



Ohio Revised Code

Section 323.44 Forfeiture of life estate for failure to pay taxes.

Effective: September 21, 1982

Legislation: House Bill 379 - 114th General Assembly

If any person seized of lands in dower or for life fails to pay the taxes thereon so that such lands are sold for the payment thereof, and such person does not redeem them according to law within one year after such sale, he shall forfeit to the person next entitled to such lands in remainder or reversion all the estate which he has in such lands. The remainder man or reversioner may redeem the lands in the same manner as other lands are redeemed after being sold for taxes. The person who failed to pay such taxes shall be liable to the person next entitled to the estate for all damages such person has sustained by such failure.
