

# AN ACT

To amend sections 321.45, 323.121, 323.132, 323.15, 323.25, 323.29, 323.31, 323.49, 5709.631, 5713.08, 5713.20, 5715.27, 5719.03, 5719.04, 5719.041, 5719.05, 5721.02, 5721.03, 5721.06, 5721.10, 5721.14, 5721.18, 5721.19, 5721.25, 5721.30, 5721.31, 5721.32, 5721.34, 5721.36, 5721.37, 5721.38, and 5721.39 and to enact section 5721.42 of the Revised Code to provide county treasurers with greater flexibility in entering into agreements with delinquent taxpayers, to authorize county treasurers to accept partial payment of taxes under certain circumstances, and to make other changes related to tax foreclosures and tax certificates.

*Be it enacted by the General Assembly of the State of Ohio:*

SECTION 1. That sections 321.45, 323.121, 323.132, 323.15, 323.25, 323.29, 323.31, 323.49, 5709.631, 5713.08, 5713.20, 5715.27, 5719.03, 5719.04, 5719.041, 5719.05, 5721.02, 5721.03, 5721.06, 5721.10, 5721.14, 5721.18, 5721.19, 5721.25, 5721.30, 5721.31, 5721.32, 5721.34, 5721.36, 5721.37, 5721.38, and 5721.39 be amended and section 5721.42 of the Revised Code be enacted to read as follows:

Sec. 321.45. (A) As used in this section:

(1) "Taxpayer" means any person in whose name a parcel of property or manufactured or mobile home is listed on the tax duplicate or a vendee of such property under a purchase agreement or land contract.

(2) "Prepayment" means any amount given to the county treasurer by a taxpayer under this section for the treasurer to apply as payment of the taxpayer's total taxes due in accordance with this section.

(3) In the case of a parcel of property or a manufactured or mobile home listed on the real property tax list, "taxes," "delinquent taxes," and "current taxes" have the same meanings as in section 323.01 of the Revised Code. In the case of a manufactured or mobile home listed on the manufactured home

tax list, "taxes" means manufactured home taxes levied pursuant to section 4503.06 of the Revised Code.

(4) "Duplicate" means the treasurer's duplicate of real and public utility property and the manufactured home tax list.

~~(5) In the case of a parcel of property or a manufactured or mobile home listed on the real property tax list, "total taxes due" means all delinquent taxes and that portion of current taxes that, in order to avoid a penalty, are required to be paid by the next date that is the last date on which an installment of taxes may be paid without penalty. In the case of a manufactured or mobile home listed on the manufactured home tax list, "total taxes due" means all taxes levied and due under section 4503.06 of the Revised Code, including any penalty.~~

(B)(1)(a) A county treasurer may enter into a written agreement with any taxpayer for the payment of current taxes, upon mutually agreed on terms and conditions, under which both of the following occur:

~~(a)(i)~~ The taxpayer agrees to tender prepayments of taxes on a parcel of property or manufactured or mobile home listed on the tax duplicate in the name of the taxpayer;

~~(b)(ii)~~ The treasurer agrees to accept the prepayments and hold them either in an escrow fund or a separate depository account until the last day that an installment of current taxes may be paid without penalty, at which time the treasurer further agrees to apply, in toward the payment of the total current taxes due on the parcel or the manufactured or mobile home, an the amount of the prepayments that equals the total taxes due collected on the parcel or the manufactured or mobile home. If a discount is not given under division (B)(2) of this section, any earnings on prepayments in an escrow fund or depository account shall be paid to the credit of a special interest account to be used by the treasurer only for the payment of the expenses incurred in establishing and administering the system for collecting prepayments under division (B)(1) of this section.

(b) A county treasurer and a taxpayer may enter into both a written agreement for the payment of current taxes under division (B)(1)(a) of this section and a written contract for the payment of delinquent taxes under section 323.31 of the Revised Code.

(2) In addition to providing for the items enumerated in division (B)(1) of this section, the agreement may provide for the treasurer to invest prepayments held in the escrow fund or depository account, subject to Chapter 135. of the Revised Code, and apply the investment earnings thereon, after deducting an amount to pay the expenses incurred by the treasurer in establishing and administering the prepayment system, as a

discount against the total taxes due of each taxpayer entering into such an agreement. The balance applied to the discounts shall be apportioned among taxpayers in such a manner that the discount credited to a taxpayer for each parcel of property or manufactured or mobile home for which taxes are prepaid is commensurate with the amount of current taxes due and the length of time current taxes are held in escrow. Discounts accruing to prepayments made for a tax year shall be applied against total taxes due for the ensuing tax year. No discount shall be apportioned to a taxpayer who fails to pay the total taxes due or fails to make prepayments pursuant to the terms of the agreement.

(C) A prepayment accepted by a treasurer under an agreement under division (B) of this section does not constitute a payment of taxes until it is applied toward the payment of taxes as provided in this section. A separate prepayment agreement is required for each parcel of property or manufactured or mobile home, except that a taxpayer who makes prepayments on more than one parcel or manufactured or mobile home may enter into a single agreement covering all of the parcels or manufactured or mobile homes. The single agreement shall specify the manner in which each prepayment shall be apportioned among the parcels or manufactured or mobile homes. The treasurer shall keep a separate record for each parcel or manufactured or mobile home showing the date and amount of each prepayment.

(D) No treasurer shall fail to apply prepayments toward the payment of taxes as required pursuant to an agreement entered into under division (B) of this section; ~~however, the total amount of prepayments shall equal or exceed the total taxes due, less any discount applied for a previous period under division (B)(2) of this section.~~

(E) The treasurer shall give each person who makes a tax prepayment in person at the office of the county treasurer a receipt in the form that the prepayment agreement requires. The treasurer shall give a receipt to a person who makes a tax prepayment to the treasurer by mail only if the taxpayer encloses with the prepayment an addressed envelope with sufficient postage, in which case the treasurer shall insert a receipt for the prepayment in that envelope and deposit it in the mail. The treasurer may refund any amount tendered as a prepayment if the taxpayer so requests and files with the treasurer an affidavit and the supporting documents the treasurer requires providing that the taxpayer no longer owns the property. The request for the refund shall be made prior to the date of the mailing of a tax bill and escrow statement to the taxpayer. If a taxpayer who has entered into a prepayment agreement pursuant to this section dies before the last day

on which an installment of current taxes may be paid without penalty, the treasurer may refund the amount of any prepayments made by that taxpayer to the executor or administrator of the taxpayer's estate.

(F) If the treasurer has received any prepayments from a taxpayer, the treasurer shall add to the tax bill required by section 323.13 of the Revised Code a tax escrow statement that shall specify the total amount of prepayments received by the treasurer on or before the date the statement was prepared, the balance of total taxes due for which no prepayment has been received, the amount of any discount to be applied to total taxes due, and the date the statement was prepared.

(G) If the total amount of a taxpayer's prepayments to the treasurer made on or before the final date an installment of taxes may be paid without penalty do not equal or exceed the total current taxes due on that date, ~~the taxpayer is not relieved of~~ any late penalty or interest ~~otherwise~~ due pursuant to section 323.121 of the Revised Code shall be assessed on the balance due after the treasurer has applied the prepayments. If the treasurer fails to apply prepayments received by the treasurer's office in accordance with the terms of an agreement and the total amount of the taxpayer's prepayments equals or exceeds the total taxes due, the taxpayer is relieved of any late penalty or interest imposed under section 323.121 of the Revised Code.

(H) The office of the county treasurer shall bear all of the costs of establishing and administering a system for collecting prepayments as permitted by this section.

(I) Before the county treasurer commences a prepayment system, the tax commissioner shall approve all procedures and forms to be used in the system.

(J) The treasurer may enter into any agreements necessary to enable the taxpayer to make prepayments of taxes to the office of the treasurer through the electronic transfer of funds from an account in the name of the taxpayer at a financial institution.

Sec. 323.121. (A) If one-half of the current taxes charged against an entry of real estate together with the full amount of any delinquent taxes or any installment thereof required to be paid under a written ~~undertaking~~ delinquent tax contract are not paid on or before the thirty-first day of December in that year or on or before the last day for such payment as extended pursuant to section 323.17 of the Revised Code, a penalty of ten per cent shall be charged against the unpaid balance of such half of the current taxes on the duplicate. If the total amount of all such taxes is not paid on or before the twentieth day of June, next thereafter, or on or before

the last day for such payment as extended pursuant to section 323.17 of the Revised Code, a like penalty shall be charged on the balance of the total amount of such unpaid current taxes.

(B)(1) On the first day of the month following the last day the second installment of taxes may be paid without penalty, interest shall be charged against and computed on all delinquent taxes other than the current taxes that became delinquent taxes at the close of the last day such second installment could be paid without penalty. The charge shall be for interest that accrued during the period that began on the preceding first day of December and ended on the last day of the month that included the last date such second installment could be paid without penalty. The interest shall be computed at the rate per annum prescribed by section 5703.47 of the Revised Code and shall be entered as a separate item on the tax list and duplicate compiled under section 319.28 or 5721.011 of the Revised Code, whichever list and duplicate are first compiled after the date on which such interest is computed and charged. However, for tracts and lots on the real property tax suspension list under section 319.48 of the Revised Code, the interest shall not be entered on the tax list and duplicate compiled under section 319.28 of the Revised Code, but shall be entered on the first tax list and duplicate compiled under section 5721.011 of the Revised Code after the date on which the interest is computed and charged.

(2) On the first day of December, the interest shall be charged against and computed on all delinquent taxes. The charge shall be for interest that accrued during the period that began on the first day of the month following the last date prescribed for the payment of the second installment of taxes in the current year and ended on the immediately preceding last day of November. The interest shall be computed at the rate per annum prescribed by section 5703.47 of the Revised Code and shall be entered as a separate item on the tax list and duplicate compiled under section 319.28 or 5721.011 of the Revised Code, whichever list and duplicate are first compiled after the date on which such interest is computed and charged. However, for tracts and lots on the real property tax suspension list under section 319.48 of the Revised Code, the interest shall not be entered on the tax list and duplicate compiled under section 319.28 of the Revised Code, but shall be entered on the first tax list and duplicate compiled under section 5721.011 of the Revised Code after the date on which the interest is computed and charged.

(3) After a valid undertaking delinquent tax contract has been entered into for the payment of any delinquent taxes, no interest shall be charged against such delinquent taxes while the undertaking delinquent tax contract remains in effect in compliance with section 323.31 of the Revised Code. If

a valid ~~undertaking delinquent tax contract~~ becomes void, interest shall be charged against the delinquent taxes for the periods that interest was not permitted to be charged while the ~~undertaking delinquent tax contract~~ was in effect. The interest shall be charged on the day the ~~undertaking delinquent tax contract~~ becomes void and shall equal the amount of interest that would have been charged against the unpaid delinquent taxes outstanding on the dates on which interest would have been charged thereon under divisions (B)(1) and (2) of this section had the ~~undertaking delinquent tax contract~~ not been in effect.

(C) If the full amount of the taxes due at either of the times prescribed by division (A) of this section is paid within ten days after such time, the county treasurer shall waive the collection of and the county auditor shall remit one-half of the penalty provided for in such division for failure to make that payment by the prescribed time.

(D) The treasurer shall compile and deliver to the county auditor a list of all tax payments ~~he~~ the treasurer has received as provided in division (C) of this section. The list shall include any information required by the auditor for the remission of the penalties waived by the treasurer. The taxes so collected shall be included in the settlement next succeeding the settlement then in process.

Sec. 323.132. If one-half of the current taxes charged against an entry of real estate is not paid on or before the thirty-first day of December of ~~that~~ the year for which they are charged or on or before the last day for such payment as extended pursuant to section 323.17 of the Revised Code, that amount, together with all delinquent taxes or installment thereof, charged against such entry may be paid at any time prior to the date on which tax bills for the second ~~one-half~~ half collection are mailed and delivered, without at the same time requiring payment of the second half of such taxes.

If the total amount of such current taxes, delinquent taxes, and all installment payments due under section 323.31 of the Revised Code are not paid on or before the twentieth day of June, next thereafter, or on or before the last day for that payment as extended pursuant to section 323.17 of the Revised Code, the balance of the amount of such taxes, plus all penalties and interest imposed by section 323.121 of the Revised Code, constitutes the delinquent taxes on such entry, which shall be placed on the delinquent land list and duplicate pursuant to section 5721.011 of the Revised Code and shall be collected in the manner prescribed by law, unless the property against which such taxes are charged is the subject of an application for exemption from taxation pursuant to section 5715.27 of the Revised Code.

A taxpayer may tender, and the treasurer shall accept, the full amount of

delinquent taxes charged against an entry of real estate without having to tender at the same time the payment of any current taxes that are due and payable.

~~Any partial payment of taxes tendered to a A county treasurer may be accepted if the taxes are paid pursuant to section 323.133 of the Revised Code or if the treasurer determines that the amount tendered was intended by the taxpayer to be equal to the amount due but is more or less than such amount as a result of what appears to the treasurer to be an obvious taxpayer error. The treasurer may accept a partial payment in which the only unpaid amount is the amount of a penalty for late payment provided the taxpayer files with the payment a copy of his application to the tax commissioner for the remission of the penalty or the payment is received within ten days of the last date the taxes could have been paid without penalty payments of taxes. Any overpayment shall be refunded by the treasurer in the manner most convenient to the treasurer. When the amount tendered and accepted is less than the amount due, the unpaid balance shall be treated as other unpaid taxes, and, except when the unpaid amount is the penalty, the treasurer shall notify the taxpayer of such deficiency.~~

If the taxpayer files with the payment of taxes a copy of an application to the tax commissioner for remission of penalty, or the payment is received within ten days after the last day the taxes may be paid without penalty, the county treasurer shall accept a partial payment in which the only unpaid amount is the penalty for late payment.

If, at any time, and having been provided such documentation as may be found acceptable by ~~him~~ the county treasurer, the county treasurer determines that due to a clerical error, a taxpayer has overpaid either the first one-half or second one-half payment of current taxes as charged on the tax list and duplicate, the treasurer may refund the amount of the overpayment to the taxpayer in the manner most convenient to the treasurer.

Sec. 323.15. ~~Except as otherwise provided by sections 321.45, 323.132, 323.133, and 323.31 of the Revised Code, no person shall be permitted to pay~~ The county treasurer may accept payment of less than the full amount of taxes charged and payable for all purposes on real estate at the times provided by sections 323.12 and 323.17 of the Revised Code, except in such amounts as the county treasurer considers reasonable. Except as otherwise provided by sections 323.133, 323.31, and 5715.19 of the Revised Code, and when the collection of a particular tax is legally enjoined, interest and penalties shall accrue on the unpaid amount. A person claiming to be the owner of an undivided interest in any real estate may present to the county auditor the recorded evidence of the existence and fractional extent of such

interest; and the auditor may note the existence and extent of such interest, as ascertained by ~~him~~ the auditor, on the margin of the tax list in the name of such person and give a certificate of the interest to the county treasurer, who shall enter it on the margin of the tax duplicate. Any person claiming to be entitled to or in any way interested in such interest may pay, and the treasurer may receive that proportion of the full amount of the taxes charged and payable for all purposes on the real estate affected, which is represented by the fraction expressing the extent of such interest. The payment so made and received shall be entered on the duplicate, shall be credited by the treasurer at the time of the next succeeding settlement of real estate taxes, and shall have the effect of relieving the undivided interest in such real estate, so entered on the margin of the tax list and duplicate, from the lien of the taxes charged on such duplicate against the real estate. Thereafter, in making up the tax list and duplicate, the auditor shall enter such interest and the proportional value of it separately from the other interests in such land, and shall adjust the value of the latter accordingly.

Sec. 323.25. When taxes charged against an entry on the tax duplicate, or any part of such taxes, are not paid within sixty days after delivery of the delinquent land duplicate to the county treasurer as prescribed by section 5721.011 of the Revised Code, the county treasurer shall enforce the lien for such taxes by civil action in the treasurer's official capacity as treasurer, for the sale of such premises, in the court of common pleas of the county in the same way mortgage liens are enforced. If the delinquent land duplicate lists minerals or rights to minerals listed pursuant to sections 5713.04, 5713.05, and 5713.06 of the Revised Code, the county treasurer may enforce the lien for taxes against such minerals or rights to minerals by civil action, in the treasurer's official capacity as treasurer, in the manner prescribed by this section, or proceed as provided under section 5721.46 of the Revised Code.

If service by publication is necessary, such publication shall be made once a week for three consecutive weeks instead of as provided by the Rules of Civil Procedure, and the service shall be complete at the expiration of three weeks after the date of the first publication. If the prosecuting attorney determines that service upon a defendant may be obtained ultimately only by publication, the prosecuting attorney may cause service to be made simultaneously by certified mail, return receipt requested, ordinary mail, and publication. The treasurer shall not enforce the lien for taxes against real property to which any of the following applies:

(A) The real property is the subject of an application for exemption from taxation under section 5715.27 of the Revised Code and does not appear on the delinquent land duplicate;

(B) The real property is the subject of a valid ~~undertaking~~ delinquent tax contract under section 323.31 of the Revised Code for which the county treasurer has not made certification to the county auditor that the ~~undertaking~~ delinquent tax contract has become void in accordance with that section;

(C) A tax certificate respecting that property has been sold under section 5721.32 or 5721.33 of the Revised Code; provided, however, that nothing in this division shall prohibit the county treasurer or the county prosecuting attorney from enforcing the lien of the state and its political subdivisions for taxes against a certificate parcel with respect to any or all of such taxes that at the time of enforcement of such lien are not the subject of a tax certificate.

Upon application of the plaintiff, the court shall advance such cause on the docket, so that it may be first heard.

Sec. 323.29. The partial payment of delinquent taxes charged on the tax duplicate against any entry of real property, as authorized by section 323.133 or 323.31 of the Revised Code, shall not prevent such real property from being certified as delinquent; however, partial payment of such taxes under section 323.133 of the Revised Code shall preclude the commencement of foreclosure proceedings unless the tax commissioner subsequently certifies to the county auditor that partial payment under such section is no longer authorized. Partial payment of delinquent taxes in accordance with the terms of a delinquent tax contract under section 323.31 of the Revised Code shall preclude the commencement of foreclosure proceedings unless the county treasurer subsequently certifies to the county auditor that the ~~undertaking~~ delinquent tax contract has become void.

Sec. 323.31. (A) ~~Delinquent taxes charged against any entry of real property, or charged against a manufactured or mobile home pursuant to division (C) of section 4503.06 of the Revised Code, may be paid pursuant to this division by the~~ a person who owns the agricultural real property or owns and occupies residential real property or a manufactured or mobile home or is a vendee in possession under a purchase agreement or land contract after that does not have an outstanding tax lien certificate or judgment of foreclosure against it, and a person who is a vendee of such property under a purchase agreement or land contract and who occupies the property, shall have at least one opportunity to pay the delinquent or unpaid current taxes charged against the property by entering into a written ~~undertaking~~ delinquent tax contract with the county treasurer in a form prescribed or approved by the tax commissioner. ~~The undertaking~~ Subsequent opportunities to enter into a delinquent tax contract shall be at

the county treasurer's sole discretion.

The treasurer may enter into a delinquent tax contract with an owner or vendee of real property, other than residential real property or a manufactured or mobile home that is occupied by the owner, and other than agricultural real property.

The delinquent tax contract may be entered into at any time prior to the commencement of foreclosure proceedings by the county treasurer and the county prosecuting attorney pursuant to section 323.25 of the Revised Code or by the county prosecuting attorney pursuant to section 5721.18 of the Revised Code, the commencement of foreclosure proceedings by a private attorney pursuant to section 5721.37 of the Revised Code, or the commencement of foreclosure and forfeiture proceedings pursuant to section 5721.14 of the Revised Code. A duplicate copy of each ~~such undertaking~~ delinquent tax contract shall be filed with the county auditor, who shall attach the copy to the delinquent land tax certificate, delinquent vacant land tax certificate, or the delinquent manufactured home tax list, or who shall enter an asterisk in the margin next to the entry for the tract or lot on the master list of delinquent tracts, master list of delinquent vacant tracts, or next to the entry for the home on the delinquent manufactured home tax list, prior to filing it with the prosecuting attorney under section 5721.13 of the Revised Code, or, in the case of the delinquent manufactured home tax list, prior to filing it with the county recorder under division (H)(2) of section 4503.06 of the Revised Code. If the ~~undertaking~~ delinquent tax contract is entered into after the certificate or the master list has been filed with the prosecuting attorney, the treasurer shall file the duplicate copy with the prosecuting attorney. ~~A duplicate copy of each such undertaking shall be mailed by first class mail to each certificate holder, as defined in section 5721.30 of the Revised Code, whose certificate parcel, as defined in section 5721.30 of the Revised Code, is the subject of the undertaking.~~

~~An undertaking~~ A delinquent tax contract entered into under this division shall provide for the payment of delinquent and unpaid current taxes in installments over a period not to exceed five years ~~beginning on the earliest date delinquent taxes that are the subject of the undertaking were included in a certification under section 5721.011 or under division (H)(2) of section 4503.06 of the Revised Code~~ after the date of the first payment made under the contract; however, a person entering into ~~an undertaking~~ a delinquent tax contract who owns and occupies residential real property may request, and the treasurer shall allow, ~~an undertaking~~ a delinquent tax contract providing for payment in installments over a period of no fewer than two years ~~beginning on that date~~ after the date of the first payment

made under the contract.

For each ~~undertaking~~ delinquent tax contract, the county treasurer shall determine and shall specify in the ~~undertaking~~ delinquent tax contract the number of installments, the amount of each installment, and the schedule for payment of the installments. Each installment payment shall be apportioned among the several funds for which taxes have been assessed and shall be applied to the items of taxes charged in the order in which they became due.

When an installment payment is not received by the treasurer when due under a delinquent tax contract or any current taxes or special assessments charged against the property become ~~delinquent~~ unpaid, the ~~undertaking~~ delinquent tax contract becomes void unless the treasurer permits a new ~~undertaking~~ delinquent tax contract to be entered into; if the treasurer does not permit a new ~~undertaking~~ delinquent tax contract to be entered into, the treasurer shall certify to the auditor that the ~~undertaking~~ delinquent tax contract has become void. ~~A new undertaking entered into under this paragraph shall provide for payment of the outstanding balance of delinquent taxes over a period that, when added to the periods of any previous undertakings that had elapsed prior to their becoming void, does not exceed ten years.~~

Upon receipt of such a certification, the auditor shall destroy the duplicate copy of the ~~undertaking~~ voided delinquent tax contract. If such copy has been filed with the prosecuting attorney, the auditor immediately shall deliver the certification to the prosecuting attorney, who shall attach it to the appropriate certificate and the duplicate copy of the voided ~~undertaking~~ delinquent tax contract or strike through the asterisk entered in the margin of the master list next to the entry for the tract or lot that is the subject of the voided ~~undertaking~~ delinquent tax contract. The prosecuting attorney then shall institute a proceeding to foreclose the lien of the state in accordance with section 323.25 or 5721.18 of the Revised Code or, in the case of delinquent vacant land, shall institute a foreclosure proceeding in accordance with section 323.25 or 5721.18 of the Revised Code, or a foreclosure and forfeiture proceeding in accordance with section 5721.14 of the Revised Code.

~~After a~~ (B) If there is an outstanding tax certificate ~~has been sold~~ respecting a delinquent parcel under section 5721.32 or 5721.33 of the Revised Code, a written ~~undertaking~~ delinquent tax contract may not be entered into under this section ~~to pay the delinquent amounts~~ To pay the delinquency redeem a tax certificate in installments, the owner or other person seeking to redeem the ~~parcel~~ tax certificate shall enter into a redemption payment plan under division (C) of section 5721.38 of the

Revised Code.

~~(B) Within ten days after the date prescribed by section 323.12 or 323.17 or division (F)(1) of section 4503.06 of the Revised Code for payment of the first half installment of the current taxes, any person failing to pay the amount required by such date, with the consent of the treasurer, may enter into a written undertaking with the treasurer, in a form prescribed by the tax commissioner, to pay all current taxes pursuant to this division. The agreement shall provide for the entire amount of such taxes to be paid in three or fewer installments before the date set by section 323.12 or 323.17 or division (F)(1) of section 4503.06 of the Revised Code for the payment of the second installment of such taxes. Each payment made under this division shall be not less than one third of the total amount of the current taxes, unless the collection of a particular tax has been legally enjoined, or unless at any scheduled payment date less than one third of the total amount remains unpaid, in which case the total balance shall be paid.~~

~~If a payment is not received by the treasurer when due under the terms of an undertaking made under this division, the treasurer may permit the taxpayer to make the payment at a later date, provided the payment is received before the date set by section 323.12 or 323.17 or division (F)(1) of section 4503.06 of the Revised Code for the payment of the second installment of current taxes. If the total taxes arranged to be paid pursuant to such an undertaking are not received before such date, the undertaking shall become void and the treasurer shall proceed to collect all unpaid taxes then due by any other means provided by law.~~

~~(C) A certificate holder, as defined in section 5721.30 of the Revised Code, may also pay all of any delinquent taxes, assessments, penalties, interest, and charges on the related certificate parcel, as defined in section 5721.30 of the Revised Code, the lien against which has not been transferred by the sale of a tax certificate, as defined in section 5721.30 of the Revised Code, and the amount of the payment shall constitute a separate lien against the certificate parcel that shall be evidenced by the issuance by the treasurer to the certificate holder of an additional tax certificate with respect to the delinquent taxes, assessments, penalties, interest, and fees so paid on the related certificate parcel. The amount of the payment as set forth in the tax certificate shall earn interest at the rate of eighteen per cent per year. If there are multiple certificate holders with respect to a certificate parcel, the certificate holder of the most recently issued tax certificate has the first right to pay any current delinquent taxes, which right shall be exercised, if at all, within one hundred eighty days after such taxes become delinquent.~~

Sec. 323.49. (A) In addition to all other means provided by law for

collecting taxes and assessments charged upon real estate specifically as such and penalties and interest charged on any tax list and duplicate or delinquent land list in any county against any entry of real estate, the county treasurer at any time after any installment of such taxes and assessments has been delinquent for more than six months and remains due and unpaid shall apply by petition to the court of common pleas to be appointed receiver ex officio of the rents, issues, and income of the real property against which such taxes and assessments are charged, for the purpose of satisfying out of such rents, issues, and income the taxes and assessments upon such real property, together with the penalties, interest, and costs charged or thereafter becoming chargeable on any tax list and duplicate, or otherwise collectible in respect thereof, and such costs and expenses of the receivership as are allowed by the court.

(B) If the proper parties are before the court, it shall be sufficient for the treasurer to allege in such petition the description of such real property that appears on the tax list and duplicate, that the money appearing to be due and unpaid by the tax list and duplicate or by the delinquent land list has been due and unpaid for more than six months, and that ~~he~~ the treasurer believes that collection thereof can be made by applying the rents, issues, and income of such real property thereto, without setting forth in the petition any other or special matter relating thereto. The prayer of the petition shall be that the court make an order that the rents, issues, and income of such real property be applied to the payment of the amount set forth in the petition, and if a penalty is otherwise chargeable by law on all or any part of such amount, to the payment of such penalty to the date of final entry in such action, and that the plaintiff be appointed receiver ex officio of such rents, issues, and income for that purpose.

(C) In such proceedings the treasurer may join in one action any number of lots or lands, but the decree and any orders shall be rendered separately, and any proceedings may be severed in the decision of the court for the purpose of trial or appeal, where an appeal is allowed, and the court shall make such order for payment of costs as it deems equitable.

(D) The tax duplicate or the delinquent land tax certificate or master list of delinquent tracts filed by the auditor with the prosecuting attorney shall be prima-facie evidence on the trial of such action of the amount and validity of the taxes, assessments, and charges appearing due and unpaid thereon and of the nonpayment thereof. The petition of the treasurer shall be verified and shall be prima-facie evidence of all other facts therein stated.

(E) This section does not apply to any of the following:

(1) Real property entirely used and occupied in good faith by the owner

thereof as a private residence;

(2) The collection of delinquent taxes and assessments charged against real property, the payment of which is subject to ~~an undertaking~~ a delinquent tax contract entered into pursuant to section 323.31 of the Revised Code, so long as the ~~undertaking~~ delinquent tax contract remains in effect;

(3) The collection of delinquent taxes charged against real property that is the subject of an application for exemption from taxation pursuant to section 5715.27 of the Revised Code.

Sec. 5709.631. Each agreement entered into under sections 5709.62, 5709.63, and 5709.632 of the Revised Code on or after April 1, 1994, shall be in writing and shall include all of the information and statements prescribed by this section. Agreements may include terms not prescribed by this section, but such terms shall in no way derogate from the information and statements prescribed by this section.

(A) Each agreement shall include the following information:

(1) The names of all parties to the agreement;

(2) A description of the investments to be made by the applicant enterprise or by another party at the facility whether or not the investments are exempted from taxation, including existing or new building size and cost thereof; the value of machinery, equipment, furniture, and fixtures, including an itemization of the value of machinery, equipment, furniture, and fixtures used at another location in this state prior to the agreement and relocated or to be relocated from that location to the facility and the value of machinery, equipment, furniture, and fixtures at the facility prior to the execution of the agreement that will not be exempted from taxation; the value of inventory at the facility, including an itemization of the value of inventory held at another location in this state prior to the agreement and relocated or to be relocated from that location to the facility, and the value of inventory held at the facility prior to the execution of the agreement that will not be exempted from taxation;

(3) The scheduled starting and completion dates of investments made in building, machinery, equipment, furniture, fixtures, and inventory;

(4) Estimates of the number of employee positions to be created each year of the agreement and of the number of employee positions retained by the applicant enterprise due to the project, itemized as to the number of full-time, part-time, permanent, and temporary positions;

(5) Estimates of the dollar amount of payroll attributable to the positions set forth in division (A)(4) of this section, similarly itemized;

(6) The number of employee positions, if any, at the project site and at any other location in the state at the time the agreement is executed,

itemized as to the number of full-time, part-time, permanent, and temporary positions.

(B) Each agreement shall set forth the following information and incorporate the following statements:

(1) A description of real property to be exempted from taxation under the agreement, the percentage of the assessed valuation of the real property exempted from taxation, and the period for which the exemption is granted, accompanied by the statement: "The exemption commences the first year for which the real property would first be taxable were that property not exempted from taxation. No exemption shall commence after ..... (insert date) nor extend beyond ..... (insert date)." The tax commissioner shall adopt rules prescribing the form the description of such property shall assume to ensure that the property to be exempted from taxation under the agreement is distinguishable from property that is not to be exempted under that agreement.

(2) A description of tangible personal property to be exempted from taxation under the agreement, the percentage of the assessed value of the tangible personal property exempted from taxation, and the period for which the exemption is granted, accompanied by the statement: "The exemption commences the first year for which the tangible personal property would first be taxable were that property not exempted from taxation. No exemption shall commence after ..... (insert date) nor extend beyond ..... (insert date)." The tax commissioner shall adopt rules prescribing the form the description of such property shall assume to ensure that the property to be exempted from taxation under the agreement is distinguishable from property that is not to be exempted under that agreement.

(3) "..... (insert name of enterprise) shall pay such real and tangible personal property taxes as are not exempted under this agreement and are charged against such property and shall file all tax reports and returns as required by law. If ..... (insert name of enterprise) fails to pay such taxes or file such returns and reports, all incentives granted under this agreement are rescinded beginning with the year for which such taxes are charged or such reports or returns are required to be filed and thereafter."

(4) "..... (insert name of enterprise) hereby certifies that at the time this agreement is executed, ..... (insert name of enterprise) does not owe any delinquent real or tangible personal property taxes to any taxing authority of the State of Ohio, and does not owe delinquent taxes for which ..... (insert name of enterprise) is liable under Chapter 5727., 5733., 5735., 5739., 5741., 5743., 5747., or 5753. of the Revised Code, or, if such

elinquent taxes are owed, ..... (insert name of enterprise) currently is paying the delinquent taxes pursuant to ~~an undertaking~~ a delinquent tax contract enforceable by the State of Ohio or an agent or instrumentality thereof, has filed a petition in bankruptcy under 11 U.S.C.A. 101, et seq., or such a petition has been filed against ..... (insert name of enterprise). For the purposes of the certification, delinquent taxes are taxes that remain unpaid on the latest day prescribed for payment without penalty under the chapter of the Revised Code governing payment of those taxes."

(5) "..... (insert name of municipal corporation or county) shall perform such acts as are reasonably necessary or appropriate to effect, claim, reserve, and maintain exemptions from taxation granted under this agreement including, without limitation, joining in the execution of all documentation and providing any necessary certificates required in connection with such exemptions."

(6) "If for any reason the enterprise zone designation expires, the Director of the Ohio Department of Development revokes certification of the zone, or ..... (insert name of municipal corporation or county) revokes the designation of the zone, entitlements granted under this agreement shall continue for the number of years specified under this agreement, unless ..... (insert name of enterprise) materially fails to fulfill its obligations under this agreement and ..... (insert name of municipal corporation or county) terminates or modifies the exemptions from taxation granted under this agreement."

(7) "If ..... (insert name of enterprise) materially fails to fulfill its obligations under this agreement, or if ..... (insert name of municipal corporation or county) determines that the certification as to delinquent taxes required by this agreement is fraudulent, ..... (insert name of municipal corporation or county) may terminate or modify the exemptions from taxation granted under this agreement."

(8) "..... (insert name of enterprise) shall provide to the proper tax incentive review council any information reasonably required by the council to evaluate the enterprise's compliance with the agreement, including returns or annual reports filed pursuant to section 5711.02 or 5727.08 of the Ohio Revised Code if requested by the council."

(9) "..... (insert name of enterprise) and ..... (insert name of municipal corporation or county) acknowledge that this agreement must be approved by formal action of the legislative authority of ..... (insert name of municipal corporation or county) as a condition for the agreement to take effect. This agreement takes effect upon such approval."

(10) "This agreement is not transferable or assignable without the

s, written approval of ..... (insert name of municipal corporation or county)."

(11) "Exemptions from taxation granted under this agreement shall be revoked if it is determined that ..... (insert name of enterprise), any successor enterprise, or any related member (as those terms are defined in section 5709.61 of the Ohio Revised Code) has violated the prohibition against entering into this agreement under division (E) of section 3735.671 or section 5709.62, 5709.63, or 5709.632 of the Ohio Revised Code prior to the time prescribed by that division or either of those sections."

The statement described in division (B)(7) of this section may include the following statement, appended at the end of the statement: "and may require the repayment of the amount of taxes that would have been payable had the property not been exempted from taxation under this agreement."

(C) If the director of development had to issue a waiver under section 5709.633 of the Revised Code as a condition for the agreement to be executed, the agreement shall include the following statement:

"Continuation of this agreement is subject to the validity of the circumstance upon which ..... (insert name of enterprise) applied for, and the Director of the Ohio Department of Development issued, the waiver pursuant to section 5709.633 of the Ohio Revised Code. If, after formal approval of this agreement by ..... (insert name of municipal corporation or county), the Director or ..... (insert name of municipal corporation or county) discovers that such a circumstance did not exist, ..... (insert name of enterprise) shall be deemed to have materially failed to comply with this agreement."

If the director issued a waiver on the basis of the circumstance described in division (B)(3) of section 5709.633 of the Ohio Revised Code, the conditions enumerated in divisions (B)(3)(a)(i) and (ii) or divisions (B)(3)(b)(i) and (ii) of that section shall be incorporated in the information described in divisions (A)(2), (3), and (4) of this section.

Sec. 5713.08. (A) The county auditor shall make a list of all real and personal property in ~~his~~ the auditor's county, including money, credits, and investments in bonds, stocks, or otherwise, which is exempted from taxation. Such list shall show the name of the owner, the value of the property exempted, and a statement in brief form of the ground on which such exemption has been granted. It shall be corrected annually by adding thereto the items of property which have been exempted during the year, and by striking therefrom the items which in the opinion of the auditor have lost their right of exemption and which have been reentered on the taxable list. No additions shall be made to such exempt lists and no additional items of

property shall be exempted from taxation without the consent of the tax commissioner as is provided for in section 5715.27 of the Revised Code, but when any personal property or endowment fund of an institution has once been held by the commissioner to be properly exempt from taxation, it is not necessary to obtain the commissioner's consent to the exemption of additional property or investments of the same kind belonging to the same institution, but such property shall appear on the abstract filed annually with the commissioner. The commissioner may revise at any time the list in every county so that no property is improperly or illegally exempted from taxation. The auditor shall follow the orders of the commissioner given under this section. An abstract of such list shall be filed annually with the commissioner, on a form approved by ~~him~~ the commissioner, and a copy thereof shall be kept on file in the office of each auditor for public inspection.

The commissioner shall not consider an application for exemption of property unless the application has attached thereto a certificate executed by the county treasurer certifying ~~either~~ one of the following:

(1) That all taxes, assessments, interest, and penalties levied and assessed against the property sought to be exempted have been paid in full to the date upon which the application for exemption is filed, except for such taxes, interest, and penalties that may be remitted under division (B) of this section; ~~or~~

(2) That the applicant has entered into a valid ~~undertaking~~ delinquent tax contract with the county treasurer pursuant to division (A) of section 323.31 of the Revised Code to pay all of the delinquent taxes, assessments, interest, and penalties charged against the property, except for such taxes, interest, and penalties that may be remitted under division (B) of this section. If the auditor receives notice under section 323.31 of the Revised Code that such a written ~~undertaking~~ delinquent tax contract has become void, ~~he~~ the auditor shall strike such property from the list of exempted property and reenter such property on the taxable list. If property is removed from the exempt list because a written ~~undertaking~~ delinquent tax contract has become void, current taxes shall first be extended against that property on the general tax list and duplicate of real and public utility property for the tax year in which the auditor receives the notice required by division (A) of section 323.31 of the Revised Code that the ~~undertaking~~ delinquent tax contract has become void or, if that notice is not timely made, for the tax year in which falls the latest date by which the treasurer is required by such section to give such notice. A county auditor shall not remove from any tax list and duplicate the amount of any unpaid delinquent taxes, assessments,

interest, or penalties owed on property that is placed on the exempt list pursuant to this division.

(3) That a tax certificate has been issued under section 5721.32 or 5721.33 of the Revised Code with respect to the property that is the subject of the application, and the tax certificate is outstanding.

(B) Any taxes, interest, and penalties which have become a lien after the property was first used for the exempt purpose, but in no case prior to the date of acquisition of the title to the property by the applicant, may be remitted by the commissioner, except as is provided in section 5713.081 of the Revised Code.

(C) Real property acquired by the state in fee simple is exempt from taxation from the date of acquisition of title or date of possession, whichever is the earlier date, provided that all taxes, interest, and penalties as provided in the apportionment provisions of section 319.20 of the Revised Code have been paid to the date of acquisition of title or date of possession by the state, whichever is earlier. The proportionate amount of taxes that are a lien but not yet determined, assessed, and levied for the year in which the property is acquired, shall be remitted by the county auditor for the balance of the year from date of acquisition of title or date of possession, whichever is earlier. This section shall not be construed to authorize the exemption of such property from taxation or the remission of taxes, interest, and penalties thereon until all private use has terminated.

Sec. 5713.20. If the county auditor discovers that any building, structure, or tract of land or any lot or part of either, has been omitted from the list of real property, ~~he~~ the auditor shall add it to the list, with the name of the owner, and ascertain the taxable value thereof and place it opposite such property. The county auditor shall compute the sum of the simple taxes for the preceding years in which such property was omitted from the list of real property, not exceeding five years, unless in the meantime the property has changed ownership, in which case only the taxes chargeable since the last change of ownership shall be computed. No penalty or interest shall be added to the amount of taxes so computed.

The county auditor shall order the county treasurer to correct the duplicate of real property accordingly, and shall certify to the county treasurer the sum of taxes determined by the county auditor under this section to be due on the omitted property. The county treasurer thereupon shall notify the owner by certified mail, return receipt requested, of the sum of taxes due, and inform the owner that ~~he~~ the owner may enter into a ~~written undertaking~~ delinquent tax contract with the county treasurer to pay the taxes in installments, or that the owner, if ~~he~~ the owner desires, may pay

the amount of such taxes into the county treasury.

A ~~written undertaking~~ delinquent tax contract entered into under this section for the payment of taxes in installments shall require that the installments be payable at the times and in the amounts specified by the county treasurer in the ~~undertaking contract~~. The owner may request, and the treasurer shall allow, ~~an undertaking~~ a delinquent tax contract providing for payment in installments over no fewer than two years; however, the treasurer shall not permit ~~an undertaking~~ a contract to provide for payment in installments over more than five years. Each installment payment shall be apportioned among the several funds for which the taxes on the omitted property would have been assessed had the property not been omitted, and shall be applied to the items of taxes charged in the order in which they became due. If an installment payment is not received by the county treasurer when due, or any payment of current taxes is not made when due the ~~undertaking contract~~ becomes void, and the county treasurer shall order payment of the entire outstanding balance of taxes determined to be due under this section in one lump-sum payment.

Sec. 5715.27. (A) The owner of any property may file an application with the tax commissioner, on forms prescribed by the commissioner, requesting that such property be exempted from taxation and that unpaid taxes and penalties be remitted as provided in division (B) of section 5713.08 of the Revised Code.

(B) The board of education of any school district may request the tax commissioner to provide it with notification of applications for exemption from taxation for property located within that district. If so requested, the commissioner shall send to the board for the quarters ending on the last day of March, June, September, and December of each year, reports that contain sufficient information to enable the board to identify each property that is the subject of an exemption application, including, but not limited to, the name of the property owner or applicant, the address of the property, and the auditor's parcel number. The commissioner shall mail the reports on or about the fifteenth day of the month following the end of the quarter.

(C) A board of education that has requested notification under division (B) of this section may, with respect to any application for exemption of property located in the district and included in the commissioner's most recent report provided under that division, file a statement with the commissioner and with the applicant indicating its intent to submit evidence and participate in any hearing on the application. The statements shall be filed prior to the first day of the third month following the end of the quarter in which that application was docketed by the commissioner. A statement

filed in compliance with this division entitles the district to submit evidence and to participate in any hearing on the property and makes the district a party for purposes of sections 5717.02 to 5717.04 of the Revised Code in any appeal of the commissioner's decision to the board of tax appeals.

(D) The commissioner shall not hold a hearing on or grant or deny an application for exemption of property in a school district whose board of education has requested notification under division (B) of this section until the end of the period within which the board may submit a statement with respect to that application under division (C) of this section. The commissioner may act upon an application at any time prior to that date upon receipt of a written waiver from each such board of education, or, in the case of exemptions authorized by section 725.02, 1728.10, 3735.67, 5709.41, 5709.62, or 5709.63 of the Revised Code, upon the request of the property owner. Failure of a board of education to receive the report required in division (B) of this section shall not void an action of the commissioner with respect to any application. The commissioner may extend the time for filing a statement under division (C) of this section.

(E) A complaint may also be filed with the commissioner by any person, board, or officer authorized by section 5715.19 of the Revised Code to file complaints with the county board of revision against the continued exemption of any property.

(F) An application for exemption and a complaint against exemption shall be filed prior to the thirty-first day of December of the tax year for which exemption is requested or for which the liability of any property to taxation in that year is requested. The commissioner shall consider such application or complaint in accordance with procedures established by ~~him~~ the commissioner, determine whether the property is subject to taxation or exempt therefrom, and certify ~~his~~ the commissioner's findings to the auditor, who shall correct the tax list and duplicate accordingly. if a tax certificate has been sold under section 5721.32 or 5721.33 of the Revised Code with respect to property for which an exemption has been requested, the tax commissioner shall also certify the findings to the county treasurer of the county in which the property is located.

(G) Applications and complaints, and documents of any kind related to applications and complaints, filed with the tax commissioner under this section, are public records within the meaning of section 149.43 of the Revised Code.

~~(G)~~(H) If the commissioner determines that the use of property or other facts relevant to the taxability of property that is the subject of an application for exemption or a complaint under this section has changed

while the application or complaint was pending, the commissioner may make the determination under division (F) of this section separately for each tax year beginning with the year in which the application or complaint was filed or the year for which remission of unpaid taxes under division (B) of section 5713.08 of the Revised Code was requested, and including each subsequent tax year during which the application or complaint is pending before the commissioner.

Sec. 5719.03. (A) The county auditor shall preserve all receipts showing the advance payment of taxes. At the time of making up the general personal and the classified tax list and duplicate, the auditor shall enter thereon opposite the name of each person charged with taxes the amount of the advance payment made, as a credit against the amount of taxes charged thereon against such person.

(B) Each person charged with taxes on a general personal property or a classified property tax duplicate shall pay the full amount of such taxes, less the amount of advance payment credited on the duplicate, on or before the twentieth day of September, or a day as extended pursuant to section 5719.031 of the Revised Code.

(C) A tax is paid on or before the dates set forth in this section if the tax payment is received by the county treasurer on or before the last day for payment of such tax, or is received after such date in an envelope that was postmarked by the United States postal service on or before the last day for payment of such tax. In the event there is more than one date of postmark on the envelope, the earliest date imprinted by the United States postal service shall be the date of payment. A private meter postmark on an envelope is not a valid postmark for purposes of establishing the date of payment of such tax.

(D) When an installment of taxes is not paid within the time prescribed by this section, or within the time so prescribed as extended pursuant to section 5719.031 of the Revised Code, a penalty of ten per cent of the amount due and unpaid shall accrue when the county treasurer closes the treasurer's office for business on the last day so prescribed, but if the taxes are paid within ten days subsequent to the last day prescribed, the treasurer shall waive the collection of, and the auditor shall remit one-half of, the penalty. ~~The treasurer shall not thereafter accept less than the full amount of taxes and penalty, except as provided in division (E) of this section or section 5719.05, 5711.32, or 5711.33 of the Revised Code.~~

~~(E) Any partial payment of taxes tendered to a A county treasurer may be accepted if the treasurer determines that the amount tendered was intended by the taxpayer to be equal to the amount due but is more or less~~

~~than such amount as a result of what appears to the treasurer to be an obvious taxpayer error. The treasurer may accept a partial payment in which the only unpaid amount is the amount of a penalty for late payment provided the taxpayer files with the payment a copy of the taxpayer's application to the auditor for a remission of the penalty or the payment is received within ten days of the last date the taxes could have been paid without penalty payments of taxes.~~ Any overpayment shall be refunded by the treasurer in the manner most convenient to the treasurer. When the amount tendered and accepted is less than the amount due, the unpaid balance shall be treated as other unpaid taxes and, except when the unpaid amount is the penalty, the treasurer shall notify the taxpayer of such deficiency.

If the taxpayer files with the payment of taxes a copy of an application to the county auditor for remission of penalty, or the payment is received within ten days after the last day the taxes may be paid without penalty, the county treasurer shall accept a partial payment in which the only unpaid amount is the penalty for late payment.

Sec. 5719.04. (A) Immediately after each settlement required by division (D) of section 321.24 of the Revised Code the county auditor shall make a tax list and duplicates thereof of all general personal and classified property taxes remaining unpaid, as shown by the county treasurer's books and the list of taxes returned as delinquent by ~~him~~ the treasurer to the auditor at such settlement. The county auditor shall also include in such list all taxes assessed by the tax commissioner pursuant to law which were not charged upon the tax lists and duplicates on which such settlements were made nor previously charged upon a delinquent tax list and duplicates pursuant to this section, but ~~he~~ the auditor shall not include taxes specifically excepted from collection pursuant to section 5711.32 of the Revised Code. Such tax list and duplicates shall contain the name of the person charged and the amount of such taxes, and the penalty, due and unpaid, and shall set forth separately the amount charged or chargeable on the general and on the classified list and duplicate. The auditor shall deliver one such duplicate to the treasurer on the first day of December, annually. Upon receipt of the duplicate the treasurer may prepare and mail tax bills to all persons charged with such delinquent taxes. Each bill shall include a notice that the interest charge prescribed by section 5719.041 of the Revised Code has begun to accrue.

The auditor shall cause a copy of the delinquent personal and classified property tax list and duplicate provided for in this division to be published twice within sixty days after delivery of such duplicate to the treasurer in a newspaper published in the English language in the county and of general

circulation therein; provided that before such publication the auditor shall cause a display notice of the forthcoming publication of such delinquent personal and classified property tax list to be inserted once a week for two consecutive weeks in a newspaper published in the English language in the county and of general circulation therein. Copy for such display notice shall be furnished by the auditor to the newspaper selected to publish such delinquent tax lists simultaneously with the delivery of the duplicate to the treasurer. If there is only one newspaper published in the county, such display notice and delinquent personal and classified property tax lists shall be published in it. Publication of the delinquent lists may be made by a newspaper in installments, provided that complete publication thereof is made twice during said sixty-day period.

The office of the county treasurer shall be kept open to receive the payment of delinquent general and classified property taxes from the day of delivery of the duplicate thereof until the final publication of the delinquent tax list. The name of any taxpayer who prior to ~~forty-eight hours~~ seven days before either the first or second publication of said list pays such taxes in full or enters into an undertaking a delinquent tax contract to pay such taxes in installments pursuant to section 5719.05 of the Revised Code shall be stricken from such list, and ~~his~~ the taxpayer's name shall not be included in the list for that publication.

The other such duplicate, from which shall first be eliminated the names of persons whose total liability for taxes and penalty is less than one hundred dollars, shall be filed by the auditor on the first day of December, annually, in the office of the county recorder, and the same shall constitute a notice of lien and operate as of the date of delivery as a lien on the lands and tenements, vested legal interests therein, and permanent leasehold estates of each person named therein having such real estate in such county. Such notice of lien and such lien shall not be valid as against any mortgagee, pledgee, purchaser, or judgment creditor whose rights have attached prior to the date of such delivery. Such duplicate shall be kept by the recorder, designated as the personal tax lien record, and indexed under the name of the person charged with such tax. No fee shall be charged by the recorder for the services required under this section.

The auditor shall add to the tax list made pursuant to this section all such taxes omitted in a previous year when assessed by ~~him~~ the auditor or finally assessed by the tax commissioner pursuant to law, and by proper certificates cause the same to be added to the treasurer's delinquent tax duplicate provided for in this section, and, in proper cases, file notice of the lien with the recorder, as provided in this section.

If the authority making any assessment believes that the collection of such taxes will be jeopardized by delay, such assessing authority shall so certify on the assessment certificate thereof, and the auditor shall include a certificate of such jeopardy in the certificate given by ~~him~~ the auditor to the treasurer. In such event the treasurer shall proceed immediately to collect such taxes, and to enforce the collection thereof by any means provided by law, and ~~he~~ the treasurer may not accept a tender of any part of such taxes; but the person or ~~his~~ the representatives of the person against whom such assessment is made may, in the event of an appeal to the tax commissioner therefrom, obtain a stay of collection of the whole or any part of the amount of such assessment by filing with the treasurer a bond in an amount not exceeding double the amount as to which the stay is desired, with such surety as the treasurer deems necessary, conditioned upon the payment of the amount determined to be due by the decision of the commissioner which has become final, and further conditioned that if an appeal is not filed within the period provided by law, the amount of collection which is stayed by the bond will be paid on notice and demand of the treasurer at any time after the expiration of such period. The taxpayer may waive such stay as to the whole or any part of the amount covered by the bond, and if as the result of such waiver any part of the amount covered by the bond is paid, then the bond shall be proportionately reduced on the request of the taxpayer.

(B) Immediately after each settlement required by division (D) of section 321.24 of the Revised Code the auditor shall make a separate list and duplicate, prepared as prescribed in division (A) of this section, of all general personal and classified property taxes that remain unpaid but are excepted from collection pursuant to section 5711.32 of the Revised Code. The duplicate of such list shall be delivered to the treasurer at the time of delivery of the delinquent personal and classified property tax duplicate.

Sec. 5719.041. If the payment of a general personal property or classified property tax is not made on or before the last day prescribed by section 5719.03 or 5719.031 of the Revised Code, an interest charge shall begin to accrue and shall continue until all charges are paid, except that no interest charge shall accrue for or in the month in which such payment was due under such section or under the circumstances and for the period described in division (A)(2) of section 5711.33 of the Revised Code or upon delinquent taxes that are the subject of a delinquent tax contract entered into pursuant to section 5719.05 of the Revised Code.

The interest charge shall accrue against the balance of such taxes and any penalty thereon outstanding that remains unpaid on the last day of each month and shall be at the rate per calendar month, rounded to the nearest

one-hundredth of one per cent, equal to one-twelfth of the rate per annum prescribed by section 5703.47 of the Revised Code for the calendar year that includes the month for which the charge accrues. The charge is payable in addition to the unpaid balance of taxes and penalties on the day the charge accrues, unless the entire balance is sooner paid.

If a delinquent tax contract becomes void, interest shall be charged on the day on which the contract becomes void in the amount that would have been charged had the delinquent tax contract not been entered into and shall thereafter accrue as provided in this section.

Interest shall be allowed, at the same rate per calendar month as is applicable that month for underpayments, on any overpayment of the tax charged on a general personal property or a classified property tax duplicate, from the first day of the month following the date of the overpayment until the last day of the month preceding the date of the refund of the overpayment. The interest shall be paid from the fund or funds to which the overpayment was credited.

When the county treasurer makes ~~his~~ the treasurer's annual settlement with the county auditor under division (D) of section 321.24 of the Revised Code, ~~he~~ the treasurer shall certify to the auditor a list of all entries on the cumulative delinquent tax duplicate that are at that time in the process of being paid in installments under a valid ~~undertaking~~ delinquent tax contract. For each entry that appears on the duplicate that is not on the certified list, the auditor shall compute the full amount of interest charges which have accrued against such entry since the preceding such settlement was made and shall include such charges through the last day of the month preceding the current settlement. The auditor shall include such amounts on the tax list and duplicates prepared by ~~him~~ the auditor as prescribed in section 5719.04 of the Revised Code unless the interest is less than one dollar, in which case it shall not be added to such tax lists and duplicates.

Before the county treasurer accepts any payment of taxes against which there are accrued interest charges that do not appear on the delinquent tax duplicate, ~~he~~ the treasurer shall notify the auditor who shall issue a certificate to the treasurer showing the amount of such interest charges, and the treasurer shall collect the amount shown on such certificate at the time ~~he accepts the~~ of accepting payment of such taxes. If the amount of such interest charges is less than one dollar, no such certificate shall be issued. In the case of delinquent personal property taxes, the interest shown on such certificate shall be credited to the undivided general tax fund, and distributed in the same manner as the delinquent taxes upon which the interest charges accrued. In the case of delinquent classified property taxes,

the interest shown on such certificate shall be credited to the county library and local government support fund and distributed in accordance with section 5747.48 of the Revised Code. When the payment of delinquent taxes is credited on the tax duplicate the treasurer shall make a separate notation thereon indicating the amount collected and the index number of the auditor's certificate herein prescribed.

Sec. 5719.05. The county treasurer shall forthwith collect the taxes and penalty on the duplicate delivered to ~~him~~ the treasurer by the auditor pursuant to section 5719.04 of the Revised Code and any interest thereon by any of the means provided by law.

In addition to any other means provided by law, the treasurer may, ~~when he finds~~ after finding that ~~he~~ the treasurer is unable to collect the full amount of delinquent taxes, interest, and penalties charged against an entry on the cumulative delinquent tax duplicate in a single payment, enter into a written ~~undertaking~~ delinquent tax contract, with the person so charged, for payment of the full amount in installments. The terms of ~~said undertaking~~ the delinquent tax contract shall include the amount payable and the due date of each installment including the final payment date, which shall be not more than ~~two~~ five years after the date of the first payment. The treasurer shall enter upon the margin of the duplicate a notation indicating that the agreement for installment payment has been undertaken. A receipt shall be issued for each payment, and the payment shall be credited on the duplicate on the date paid. Each payment shall be applied to the taxes, interest, and penalties in the same order as each became due and shall be apportioned among the various funds, for which the taxes were levied, at the next succeeding tax settlement. When a payment is not tendered as agreed upon, the ~~undertaking~~ delinquent tax contract may be declared void by the treasurer, and ~~he~~ the treasurer may proceed to collect the unpaid balance by any means provided by law. The treasurer may permit a new agreement to be undertaken, under the same terms and conditions, but there shall be no requirement that ~~he~~ the treasurer do so.

Sec. 5721.02. The office of the county treasurer shall be kept open to receive the payment of delinquent real property taxes, from the date of the delivery of the delinquent land duplicate provided for in section 5721.011 of the Revised Code, until the final publication of the delinquent tax list and the delinquent vacant land tax list as provided in section 5721.03 of the Revised Code, in order that the name of any taxpayer appearing on either list, who prior to ~~forty-eight hours~~ seven days before the first publication of that list pays the delinquent taxes in full, may be stricken from that list and in order that the name of each person appearing on either list, who prior to

~~forty-eight hours~~ seven days before the publication of that list enters into ~~an undertaking a delinquent tax contract~~ under section 323.31 of the Revised Code to pay the delinquent taxes in installments, may be stricken from that list or an asterisk may be entered in the margin next to ~~his~~ the person's name. If payment in full is made subsequent to the first publication and prior to ~~forty-eight hours~~ seven days before the second publication of either list, the name of the taxpayer shall be eliminated from the second publication.

Sec. 5721.03. (A) At the time of making the delinquent land list, as provided in section 5721.011 of the Revised Code, the county auditor shall compile a delinquent tax list consisting of all lands on the delinquent land list on which taxes have become delinquent at the close of the collection period immediately preceding the making of the delinquent land list. The auditor shall also compile a delinquent vacant land tax list of all delinquent vacant lands prior to the institution of any foreclosure and forfeiture actions against delinquent vacant lands under section 5721.14 of the Revised Code or any foreclosure actions against delinquent vacant lands under section 5721.18 of the Revised Code.

The delinquent tax list, and the delinquent vacant land tax list if one is compiled, shall contain all of the information included on the delinquent land list, except that, if the auditor's records show that the name of the person in whose name the property currently is listed is not the name that appears on the delinquent land list, the name used in the delinquent tax list or the delinquent vacant land tax list shall be the name of the person the auditor's records show as the person in whose name the property currently is listed.

Lands that have been included in a previously published delinquent tax list shall not be included in the delinquent tax list so long as taxes have remained delinquent on such lands for the entire intervening time.

In either list, there may be included lands that have been omitted in error from a prior list and lands with respect to which the auditor has received a certification that ~~an undertaking a delinquent tax contract~~ has become void since the publication of the last previously published list, provided the name of the owner was stricken from a prior list under section 5721.02 of the Revised Code.

(B)(1) The auditor shall cause the delinquent tax list and the delinquent vacant land tax list, if one is compiled, to be published twice within sixty days after the delivery of the delinquent land duplicate to the county treasurer, in a newspaper of general circulation in the county. The publication shall be printed in the English language.

The auditor shall insert display notices of the forthcoming publication of

the delinquent tax list and, if it is to be published, the delinquent vacant land tax list once a week for two consecutive weeks in a newspaper of general circulation in the county. The display notices shall contain the times and methods of payment of taxes provided by law, including information concerning installment payments made in accordance with a written ~~undertaking delinquent tax contract~~. The display notice for the delinquent tax list also shall include a notice that an interest charge will accrue on accounts remaining unpaid after the last day of November unless the taxpayer enters into a written undertaking delinquent tax contract to pay such taxes in installments. The display notice for the delinquent vacant land tax list if it is to be published also shall include a notice that delinquent vacant lands in the list are lands on which taxes have remained unpaid for five years after being certified delinquent, and that they are subject to foreclosure proceedings as provided in section 323.25 or 5721.18 of the Revised Code, or foreclosure and forfeiture proceedings as provided in section 5721.14 of the Revised Code. Each display notice also shall state that the lands are subject to a tax certificate sale under section 5721.32 or 5721.33 of the Revised Code, as the case may be, and shall include any other information that the auditor considers pertinent to the purpose of the notice. The display notices shall be furnished by the auditor to the newspapers selected to publish the lists at least ten days before their first publication.

(2) Publication of the list or lists may be made by a newspaper in installments, provided the complete publication of each list is made twice during the sixty-day period.

(3) There shall be attached to the delinquent tax list a notice that the delinquent lands will be certified for foreclosure by the auditor unless the taxes, assessments, interest, and penalties due and owing on them are paid. There shall be attached to the delinquent vacant land tax list, if it is to be published, a notice that delinquent vacant lands will be certified for foreclosure or foreclosure and forfeiture by the auditor unless the taxes, assessments, interest, and penalties due and owing on them are paid within twenty-eight days after the final publication of the notice.

(4) The auditor shall review the first publication of each list for accuracy and completeness and may correct any errors appearing in the list in the second publication.

(C) For the purposes of section 5721.18 of the Revised Code, land is first certified delinquent on the date of the certification of the delinquent land list containing that land.

Sec. 5721.06. (A)(1) The form of the notice required to be attached to

e published delinquent tax list by division (B)(3) of section 5721.03 of the Revised Code shall be in substance as follows:

"DELINQUENT LAND TAX NOTICE

The lands, lots, and parts of lots returned delinquent by the county treasurer of ..... county, with the taxes assessments, interest, and penalties, charged against them agreeably to law, are contained and described in the following list: (Here insert the list with the names of the owners of such respective tracts of land or town lots as designated on the delinquent tax list. If, prior to ~~forty-eight hours~~ seven days before the publication of the list, ~~an undertaking~~ a delinquent tax contract has been entered into under section 323.31 of the Revised Code, the owner's name may be stricken from the list or designated by an asterisk shown in the margin next to the owner's name.)

Notice is hereby given that the whole of such several lands, lots, or parts of lots will be certified for foreclosure by the county auditor pursuant to law unless the whole of the delinquent taxes, assessments, interest, and penalties are paid within one year or unless a tax certificate with respect to the parcel is sold under section 5721.32 or 5721.33 of the Revised Code. The names of persons who have entered into a written ~~undertaking~~ delinquent tax contract with the county treasurer to discharge the delinquency are designated by an asterisk or have been stricken from the list."

(2) If the county treasurer has certified to the county auditor that the treasurer intends to offer for sale a tax certificate with respect to one or more parcels of delinquent land under section 5721.32 or 5721.33 of the Revised Code, the form of the notice shall include the following statement, appended after the second paragraph of the notice prescribed by division (A)(1) of this section:

"Notice also is hereby given that a tax certificate may be offered for sale under section 5721.32 or 5721.33 of the Revised Code with respect to those parcels shown on this list. If a tax certificate on a parcel is purchased, the purchaser of the tax certificate acquires the state's or its taxing district's first lien against the property, and an additional interest charge of up to eighteen per cent per annum shall be assessed against the parcel. In addition, failure by the owner of the parcel to redeem the tax certificate may result in foreclosure proceedings against the parcel. No tax certificate shall be offered for sale if the owner of the parcel has either discharged the lien by paying to the county treasurer in cash the amount of delinquent taxes, assessments, penalties, interest, and charges charged against the property, or has entered into a valid ~~undertaking~~ delinquent tax contract pursuant to section 323.31 of the Revised Code to pay those amounts in installments."

(B) The form of the notice required to be attached to the published delinquent vacant land tax list by division (B)(3) of section 5721.03 of the Revised Code shall be in substance as follows:

"DELINQUENT VACANT LAND TAX NOTICE

The delinquent vacant lands, returned delinquent by the county treasurer of ..... county, with the taxes assessments, interest, and penalties charged against them according to law, and remaining delinquent for five years, are contained and described in the following list: (here insert the list with the names of the owners of the respective tracts of land as designated on the delinquent vacant land tax list. If, prior to ~~forty-eight hours~~ seven days before the publication of the list, ~~an undertaking a delinquent tax contract~~ contract has been entered into under section 323.31 of the Revised Code, the owner's name may be stricken from the list or designated by an asterisk shown in the margin next to the owner's name.)

Notice is hereby given that these delinquent vacant lands will be certified for foreclosure or foreclosure and forfeiture by the county auditor pursuant to law unless the whole of the delinquent taxes, assessments, interest, and penalties are paid within twenty-eight days after the final publication of this notice. The names of persons who have entered into a written ~~undertaking~~ delinquent tax contract with the county treasurer to discharge the delinquency are designated by an asterisk or have been stricken from the list."

Sec. 5721.10. Except as otherwise provided under sections 5721.30 to ~~5721.41~~ 5721.42 of the Revised Code, the state shall have the first lien on the lands and lots described in the delinquent land list, for the amount of taxes, assessments, interest, and penalty charged prior to the delivery of such list. If the taxes have not been paid for one year after having been certified as delinquent, the state shall institute foreclosure proceedings in the manner provided by sections 5721.01 to 5721.28 of the Revised Code unless a tax certificate respecting that property has been sold under section 5721.32 or 5721.33 of the Revised Code, or unless such taxes are the subject of a valid ~~undertaking~~ delinquent tax contract under section 323.31 of the Revised Code for which the county treasurer has not made certification to the county auditor that the ~~undertaking~~ delinquent tax contract has become void. The court shall levy, as costs in the foreclosure proceedings instituted on said certification, the cost of an abstract or certificate of title to the property described in said certification, if the same is required by the court, to be paid into the general fund of the county. Sections 5721.01 to 5721.28 of the Revised Code do not prevent the partial payment of such delinquent taxes, assessments, interest, and penalty during the period the delinquency is

being discharged in accordance with ~~an undertaking~~ a delinquent tax contract under section 323.31 of the Revised Code, but such partial payments may be made and received as provided by law without prejudice to the right of the state to institute foreclosure proceedings for any amount then remaining unpaid if the county treasurer certifies to the county auditor that the ~~undertaking~~ delinquent tax contract has become void.

Sec. 5721.14. Subject to division (A)(2) of this section, on receipt of a delinquent vacant land tax certificate or a master list of delinquent vacant tracts, a county prosecuting attorney shall institute a foreclosure proceeding under section 323.25 or 5721.18 of the Revised Code, or a foreclosure and forfeiture proceeding under this section. If the delinquent vacant land tax certificate or a master list of delinquent vacant tracts lists minerals or rights to minerals listed pursuant to sections 5713.04, 5713.05, and 5713.06 of the Revised Code, the county prosecuting attorney may institute a foreclosure proceeding under section 323.25 or 5721.18 of the Revised Code or a foreclosure and forfeiture proceeding under this section against such minerals or rights to minerals.

(A)(1) The prosecuting attorney shall institute a proceeding under this section by filing, in the name of the county treasurer and with the clerk of a court with jurisdiction, a complaint that requests that the lien of the state on the property identified in the certificate or master list be foreclosed and that the property be forfeited to the state. The prosecuting attorney shall prosecute the proceeding to final judgment and satisfaction.

(2) If the delinquent taxes, assessments, charges, penalties, and interest are paid prior to the time a complaint is filed, the prosecuting attorney shall not institute a proceeding under this section. If there is a copy of a written ~~undertaking~~ delinquent tax contract attached to the certificate or an asterisk next to an entry on the master list, or if a copy of ~~an undertaking~~ a delinquent tax contract is received from the county auditor prior to the commencement of the proceeding under this section, the prosecuting attorney shall not institute the proceeding under this section unless the prosecuting attorney receives a certification of the county treasurer that the ~~undertaking~~ delinquent tax contract has become void.

(B) Foreclosure and forfeiture proceedings constitute an action in rem. Prior to filing such an action in rem, the county prosecuting attorney shall cause a title search to be conducted for the purpose of identifying any lienholders or other persons with interests in the property that is subject to foreclosure and forfeiture. Following the title search, the action in rem shall be instituted by filing in the office of the clerk of a court with jurisdiction a complaint bearing a caption substantially in the form set forth in division

(A) of section 5721.15 of the Revised Code.

Any number of parcels may be joined in one action. Each separate parcel included in a complaint shall be given a serial number and shall be separately indexed and docketed by the clerk of the court in a book kept by the clerk for such purpose. A complaint shall contain the permanent parcel number of each parcel included in it, the full street address of the parcel when available, a description of the parcel as set forth in the certificate or master list, the name and address of the last known owner of the parcel if they appear on the general tax list, the name and address of each lienholder and other person with an interest in the parcel identified in the title search relating to the parcel that is required by this division, and the amount of taxes, assessments, charges, penalties, and interest due and unpaid with respect to the parcel. It is sufficient for the county treasurer to allege in the complaint that the certificate or master list has been duly filed by the county auditor with respect to each parcel listed, that the amount of money with respect to each parcel appearing to be due and unpaid is due and unpaid, and that there is a lien against each parcel, without setting forth any other or special matters. The prayer of the complaint shall be that the court issue an order that the lien of the state on each of the parcels included in the complaint be foreclosed, that the property be forfeited to the state, and that the land be offered for sale in the manner provided in section 5723.06 of the Revised Code.

(C) Within thirty days after the filing of a complaint, the clerk of the court in which the complaint was filed shall cause a notice of foreclosure and forfeiture substantially in the form of the notice set forth in division (B) of section 5721.15 of the Revised Code to be published once a week for three consecutive weeks in a newspaper of general circulation in the county. In any county that has adopted a permanent parcel number system, the parcel may be described in the notice by parcel number only, instead of also with a complete legal description, if the county prosecuting attorney determines that the publication of the complete legal description is not necessary to provide reasonable notice of the foreclosure and forfeiture proceeding to the interested parties. If the complete legal description is not published, the notice shall indicate where the complete legal description may be obtained.

After the third publication, the publisher shall file with the clerk of the court an affidavit stating the fact of the publication and including a copy of the notice of foreclosure and forfeiture as published. Service of process for purposes of the action in rem shall be considered as complete on the date of the last publication.

Within thirty days after the filing of a complaint and before the date of the final publication of the notice of foreclosure and forfeiture, the clerk of the court also shall cause a copy of a notice substantially in the form of the notice set forth in division (C) of section 5721.15 of the Revised Code to be mailed by ordinary mail, with postage prepaid, to each person named in the complaint as being the last known owner of a parcel included in it, or as being a lienholder or other person with an interest in a parcel included in it. The notice shall be sent to the address of each such person, as set forth in the complaint, and the clerk shall enter the fact of such mailing upon the appearance docket. If the name and address of the last known owner of a parcel included in a complaint is not set forth in it, the county auditor shall file an affidavit with the clerk stating that the name and address of the last known owner does not appear on the general tax list.

(D)(1) An answer may be filed in a foreclosure and forfeiture proceeding by any person owning or claiming any right, title, or interest in, or lien upon, any parcel described in the complaint. The answer shall contain the caption and number of the action and the serial number of the parcel concerned. The answer shall set forth the nature and amount of interest claimed in the parcel and any defense or objection to the foreclosure of the lien of the state for delinquent taxes, assessments, charges, penalties, and interest, as shown in the complaint. The answer shall be filed in the office of the clerk of the court, and a copy of the answer shall be served on the county prosecuting attorney not later than twenty-eight days after the date of final publication of the notice of foreclosure and forfeiture. If an answer is not filed within such time, a default judgment may be taken as to any parcel included in a complaint as to which no answer has been filed. A default judgment is valid and effective with respect to all persons owning or claiming any right, title, or interest in, or lien upon, any such parcel, notwithstanding that one or more of such persons are minors, incompetents, absentees or nonresidents of the state, or convicts in confinement.

(2)(a) A receiver appointed pursuant to divisions (C)(2) and (3) of section 3767.41 of the Revised Code may file an answer pursuant to division (D)(1) of this section, but is not required to do so as a condition of receiving proceeds in a distribution under division (B)(2) of section 5721.17 of the Revised Code.

(b) When a receivership under section 3767.41 of the Revised Code is associated with a parcel, the notice of foreclosure and forfeiture set forth in division (B) of section 5721.15 of the Revised Code and the notice set forth in division (C) of that section shall be modified to reflect the provisions of division (D)(2)(a) of this section.

(E) At the trial of a foreclosure and forfeiture proceeding, the delinquent vacant land tax certificate or master list of delinquent vacant tracts filed by the county auditor with the county prosecuting attorney shall be prima-facie evidence of the amount and validity of the taxes, assessments, charges, penalties, and interest appearing due and unpaid on the parcel to which the certificate or master list relates and their nonpayment. If an answer is properly filed, the court may, in its discretion, and shall, at the request of the person filing the answer, grant a severance of the proceedings as to any parcel described in such answer for purposes of trial or appeal.

(F) The conveyance by the owner of any parcel against which a complaint has been filed pursuant to this section at any time after the date of publication of the parcel on the delinquent vacant land tax list but before the date of a judgment of foreclosure and forfeiture pursuant to section 5721.16 of the Revised Code shall not nullify the right of the county to proceed with the foreclosure and forfeiture.

Sec. 5721.18. The county prosecuting attorney, upon the delivery to the prosecuting attorney by the county auditor of a delinquent land or delinquent vacant land tax certificate, or of a master list of delinquent or delinquent vacant tracts, shall institute a foreclosure proceeding under this section in the name of the county treasurer to foreclose the lien of the state, in any court with jurisdiction, unless the taxes, assessments, charges, penalties, and interest are paid prior to the time a complaint is filed, or unless a foreclosure or foreclosure and forfeiture action has been or will be instituted under section 323.25 or 5721.14 of the Revised Code. If the delinquent land or delinquent vacant land tax certificate or the master list of delinquent or delinquent vacant tracts lists minerals or rights to minerals listed pursuant to sections 5713.04, 5713.05, and 5713.06 of the Revised Code, the county prosecuting attorney may institute a foreclosure proceeding in the name of the county treasurer, in any court with jurisdiction, to foreclose the lien of the state against such minerals or rights to minerals, unless the taxes, assessments, charges, penalties, and interest are paid prior to the time the complaint is filed, or unless a foreclosure or foreclosure and forfeiture action has been or will be instituted under section 323.25 or 5721.14 of the Revised Code.

The prosecuting attorney shall prosecute the proceeding to final judgment and satisfaction. Within ten days after obtaining a judgment, the prosecuting attorney shall notify the treasurer in writing that judgment has been rendered. If there is a copy of a written ~~undertaking~~ delinquent tax contract attached to the certificate or an asterisk next to an entry on the master list, or if a copy of ~~an undertaking~~ a delinquent tax contract is

received from the auditor prior to the commencement of the proceeding under this section, the prosecuting attorney shall not institute the proceeding under this section, unless the prosecuting attorney receives a certification of the treasurer that the ~~undertaking~~ delinquent tax contract has become void.

(A) This division applies to all foreclosure proceedings not instituted and prosecuted under section 323.25 of the Revised Code or division (B) or (C) of this section. The foreclosure proceedings shall be instituted and prosecuted in the same manner as is provided by law for the foreclosure of mortgages on land, except that, if service by publication is necessary, such publication shall be made once a week for three consecutive weeks instead of as provided by the Rules of Civil Procedure, and the service shall be complete at the expiration of three weeks after the date of the first publication. In any proceeding prosecuted under this section, if the prosecuting attorney determines that service upon a defendant may be obtained ultimately only by publication, the prosecuting attorney may cause service to be made simultaneously by certified mail, return receipt requested, ordinary mail, and publication.

In any county that has adopted a permanent parcel number system, the parcel may be described in the notice by parcel number only, instead of also with a complete legal description, if the prosecuting attorney determines that the publication of the complete legal description is not necessary to provide reasonable notice of the foreclosure proceeding to the interested parties. If the complete legal description is not published, the notice shall indicate where the complete legal description may be obtained.

It is sufficient, having been made a proper party to the foreclosure proceeding, for the treasurer to allege in the treasurer's complaint that the certificate or master list has been duly filed by the auditor, that the amount of money appearing to be due and unpaid is due and unpaid, and that there is a lien against the property described in the certificate or master list, without setting forth in the complaint any other or special matter relating to the foreclosure proceeding. The prayer of the complaint shall be that the court issue an order that the property be sold by the sheriff, or if the action is in the municipal court by the bailiff, in the manner provided in section 5721.19 of the Revised Code.

In the foreclosure proceeding, the treasurer may join in one action any number of lots or lands, but the decree shall be rendered separately, and any proceedings may be severed, in the discretion of the court, for the purpose of trial or appeal, and the court shall make such order for the payment of costs as is considered proper. The certificate or master list filed by the auditor with the prosecuting attorney is prima-facie evidence at the trial of the

foreclosure action of the amount and validity of the taxes, assessments, charges, penalties, and interest appearing due and unpaid and of their nonpayment.

(B) Foreclosure proceedings constituting an action in rem may be commenced by the filing of a complaint after the end of the second year from the date on which the delinquency was first certified by the auditor. Prior to filing such an action in rem, the prosecuting attorney shall cause a title search to be conducted for the purpose of identifying any lienholders or other persons with interests in the property subject to foreclosure. Following the title search, the action in rem shall be instituted by filing in the office of the clerk of a court with jurisdiction a complaint bearing a caption substantially in the form set forth in division (A) of section 5721.181 of the Revised Code.

Any number of parcels may be joined in one action. Each separate parcel included in a complaint shall be given a serial number and shall be separately indexed and docketed by the clerk of the court in a book kept by the clerk for such purpose. A complaint shall contain the permanent parcel number of each parcel included in it, the full street address of the parcel when available, a description of the parcel as set forth in the certificate or master list, the name and address of the last known owner of the parcel if they appear on the general tax list, the name and address of each lienholder and other person with an interest in the parcel identified in the title search relating to the parcel that is required by this division, and the amount of taxes, assessments, charges, penalties, and interest due and unpaid with respect to the parcel. It is sufficient for the treasurer to allege in the complaint that the certificate or master list has been duly filed by the auditor with respect to each parcel listed, that the amount of money with respect to each parcel appearing to be due and unpaid is due and unpaid, and that there is a lien against each parcel, without setting forth any other or special matters. The prayer of the complaint shall be that the court issue an order that the land described in the complaint be sold in the manner provided in section 5721.19 of the Revised Code.

(1) Within thirty days after the filing of a complaint, the clerk of the court in which the complaint was filed shall cause a notice of foreclosure substantially in the form of the notice set forth in division (B) of section 5721.181 of the Revised Code to be published once a week for three consecutive weeks in a newspaper of general circulation in the county. In any county that has adopted a permanent parcel number system, the parcel may be described in the notice by parcel number only, instead of also with a complete legal description, if the prosecuting attorney determines that the

publication of the complete legal description is not necessary to provide reasonable notice of the foreclosure proceeding to the interested parties. If the complete legal description is not published, the notice shall indicate where the complete legal description may be obtained.

After the third publication, the publisher shall file with the clerk of the court an affidavit stating the fact of the publication and including a copy of the notice of foreclosure as published. Service of process for purposes of the action in rem shall be considered as complete on the date of the last publication.

Within thirty days after the filing of a complaint and before the final date of publication of the notice of foreclosure, the clerk of the court also shall cause a copy of a notice substantially in the form of the notice set forth in division (C) of section 5721.181 of the Revised Code to be mailed by certified mail, with postage prepaid, to each person named in the complaint as being the last known owner of a parcel included in it, or as being a lienholder or other person with an interest in a parcel included in it. The notice shall be sent to the address of each such person, as set forth in the complaint, and the clerk shall enter the fact of such mailing upon the appearance docket. If the name and address of the last known owner of a parcel included in a complaint is not set forth in it, the auditor shall file an affidavit with the clerk stating that the name and address of the last known owner does not appear on the general tax list.

(2)(a) An answer may be filed in an action in rem under this division by any person owning or claiming any right, title, or interest in, or lien upon, any parcel described in the complaint. The answer shall contain the caption and number of the action and the serial number of the parcel concerned. The answer shall set forth the nature and amount of interest claimed in the parcel and any defense or objection to the foreclosure of the lien of the state for delinquent taxes, assessments, charges, penalties, and interest as shown in the complaint. The answer shall be filed in the office of the clerk of the court, and a copy of the answer shall be served on the prosecuting attorney, not later than twenty-eight days after the date of final publication of the notice of foreclosure. If an answer is not filed within such time, a default judgment may be taken as to any parcel included in a complaint as to which no answer has been filed. A default judgment is valid and effective with respect to all persons owning or claiming any right, title, or interest in, or lien upon, any such parcel, notwithstanding that one or more of such persons are minors, incompetents, absentees or nonresidents of the state, or convicts in confinement.

(b)(i) A receiver appointed pursuant to divisions (C)(2) and (3) of

section 3767.41 of the Revised Code may file an answer pursuant to division (B)(2)(a) of this section, but is not required to do so as a condition of receiving proceeds in a distribution under division (B)(1) of section 5721.17 of the Revised Code.

(ii) When a receivership under section 3767.41 of the Revised Code is associated with a parcel, the notice of foreclosure set forth in division (B) of section 5721.181 of the Revised Code and the notice set forth in division (C) of that section shall be modified to reflect the provisions of division (B)(2)(b)(i) of this section.

(3) At the trial of an action in rem under this division, the certificate or master list filed by the auditor with the prosecuting attorney shall be prima-facie evidence of the amount and validity of the taxes, assessments, charges, penalties, and interest appearing due and unpaid on the parcel to which the certificate or master list relates and their nonpayment. If an answer is properly filed, the court may, in its discretion, and shall, at the request of the person filing the answer, grant a severance of the proceedings as to any parcel described in such answer for purposes of trial or appeal.

(C) In addition to the actions in rem authorized under division (B) of this section and section 5721.14 of the Revised Code, an action in rem may be commenced under this division. An action commenced under this division shall conform to all of the requirements of division (B) of this section except as follows:

(1) The prosecuting attorney shall not cause a title search to be conducted for the purpose of identifying any lienholders or other persons with interests in the property subject to foreclosure, except that the prosecuting attorney shall cause a title search to be conducted to identify any receiver's lien.

(2) The names and addresses of lienholders and persons with an interest in the parcel shall not be contained in the complaint, and notice shall not be mailed to lienholders and persons with an interest as provided in division (B)(1) of this section, except that the name and address of a receiver under section 3767.41 of the Revised Code shall be contained in the complaint and notice shall be mailed to the receiver.

(3) With respect to the forms applicable to actions commenced under division (B) of this section and contained in section 5721.181 of the Revised Code:

(a) The notice of foreclosure prescribed by division (B) of section 5721.181 of the Revised Code shall be revised to exclude any reference to the inclusion of the name and address of each lienholder and other person with an interest in the parcel identified in a statutorily required title search

relating to the parcel, and to exclude any such names and addresses from the published notice, except that the revised notice shall refer to the inclusion of the name and address of a receiver under section 3767.41 of the Revised Code and the published notice shall include the receiver's name and address. The notice of foreclosure also shall include the following in boldface type:

"If pursuant to the action the parcel is sold, the sale shall not affect or extinguish any lien or encumbrance with respect to the parcel other than a receiver's lien and other than the lien for land taxes, assessments, charges, interest, and penalties for which the lien is foreclosed and in satisfaction of which the property is sold. All other liens and encumbrances with respect to the parcel shall survive the sale."

(b) The notice to the owner, lienholders, and other persons with an interest in a parcel shall be a notice only to the owner and to any receiver under section 3767.41 of the Revised Code, and the last two sentences of the notice ~~to the owner~~ shall be omitted.

(4) As used in this division, a "receiver's lien" means the lien of a receiver appointed pursuant to divisions (C)(2) and (3) of section 3767.41 of the Revised Code that is acquired pursuant to division (H)(2)(b) of that section for any unreimbursed expenses and other amounts paid in accordance with division (F) of that section by the receiver and for the fees of the receiver approved pursuant to division (H)(1) of that section.

(D) If the prosecuting attorney determines that an action in rem under division (B) or (C) of this section is precluded by law, then foreclosure proceedings shall be filed pursuant to division (A) of this section, and the complaint in the action in personam shall set forth the grounds upon which the action in rem is precluded.

(E) The conveyance by the owner of any parcel against which a complaint has been filed pursuant to this section at any time after the date of publication of the parcel on the delinquent tax list but before the date of a judgment of foreclosure pursuant to section 5721.19 of the Revised Code shall not nullify the right of the county to proceed with the foreclosure.

Sec. 5721.19. (A) In its judgment of foreclosure rendered with respect to actions filed pursuant to section 5721.18 of the Revised Code, the court shall enter a finding with respect to each parcel of the amount of the taxes, assessments, charges, penalties, and interest, and the costs incurred in the foreclosure proceeding instituted against it, which are due and unpaid. The court may order each parcel to be sold, without appraisal, for not less than either of the following:

(1) The fair market value of the parcel, as determined by the county auditor, plus the costs incurred in the foreclosure proceeding;

(2) The total amount of the finding entered by the court, including all taxes, assessments, charges, penalties, and interest payable subsequent to the delivery to the county prosecuting attorney of the delinquent land tax certificate or master list of delinquent tracts and prior to the transfer of the deed of the parcel to the purchaser following confirmation of sale, plus the costs incurred in the foreclosure proceeding. For purposes of determining such amount, the county treasurer may estimate the amount of taxes, assessments, interest, penalties, and costs that will be payable at the time the deed of the property is transferred to the purchaser.

Notwithstanding the minimum sales price provisions of divisions (A)(1) and (2) of this section to the contrary, a parcel sold pursuant to this section shall not be sold for less than the amount described in division (A)(2) of this section if the highest bidder is the owner of record of the parcel immediately prior to the judgment of foreclosure or a member of the following class of parties connected to that owner: a member of that owner's immediate family, a person with a power of attorney appointed by that owner who subsequently transfers the parcel to the owner, a sole proprietorship owned by that owner or a member of ~~his~~ that owner's immediate family, or a partnership, trust, business trust, corporation, or association in which the owner or a member of ~~his~~ the owner's immediate family owns or controls directly or indirectly more than fifty per cent. If a parcel sells for less than the amount described in division (A)(2) of this section, the officer conducting the sale shall require the buyer to complete an affidavit stating that the buyer is not the owner of record immediately prior to the judgment of foreclosure or a member of the specified class of parties connected to that owner, and the affidavit shall become part of the court records of the proceeding. If the county auditor discovers within three years after the date of the sale that a parcel was sold to that owner or a member of the specified class of parties connected to that owner for a price less than the amount so described, and if the parcel is still owned by that owner or a member of the specified class of parties connected to that owner, the auditor within thirty days after such discovery shall add the difference between that amount and the sale price to the amount of taxes that then stand charged against the parcel and is payable at the next succeeding date for payment of real property taxes. As used in this paragraph, "immediate family" means a spouse who resides in the same household and children.

(B) Each parcel affected by the court's finding shall be separately sold, unless the court orders any of such parcels to be sold together.

Each parcel shall be advertised and sold by the officer to whom the order of sale is directed in the manner provided by law for the sale of real

property on execution. The advertisement for sale of each parcel shall be published once a week for three consecutive weeks and shall include the date on which a second sale will be conducted if no bid is accepted at the first sale. Any number of parcels may be included in one advertisement.

The notice of the advertisement shall be substantially in the form of the notice set forth in section 5721.191 of the Revised Code. In any county that has adopted a permanent parcel number system, the parcel may be described in the notice by parcel number only, instead of also with a complete legal description, if the prosecuting attorney determines that the publication of the complete legal description is not necessary to provide reasonable notice of the foreclosure sale to potential bidders. If the complete legal description is not published, the notice shall indicate where the complete legal description may be obtained.

(C)(1) Whenever the officer charged to conduct the sale offers any parcel for sale and no bids are made equal to the lesser of the amounts described in divisions (A)(1) and (2) of this section, ~~he~~ the officer shall adjourn the sale of the parcel to the second date that was specified in the advertisement of sale. The second date shall be not less than two weeks or more than six weeks from the day on which the parcel was first offered for sale. The second sale shall be held at the same place and commence at the same time as set forth in the advertisement of sale. The officer shall offer any parcel not sold at the first sale. Upon the conclusion of any sale, or if any parcel remains unsold after being offered at two sales, the officer conducting the sale shall report the results to the court.

(2)(a) If a parcel remains unsold after being offered at two sales, or if a parcel sells at any sale but the amount of the price is less than the costs incurred in the proceeding instituted against the parcel under section 5721.18 of the Revised Code, then the clerk of the court shall certify to the county auditor the amount of those costs that remains unpaid. At the next semiannual apportionment of real property taxes that occurs following any such certification, the auditor shall reduce the real property taxes that ~~he~~ the auditor otherwise would distribute to each taxing district. In making the reductions, the auditor shall subtract from the otherwise distributable real property taxes to a taxing district an amount that shall be determined by multiplying the certified costs by a fraction the numerator of which shall be the amount of the taxes, assessments, charges, penalties, and interest on the parcel owed to that taxing district at the time the parcel first was offered for sale pursuant to this section, and the denominator of which shall be the total of the taxes, assessments, charges, penalties, and interest on the parcel owed to all the taxing districts at that time. The auditor promptly shall pay to the

clerk of the court the amounts of the reductions.

(b) If reductions occur pursuant to division (C)(2)(a) of this section, and if at a subsequent time a parcel is sold at a foreclosure sale or a forfeiture sale pursuant to Chapter 5723. of the Revised Code, then, notwithstanding other provisions of the Revised Code, except section 5721.17 of the Revised Code, governing the distribution of the proceeds of a foreclosure or forfeiture sale, the proceeds first shall be distributed to reimburse the taxing districts subjected to reductions in their otherwise distributable real property taxes. The distributions shall be based on the same proportions used for purposes of division (C)(2)(a) of this section.

(3) The court, in its discretion, may order any parcel not sold pursuant to the original order of sale to be advertised and offered for sale at a subsequent foreclosure sale. For such purpose, the court may direct the parcel to be appraised and fix a minimum price for which it may be sold.

(D) Except as otherwise provided in division (B)(1) of section 5721.17 of the Revised Code, upon the confirmation of a sale, the proceeds of the sale shall be applied as follows:

(1) The costs incurred in any proceeding filed against the parcel pursuant to section 5721.18 of the Revised Code shall be paid first.

(2) Following the payment required by division (D)(1) of this section, the part of the proceeds that is equal to five per cent of the taxes and assessments due shall be deposited in the delinquent tax and assessment collection fund created pursuant to section 321.261 of the Revised Code.

(3) Following the payment required by division (D)(2) of this section, the amount found due for taxes, assessments, charges, penalties, and interest shall be paid, including all taxes, assessments, charges, penalties, and interest payable subsequent to the delivery to the county prosecuting attorney of the delinquent land tax certificate or master list of delinquent tracts and prior to the transfer of the deed of the parcel to the purchaser following confirmation of sale. If the proceeds available for distribution pursuant to division (D)(3) of this section are insufficient to pay the entire amount of those taxes, assessments, charges, penalties, and interest, the proceeds shall be paid to each claimant in proportion to the amount of those taxes, assessments, charges, penalties, and interest that each is due.

(E) If the proceeds from the sale of a parcel are insufficient to pay in full the amount of the taxes, assessments, charges, penalties, and interest which are due and unpaid; the costs incurred in the foreclosure proceeding instituted against it which are due and unpaid; and, if division (B)(1) of section 5721.17 of the Revised Code is applicable, any notes issued by a receiver pursuant to division (F) of section 3767.41 of the Revised Code and

any receiver's lien as defined in division (C)(4) of section 5721.18 of the Revised Code, the court, pursuant to section 5721.192 of the Revised Code, may enter a deficiency judgment against the owner of record of the parcel for the unpaid amount. If that owner of record is a corporation, the court may enter the deficiency judgment against the stockholder holding a majority of that corporation's stock.

If after distribution of proceeds from the sale of the parcel under division (D) of this section the amount of proceeds to be applied to pay the taxes, assessments, charges, penalties, interest, and costs is insufficient to pay them in full, and the court does not enter a deficiency judgment against the owner of record pursuant to this division, the taxes, assessments, charges, penalties, interest, and costs shall be deemed satisfied.

(F)(1) Upon confirmation of a sale, a spouse of the party charged with the delinquent taxes or assessments shall thereby be barred of the right of dower in the property sold, though such spouse was not a party to the action. No statute of limitations shall apply to such action. When the land or lots stand charged on the tax duplicate as certified delinquent, it is not necessary to make the state a party to the foreclosure proceeding, but the state shall be deemed a party to such action through and be represented by the county treasurer.

(2) Except as otherwise provided in divisions (F)(3) and (G) of this section, unless such land or lots were previously redeemed pursuant to section 5721.25 of the Revised Code, upon the filing of the entry of confirmation of sale, the title to such land or lots shall be incontestable in the purchaser and shall be free and clear of all liens and encumbrances, except a federal tax lien notice of which is properly filed in accordance with section 317.09 of the Revised Code prior to the date that a foreclosure proceeding is instituted pursuant to division (B) of section 5721.18 of the Revised Code and the easements and covenants of record running with the land or lots that were created prior to the time the taxes or assessments, for the nonpayment of which the land or lots are sold at foreclosure, became due and payable.

(3) When proceedings for foreclosure are instituted under division (C) of section 5721.18 of the Revised Code, unless the land or lots were previously redeemed pursuant to section 5721.25 of the Revised Code, upon the filing of the entry of confirmation of sale, the title to such land or lots shall be incontestable in the purchaser and shall be free of any receiver's lien as defined in division (C)(4) of section 5721.18 of the Revised Code and, except as otherwise provided in division (G) of this section, the liens for land taxes, assessments, charges, interest, and penalties for which the lien

was foreclosed and in satisfaction of which the property was sold. All other liens and encumbrances with respect to the land or lots shall survive the sale.

(4) The title shall not be invalid because of any irregularity, informality, or omission of any proceedings under this chapter, or in any processes of taxation, if such irregularity, informality, or omission does not abrogate the provision for notice to holders of title, lien, or mortgage to, or other interests in, such foreclosed lands or lots, as prescribed in this chapter.

(G) If a parcel is sold under this section for the amount described in division (A)(2) of this section, and the county treasurer's estimate exceeds the amount of taxes, assessments, interest, penalties, and costs actually payable when the deed is transferred to the purchaser, the officer who conducted the sale shall refund to the purchaser the difference between the estimate and the amount actually payable. If the amount of taxes, assessments, interest, penalties, and costs actually payable when the deed is transferred to the purchaser exceeds the county treasurer's estimate, the officer shall certify the amount of the excess to the treasurer, who shall enter that amount on the real and public utility property tax duplicate opposite the property; the amount of the excess shall be payable at the next succeeding date prescribed for payment of taxes in section 323.12 of the Revised Code.

(H) If a parcel is sold under this section, the officer who conducted the sale shall collect the recording fee from the purchaser at the time of the sale and, following confirmation of the sale, shall prepare and record the deed conveying title to the parcel to the purchaser.

Sec. 5721.25. All delinquent land upon which the taxes, assessments, penalties, interest, or charges have become delinquent may be redeemed before foreclosure proceedings have been instituted or, if proceedings have been instituted, before the filing of an entry of confirmation of sale pursuant to such proceedings, by tendering to the county treasurer an amount sufficient to pay the taxes, assessments, penalties, interest, and charges then due and unpaid and the costs incurred in any proceeding instituted against such ~~parcel~~ land under section 5721.18 of the Revised Code as determined by the court.

~~After the institution of a foreclosure proceeding against such delinquent land and at any time prior to the filing of an entry of confirmation of sale pursuant to such proceeding, delinquent land may be redeemed by tendering to the county treasurer the amount of taxes, assessments, penalties, interest, and charges then due and unpaid, together with those costs of such proceeding allocable to such land as determined by the court.~~

After a proceeding has been instituted but before a judgment of

foreclosure has been rendered with respect to delinquent land ~~but prior to the time such land is first offered for sale pursuant to section 5721.18 of the Revised Code~~, any person entitled to redeem the land who has not previously defaulted on a ~~written undertaking delinquent tax contract~~ under section 323.31 of the Revised Code with respect to that delinquent land may ~~pay the costs of such proceeding allocable to such land as determined by the court and enter into a written undertaking delinquent tax contract~~ with the county treasurer for the payment of the taxes, assessments, penalties, interest, and charges found to be due and unpaid on such land ~~by the judgment of foreclosure, together with the costs incurred in the proceeding as determined by the court.~~ The execution of a delinquent tax contract shall not stop the prosecution of a proceeding to judgment. The ~~undertaking delinquent tax contract~~ shall be paid as prescribed by section 323.31 of the Revised Code over a period not to exceed five years ~~beginning on the earliest date delinquent taxes that are the subject of the undertaking were included in a certification under section 5721.011 of the Revised Code; however, a person entering into an undertaking who owns and occupies residential real property may request, and the county treasurer shall allow, an undertaking providing for payment in installments over a period of no fewer than two years beginning on that date after the date of the first payment made under the contract.~~ The court shall retain jurisdiction over the delinquent land until the total amount set forth in the ~~written undertaking delinquent tax contract~~ is paid, notwithstanding any conveyance of the land to another owner during the period that the ~~written undertaking delinquent tax contract~~ is outstanding.

If any ~~installment~~ payment of ~~under a written undertaking delinquent tax contract~~ is not paid when due, the county treasurer shall, at the time the payment is due and unpaid, advise the court rendering the judgment of foreclosure, and the court shall order such land sold for the amount of taxes, assessments, penalties, interest, and charges then due and owing on such land in the manner provided in section 5721.19 of the Revised Code.

Upon the ~~payment receipt~~ of each ~~installment payment~~ pursuant to any ~~written undertaking delinquent tax contract~~, the county treasurer shall enter the amount of such payment on the tax duplicate, crediting it to the items of taxes, assessments, penalties, interest, and charges in the order in which such items became due. ~~The~~ Upon request, ~~the~~ county treasurer shall give a receipt for the amount paid to the person paying it, in the form prescribed by the tax commissioner. ~~Such receipt shall show the application of the payment made and the amount of delinquent taxes, assessments, penalties, interest, and charges remaining unpaid.~~

Sec. 5721.30. As used in sections 5721.30 to ~~5721.41~~ 5721.42 of the Revised Code:

(A) "Tax certificate," "certificate," or "duplicate certificate" means a document which may be issued as a physical certificate, in book-entry form, or through an electronic medium, at the discretion of the county treasurer. Such document shall contain the information required by section 5721.31 of the Revised Code and shall be prepared, transferred, or redeemed in the manner prescribed by sections 5721.30 to 5721.41 of the Revised Code. As used in those sections, "tax certificate," "certificate," and "duplicate certificate" do not refer to the delinquent land tax certificate or the delinquent vacant land tax certificate issued under section 5721.13 of the Revised Code.

(B) "Certificate parcel" means the parcel of delinquent land that is the subject of and is described in a tax certificate.

(C) "Certificate holder" means a person who purchases a tax certificate under section 5721.32 or 5721.33 of the Revised Code, or a person to whom a tax certificate has been transferred pursuant to section 5721.36 of the Revised Code.

(D) "Certificate purchase price" means, with respect to the sale of tax certificates under sections 5721.32 and 5721.33 of the Revised Code, the amount equal to delinquent taxes, assessments, penalties, and interest computed under section 323.121 of the Revised Code charged against a certificate parcel at the time the tax certificate respecting that parcel is sold, not including any delinquent taxes, assessments, penalties, interest, and charges, the lien for which has been conveyed to a certificate holder through a prior sale of a tax certificate respecting that parcel; provided, however, that payment of the certificate purchase price in a sale under section 5721.33 of the Revised Code may be made wholly in cash or partially in cash and partially by noncash consideration acceptable to the county treasurer from the purchaser. In the event that any such noncash consideration is delivered to pay a portion of the certificate purchase price, such noncash consideration may be subordinate to the rights of the holders of other obligations whose proceeds paid the cash portion of the certificate purchase price.

"Certificate purchase price" also includes the amount of the fee charged by the county treasurer to the purchaser of the certificate under division (H) of section 5721.32 of the Revised Code.

(E) With respect to a sale of tax certificates under section 5721.32 of the Revised Code and except as provided in division (E)(3) of this section, "certificate redemption price" means the amount determined under division (E)(1) or (2) of this section.

(1) During the first year after the date on which a tax certificate is sold, the sum of the following:

(a) The certificate purchase price;

(b) The greater of the following:

(i) Interest, at the certificate rate of interest, accruing during the certificate interest period on the certificate purchase price;

(ii) Six per cent of the certificate purchase price.

(c) The fee charged by the county treasurer to the purchaser of the certificate under division (H) of section 5721.32 of the Revised Code.

(2) After the first year after the date on which a tax certificate is sold, the sum of the following:

(a)(i) If division (E)(1)(b)(i) applied during the first year, the certificate purchase price;

(ii) If division (E)(1)(b)(ii) applied during the first year, the sum of the certificate purchase price plus six per cent of the certificate purchase price.

(b)(i) If division (E)(1)(b)(i) applied during the first year, interest at the certificate rate of interest accruing during the certificate interest period on the certificate purchase price;

(ii) If division (E)(1)(b)(ii) applied during the first year, interest at the certificate rate of interest, accruing during the part of the certificate interest period that begins one year after the date of the sale of the certificate, on the sum of the certificate purchase price plus six per cent of the certificate purchase price.

(c) The fee charged by the county treasurer to the purchaser of the certificate under division (H) of section 5721.32 of the Revised Code.

(3) If the certificate rate of interest equals zero, the certificate redemption price equals the certificate purchase price plus the fee charged by the county treasurer to the purchaser of the certificate under division (H) of section 5721.32 of the Revised Code.

(F) With respect to a sale of tax certificates under section 5721.33 of the Revised Code, "certificate redemption price" means the amount equal to the sum of the following:

(1) The certificate purchase price;

(2) Interest accrued on the certificate purchase price at the certificate rate of interest from the date on which a tax certificate is delivered through and including the day immediately preceding the day on which the certificate redemption price is paid;

(3) The fee, if any, charged by the county treasurer to the purchaser of the certificate under division (J) of section 5721.33 of the Revised Code;

(4) Any other fees charged by any county office in connection with the

recording of tax certificates.

(G) "Certificate rate of interest" means the rate of simple interest per year bid by the winning bidder in an auction of a tax certificate held under section 5721.32 of the Revised Code, or the rate of simple interest per year not to exceed eighteen per cent per year fixed by the county treasurer with respect to any tax certificate sold pursuant to a negotiated sale under section 5721.33 of the Revised Code.

(H) "Cash" means United States currency, certified checks, money orders, bank drafts, or electronic transfer of funds, and excludes any other form of payment.

(I) "The date on which a tax certificate is sold," "the date the certificate was sold," "the date the certificate is purchased," and any other phrase of similar content mean, with respect to a sale pursuant to an auction under section 5721.32 of the Revised Code, the date designated by the county treasurer for the submission of bids and, with respect to a negotiated sale under section 5721.33 of the Revised Code, the date of delivery of the tax certificates to the purchasers thereof pursuant to a tax certificate sale/purchase agreement.

(J) "Purchaser of a tax certificate pursuant to section 5721.32 of the Revised Code" means the winning bidder in an auction of a tax certificate held under section 5721.32 of the Revised Code.

(K) "Certificate interest period" means, with respect to a tax certificate sold under section 5721.32 of the Revised Code, the period beginning on the date the certificate is purchased and, with respect to a tax certificate sold under section 5721.33 of the Revised Code, the period beginning on the date of delivery of the tax certificate, and in either case ending on one of the following dates:

(1) In the case of foreclosure proceedings instituted under section 5721.37 of the Revised Code, the date the certificate holder submits a payment to the treasurer under division (B) of that section;

(2) In the case of a certificate parcel redeemed under division (A) or (C) of section 5721.38 of the Revised Code, the date the owner of record of the certificate parcel, or any other person entitled to redeem that parcel, pays to the county treasurer or to the certificate holder, as applicable, the full amount determined under that section.

(L) "County treasurer" means, with respect to the sale of tax certificates under section 5721.32 of the Revised Code, the county treasurer of a county having a population of at least two hundred thousand according to the then most recent federal decennial census and, with respect to the sale of tax certificates under section 5721.33 of the Revised Code, the county treasurer

of a county having a population of at least one million four hundred thousand according to the then most recent federal decennial census.

(M) "Qualified trustee" means a trust company within the state or a bank having the power of a trust company within the state with a combined capital stock, surplus, and undivided profits of at least one hundred million dollars.

(N) "Tax certificate sale/purchase agreement" means the purchase and sale agreement described in division (C) of section 5721.33 of the Revised Code setting forth the certificate purchase price, plus any applicable premium or less any applicable discount, including, without limitation, the amount thereof to be paid in cash and the amount and nature of any noncash consideration, the date of delivery of the tax certificates, and the other terms and conditions of the sale, including, without limitation, the rate of interest that the tax certificates shall bear.

(O) "Noncash consideration" means any form of consideration other than cash, including, but not limited to, promissory notes whether subordinate or otherwise.

(P) "Private attorney" means for purposes of section 5721.37 of the Revised Code, any attorney licensed to practice law in this state, whether practicing with a firm of attorneys or otherwise, whose license has not been revoked or otherwise suspended and who brings foreclosure proceedings pursuant to section 5721.37 of the Revised Code on behalf of a certificate holder.

(Q) "Related certificate parcel" means, with respect to a certificate holder, the certificate parcel with respect to which the certificate holder has purchased and holds a tax certificate pursuant to sections 5721.30 to 5721.41 of the Revised Code and, with respect to a tax certificate, the certificate parcel against which the tax certificate has been sold pursuant to those sections.

Sec. 5721.31. (A) After receipt of a duplicate of the delinquent land list compiled under section 5721.011 of the Revised Code, or a delinquent land list compiled previously under that section, for a county having a population of at least two hundred thousand according to the most recent federal decennial census, the county treasurer may select from the list parcels of delinquent land the lien against which the county treasurer may attempt to transfer by the sale of tax certificates under sections 5721.30 to 5721.41 of the Revised Code. The county treasurer may select only those eligible parcels for which taxes, assessments, penalties, interest, and charges have not yet been paid or for which a valid ~~undertaking~~ delinquent tax contract under section 323.31 of the Revised Code is not in force. Each certificate

shall contain the same information as is required to be contained in the delinquent land list. The county treasurer shall compile a separate list, the list of parcels selected for tax certificate sales, including the same information as is required to be included in the delinquent land list.

Upon compiling the list of parcels selected for tax certificate sales, the county treasurer may conduct a title search for any parcel on the list.

(B)(1) When tax certificates are to be sold under section 5721.32 of the Revised Code with respect to parcels, the county treasurer shall send written notice by certified or registered mail to either the owner of record or all interested parties discoverable through a title search, or both, of each parcel on the list. A notice to an owner shall be sent to the owner's last known tax mailing address. The notice shall inform the owner or interested parties that a tax certificate will be offered for sale on the parcel, and that the owner or interested parties may incur additional expenses as a result of the sale.

(2) When tax certificates are to be sold under section 5721.33 of the Revised Code with respect to parcels, the county treasurer, at least ~~ninety~~ sixty days prior to the date of sale of such tax certificates, shall send written notice of the sale by certified or registered mail, or both, to the last known tax-mailing address of the record owner of the property or parcel and to all parties with an interest in the property that has been recorded in the property records of the county pursuant to section 317.08 of the Revised Code, the notice shall state that a tax certificate will be offered for sale on the parcel, and that the owner or interested parties may incur additional expenses as a result of the sale.

(C) The county treasurer shall advertise the sale of tax certificates under section 5721.32 of the Revised Code in a ~~manner or medium determined by the county treasurer, in the county treasurer's discretion, to give reasonable notice to parties interested in the purchase of tax certificates.~~ ~~The county treasurer shall advertise the sale of tax certificates in a newspaper of general circulation in the county, once a week for three~~ two consecutive weeks. The advertisement shall include the date, the time, and the place of the public auction, descriptions of the parcels, and the names of the owners of record of the parcels.

(D) After the county treasurer has compiled the list of parcels selected for tax certificate sales but before a tax certificate respecting a parcel is sold, if the owner of record of the parcel pays to the county treasurer in cash the full amount of delinquent taxes, assessments, penalties, interest, and charges then due and payable or enters into a valid ~~undertaking~~ delinquent tax contract under section 323.31 of the Revised Code to pay that amount, the owner of record of the parcel also shall pay a fee in an amount prescribed by

the treasurer to cover the administrative costs of the treasurer under this section respecting the parcel and credited to the tax certificate administration fund.

(E) A tax certificate administration fund shall be created in the county treasury of each county selling tax certificates under sections 5721.30 to 5721.41 of the Revised Code. The fund shall be administered by the county treasurer, and used solely for the purposes of sections 5721.30 to 5721.41 of the Revised Code. Any fee received by the treasurer under sections 5721.30 to 5721.41 of the Revised Code shall be credited to the fund, except the bidder registration fee under division (B) of section 5721.32 of the Revised Code and the county prosecuting attorney's fee under division (B)(3) of section 5721.37 of the Revised Code.

(F) The county treasurers of more than one county may jointly conduct a regional sale of tax certificates under section 5721.32 of the Revised Code. A regional sale shall be held at a single location in one county, where the tax certificates from each of the participating counties shall be offered for sale at public auction. Before the regional sale, each county treasurer shall advertise the sale for the parcels in the treasurer's county as required by division (C) of this section. At the regional sale, tax certificates shall be sold on parcels from one county at a time, with all of the certificates for one county offered for sale before any certificates for the next county are offered for sale.

(G) The tax commissioner shall prescribe the form of the tax certificate under this section, and county treasurers shall use the form prescribed by the commissioner.

Sec. 5721.32. (A) The sale of tax certificates by public auction may be conducted at any time after completion of the advertising of the sale under section 5721.31 of the Revised Code, on the date and at the time and place designated in the advertisements, and may be continued from time to time as the county treasurer directs. The county treasurer may offer the tax certificates for sale in blocks of tax certificates, consisting of any number of tax certificates as determined by the county treasurer.

(B)(1) The sale of tax certificates under this section shall be conducted at a public auction by the county treasurer or a designee of the county treasurer.

(2) No person shall be permitted to bid without completing a bidder registration form, in the form prescribed by the tax commissioner, and filing the form with the county treasurer prior to the start of the auction, together with remittance of a registration fee, in cash, of five hundred dollars. The bidder registration form shall include a tax identification number of the

registrant. The registration fee is refundable at the end of bidding on the day of the auction, unless the registrant is the winning bidder for one or more tax certificates or one or more blocks of tax certificates, in which case the fee may be applied toward the deposit required by this section.

(C) At the auction, the county treasurer or the treasurer's designee or agent shall begin the bidding at eighteen per cent per year simple interest, and accept lower bids in even increments of one-fourth of one per cent to the rate of zero per cent. The county treasurer, designee, or agent shall award the tax certificate to the person bidding the lowest certificate rate of interest.

(D) The winning bidder shall pay the county treasurer a cash deposit of at least ten per cent of the certificate purchase price not later than the close of business on the day of the sale. The winning bidder shall pay the balance and the fee required under division (H) of this section not later than five business days after the day on which the certificate is sold. If the winning bidder fails to pay the balance and fee within the prescribed time, the bidder forfeits the deposit, and the county treasurer shall retain the tax certificate and may attempt to sell it at any auction conducted at a later date. The county treasurer shall deposit the forfeited deposit in the county treasury to the credit of the tax certificate administration fund.

(E) Upon receipt of the full payment of the certificate purchase price from the purchaser, the county treasurer shall issue the tax certificate and record the tax certificate sale by marking on the tax certificate and into a tax certificate register, the certificate purchase price, the certificate rate of interest, the date the certificate was sold, and the name and address of the certificate holder, which may be, upon receipt of instructions from the purchaser, the secured party of the actual purchaser, or an agent or custodian for the purchaser or secured party. The county treasurer also shall transfer the tax certificate to the certificate holder and, upon presentation to the treasurer of instructions signed by the certificate purchaser, shall record in the tax certificate register the name and address of any secured party of the certificate purchaser having a security interest in the tax certificate. Upon the transfer of a tax certificate, the county treasurer shall credit the proceeds from the sale to the items of taxes, assessments, penalties, interest, and charges in the order in which those items became due. Upon completion of the sale of a tax certificate, the delinquent taxes, assessments, penalties, and interest that make up the certificate purchase price are transferred, and the superior lien of the state and its taxing districts for those taxes, assessments, penalties, and interest is conveyed intact to the certificate holder.

(F) If a tax certificate is offered for sale under this section but is not

sold, the county treasurer may strike the corresponding certificate parcel from the list of parcels selected for tax certificate sales. The lien for taxes, assessments, charges, penalties, and interest against a parcel stricken from the list thereafter may be foreclosed in the manner prescribed by section 323.25, 5721.14, or 5721.18 of the Revised Code unless, prior to the institution of such proceedings against the parcel, the county treasurer restores the parcel to the list of parcels selected for tax certificate sales.

(G) A certificate holder shall not be liable for damages arising from a violation of sections 3737.87 to 3737.891 or Chapter 3704., 3734., 3745., 3746., 3750., 3751., 3752., 6109., or 6111. of the Revised Code, or a rule adopted or order, permit, license, variance, or plan approval issued under any of those chapters, that is or was committed by another person in connection with the parcel for which the tax certificate is held.

(H) When selling a tax certificate under this section, the county treasurer shall charge a fee to the purchaser of the certificate. The treasurer shall set the fee at a reasonable amount that covers the treasurer's costs of administering the sale of the tax certificate. The treasurer shall deposit the fee in the county treasury to the credit of the tax certificate administration fund.

(I) After selling a tax certificate under this section, the county treasurer shall send written notice by certified or registered mail to the owner of the certificate parcel at the owner's last known tax-mailing address. The notice shall inform the owner that the tax certificate was sold, shall describe the owner's options to redeem the parcel, including entering into a redemption payment plan under division (C)(1) of section 5721.38 of the Revised Code, and shall name the certificate holder and its secured party, if any.

(J) A tax certificate shall not be sold to the owner of the certificate parcel.

Sec. 5721.34. (A) A county treasurer shall not sell any tax certificate respecting a parcel of delinquent land upon which the full amount of delinquent taxes, assessments, penalties, interest, charges, and costs then due and payable have been paid, or with respect to which a valid ~~undertaking~~ delinquent tax contract under section 323.31 of the Revised Code to pay that amount has been entered into, prior to the sale of the certificate by the county treasurer. A certificate sold in violation of this section is void.

(B) If, within sixty days after the date of the sale of a tax certificate, the county treasurer discovers that the certificate is void under division (A) of this section, the holder of the void certificate is entitled to a refund of the certificate purchase price, plus any applicable premium and less any

applicable discount, and the fee charged by the treasurer under division (H) of section 5721.32 or division (J) of section 5721.33 of the Revised Code, as applicable. If the county treasurer discovers after ~~that sixty-day period~~ sixty days from the date of sale that a tax certificate is void, the holder of the void certificate is entitled to a refund equal to the certificate purchase price, plus any applicable premium and less any applicable discount, and the treasurer's fee, plus interest on the certificate purchase price, plus any applicable premium and less any applicable discount, at the rate of five per cent per year. The holder of a void certificate shall present the certificate to the county treasurer to obtain the refund, and the county auditor shall issue a warrant for the amount of the refund from the undivided tax fund.

(C) With respect to a tax certificate sold under section 5721.32 of the Revised Code and found to be void under division (A) of this section, in addition to the remedies available under division (B) of this section, the county treasurer may, with the approval of the certificate holder, substitute for such tax certificate or portion thereof another tax certificate that has a value equivalent to the value of the tax certificate found to be void. Whenever a tax certificate of such equivalent value is to be substituted for a tax certificate that has been found to be void, the county treasurer shall provide written notice of the intention to substitute such tax certificate of equivalent value to any person required to be notified under division ~~(K)~~(I) of section 5721.32 of the Revised Code.

(D) If an application for the exemption from and remission of taxes made under section 3735.67 or 5715.27 of the Revised Code, or under any other section of the Revised Code under the jurisdiction of the director of environmental protection, is granted for a parcel for which a tax certificate has been sold, the county treasurer shall refund to the certificate holder, in the manner provided in this section, the amount of any taxes exempted or remitted that were included in the certificate purchase price. if the whole amount of the taxes included in the certificate purchase price are exempted or remitted, the tax certificate is void. if all of the taxes that were included in the certificate purchase price are not exempted or remitted, the county treasurer shall adjust the tax certificate register to reflect the remaining amount of taxes that were not exempted or remitted, and notify the certificate holder of the adjustment in writing.

Sec. 5721.36. (A)(1) Except as otherwise provided in division (A)(2) of this section, the purchaser of a tax certificate sold as part of a block sale pursuant to section 5721.32 or 5721.33 of the Revised Code may transfer the certificate to any person, and any other purchaser of a tax certificate pursuant to section 5721.32 or 5721.33 of the Revised Code may transfer

the certificate to any person, except the owner of the certificate parcel or any corporation, partnership, or association in which such owner has an interest; ~~and the~~. The transferee of a tax certificate subsequently may transfer the certificate to any other person, except the owner of the certificate parcel or any corporation, partnership, or association in which such owner has an interest to whom the purchaser could have transferred the certificate. The transferor of a tax certificate shall endorse the certificate and shall swear to the endorsement before a notary public or other officer empowered to administer oaths. The transferee shall present the endorsed certificate and a notarized copy of a valid form of identification showing the transferee's taxpayer identification number to the county treasurer ~~that prepared and sold~~ of the county where the certificate is registered, who shall, upon payment of a fee of twenty dollars to cover the costs associated with the transfer of a tax certificate, enter upon the register of certificate holders opposite the certificate entry the name and address of the transferee, the date of entry, and, upon presentation to the treasurer of instructions signed by the transferee, the name and address of any secured party of the transferee having an interest in the tax certificate. The treasurer shall deposit the fee in the county treasury to the credit of the tax certificate administration fund.

Except as otherwise provided in division (A)(2) of this section, no request for foreclosure or notice of intent to foreclose, as the case may be, shall be filed by any person other than the person shown on the register to be the certificate holder or a private attorney for that person properly authorized to act in that person's behalf.

(2) Upon registration of a security interest with the county treasurer as provided in section 5721.32 or 5721.33 of the Revised Code, both of the following apply:

(a) No purchaser or transferee of a tax certificate may transfer that tax certificate except upon presentation to the treasurer of instructions signed by the secured party authorizing such action.

(b) Only the secured party may issue a request for foreclosure or notice of intent to foreclose concerning that tax certificate.

(B)(1) Application may be made to the county treasurer for a duplicate certificate if a certificate is alleged by affidavit to have been lost or destroyed. The treasurer shall issue a duplicate certificate, upon payment of a fee of twenty dollars to cover the costs of issuing the duplicate certificate. The treasurer shall deposit the fee in the county treasury to the credit of the tax certificate administration fund.

(2) The duplicate certificate shall be plainly marked or stamped "duplicate."

(3) The treasurer shall enter the fact of the duplicate in the register of certificate holders.

Sec. 5721.37. (A)(1) With respect to a tax certificate purchased under section 5721.32 of the Revised Code, or section 5721.42 of the Revised Code in counties to which section 5721.32 of the Revised Code applies, at any time after one year from the date shown on the tax certificate as the date the tax certificate was sold, and not later than three years after that date, the certificate holder may file with the county treasurer a request for foreclosure on a form prescribed by the tax commissioner and provided by the county treasurer, provided the parcel has not yet been redeemed under division (A) or (C) of section 5721.38 of the Revised Code.

(2) With respect to a tax certificate purchased under section 5721.33 of the Revised Code, or section 5721.42 of the Revised Code in counties to which section 5721.33 of the Revised Code applies, at any time after one year from the date shown on the tax certificate as the date the tax certificate was sold, and not later than three years after that date or any extension of that date pursuant to division (C)(2) of section 5721.38 of the Revised Code, a private attorney on behalf of the certificate holder may file with the county treasurer a notice of intent to foreclose on a form prescribed by the tax commissioner and provided by the county treasurer, provided the parcel has not yet been redeemed under division (A) or (C) of section 5721.38 of the Revised Code.

(3) If, before the expiration of three years from the date a tax certificate was sold, the owner of property for which the certificate was sold files a petition in bankruptcy, the county treasurer shall notify the certificate holder by ordinary first-class or certified mail of the filing of the petition, and the last day on which the certificate holder may file a request for foreclosure shall be the later of three years from the date the certificate was sold or one hundred eighty days after the bankruptcy case is closed.

(4) If, before the expiration of three years from the date a tax certificate was sold, the owner of property for which the certificate was sold applies for an exemption under section 3735.67 or 5715.27 of the Revised Code or under any other section of the Revised Code under the jurisdiction of the director of environmental protection, the county treasurer shall notify the certificate holder by ordinary first-class or certified mail of the filing of the application. Once a determination has been made on the exemption application, the county treasurer shall notify the certificate holder of the determination by ordinary first-class or certified mail. The last day on which the certificate holder may file a request for foreclosure shall be the later of three years from the date the certificate was sold or forty-five days after

notice of the determination was mailed.

(B) Along with a request filed under division (A)(1) of this section, or a notice of intent to foreclose filed under division (A)(2) of this section and prior to the transfer of title in connection with foreclosure proceedings filed under division (F) of this section, the certificate holder shall submit a payment to the treasurer equal to the sum of the following:

(1) The certificate redemption prices of ~~any other prior~~ all outstanding tax certificates that have been sold on the parcel, other than tax certificates held by the person requesting foreclosure;

(2) Any ~~prior~~ delinquent taxes, assessments, penalties, interest, and charges that are charged against the certificate parcel that is the subject of the foreclosure proceedings and that are not covered by a tax certificate;

(3) If the foreclosure proceedings are filed by the county prosecuting attorney pursuant to section 323.25, 5721.14, or 5721.18 of the Revised Code, a fee in the amount prescribed by the county prosecuting attorney to cover the prosecuting attorney's legal costs incurred in the foreclosure proceeding;

(4) If the foreclosure proceedings are filed by a private attorney on behalf of the certificate holder pursuant to division (F) of this section, any other prior liens.

(C)(1) With respect to a certificate purchased under section 5721.32 of the Revised Code, if the certificate parcel has not been redeemed, the county treasurer, within five days after receiving a foreclosure request, shall provide certification to inform the county prosecuting attorney that the parcel has not been redeemed and ~~that the certificate holder has made a~~ shall provide a copy of the foreclosure request. The county treasurer also shall send notice by ordinary mail to all certificate holders other than the certificate holder requesting foreclosure that foreclosure has been requested by a certificate holder and that tax certificates for the certificate parcel may be redeemed. Within ninety days of receiving ~~that certification~~ the copy of the foreclosure request, the prosecuting attorney shall commence a foreclosure proceeding in the name of the county treasurer in the manner provided under section 323.25, 5721.14, or 5721.18 of the Revised Code, to foreclose the lien vested in the certificate holder by the certificate. The prosecuting attorney shall attach to the complaint the county treasurer's certification that the parcel has not been redeemed.

(2) With respect to a certificate purchased under section 5721.33 of the Revised Code, if the certificate parcel has not been redeemed, the county treasurer shall provide certification to the private attorney that the parcel has not been redeemed. The county treasurer also shall send notice by ordinary

mail to all certificate holders other than the certificate holder represented by the attorney that a notice of intent to foreclose has been filed and that tax certificates for the certificate parcel may be redeemed. After receipt of that certification, the private attorney may commence a foreclosure proceeding in the name of the certificate holder in the manner provided under division (F) of this section, to foreclose the lien vested in the certificate holder by the certificate. The private attorney shall attach to the complaint the county treasurer's certification that the parcel has not been redeemed.

(D) The county treasurer shall credit the amount received under division (B)(1) of this section to the tax certificate redemption fund. The tax certificates respecting the payment shall be redeemed as provided in division (E) of section 5721.38 of the Revised Code. The amount received under division (B)(2) of this section shall be distributed to the taxing districts to which the delinquencies are owed. The treasurer shall deposit the fee received under division (B)(3) of this section in the county treasury to the credit of the delinquent tax and assessment collection fund. The amount received under division (B)(4) of this section shall be distributed to the holder of the prior lien.

(E)(1) If, in the case of a certificate purchased under section 5721.32 of the Revised Code, the certificate holder does not file with the county treasurer a request for foreclosure along with the required payment within three years after the date shown on the tax certificate as the date the certificate was sold, and during that period the parcel is not redeemed or foreclosed upon, the certificate holder's lien against the parcel for the amount of delinquent taxes, assessments, penalties, interest, and charges that make up the certificate purchase price is canceled.

(2) If, in the case of a certificate purchased under section 5721.33 of the Revised Code, the certificate holder does not file with the county treasurer a notice of intent to foreclose with respect to a certificate parcel within three years after the date shown on the tax certificate as the date the certificate was sold or any extension of that date pursuant to division (C)(2) of section 5721.38 of the Revised Code, and during that period the parcel is not redeemed, the certificate holder's lien against the parcel for the amount of delinquent taxes, assessments, penalties, interest, and charges that make up the certificate purchase price is canceled.

(F) With respect to tax certificates purchased under section 5721.33 of the Revised Code, upon the delivery to the certificate holder by the county treasurer of the certification provided for under division (C)(2) of this section, a private attorney may institute a foreclosure proceeding under this division in the name of the certificate holder to foreclose such holder's lien,

in any court with jurisdiction, unless the certificate redemption price is paid prior to the time a complaint is filed. The attorney shall prosecute the proceeding to final judgment and satisfaction, whether through sale of the property or the vesting of title and possession in the certificate holder. ~~If there is a copy of a written undertaking under section 323.31 of the Revised Code attached to the tax certificate or if a copy of such an undertaking is received from the county treasurer prior to the commencement of the proceeding under this division, the attorney shall not institute the proceeding under this division, unless the attorney receives a certification of the treasurer that such undertaking has become void in accordance with section 323.31 of the Revised Code.~~

The foreclosure proceedings under this division, except as otherwise provided in this division, shall be instituted and prosecuted in the same manner as is provided by law for the foreclosure of mortgages on land, except that, if service by publication is necessary, such publication shall be made once a week for three consecutive weeks and the service shall be complete at the expiration of three weeks after the date of the first publication.

Any notice given under this division shall include the name of the owner of the parcel as last set forth in the records of the county recorder, the owner's last known mailing address, the address of the subject parcel if different from that of the owner, and a complete legal description of the subject parcel. In any county that has adopted a permanent parcel number system, such notice may include the permanent parcel number in addition to a complete legal description.

It is sufficient, having been made a proper party to the foreclosure proceeding, for the certificate holder to allege in such holder's complaint that the tax certificate has been duly purchased by the certificate holder, that the certificate redemption price appearing to be due and unpaid is due and unpaid, and that there is a lien against the property described in the tax certificate, without setting forth in such holder's complaint any other special matter relating to the foreclosure proceeding. The prayer of the complaint shall be that the court issue an order that the property be sold by the sheriff or, if the action is in the municipal court, by the bailiff, in the manner provided in section 5721.19 of the Revised Code, unless the complaint includes an appraisal by an independent appraiser acceptable to the court that the value of the certificate parcel is less than the certificate purchase price. In that case, the prayer of the complaint shall be that fee simple title to the property be transferred to and vested in the certificate holder free and clear of all subordinate liens.

In the foreclosure proceeding, the certificate holder may join in one action any number of tax certificates relating to the same owner, provided that all parties on each of the tax certificates are identical as to name and priority of interest. However, the decree for each tax certificate shall be rendered separately and any proceeding may be severed, in the discretion of the court, for the purpose of trial or appeal. The court shall make such order for the payment of all costs related directly or indirectly to the redemption of the tax certificate, including, without limitation, attorney's fees of the holder's attorney, as is considered proper. The tax certificate purchased by the certificate holder is presumptive evidence in all courts and in all proceedings, including, without limitation, at the trial of the foreclosure action, of the amount and validity of the taxes, assessments, charges, penalties by the court and added to such principal amount, and interest appearing due and unpaid and of their nonpayment.

(G) For purposes of this section:

(1) ~~"Prior tax certificates" and "prior delinquent taxes, assessments, penalties, interest, and charges" mean tax certificates and delinquent taxes, assessments, penalties, interest, and charges, the liens with respect to which attached to the certificate parcel prior to the attachment of the lien with respect to the tax certificate that is the subject of the foreclosure proceedings.~~

(2) ~~"Prior, "prior liens" means liens that are prior in right to the lien with respect to the tax certificate that is the subject of the foreclosure proceedings.~~

(H) If a parcel is sold under this section, the officer who conducted the sale shall collect the recording fee from the purchaser at the time of the sale and, following confirmation of the sale, shall prepare and record the deed conveying the title to the parcel to the purchaser.

Sec. 5721.38. (A) At any time prior to ~~the commencement of foreclosure proceedings under section 5721.37 of the Revised Code by the submitting of the~~ payment to the county treasurer by the certificate holder to initiate foreclosure proceedings under division (B) of ~~that~~ section 5721.37 of the Revised Code, the owner of record of the certificate parcel, or any other person entitled to redeem that parcel, may redeem the parcel by paying to the county treasurer an amount equal to the total of the certificate redemption prices of all tax certificates respecting that parcel plus the sum of taxes, assessments, penalties, charges, and interest charged against the parcel that have become due and payable since the date the last certificate was sold.

(B) At any time after ~~the commencement of~~ payment to the county

urer by the certificate holder to initiate foreclosure proceedings under section 5721.37 of the Revised Code ~~by the submitting of the payment to the county treasurer by the certificate holder under division (B) of that section~~ and prior to the filing of the entry of confirmation of sale of a certificate parcel under foreclosure proceedings filed by the county prosecuting attorney or prior to the decree conveying title to the certificate holder as provided for in division (F) of section 5721.37 of the Revised Code, the owner of record of the certificate parcel or any other person entitled to redeem that parcel may redeem the parcel by paying to the county treasurer the amount described in division (A) of this section plus interest on the certificate purchase price for each tax certificate sold respecting the parcel at the rate of eighteen per cent per year for the period beginning on the day on which the payment was submitted by the certificate holder, together with an amount equal to the sum of the prosecuting attorney's fee under division (C)(1) of section 5721.37 of the Revised Code if the tax certificate was purchased under section 5721.32 of the Revised Code, and any other costs and fees of the proceeding allocable to the certificate parcel as determined by the court. Upon receipt of such payments, the county treasurer shall refund the payment made by the certificate holder to initiate foreclosure proceedings.

(C)(1) During the period beginning on the date a tax certificate is sold under section 5721.32 of the Revised Code and ending one year from that date, the county treasurer may enter into a redemption payment plan with the owner of record of the certificate parcel; or any other person entitled to redeem that parcel, may enter into a redemption payment plan with the county treasurer. The plan shall require the owner or other person to pay the certificate redemption price for the tax certificate in installments, with the final installment due no later than one year after the date the tax certificate is sold. The certificate holder may at any time, by written notice to the county treasurer, agree to accept installments collected to the date of notice as payment in full. Receipt of such notice by the treasurer shall constitute satisfaction of the payment plan and redemption of the tax certificate.

(2) During the period beginning on the date a tax certificate is sold under section 5721.33 of the Revised Code and ending on the date the decree is rendered on the foreclosure proceeding under division (F) of section 5721.37 of the Revised Code, the owner of record of the certificate parcel, or any other person entitled to redeem that parcel, may enter into a redemption payment plan with the certificate holder and all secured parties of the certificate holder. The plan shall require the owner or other person to pay the certificate redemption price for the tax certificate, an administrative

fee not to exceed one hundred dollars per year, and the actual fees and costs incurred, in installments, with the final installment due no later than three years after the date the tax certificate is sold. The certificate holder shall give written notice of the plan to the applicable county treasurer within sixty days after entering into the plan and written notice of default under the plan within ninety days after the default. If such a plan is entered into, the time period for filing a notice of intent to foreclose under section 5721.37 of the Revised Code is extended by the length of time the plan is in effect and not in default.

(D)(1) Immediately upon receipt of full payment under division (A) or (B) of this section, the county treasurer shall make an entry to that effect in the tax certificate register and notify each certificate holder by certified mail, return receipt requested, that the parcel has been redeemed and the lien canceled and that the tax certificates may be redeemed. The county treasurer shall deposit into the tax certificate redemption fund created in the county treasury an amount equal to the total of the certificate redemption prices, together with interest on the certificate purchase price for each tax certificate sold respecting the parcel at the rate of eighteen per cent per year paid under division (B) of this section for the period beginning when the payment was submitted by the certificate holder under division (B) of section 5721.37 of the Revised Code and ending when the parcel was redeemed. The county treasurer shall administer the fund for the purpose of redeeming tax certificates. Interest earned on the fund shall be credited to the county general fund.

(2) If a redemption payment plan is entered into pursuant to division (C)(1) of this section, the county treasurer immediately shall notify each certificate holder by certified mail, return receipt requested, of the terms of the plan. Installment payments made pursuant to the plan shall be deposited in the tax certificate redemption fund. Any overpayment of the installments shall be refunded to the person responsible for causing the overpayment if the person applies for a refund under this section. If the person responsible for causing the overpayment fails to apply for a refund under this section within five years from the date the plan is satisfied, an amount equal to the overpayment shall be deposited into the general fund of the county.

Upon satisfaction of the plan, the county treasurer shall indicate in the tax certificate register that the plan has been satisfied, and shall notify each certificate holder by certified mail, return receipt requested, that the plan has been satisfied and that tax certificates may be redeemed.

If a plan becomes void, the county treasurer immediately shall notify each certificate holder by certified mail, return receipt requested. If a

certificate holder files a request for foreclosure under section 5721.37 of the Revised Code, upon the confirmation filing of sale resulting from the request for foreclosure, any money paid under the plan ~~prior to its becoming void~~ shall be applied to payment as prescribed under divisions (A), (B), and (C) of section 5721.39 of the Revised Code. Any residue remaining after such payment shall be disposed of under section 5721.20 of the Revised Code refunded to the person that paid the money under the plan.

(E) To redeem a tax certificate with respect to which payment has been made in full under division (A), (B), or (C)(1) of this section or division (B)(1) of section 5721.37 of the Revised Code, the certificate holder shall present the tax certificate to the county treasurer, who shall prepare the redemption information. Upon presentation, the county auditor shall draw a warrant on the tax certificate redemption fund in the amount of the certificate redemption price and any applicable interest payable at the rate of eighteen per cent annually on the certificate under division (B) of this section. For a parcel that was redeemed under division (B) of this section, the certificate holder who paid the amounts under division (B) of section 5721.37 of the Revised Code shall be reimbursed for those amounts, together with interest at the rate of eighteen per cent per year on the amount paid under division (B)(1) of that section for the period beginning when the payment was submitted by the certificate holder under division (B) of that section and ending when the parcel was redeemed. The treasurer shall mark all copies of the tax certificate "redeemed" and return the certificate to the certificate holder. The canceled certificate shall serve as a receipt evidencing redemption of the tax certificate. If a certificate holder fails to redeem a tax certificate within five years after notice is served under division (D) of this section that tax certificates may be redeemed, an amount equal to the certificate redemption price and any applicable interest payable at the rate of eighteen per cent annually on the certificate under division (B) of this section shall be deposited into the general fund of the county.

Sec. 5721.39. In its judgment of foreclosure rendered with respect to actions filed pursuant to section 5721.37 of the Revised Code, the court shall enter a finding with respect to the certificate parcel of the amount of the sum of the certificate redemption prices respecting all the tax certificates sold against the parcel; interest on the certificate purchase prices of those certificates at the rate of eighteen per cent per year for the period beginning on the day on which the payment was submitted by the certificate holder under division (B) of section 5721.37 of the Revised Code; any delinquent taxes, assessments, penalties, interest, and charges on the parcel that are not covered by a tax certificate; and fees and costs incurred in the foreclosure

proceeding instituted against the parcel, including, without limitation, the fees and costs of the prosecuting attorney represented by the fee paid under division (B)(3) of section 5721.37 of the Revised Code or the fees and costs of the private attorney representing the certificate holder, and charges paid or incurred in procuring title searches and abstracting services relative to the subject premises. The court may order the certificate parcel to be sold, without appraisal, in the manner provided for in division (F) of section 5721.37 of the Revised Code and as set forth in the prayer of the complaint, for not less than the amount of its finding, or, in the event that the court finds that the value of the certificate parcel is less than the certificate purchase price, the court may, as prayed for in the complaint, issue a decree transferring fee simple title free and clear of all subordinate liens to the certificate holder. A decree of the court transferring such fee simple title to the certificate holder is forever a bar to all rights of redemption with respect to the certificate parcel.

Each certificate parcel shall be advertised and sold by the officer to whom the order of sale is directed in the manner provided by law for the sale of real property on execution. The advertisement for sale of certificate parcels shall be published once a week for three consecutive weeks and shall include the date on which a second sale will be conducted if no bid is accepted at the first sale. Any number of parcels may be included in one advertisement.

Whenever the officer charged to conduct the sale offers a certificate parcel for sale and no bids are made equal to at least the amount of the court's finding, the officer shall adjourn the sale of the parcel to the second date that was specified in the advertisement of sale. The second sale shall be held at the same place and commence at the same time as set forth in the advertisement of sale. The officer shall offer any parcel not sold at the first sale. Upon the conclusion of any sale, or if any parcel remains unsold after being offered at two sales, the officer conducting the sale shall report the results to the court.

Upon the confirmation of a sale, the proceeds of the sale shall be applied as follows:

(A) The fees and costs incurred in the proceeding filed against the parcel pursuant to section 5721.37 of the Revised Code, not including the county prosecutor's costs covered by the fee paid by the certificate holder under division (B)(3) of that section, shall be paid first.

(B) Following the payment required by division (A) of this section, the certificate holder that requested the foreclosure shall be paid the sum of the amount found due for the certificate redemption prices of all the tax

tificates sold against the parcel; any premium paid by the certificate holder at the time of purchase; interest on the certificate purchase prices of those certificates at the rate of eighteen per cent per year beginning on the day on which the payment was submitted by the certificate holder under division (B) of section 5721.37 of the Revised Code and ending on the day of the sale; and the amounts paid by the certificate holder under divisions (B)(2) and (3) of section 5721.37 of the Revised Code.

(C) Following the payment required by division (B) of this section, any amount due for taxes, assessments, charges, penalties, and interest not covered by the tax certificate holder's payment under division (B)(2) of section 5721.37 of the Revised Code shall be paid, including all taxes, assessments, charges, penalties, and interest payable subsequent to the entry of the finding and prior to the transfer of the deed of the parcel to the purchaser following confirmation of sale. If the proceeds available for distribution pursuant to this division are insufficient to pay the entire amount of those taxes, assessments, charges, penalties, and interest, the proceeds shall be paid to each claimant in proportion to the amount of those taxes, assessments, charges, penalties, and interest that each is due, and those taxes, assessments, charges, penalties, and interest are deemed satisfied and shall be removed from the tax list and duplicate.

Any residue of money from proceeds of the sale shall be disposed of as prescribed by section 5721.20 of the Revised Code.

Unless the parcel previously was redeemed pursuant to section 5721.25 or 5721.38 of the Revised Code, upon the filing of the entry of confirmation of sale, the title to the parcel is incontestable in the purchaser and is free and clear of all liens and encumbrances, except a federal tax lien notice of which is properly filed in accordance with section 317.09 of the Revised Code prior to the date that a foreclosure proceeding is instituted pursuant to section 5721.37 of the Revised Code, which lien was foreclosed in accordance with 28 U.S.C.A. 2410(c), and the easements and covenants of record running with the land or lots that were created prior to the time the taxes or assessments, for the nonpayment of which a tax certificate was issued and the parcel sold at foreclosure, became due and payable.

The title shall not be invalid because of any irregularity, informality, or omission of any proceedings under this chapter, or in any processes of taxation, if such irregularity, informality, or omission does not abrogate the provision for notice to holders of title, lien, or mortgage to, or other interests in, such foreclosed parcels, as prescribed in this chapter.

Sec. 5721.42. Not less than sixty nor more than ninety days following the date set by section 323.12 or 323.17 of the Revised Code for the

payment of the second installment of current taxes, the certificate holder of the most recently issued tax certificate may pay all delinquent taxes, assessments, penalties, interest, and charges on the related certificate parcel, the lien against which has not been transferred by the sale of a tax certificate. The amount of the payment shall constitute a separate lien against the certificate parcel that shall be evidenced by the issuance by the treasurer to the certificate holder of an additional tax certificate with respect to the delinquent taxes, assessments, penalties, interest, and fees so paid on the related certificate parcel. The amount of the payment as set forth in the tax certificate shall earn interest at the rate of eighteen per cent per year.

SECTION 2. That existing sections 321.45, 323.121, 323.132, 323.15, 323.25, 323.29, 323.31, 323.49, 5709.631, 5713.08, 5713.20, 5715.27, 5719.03, 5719.04, 5719.041, 5719.05, 5721.02, 5721.03, 5721.06, 5721.10, 5721.14, 5721.18, 5721.19, 5721.25, 5721.30, 5721.31, 5721.32, 5721.34, 5721.36, 5721.37, 5721.38, and 5721.39 of the Revised Code are hereby repealed.

SECTION 3. (A) As used in this section:

(1) "Person" has the same meaning as in section 5701.01 of the Revised Code.

(2) "Subdivision" means any subdivision as defined in section 5705.01 of the Revised Code, except a school district.

(B) Notwithstanding division (B) of section 5713.08 and section 5713.081 of the Revised Code, the Tax Commissioner shall remit the total amount of unpaid or delinquent taxes, penalties, or interest charged against real property, including those that became a lien before the applicant acquired title to the property or before the property was first used for the exempt purpose, if the Tax Commissioner approves an application for exemption for the property filed under section 5715.27 of the Revised Code on or after the effective date of this act but on or before December 31, 2001, or filed prior to the effective date of this act but pending before the Tax Commissioner on the effective date of this act. The Tax Commissioner shall not consider any application claiming remission under this section that is filed after December 31, 2001. Such taxes, penalties, and interest shall be remitted even if the applicant fails to request such remission on the application for exemption. The Tax Commissioner may remit such taxes, penalties, and interest only with the consent of the board of education of the city, local, or exempted village school district in which the property is

situated and with the consent of the taxing authority of each subdivision to which such taxes, penalties, or interest are owed. Consent shall be provided or obtained in the manner or form prescribed by the Tax Commissioner.

(C) All unpaid or delinquent taxes, penalties, or interest remitted under this section shall be reentered on the tax list and duplicate if, within five years after the taxes, penalties, or interest are remitted, the applicant transfers the real property to any person that was the owner of record of the property in any tax year for which any of the taxes, penalties, or interest remitted under this section accrued, or to any of the following persons: a member of that owner's immediate family, a person having power of attorney appointed by that owner that subsequently transfers the property to that owner, a sole proprietorship owned by that owner or by a member of the owner's immediate family, or a partnership, trust, business trust, corporation, or association of which that owner or a member of the owner's immediate family owns or controls, directly or indirectly, more than fifty per cent.

(D) This section expires January 1, 2002.

SECTION 4. Section 5715.27 of the Revised Code is presented in this act as a composite of the section as amended by both Sub. S.B. 257 and Am. Sub. S.B. 332 of the 118th General Assembly, with the new language of neither of the acts shown in capital letters. This is in recognition of the principle stated in division (B) of section 1.52 of the Revised Code that such amendments are to be harmonized where not substantively irreconcilable and constitutes a legislative finding that such is the resulting version in effect prior to the effective date of this act.

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*Speaker* \_\_\_\_\_ *of the House of Representatives.*

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*President* \_\_\_\_\_ *of the Senate.*

Passed \_\_\_\_\_, 20\_\_\_\_

Approved \_\_\_\_\_, 20\_\_\_\_

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*Governor.*

The section numbering of law of a general and permanent nature is complete and in conformity with the Revised Code.

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*Director, Legislative Service Commission.*

Filed in the office of the Secretary of State at Columbus, Ohio, on the \_\_\_ day of \_\_\_\_\_, A. D. 20\_\_\_\_.

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*Secretary of State.*

File No. \_\_\_\_\_ Effective Date \_\_\_\_\_