



## Ohio Revised Code

### Section 723.16 Owner defined.

Effective: October 1, 1953

Legislation: House Bill 1 - 100th General Assembly

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"Owner," as used in sections 723.17 to 723.31, inclusive, of the Revised Code, includes the legal or equitable owner, the person in whose name the property may be assessed for taxation on the tax duplicate, a tenant giving satisfactory guaranty that the assessment against the property signed for will be paid, or the board of education having the control of any school property.

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