



Ohio Revised Code

Section 5713.06 Apportionment of aggregate valuation of mineral lands by county auditor.

Effective: October 1, 1953

Legislation: House Bill 1 - 100th General Assembly

Where the fee of the soil and the minerals, or part of either, of a lot or parcel of land has been previously assessed for taxation in the name of the same person, but the title to the fee of the soil is in one or more persons and the title to such minerals, or any right to the minerals, is in another person, the county auditor shall ascertain the aggregate value of such lot or parcel of land and the minerals or rights thereto, and shall equitably divide and apportion such aggregate valuation between the owner of the fee of the soil and the owner of such minerals and rights thereto, according to the relative value of the interests held by such owners of the fee of the soil and such minerals or rights thereto.
