



Ohio Revised Code

Section 323.48 Lien of part owner who pays tax.

Effective: September 21, 1982

Legislation: House Bill 379 - 114th General Assembly

A part owner who pays the tax on the whole tract of which he is part owner shall have a lien on the shares or parts of the other part owner for the tax paid on their shares or parts. Such owner may receive such amount, paid with interest thereon, on the sale or partition of such lands, and he may enforce the collection of such amount with interest, as any other lien or charge.
