



Ohio Revised Code

Section 6115.42 Appraisal and assessment of lands losing tax exemption.

Effective: October 1, 1953

Legislation: House Bill 1 - 100th General Assembly

If any lands in any sanitary district are not liable for taxation or assessment at the time of the execution of the work, but afterwards, during the period when such work is being paid for, become liable to taxation or assessment by reason of some change in condition, benefit, or ownership, such lands shall thereupon be appraised and assessed as other lands in said district receiving equal benefits.
