



Ohio Revised Code

Section 323.46 Rights of joint owner who pays his portion of tax - liability of nonpaying joint owner.

Effective: April 4, 1985

Legislation: Senate Bill 201 - 115th General Assembly

If a tract of land is owned by two or more persons as joint tenants pursuant to a joint tenancy created prior to the effective date of this amendment, or as tenants with a right of survivorship, coparceners, or tenants in common, and one of them has paid the tax, interest, and penalty charged or chargeable on his proportion of such tract, and one of those remaining has failed to pay his proportion of the tax, interest, and penalty charged or chargeable on that land, and partition of the land is made between them, the tax, interest, and penalty so paid shall be deemed paid on the proportion of such tract set off to the person who paid his proportion of the tax, interest, and penalty.

The person paying the tax, interest, and penalty shall hold the proportion of such tract set off to him free from the residue of the tax, interest, and penalty charged on the tract before partition. The proportion of the tract set off to the person who has not paid his proportion of the tax, interest, and penalty shall be charged with the portion of the tax, interest, and penalty remaining unpaid, the same as if partition had been made before the tax, interest, and penalty had been assessed, and such proportion of the tract had been originally listed for taxation in the name of the delinquent person.
