that are due and payable, the lien for taxes shall attach to the residue part of the parcel. If such apportioned assessed valuation of the part of the parcel remaining with the grantor or property owner is not sufficient to support the taxes on the parcel that are due and payable and the proportionate amount of the estimated taxes that are a lien but not determined, assessed, and levied, such taxes shall immediately be due and payable; provided, that the grantor or property owner shall be liable only for that portion of the estimated taxes, for the period of the tax lien year preceding the transfer or conveyance of the property to the state or the political subdivision.

This section does not change the total amount of taxes, special assessments, or other charges as originally levied, or the total amount of the balance due. The auditor shall certify such apportionments to the county treasurer.

Section 319.42 of the Revised Code applies to the apportionment of special assessments.

Upon presentation of the executed instrument of conveyance of an easement or the order of court conveying or granting such an easement for highway purposes together with evidence or proof showing that the proportionate amount of taxes, penalties, and interest charged against the part of the whole parcel over which the easement attaches and the proportionate amount of estimated taxes to be levied and assessed against the part of the parcel acquired for highway purposes have been paid or provision made for the payment thereof, the county auditor shall reduce the tax valuation of the parcel to reflect the value of the part or portion used or occupied as a public highway in accordance with section 5713.04 of the Revised Code.

The lien for taxes shall thereupon be extinguished as to that part or portion acquired and used for public highway purposes.

Any instrument by which real property is acquired pursuant to this section shall identify the agency of the state that has the use and benefit of the real property as specified in section 5301.012 of the Revised Code.