



Ohio Revised Code

Section 323.41 Duty of holder of land to pay taxes - agents - liability of guardian.

Effective: September 21, 1982

Legislation: House Bill 379 - 114th General Assembly

Each person holding lands shall pay the tax assessed thereon each year, but an agent or attorney shall not be required to pay such taxes unless he has sufficient money of his principal to pay them.

Each person shall pay the tax on lands or town lots of which he is seized for life, or in dower, or which he has care of as guardian. He shall also pay the tax on lands or town lots which he has care of as agent or attorney, if he has sufficient funds of the principal.

Each person holding lands as a guardian who fails to list or pay the taxes thereon as provided in this section shall be liable to his ward for any damage he sustains because of such failure.

Each person having the care of lands as agent or attorney who has funds of the principal and who fails to pay the taxes on such lands shall be liable to his principal for any damage the principal sustains because of such failure.
