

**As Passed by the House**

**124th General Assembly  
Regular Session  
2001-2002**

**H. B. No. 198**

**REPRESENTATIVES Peterson, Niehaus, Olman, Carano, McGregor, Coates,  
Widowfield, Hughes, Perry, Core, Schmidt, Collier, Hartnett, Sulzer, Hoops,  
R. Miller**

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**A B I L L**

To amend sections 319.45, 319.50, 321.31, 323.31, 1  
5719.05, 5721.19, 5721.25, 5721.32, 5721.33, 2  
5722.03, and 5722.04 of the Revised Code to require 3  
delinquent property tax collections to be 4  
distributed among taxing districts in proportion to 5  
current tax rates, rather than the rates in effect 6  
while the taxes were outstanding. 7

**BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF OHIO:**

**Section 1.** That sections 319.45, 319.50, 321.31, 323.31, 8  
5719.05, 5721.19, 5721.25, 5721.32, 5721.33, 5722.03, and 5722.04 9  
of the Revised Code be amended to read as follows: 10

**Sec. 319.45.** In making the settlement required by sections 11  
319.43 and 319.44 of the Revised Code, the county auditor shall 12  
carefully examine the tax duplicate and ascertain, from the 13  
entries of taxes, interest, and penalty paid in whole or in part, 14  
and from such other sources of information as are within ~~his~~ the 15  
auditor's reach, the true amount collected by the county treasurer 16  
on account of each of the several taxes charged on such duplicate, 17  
the amount remaining in the hands of the treasurer ~~belonging~~ 18

payable to each fund, and shall give to the treasurer separate 19  
certificates, in duplicate, of the separate sums found to have 20  
been collected by ~~him~~ the treasurer. 21

In making each of those settlements, the county auditor shall 22  
apportion any delinquent taxes, penalties, and interest among the 23  
several taxing districts in the same proportions that the amount 24  
of real and public utility property taxes levied by each district 25  
in the preceding tax year bears to the amount of real and public 26  
utility property taxes levied by all such districts in the 27  
preceding tax year. 28

**Sec. 319.50.** (A) In making each June settlement required by 29  
section 319.49 of the Revised Code, the county auditor shall 30  
carefully examine the duplicate certificates and receipts for the 31  
advance payment of taxes and ascertain from such certificates and 32  
receipts, and from such other sources of information as are within 33  
~~his~~ the auditor's reach, the true amount collected by the county 34  
treasurer on account of each of the several taxes reported 35  
thereby, and the amount remaining in the hands of the treasurer 36  
~~belonging~~ payable to each fund, and shall give the treasurer 37  
separate certificates, in duplicate, of the separate sums found to 38  
have been received by ~~him~~ the treasurer. 39

(B) In making each October settlement required by such 40  
section, the auditor shall carefully examine and ascertain from 41  
the entries of taxes, interest, and penalties paid in part, and 42  
from such other sources of information as are within ~~his~~ the 43  
auditor's reach, the true amount collected by the treasurer on 44  
account of each of the several taxes charged on the duplicates, 45  
and the amount remaining in the hands of the treasurer ~~belonging~~ 46  
payable to each fund, and shall give the treasurer separate 47  
certificates, in duplicate, of the separate sums found to have 48  
been collected by ~~him~~ the treasurer. 49

(C) In making either settlement required under section 319.49 of the Revised Code, the county auditor shall apportion delinquent taxes, penalties, and interest among the several taxing districts in the same proportion that the amount of taxes levied by the district against the delinquent property in the preceding tax year bears to the taxes levied by all such districts against the property in the preceding tax year, and shall apportion assessments and other charges among the taxing districts in the order in which they became due. 50  
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(D) Within ten days after ~~he has made~~ making each settlement provided for in this section, the auditor shall transmit to the tax commissioner a duplicate of each of the several certificates and abstracts required to be made in such settlements. 59  
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**Sec. 321.31.** Immediately after each settlement with the county auditor, on demand, and on presentation of the warrant of the auditor therefor, the county treasurer shall pay to the township clerk, or the treasurer of a municipal corporation, school district, or any board authorized by law to receive the funds or proceeds of any special tax levy, or other properly designated officers delegated by the boards and subdivisions to receive such funds or proceeds, all moneys in the county treasury belonging payable to such boards and subdivisions. Delinquent taxes, interest, and penalties are payable in the proportions prescribed in section 319.45 of the Revised Code. 63  
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**Sec. 323.31.** (A) A person who owns agricultural real property or owns and occupies residential real property or a manufactured or mobile home 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 74  
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charged against the property by entering into a written delinquent 81  
tax contract with the county treasurer in a form prescribed or 82  
approved by the tax commissioner. Subsequent opportunities to 83  
enter into a delinquent tax contract shall be at the county 84  
treasurer's sole discretion. 85

The treasurer may enter into a delinquent tax contract with 86  
an owner or vendee of real property, other than residential real 87  
property or a manufactured or mobile home that is occupied by the 88  
owner, and other than agricultural real property. 89

The delinquent tax contract may be entered into at any time 90  
prior to the commencement of foreclosure proceedings by the county 91  
treasurer and the county prosecuting attorney pursuant to section 92  
323.25 of the Revised Code or by the county prosecuting attorney 93  
pursuant to section 5721.18 of the Revised Code, the commencement 94  
of foreclosure proceedings by a private attorney pursuant to 95  
section 5721.37 of the Revised Code, the commencement of 96  
foreclosure and forfeiture proceedings pursuant to section 5721.14 97  
of the Revised Code, or the commencement of collection proceedings 98  
pursuant to division (H) of section 4503.06 of the Revised Code by 99  
the filing of a civil action as provided in that division. A 100  
duplicate copy of each delinquent tax contract shall be filed with 101  
the county auditor, who shall attach the copy to the delinquent 102  
land tax certificate, delinquent vacant land tax certificate, or 103  
the delinquent manufactured home tax list, or who shall enter an 104  
asterisk in the margin next to the entry for the tract or lot on 105  
the master list of delinquent tracts, master list of delinquent 106  
vacant tracts, or next to the entry for the home on the delinquent 107  
manufactured home tax list, prior to filing it with the 108  
prosecuting attorney under section 5721.13 of the Revised Code, 109  
or, in the case of the delinquent manufactured home tax list, 110  
prior to delivering it to the county treasurer under division 111  
(H)(2) of section 4503.06 of the Revised Code. If the delinquent 112

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 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 after  
the date of the first payment made under the contract; however, a  
person entering into a delinquent tax contract who owns and  
occupies residential real property may request, and the treasurer  
shall allow, a delinquent tax contract providing for payment in  
installments over a period of no fewer than two years after the  
date of the first payment made under the contract.

For each delinquent tax contract, the county treasurer shall  
determine and shall specify in the delinquent tax contract the  
number of installments, the amount of each installment, and the  
schedule for payment of the installments. ~~Each~~ The part of each  
installment payment representing taxes and penalties and interest  
thereon shall be apportioned among the several taxing districts in  
the same proportion that the amount of taxes levied by each  
district against the entry in the preceding tax year bears to the  
taxes levied by all such districts against the entry in the  
preceding tax year. The part of each payment representing  
assessments and other charges shall be credited to those items in  
the order in which they became due. Each payment made to a taxing  
district shall be apportioned among the taxing district's several  
funds for which taxes or assessments have been assessed and shall  
be applied to the items of taxes charged in the order in which  
they became due levied.

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 unpaid,  
the delinquent tax contract becomes void unless the treasurer

permits a new delinquent tax contract to be entered into; if the treasurer does not permit a new delinquent tax contract to be entered into, the treasurer shall certify to the auditor that the delinquent tax contract has become void.

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Upon receipt of such a certification, the auditor shall destroy the duplicate copy of the 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 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 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, 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. In the case of a manufactured or mobile home, the county treasurer shall cause a civil action to be brought as provided under division (H) of section 4503.06 of the Revised Code.

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

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**Sec. 5719.05.** The county treasurer shall forthwith collect the taxes and penalty on the duplicate delivered to the treasurer

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by the auditor pursuant to section 5719.04 of the Revised Code and 176  
any interest thereon by any of the means provided by law. 177

In addition to any other means provided by law, the treasurer 178  
may, after finding that the treasurer is unable to collect the 179  
full amount of delinquent taxes, interest, and penalties charged 180  
against an entry on the cumulative delinquent tax duplicate in a 181  
single payment, enter into a written delinquent tax contract, with 182  
the person so charged, for payment of the full amount in 183  
installments. The terms of the delinquent tax contract shall 184  
include the amount payable and the due date of each installment 185  
including the final payment date, which shall be not more than 186  
five years after the date of the first payment. The treasurer 187  
shall enter upon the margin of the duplicate a notation indicating 188  
that the agreement for installment payment has been undertaken. A 189  
receipt shall be issued for each payment, and the payment shall be 190  
credited on the duplicate on the date paid. Each payment shall be 191  
~~applied to the taxes, interest, and penalties in the same order as~~ 192  
~~each became due and~~ apportioned among the several taxing districts 193  
in the same proportion that the amount of taxes levied by each 194  
district against the entry in the preceding tax year bears to the 195  
taxes levied by all such districts against the entry in the 196  
preceding tax year. The payment shall be apportioned among the 197  
taxing district's various funds, for which the taxes were levied, 198  
~~at the next succeeding tax settlement.~~ When a payment is not 199  
tendered as agreed upon, the delinquent tax contract may be 200  
declared void by the treasurer, and the treasurer may proceed to 201  
collect the unpaid balance by any means provided by law. The 202  
treasurer may permit a new agreement to be undertaken, under the 203  
same terms and conditions, but there shall be no requirement that 204  
the treasurer do so. 205

**Sec. 5721.19.** (A) In its judgment of foreclosure rendered 206

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 that owner's immediate family, or a partnership, trust, business trust,



corporation, or association in which the owner or a member of 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.

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(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, 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.

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(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 the auditor otherwise would distribute to each taxing district. In making the reductions, the auditor shall subtract

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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~~ sufficient to pay the entire amount of those taxes, assessments, charges, penalties, and interest, the portion of the proceeds representing taxes, interest, and penalties shall be paid to each claimant in proportion to the amount of taxes levied by the claimant in the preceding tax year, and the amount representing assessments and other charges shall be paid to each claimant in the order in which they became due. If the proceeds are not sufficient to pay that entire amount, the proportion of the proceeds representing taxes, penalties, and interest shall be paid to each claimant in the same proportion to that the amount of those taxes, assessments, charges, penalties, and interest that each is due levied by the claimant against the parcel in the preceding tax year bears to the taxes levied by all such claimants against the parcel in the preceding tax year, and the proportion of the proceeds representing items of assessments and other charges shall be credited to those items in the order in which they became due.

(E) If the proceeds from the sale of a parcel are

insufficient to pay in full the amount of the taxes, assessments, 367  
charges, penalties, and interest which are due and unpaid; the 368  
costs incurred in the foreclosure proceeding instituted against it 369  
which are due and unpaid; and, if division (B)(1) of section 370  
5721.17 of the Revised Code is applicable, any notes issued by a 371  
receiver pursuant to division (F) of section 3767.41 of the 372  
Revised Code and any receiver's lien as defined in division (C)(4) 373  
of section 5721.18 of the Revised Code, the court, pursuant to 374  
section 5721.192 of the Revised Code, may enter a deficiency 375  
judgment against the owner of record of the parcel for the unpaid 376  
amount. If that owner of record is a corporation, the court may 377  
enter the deficiency judgment against the stockholder holding a 378  
majority of that corporation's stock. 379

If after distribution of proceeds from the sale of the parcel 380  
under division (D) of this section the amount of proceeds to be 381  
applied to pay the taxes, assessments, charges, penalties, 382  
interest, and costs is insufficient to pay them in full, and the 383  
court does not enter a deficiency judgment against the owner of 384  
record pursuant to this division, the taxes, assessments, charges, 385  
penalties, interest, and costs shall be deemed satisfied. 386

(F)(1) Upon confirmation of a sale, a spouse of the party 387  
charged with the delinquent taxes or assessments shall thereby be 388  
barred of the right of dower in the property sold, though such 389  
spouse was not a party to the action. No statute of limitations 390  
shall apply to such action. When the land or lots stand charged on 391  
the tax duplicate as certified delinquent, it is not necessary to 392  
make the state a party to the foreclosure proceeding, but the 393  
state shall be deemed a party to such action through and be 394  
represented by the county treasurer. 395

(2) Except as otherwise provided in divisions (F)(3) and (G) 396  
of this section, unless such land or lots were previously redeemed 397  
pursuant to section 5721.25 of the Revised Code, upon the filing 398

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 431  
transferred to the purchaser, the officer who conducted the sale 432  
shall refund to the purchaser the difference between the estimate 433  
and the amount actually payable. If the amount of taxes, 434  
assessments, interest, penalties, and costs actually payable when 435  
the deed is transferred to the purchaser exceeds the county 436  
treasurer's estimate, the officer shall certify the amount of the 437  
excess to the treasurer, who shall enter that amount on the real 438  
and public utility property tax duplicate opposite the property; 439  
the amount of the excess shall be payable at the next succeeding 440  
date prescribed for payment of taxes in section 323.12 of the 441  
Revised Code. 442

(H) If a parcel is sold under this section, the officer who 443  
conducted the sale shall collect the recording fee from the 444  
purchaser at the time of the sale and, following confirmation of 445  
the sale, shall prepare and record the deed conveying title to the 446  
parcel to the purchaser. 447

**Sec. 5721.25.** All delinquent land upon which the taxes, 448  
assessments, penalties, interest, or charges have become 449  
delinquent may be redeemed before foreclosure proceedings have 450  
been instituted or, if proceedings have been instituted, before 451  
the filing of an entry of confirmation of sale pursuant to such 452  
proceedings, by tendering to the county treasurer an amount 453  
sufficient to pay the taxes, assessments, penalties, interest, and 454  
charges then due and unpaid and the costs incurred in any 455  
proceeding instituted against such land under section 5721.18 of 456  
the Revised Code as determined by the court. 457

After a proceeding has been instituted but before a judgment 458  
of foreclosure has been rendered with respect to delinquent land, 459  
any person entitled to redeem the land who has not previously 460  
defaulted on a delinquent tax contract under section 323.31 of the 461

Revised Code with respect to that delinquent land may enter into a 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, 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 delinquent tax contract shall be paid as prescribed by section 323.31 of the Revised Code over a period not to exceed five years 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 delinquent tax contract is paid, notwithstanding any conveyance of the land to another owner during the period that the delinquent tax contract is outstanding.

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If any payment under a 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.

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Upon the receipt of each payment pursuant to any 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. Upon and, upon~~ request, the county treasurer shall give a receipt for the amount paid to the person paying it~~7~~. The receipt shall be in the form prescribed by the tax commissioner.

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The portion of the amount tendered under this section representing taxes and penalties and interest thereon shall be apportioned among the several taxing districts in the same

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proportion that the amount of taxes levied by each district 494  
against the delinquent property in the preceding tax year bears to 495  
the taxes levied by all such districts against the property in the 496  
preceding tax year. The portion of the payment representing 497  
assessments and other charges shall be credited to those items in 498  
the order in which they became due. 499

**Sec. 5721.32.** (A) The sale of tax certificates by public 500  
auction may be conducted at any time after completion of the 501  
advertising of the sale under section 5721.31 of the Revised Code, 502  
on the date and at the time and place designated in the 503  
advertisements, and may be continued from time to time as the 504  
county treasurer directs. The county treasurer may offer the tax 505  
certificates for sale in blocks of tax certificates, consisting of 506  
any number of tax certificates as determined by the county 507  
treasurer. 508

(B)(1) The sale of tax certificates under this section shall 509  
be conducted at a public auction by the county treasurer or a 510  
designee of the county treasurer. 511

(2) No person shall be permitted to bid without completing a 512  
bidder registration form, in the form prescribed by the tax 513  
commissioner, and filing the form with the county treasurer prior 514  
to the start of the auction, together with remittance of a 515  
registration fee, in cash, of five hundred dollars. The bidder 516  
registration form shall include a tax identification number of the 517  
registrant. The registration fee is refundable at the end of 518  
bidding on the day of the auction, unless the registrant is the 519  
winning bidder for one or more tax certificates or one or more 520  
blocks of tax certificates, in which case the fee may be applied 521  
toward the deposit required by this section. 522

(C) At the auction, the county treasurer or the treasurer's 523  
designee or agent shall begin the bidding at eighteen per cent per 524

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.

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(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.

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(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

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tax certificate, the county treasurer shall ~~credit~~ apportion the 557  
part of the proceeds from the sale representing taxes, penalties, 558  
and interest among the several taxing districts in the same 559  
proportion that the amount of taxes levied by each district 560  
against the certificate parcel in the preceding tax year bears to 561  
the taxes levied by all such districts against the certificate 562  
parcel in the preceding tax year, and credit the part of the 563  
proceeds representing assessments and other charges to the items 564  
of ~~taxes,~~ assessments, ~~penalties,~~ interest, and charges in the 565  
order in which those items became due. Upon completion of the sale 566  
of a tax certificate, the delinquent taxes, assessments, 567  
penalties, and interest that make up the certificate purchase 568  
price are transferred, and the superior lien of the state and its 569  
taxing districts for those taxes, assessments, penalties, and 570  
interest is conveyed intact to the certificate holder. 571

(F) If a tax certificate is offered for sale under this 572  
section but is not sold, the county treasurer may strike the 573  
corresponding certificate parcel from the list of parcels selected 574  
for tax certificate sales. The lien for taxes, assessments, 575  
charges, penalties, and interest against a parcel stricken from 576  
the list thereafter may be foreclosed in the manner prescribed by 577  
section 323.25, 5721.14, or 5721.18 of the Revised Code unless, 578  
prior to the institution of such proceedings against the parcel, 579  
the county treasurer restores the parcel to the list of parcels 580  
selected for tax certificate sales. 581

(G) A certificate holder shall not be liable for damages 582  
arising from a violation of sections 3737.87 to 3737.891 or 583  
Chapter 3704., 3734., 3745., 3746., 3750., 3751., 3752., 6109., or 584  
6111. of the Revised Code, or a rule adopted or order, permit, 585  
license, variance, or plan approval issued under any of those 586  
chapters, that is or was committed by another person in connection 587  
with the parcel for which the tax certificate is held. 588

(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. 5721.33.** (A) A county treasurer may, in the treasurer's discretion, negotiate the sale of any number of tax certificates with one or more persons, including, without limitation, any premium to be added to or discount to be subtracted from the certificate purchase price for the tax certificates and any other terms of the sale that the county treasurer, in the treasurer's discretion, determines appropriate or necessary for the sale.

(B) The sale of tax certificates under this section shall be governed by the criteria established by the county treasurer pursuant to division (E) of this section.

(C) The county treasurer may execute a tax certificate sale/purchase agreement and other necessary agreements with a

designated purchaser or purchasers to complete a negotiated sale  
of tax certificates.

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(D) The tax certificate may be sold at a premium to or  
discount from the certificate purchase price. The county treasurer  
may establish as one of the terms of the negotiated sale the  
portion of the certificate purchase price, plus any applicable  
premium or less any applicable discount, that the purchaser or  
purchasers shall pay in cash on the date the tax certificates are  
sold and the portion, if any, of the certificate purchase price,  
plus any applicable premium or less any applicable discount, that  
the purchaser or purchasers shall pay in noncash consideration and  
the nature of that consideration.

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The county treasurer shall sell such tax certificates at a  
certificate purchase price, plus any applicable premium and less  
any applicable discount, that, in the treasurer's determination,  
is in the best interests of the county.

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(E)(1) The county treasurer may promulgate rules governing  
the eligibility of persons to purchase tax certificates or to  
otherwise participate in a negotiated sale under this section. The  
rules may provide for precertification of such persons, including  
a requirement for disclosure of income, assets, and any other  
financial information the county treasurer determines appropriate.  
The rules may also prohibit any person that is delinquent in the  
payment of any tax to the county or to the state, or that is in  
default in or on any other obligation to the county or to the  
state, from purchasing a tax certificate or otherwise  
participating in a negotiated sale of tax certificates under this  
section. The eligibility information required shall include the  
tax identification number of the purchaser and may include the tax  
identification number of the participant.

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(2) Any person that intends to purchase a tax certificate in  
a negotiated sale shall submit an affidavit to the county

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treasurer that establishes compliance with the applicable  
eligibility criteria and includes any other information required  
by the treasurer. Any person that fails to submit such an  
affidavit is ineligible to purchase a tax certificate. Any person  
that knowingly submits a false or misleading affidavit shall  
forfeit any tax certificate or certificates purchased by the  
person at a sale for which the affidavit was submitted, shall be  
liable for payment of the full certificate purchase price, plus  
any applicable premium and less any applicable discount, of the  
tax certificate or certificates, and shall be disqualified from  
participating in any tax certificate sale conducted in the county  
during the next five years.

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(3) A tax certificate shall not be sold to the owner of the  
certificate parcel or to any corporation, partnership, or  
association in which such owner has an interest. No person that  
purchases a tax certificate in a negotiated sale shall assign or  
transfer the tax certificate to the owner of the certificate  
parcel or to any corporation, partnership, or association in which  
the owner has an interest. Any person that knowingly or  
negligently transfers or assigns such a tax certificate to the  
owner of the certificate parcel or to any corporation,  
partnership, or association in which such owner has an interest  
shall be liable for payment of the full certificate purchase  
price, plus any applicable premium and less any applicable  
discount, and shall not be entitled to a refund of any amount  
paid. Such tax certificate shall be deemed void and the tax lien  
sold under such tax certificate shall revert to the county as if  
no sale of such tax certificate had occurred.

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(F) The purchaser in a negotiated sale under this section  
shall deliver the certificate purchase price, plus any applicable  
premium and less any applicable discount and including any noncash  
consideration, to the county treasurer not later than the close of

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business on the date the tax certificates are delivered to the purchaser. The certificate purchase price, plus any applicable premium and less any applicable discount, or portion of the price, that is paid in cash shall be deposited in the county's general fund to the credit of the account to which ad valorem real property taxes are credited and further credited as provided in division (G) of this section. The purchaser shall also pay on the date the tax certificates are delivered to the purchaser the fee, if any, negotiated under division (J) of this section. If the purchaser fails to pay the certificate purchase price, plus any applicable premium and less any applicable discount, and any such fee within the time periods required by this section, the county treasurer shall retain the tax certificate and may attempt to sell it at any auction or negotiated sale conducted at a later date.

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(G) Upon receipt of the full payment of the certificate purchase price, plus any applicable premium and less any applicable discount, and the negotiated fee, if any, from the purchaser, the county treasurer, or a qualified trustee whom the treasurer has engaged for such purpose, shall issue the tax certificate and record the tax certificate sale by marking on each of the tax certificates sold or, if issued in book-entry form, on the global tax certificate, and marking into a tax certificate register, the certificate purchase price, any premium paid or discount taken, the certificate rate of interest, the date the certificates were sold, and the name and address of the certificate holder or, in the case of issuance of the tax certificates in a book-entry system, of the nominee, 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 certificates to the certificate holder and, upon presentation to the treasurer of instructions signed by the

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certificate purchaser or purchasers, shall record in the tax  
certificate register the name and address of any secured party of  
the certificate purchaser or purchasers having a security interest  
in the tax certificate. Upon the transfer of the tax certificates,  
the county treasurer shall ~~credit~~ apportion the part of the cash  
proceeds from the sale representing taxes, penalties, and interest  
among the several taxing districts in the same proportion that the  
amount of taxes levied by each district against the certificate  
parcels in the preceding tax year bears to the taxes levied by all  
such districts against the certificate parcels in the preceding  
tax year, and credit the part of the proceeds representing  
assessments and other charges to the items of ~~taxes,~~ assessments,  
~~penalties, interest,~~ and charges in the order in which those items  
became due. If the cash proceeds from the sale are not sufficient  
to fully satisfy, ~~in the order in which it became due, an item~~ the  
items of outstanding delinquent taxes, assessments, penalties,  
interest, and charges on the certificate parcels against which tax  
certificates were sold, the county treasurer shall credit the cash  
proceeds to such items pro rata based upon the proportion that  
each such item of delinquent taxes, assessments, penalties,  
interest, and charges bears to the aggregate of all such items, or  
by any other method that the county treasurer, in the treasurer's  
sole discretion, determines is equitable. Upon completion of the  
sale of the tax certificates, 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 or holders.

(H) 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 749  
the list thereafter may be foreclosed in the manner prescribed by 750  
section 323.25, 5721.14, or 5721.18 of the Revised Code unless, 751  
prior to the institution of such proceedings against the parcel, 752  
the county treasurer restores the parcel to the list of parcels 753  
selected for tax certificate sales. 754

(I) Neither a certificate holder nor its secured party, if 755  
any, shall be liable for damages arising from a violation of 756  
sections 3737.87 to 3737.891 or Chapter 3704, 3734., 3745., 3746., 757  
3750., 3751., 3752., 6109., or 6111. of the Revised Code, or a 758  
rule adopted or order, permit, license, variance, or plan approval 759  
issued under any of those chapters, that is or was committed by 760  
another person in connection with the parcel for which the tax 761  
certificate is held. 762

(J) When selling a tax certificate under this section, the 763  
county treasurer may negotiate with the purchaser of the 764  
certificate for a fee paid by the purchaser to the treasurer to 765  
reimburse the treasurer for any part or all of the treasurer's 766  
costs of preparing for and administering the sale of the tax 767  
certificate. Such fee, if any, shall be added to the certificate 768  
purchase price of the certificate and shall be paid by the 769  
purchaser on the date of delivery of the tax certificate. The 770  
treasurer shall deposit the fee in the county treasury to the 771  
credit of the tax certificate administration fund. 772

(K) After selling tax certificates under this section, the 773  
county treasurer shall send written notice by certified or 774  
registered mail to the last known address of the owner of the 775  
certificate parcel. The notice shall inform the owner that a tax 776  
certificate with respect to such owner's parcel was sold and shall 777  
describe the owner's options to redeem the parcel, including 778  
entering into a redemption payment plan under division (C)(2) of 779  
section 5721.38 of the Revised Code. 780

**Sec. 5722.03.** (A) On and after the effective date of an ordinance or resolution adopted pursuant to section 5722.02 of the Revised Code, nonproductive land within an electing subdivision's boundaries that the subdivision wishes to acquire and that has been advertised and offered for sale pursuant to a foreclosure proceeding as provided in section 323.25 or 5721.18 of the Revised Code, but is not sold for want of a minimum bid, shall be sold to the electing subdivision in the manner set forth in this section.

(B) Upon receipt of an ordinance or resolution under section 5722.02 of the Revised Code, the county prosecuting attorney shall compile and deliver to the electing subdivision a list of all delinquent land within the electing subdivision with respect to which a foreclosure proceeding pursuant to section 323.25 or 5721.18 of the Revised Code has been instituted and is pending. The prosecuting attorney shall notify the electing subdivision of the identity of all delinquent land within the subdivision whenever a foreclosure proceeding pursuant to section 323.25 or 5721.18 of the Revised Code is commenced with respect to that land.

(C) The electing subdivision shall select from such lists the delinquent lands that constitute nonproductive lands that it wishes to acquire, and shall notify the prosecuting attorney of its selection prior to the advertisement and sale of the nonproductive lands pursuant to such a foreclosure proceeding. Notwithstanding the sales price provisions to the contrary in division (A) of section 323.28 or in divisions (A)(1) and (C) of section 5721.19 of the Revised Code, selected nonproductive lands subject to a foreclosure proceeding pursuant to section 323.25 or 5721.18 of the Revised Code shall be advertised for sale and be sold, without appraisal, for not less than the amount determined under division (A)(1) of section 323.28 of the Revised Code in the case of selected nonproductive lands subject to a foreclosure

proceeding pursuant to section 323.25 of the Revised Code, or the amount determined under division (A)(2) of section 5721.19 in the case of selected nonproductive lands subject to a foreclosure proceeding pursuant to section 5721.18 of the Revised Code. All nonproductive lands so selected, when advertised for sale pursuant to a foreclosure proceeding, shall be advertised separately from the advertisement applicable to other delinquent lands.

Notwithstanding division (A) of section 5721.191 of the Revised Code, the minimum amount for which selected nonproductive lands subject to a foreclosure proceeding pursuant to section 5721.18 of the Revised Code will be sold, as specified in the advertisement for sale, shall equal the sum of the taxes, assessments, charges, penalties, interest, and costs due on the parcel as determined under division (A)(2) of section 5721.19 of the Revised Code.

Notwithstanding provisions to the contrary in division (A) of section 323.28 of the Revised Code, the minimum amount for which selected nonproductive lands subject to a foreclosure proceeding pursuant to section 323.25 of the Revised Code will be sold, as specified in the advertisement for sale, shall equal the amount specified in division (A)(1) of section 323.28 of the Revised Code. The advertisement relating to the selected nonproductive lands also shall include a statement that the lands have been determined by the electing subdivision to be nonproductive lands and that, if at a foreclosure sale no bid for the appropriate amount specified in this division is received, such lands shall be sold to the electing subdivision.

(D) If any nonproductive land selected by an electing subdivision is advertised and offered for sale at two sales pursuant to this section but is not sold for want of a minimum bid, the electing subdivision that selected the nonproductive land shall be deemed to have submitted the winning bid at the second sale for the land, and the land is deemed sold to the electing

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subdivision for no consideration other than the fee charged under 845  
division (F) of this section. If both a county and a township 846  
within that county have adopted a resolution pursuant to section 847  
5722.02 of the Revised Code and both subdivisions select the same 848  
parcel or parcels of land, the subdivision that first notifies the 849  
prosecuting attorney of such selection shall be the electing 850  
subdivision deemed to have submitted the winning bid under this 851  
division. The officer conducting the sale shall announce the bid 852  
of the electing subdivision at the sale and shall report the 853  
proceedings to the court for confirmation of sale. 854

(E) Upon the sale of any nonproductive land to an electing 855  
subdivision, the county auditor shall charge the costs, as 856  
determined by the court, incurred in the foreclosure proceeding 857  
instituted under section 323.25 or 5721.18 of the Revised Code and 858  
applicable to the nonproductive land to the taxing districts, 859  
including the electing subdivision, in direct proportion to their 860  
interest in the taxes, assessments, charges, penalties, and 861  
interest on the nonproductive land due and payable at the time the 862  
land was sold pursuant to the foreclosure proceeding. The interest 863  
of each taxing district in the taxes, assessments, charges, 864  
penalties, and interest on the nonproductive land shall bear the 865  
same proportion to the amount of those taxes, assessments, 866  
charges, penalties, and interest that the amount of taxes levied 867  
by each district against the nonproductive land in the preceding 868  
tax year bears to the taxes levied by all such districts against 869  
the nonproductive land in the preceding tax year. In making a 870  
semiannual apportionment of funds, the auditor shall retain at the 871  
next apportionment the amount charged to each such taxing 872  
district. 873

(F) Unless the nonproductive land is redeemed pursuant to 874  
section 323.31 or 5721.25 of the Revised Code, upon the filing of 875  
the entry of confirmation of sale, the officer conducting the sale 876

shall execute and file for recording a deed conveying title to the  
land and, once the deed has been recorded, deliver the deed to the  
electing subdivision; thereupon, title to the land is  
incontestable in the electing subdivision and free and clear of  
all liens and encumbrances, except those easements and covenants  
of record running with the land and created prior to the time at  
which the taxes or assessments, for the nonpayment of which the  
land is sold at foreclosure, became due and payable. At the time  
of the sale, the officer shall collect and the electing  
subdivision shall pay the fee required by law for transferring and  
recording of deeds.

The title is not invalid because of any irregularity,  
informality, or omission of any proceedings under section 323.25,  
this chapter, or Chapter 5721. of the Revised Code, or in any  
processes of taxation, if such irregularity, informality, or  
omission does not abrogate any provision of such chapters for  
notice to holders of title, lien, or mortgage to, or other  
interests in, the foreclosed lands.

**Sec. 5722.04.** (A) Upon receipt of an ordinance or resolution  
adopted pursuant to section 5722.02 of the Revised Code, the  
county auditor shall deliver to the electing subdivision a list of  
all delinquent lands within an electing subdivision's boundaries  
that have been forfeited to the state pursuant to section 5723.01  
of the Revised Code and thereafter shall notify the electing  
subdivision of any additions to or deletions from such list.

The electing subdivision shall select from such lists the  
forfeited lands that constitute nonproductive lands that the  
subdivision wishes to acquire, and shall notify the county auditor  
of its selection prior to the advertisement and sale of such  
lands. Notwithstanding the sales price provisions of division

(A)(1) of section 5723.06 of the Revised Code, the selected  
nonproductive lands shall be advertised for sale and be sold to  
the highest bidder for an amount at least sufficient to pay the  
amount determined under division (A)(2) of section 5721.16 of the  
Revised Code. All nonproductive lands forfeited to the state and  
selected by an electing subdivision, when advertised for sale  
pursuant to the relevant procedures set forth in Chapter 5723. of  
the Revised Code, shall be advertised separately from the  
advertisement applicable to other forfeited lands. The  
advertisement relating to the selected nonproductive lands also  
shall include a statement that the lands have been selected by the  
electing subdivision as nonproductive lands that it wishes to  
acquire and that, if at the forfeiture sale no bid for the sum of  
the taxes, assessments, charges, penalties, interest, and costs  
due on the parcel as determined under division (A)(1)(a) of  
section 5723.06 of the Revised Code is received, the lands shall  
be sold to the electing subdivision.

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(B) If any nonproductive land that has been forfeited to the  
state and selected by an electing subdivision is advertised and  
offered for sale by the auditor pursuant to Chapter 5723. of the  
Revised Code, but no minimum bid is received, the electing  
subdivision shall be deemed to have submitted the winning bid, and  
the land is deemed sold to the electing subdivision for no  
consideration other than the fee charged under division (C) of  
this section. If both a county and a township in that county have  
adopted a resolution pursuant to section 5722.02 of the Revised  
Code and both subdivisions select the same parcel or parcels of  
land, the subdivision that first notifies the county auditor of  
such selection shall be the electing subdivision deemed to have  
submitted the winning bid under this division.

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The auditor shall announce the bid at the sale and shall  
declare the selected nonproductive land to be sold to the electing

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subdivision. The auditor shall deliver to the electing subdivision  
a certificate of sale.

(C) On the returning of the certificate of sale to the  
auditor, the auditor shall execute and file for recording a deed  
conveying title to the selected nonproductive land and, once the  
deed has been recorded, deliver it to the electing subdivision.  
Thereupon, all previous title is extinguished, and the title in  
the electing subdivision is incontestable and free and clear from  
all liens and encumbrances, except taxes and special assessments  
that are not due at the time of the sale and any easements and  
covenants of record running with the land and created prior to the  
time at which the taxes or assessments, for the nonpayment of  
which the nonproductive land was forfeited, became due and  
payable. At the time of the sale, the auditor shall collect and  
the electing subdivision shall pay the fee required by law for  
transferring and recording of deeds.

Upon delivery of a deed conveying any nonproductive land to  
an electing subdivision, the county auditor shall charge all costs  
incurred in any proceeding instituted under section 5721.14 or  
5721.18 of the Revised Code or incurred as a result of the  
forfeiture and sale of the nonproductive land to the taxing  
districts, including the electing subdivision, in direct  
proportion to their interest in the taxes, assessments, charges,  
interest, and penalties on the nonproductive land due and payable  
at the time the land was sold at the forfeiture sale. The interest  
of each taxing district in the taxes, assessments, charges,  
penalties, and interest on the nonproductive land shall bear the  
same proportion to the amount of those taxes, assessments,  
charges, penalties, and interest that the amount of taxes levied  
by each district against the nonproductive land in the preceding  
tax year bears to the taxes levied by all such districts against  
the nonproductive land in the preceding tax year. In making a

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semiannual apportionment of funds, the auditor shall retain at the 972  
next apportionment the amount charged to each such taxing 973  
district. 974

**Section 2.** That existing sections 318.45, 319.50, 321.31, 975  
323.31, 5719.05, 5721.19, 5721.25, 5721.32, 5721.33, 5722.03, and 976  
5722.04 of the Revised Code are hereby repealed. 977