



Ohio Revised Code

Section 5555.47 Apportionment between owners of life estate and fee - appeal.

Effective: January 1, 1966

Legislation: Senate Bill 94 - 106th General Assembly

If any lands to be assessed are subject to a life estate, the assessment made therein shall, upon application of the life tenant to the board of county commissioners, be apportioned between the owner of the life estate and the owner of the fee in proportion to the value of their respective estates. Upon the filing of the application, the board shall fix a date for hearing it and cause notice of such hearing to be served on the owner of the fee in the manner provided by section 5555.09 of the Revised Code. Either party to such apportionment may appeal to the probate court from the decision of the board relating to the apportionment of such assessment by giving the notice provided for in section 5563.02 of the Revised Code and by filing the bond provided for in such section. Thereafter, such proceedings shall be had upon such appeal as are provided in sections 5563.01 to 5563.17, inclusive, of the Revised Code.
