



Ohio Revised Code

Section 4967.18 Taxation of property of railroad located in this state.

Effective: October 1, 1953

Legislation: House Bill 1 - 100th General Assembly

That part of the railroad of a consolidated or surviving railroad company located in this state, and all its real and personal property in this state, shall be listed for taxation and taxed in the same manner as the railroad and property of other railroad companies in this state. To ascertain the proportion of the rolling machinery subject to taxation here, the officer listing it shall ascertain the value of all the rolling machinery of the company, and return a sum bearing such proportion to the value of the whole, as the length of such railroad in this state bears to the length of the whole railroad.
