



## Ohio Revised Code

### Section 323.43 Authorizing or consenting to payment by taxes by another.

Effective: January 30, 2014

Legislation: House Bill 72 - 130th General Assembly

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Each person owning lands may authorize or consent to the payment by another of the taxes levied upon those lands or the surface owner of lands may pay the taxes levied upon coal under the land if the taxes are delinquent, without consent of the owner of the coal. A person paying those taxes shall first obtain from the owner of the lands, except in the case of coal, a certificate of authority to pay them that is signed and acknowledged before an officer authorized to administer oaths. The certificate shall contain an accurate description of the property as shown by the tax duplicate, the amount of the taxes levied on the property, the year for which they were levied, the name of the person authorized to pay them, and the date of the payment of the taxes.

If the tax on coal has been paid by the surface owner, the certificate shall contain an accurate description of the property as shown by the tax duplicate, the amount of the taxes levied on the coal, the year for which they were levied, and the date of the payment of the taxes.

The person paying those taxes shall file the certificate in the office of the county recorder for record within ten days from the date of the payment of the taxes. When the certificate has been filed, the amount of the tax, with interest at eight per cent per annum from the date of the payment of the tax, shall become a lien upon such real estate in preference to all liens thereafter attaching to the property, and in preference to all pre-existing liens the holders of which have executed and acknowledged that certificate of authority. The money paid, with the interest thereon, may be recovered from the person legally liable for the payment of the tax. An action may be brought by the person paying the tax at any time after the expiration of one year from the date of the payment. If the surface owner has paid taxes on coal under this section, the surface owner may bring an action in foreclosure in the same manner provided by law for the foreclosure of mortgages on land. The surface owner shall have the option after judgment in the foreclosure action to purchase the coal at the appraised amount or to have the coal sold at public sale in accordance with law. The certificate filed with the recorder shall be recorded and canceled in the same manner as mortgages on real estate in the official records of the county recorder. The county recorder shall receive the fees prescribed by law for recording real estate mortgages.