



## Ohio Revised Code

### Section 5719.14 Fiduciary's lien upon property.

Effective: September 21, 1982

Legislation: House Bill 379 - 114th General Assembly

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A person against whom taxes are assessed as fiduciary for another person or an estate shall, upon payment of such taxes, have a claim against such person or estate for reimbursement of the taxes paid, with legal interest, and a lien upon all funds and property of such person or estate in his possession or which come into his possession. Such lien may be enforced in any appropriate manner.

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