



## Ohio Revised Code

### Section 5721.21 Validity of delinquent land tax certificate or master list of delinquent tracts.

Effective: March 25, 1987

Legislation: House Bill 602 - 116th General Assembly

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No issuance of a delinquent land tax certificate or delivery of a master list of delinquent tracts shall be invalid on account of its having been charged on the duplicate in a name other than that of the rightful owner, if in other respects it is sufficiently described on the duplicate, and the taxes, assessments, interest, and penalty set forth in said certificate or master list were due and unpaid at that time.

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