



Ohio Revised Code

Section 5723.02 Forfeited property is exempt from taxation until sold or redeemed.

Effective: May 25, 1994

Legislation: House Bill 404 - 120th General Assembly

All real property that has been forfeited to the state is exempt from taxation from the date of forfeiture, and shall be removed from the tax lists and duplicates until sold or redeemed and placed on the list of exempted property maintained pursuant to section 5713.08 of the Revised Code. No taxes or assessments shall be assessed against such property from the date the property is forfeited to the state to the date the property is sold pursuant to this chapter. The proportionate amount of taxes that are a lien but not yet determined, assessed, and levied for the year in which the property is forfeited shall be remitted by the county auditor for the balance of the year from the date of forfeiture.
