



Ohio Revised Code

Section 5719.01 Attaching of lien for taxes.

Effective: September 21, 1982

Legislation: House Bill 379 - 114th General Assembly

As used in this Chapter, "taxes" means all general taxes levied against personal property pursuant to section 5709.01 of the Revised Code and all taxes levied pursuant to section 5707.04 of the Revised Code.

All personal property subject to taxation shall be liable to be seized and sold for taxes. The personal property of a deceased person in the hands of an executor or administrator shall be liable for any tax due on it from the decedent.

Taxes charged on any tax duplicate, except those upon real estate, shall be a lien on real property of the person charged therewith from the date of the filing of a notice of such lien as provided by law.
