



Ohio Revised Code

Section 4961.40 Owner of land leased for right of way not to be taxed.

Effective: October 1, 1953

Legislation: House Bill 1 - 100th General Assembly

Each railroad company owning and occupying a right of way or easement in lands, either by agreement with the owners or by virtue of an appropriation proceeding, shall present to the county auditor of the county in which the land is situated a statement of the quantity embraced within the right of way or easement. Such quantity shall be deducted by the auditor from the land on the tax duplicate so that the owners shall not be required to pay taxes on such land. A company becoming the owner and occupant of any such right of way or easement, within six months after so becoming the owner, shall present such statement to the auditor. Upon the failure of the company to make the statement the owner of the land may make it.
