



## Ohio Revised Code

### Section 323.45 Lien for taxes paid by lienholder.

Effective: September 21, 1982

Legislation: House Bill 379 - 114th General Assembly

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A person having a lien upon real estate may pay the taxes which are a lien thereon, and the amount paid shall be a lien upon such real estate from the time of payment in preference to all other liens.

The money paid may be recovered from the person liable for the payment of the taxes.

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