



## Ohio Revised Code

### Section 731.54 Written return to county auditor - amount a lien upon property.

Effective: October 1, 1953

Legislation: House Bill 1 - 100th General Assembly

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The legislative authority of a municipal corporation shall make a written return to the county auditor of its action under sections 731.51 to 731.53, inclusive, of the Revised Code, with a statement of the charges for its services, the amount paid for the performing of such labor, the fees of the officers who made the service of the notice and return, and a proper description of the premises. Such amounts, when allowed, shall be entered upon the tax duplicate, shall be a lien upon such lands from the date of the entry, and shall be collected as other taxes and returned to the municipal corporation with the general fund.

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