



Ohio Revised Code

Section 5709.05 When former public lands become taxable.

Effective: September 21, 1982

Legislation: House Bill 379 - 114th General Assembly

All tracts of land appropriated by congress for the support of schools or for ministerial purposes and sold by and under authority of law, and all lands which are sold by the United States shall be subject to taxation, immediately after such sale, as are other lands in this state. Lands appropriated by congress for the support of schools or for ministerial purposes shall not be sold for taxes until the purchase money therefor is fully paid, but shall be returned as delinquent and continue on the duplicate with the taxes of each year charged thereon and added to the tax, penalty, and interest due when they became delinquent, until payment is made by the purchaser or his assigns of such purchase money with the tax, penalty, and interest, or the lands are resold by the county auditor pursuant to the laws provided for the sale of such lands.
