

## Ohio Revised Code

Section 5555.45 Assessment of property separated from improvement by canal or railway.

Effective: October 1, 1953 Legislation: Senate Bill 361

If property is separated from an improvement by a canal, street or interurban railway, steam railway, or in any other similar manner, such property shall be regarded for the purpose of assessment under the road improvement laws as property abutting upon said improvement. Land owned or occupied by such street or interurban railway or steam railroad and the land lying back thereof shall be assessed on account of said improvement in the manner provided by law.