



Ohio Revised Code

Section 5311.11 Each unit is separate parcel for taxation and assessment purposes.

Effective: July 20, 2004

Legislation: House Bill 135 - 125th General Assembly

Each unit of a condominium property and the undivided interest in the common elements appurtenant to it is deemed a separate parcel for all purposes of taxation and assessment of real property, and no other unit or other part of the condominium property shall be charged with the payment of those taxes and assessments.
