



Ohio Revised Code

Section 4961.41 Taxation of land used as right of way.

Effective: October 1, 1953

Legislation: House Bill 1 - 100th General Assembly

Any company using or occupying any land as a right of way, without paper title or contract of record therefor, shall present a correct survey and plat of such land, exhibiting the quantity in such right of way taken from the lands of an owner abutting on it, as it then stands on the tax duplicate of such county, to the county auditor of the county in which the land is situated. The auditor shall charge such land, so used or occupied by any such company, to it on his duplicate, and such relative quantity shall be deducted by him from the land on the tax duplicate, so that the abutting owners shall not be required to pay the taxes thereon. All costs of such survey, plat, and transfer shall be paid by the company. Upon the failure of a company to have such survey, plat, and transfer made, the owners of such abutting land may have it made and recover the costs thereof in an action against the company before any court having jurisdiction thereof.
