

As Passed by the Senate

**124th General Assembly
Regular Session
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Am. Sub. H. B. No. 198

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

A B I L L

To amend sections 319.45, 319.50, 321.31, 323.31, 1
5705.03, 5719.05, 5721.19, 5721.25, 5721.32, 2
5721.33, 5722.03, and 5722.04 of the Revised Code 3
to require delinquent property tax collections to 4
be distributed among taxing districts in proportion 5
to current tax rates, rather than the rates in 6
effect while the taxes were outstanding, and to 7
require that a county auditor's tax valuation 8
certification be issued ten days after requested 9
and be filed with any resolution or ordinance 10
certified to a county board of elections by a 11
taxing authority. 12

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

Section 1. That sections 319.45, 319.50, 321.31, 323.31, 13
5705.03, 5719.05, 5721.19, 5721.25, 5721.32, 5721.33, 5722.03, and 14
5722.04 of the Revised Code be amended to read as follows: 15

Sec. 319.45. In making the settlement required by sections 16
319.43 and 319.44 of the Revised Code, the county auditor shall 17

carefully examine the tax duplicate and ascertain, from the 18
entries of taxes, interest, and penalty paid in whole or in part, 19
and from such other sources of information as are within ~~his~~ the 20
auditor's reach, the true amount collected by the county treasurer 21
on account of each of the several taxes charged on such duplicate, 22
the amount remaining in the hands of the treasurer ~~belonging~~ 23
payable to each fund, and shall give to the treasurer separate 24
certificates, in duplicate, of the separate sums found to have 25
been collected by ~~him~~ the treasurer. 26

In making each of those settlements, the county auditor shall 27
apportion any delinquent taxes, penalties, and interest among the 28
several taxing districts in the same proportions that the amount 29
of real and public utility property taxes levied by each district 30
in the preceding tax year bears to the amount of real and public 31
utility property taxes levied by all such districts in the 32
preceding tax year. 33

Sec. 319.50. (A) In making each June settlement required by 34
section 319.49 of the Revised Code, the county auditor shall 35
carefully examine the duplicate certificates and receipts for the 36
advance payment of taxes and ascertain from such certificates and 37
receipts, and from such other sources of information as are within 38
~~his~~ the auditor's reach, the true amount collected by the county 39
treasurer on account of each of the several taxes reported 40
thereby, and the amount remaining in the hands of the treasurer 41
~~belonging~~ payable to each fund, and shall give the treasurer 42
separate certificates, in duplicate, of the separate sums found to 43
have been received by ~~him~~ the treasurer. 44

(B) In making each October settlement required by such 45
section, the auditor shall carefully examine and ascertain from 46
the entries of taxes, interest, and penalties paid in part, and 47
from such other sources of information as are within ~~his~~ the 48

auditor's reach, the true amount collected by the treasurer on 49
account of each of the several taxes charged on the duplicates, 50
and the amount remaining in the hands of the treasurer ~~belonging~~ 51
~~payable~~ to each fund, and shall give the treasurer separate 52
certificates, in duplicate, of the separate sums found to have 53
been collected by ~~him~~ the treasurer. 54

(C) In making either settlement required under section 319.49 55
of the Revised Code, the county auditor shall apportion delinquent 56
taxes, penalties, and interest among the several taxing districts 57
in the same proportion that the amount of taxes levied by the 58
district against the delinquent property in the preceding tax year 59
bears to the taxes levied by all such districts against the 60
property in the preceding tax year, and shall apportion 61
assessments and other charges among the taxing districts in the 62
order in which they became due. 63

(D) Within ten days after ~~he has made~~ making each settlement 64
provided for in this section, the auditor shall transmit to the 65
tax commissioner a duplicate of each of the several certificates 66
and abstracts required to be made in such settlements. 67

Sec. 321.31. Immediately after each settlement with the 68
county auditor, on demand, and on presentation of the warrant of 69
the auditor therefor, the county treasurer shall pay to the 70
township clerk, or the treasurer of a municipal corporation, 71
school district, or any board authorized by law to receive the 72
funds or proceeds of any special tax levy, or other properly 73
designated officers delegated by the boards and subdivisions to 74
receive such funds or proceeds, all moneys in the county treasury 75
~~belonging payable~~ to such boards and subdivisions. Delinquent 76
taxes, interest, and penalties are payable in the proportions 77
prescribed in section 319.45 of the Revised Code. 78

Sec. 323.31. (A) A person who owns agricultural real property 79

or owns and occupies residential real property or a manufactured 80
or mobile home that does not have an outstanding tax lien 81
certificate or judgment of foreclosure against it, and a person 82
who is a vendee of such property under a purchase agreement or 83
land contract and who occupies the property, shall have at least 84
one opportunity to pay the delinquent or unpaid current taxes 85
charged against the property by entering into a written delinquent 86
tax contract with the county treasurer in a form prescribed or 87
approved by the tax commissioner. Subsequent opportunities to 88
enter into a delinquent tax contract shall be at the county 89
treasurer's sole discretion. 90

The treasurer may enter into a delinquent tax contract with 91
an owner or vendee of real property, other than residential real 92
property or a manufactured or mobile home that is occupied by the 93
owner, and other than agricultural real property. 94

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

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 delivering it to the county treasurer under division
(H)(2) of section 4503.06 of the Revised Code. If the 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.

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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.

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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~~

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~~be applied to the items of taxes charged in the order in which~~ 144
~~they became due levied.~~ 145

When an installment payment is not received by the treasurer 146
when due under a delinquent tax contract or any current taxes or 147
special assessments charged against the property become unpaid, 148
the delinquent tax contract becomes void unless the treasurer 149
permits a new delinquent tax contract to be entered into; if the 150
treasurer does not permit a new delinquent tax contract to be 151
entered into, the treasurer shall certify to the auditor that the 152
delinquent tax contract has become void. 153

Upon receipt of such a certification, the auditor shall 154
destroy the duplicate copy of the voided delinquent tax contract. 155
If such copy has been filed with the prosecuting attorney, the 156
auditor immediately shall deliver the certification to the 157
prosecuting attorney, who shall attach it to the appropriate 158
certificate and the duplicate copy of the voided delinquent tax 159
contract or strike through the asterisk entered in the margin of 160
the master list next to the entry for the tract or lot that is the 161
subject of the voided delinquent tax contract. The prosecuting 162
attorney then shall institute a proceeding to foreclose the lien 163
of the state in accordance with section 323.25 or 5721.18 of the 164
Revised Code or, in the case of delinquent vacant land, a 165
foreclosure proceeding in accordance with section 323.25 or 166
5721.18 of the Revised Code, or a foreclosure and forfeiture 167
proceeding in accordance with section 5721.14 of the Revised Code. 168
In the case of a manufactured or mobile home, the county treasurer 169
shall cause a civil action to be brought as provided under 170
division (H) of section 4503.06 of the Revised Code. 171

(B) If there is an outstanding tax certificate respecting a 172
delinquent parcel under section 5721.32 or 5721.33 of the Revised 173
Code, a written delinquent tax contract may not be entered into 174
under this section. To redeem a tax certificate in installments, 175

the owner or other person seeking to redeem the tax certificate 176
shall enter into a redemption payment plan under division (C) of 177
section 5721.38 of the Revised Code. 178

Sec. 5705.03. (A) The taxing authority of each subdivision 179
may levy taxes annually, subject to the limitations of sections 180
5705.01 to 5705.47 of the Revised Code, on the real and personal 181
property within the subdivision for the purpose of paying the 182
current operating expenses of the subdivision and acquiring or 183
constructing permanent improvements. The taxing authority of each 184
subdivision and taxing unit shall, subject to the limitations of 185
such sections, levy such taxes annually as are necessary to pay 186
the interest and sinking fund on and retire at maturity the bonds, 187
notes, and certificates of indebtedness of such subdivision and 188
taxing unit, including levies in anticipation of which the 189
subdivision or taxing unit has incurred indebtedness. 190

(B) When a taxing authority determines that it is necessary 191
to levy a tax outside the ten-mill limitation for any purpose 192
authorized by the Revised Code, the taxing authority shall certify 193
to the county auditor a resolution or ordinance requesting that 194
the county auditor certify to the taxing authority the total 195
current tax valuation of the subdivision, and the number of mills 196
required to generate a specified amount of revenue, or the dollar 197
amount of revenue that would be generated by a specified number of 198
mills. The resolution or ordinance shall state the purpose of the 199
tax, whether the tax is an additional levy or a renewal or a 200
replacement of an existing tax, and the section of the Revised 201
Code authorizing submission of the question of the tax. If a 202
subdivision is located in more than one county, the county auditor 203
shall obtain from the county auditor of each other county in which 204
the subdivision is located the current tax valuation for the 205
portion of the subdivision in that county. If The county auditor 206
shall issue the certification to the taxing authority within ten 207

days after receiving the taxing authority's resolution or ordinance requesting it. 208
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If, upon receiving the certification from the county auditor, 210
the taxing authority proceeds with the submission of the question 211
of the tax to electors, the taxing authority shall certify its 212
resolution or ordinance, accompanied by a copy of the county 213
auditor's certification, to the proper county board of elections 214
in the manner and within the time prescribed by the section of the 215
Revised Code governing submission of the question, and shall 216
include with its certification the rate of the tax levy, expressed 217
in mills for each one dollar in tax valuation as estimated by the 218
county auditor. The county board of elections shall not submit the 219
question of the tax to electors unless a copy of the county 220
auditor's certification accompanies the resolution or ordinance 221
the taxing authority certifies to the board. Before requesting a 222
taxing authority to ~~submit~~ submit a tax levy, any agency or 223
authority authorized to make that request shall first request the 224
certification from the county auditor provided under this section. 225

This division is supplemental to, and not in derogation of, 226
any similar requirement governing the certification by the county 227
auditor of the tax valuation of a subdivision or necessary tax 228
rates for the purposes of the submission of the question of a tax 229
in excess of the ten-mill limitation, including sections 133.18 230
and 5705.195 of the Revised Code. 231

(C) All taxes levied on property shall be extended on the tax 232
duplicate by the county auditor of the county in which the 233
property is located, and shall be collected by the county 234
treasurer of such county in the same manner and under the same 235
laws and rules as are prescribed for the assessment and collection 236
of county taxes. The proceeds of any tax levied by or for any 237
subdivision when received by its fiscal officer shall be deposited 238
in its treasury to the credit of the appropriate fund. 239

Sec. 5719.05. The county treasurer shall forthwith collect 240
the taxes and penalty on the duplicate delivered to the treasurer 241
by the auditor pursuant to section 5719.04 of the Revised Code and 242
any interest thereon by any of the means provided by law. 243

In addition to any other means provided by law, the treasurer 244
may, after finding that the treasurer is unable to collect the 245
full amount of delinquent taxes, interest, and penalties charged 246
against an entry on the cumulative delinquent tax duplicate in a 247
single payment, enter into a written delinquent tax contract, with 248
the person so charged, for payment of the full amount in 249
installments. The terms of the delinquent tax contract shall 250
include the amount payable and the due date of each installment 251
including the final payment date, which shall be not more than 252
five years after the date of the first payment. The treasurer 253
shall enter upon the margin of the duplicate a notation indicating 254
that the agreement for installment payment has been undertaken. A 255
receipt shall be issued for each payment, and the payment shall be 256
credited on the duplicate on the date paid. Each payment shall be 257
~~applied to the taxes, interest, and penalties in the same order as~~ 258
~~each became due and~~ apportioned among the several taxing districts 259
in the same proportion that the amount of taxes levied by each 260
district against the entry in the preceding tax year bears to the 261
taxes levied by all such districts against the entry in the 262
preceding tax year. The payment shall be apportioned among the 263
taxing district's various funds, for which the taxes were levied, 264
~~at the next succeeding tax settlement.~~ When a payment is not 265
tendered as agreed upon, the delinquent tax contract may be 266
declared void by the treasurer, and the treasurer may proceed to 267
collect the unpaid balance by any means provided by law. The 268
treasurer may permit a new agreement to be undertaken, under the 269
same terms and conditions, but there shall be no requirement that 270
the treasurer do so. 271

Sec. 5721.19. (A) In its judgment of foreclosure rendered 272
with respect to actions filed pursuant to section 5721.18 of the 273
Revised Code, the court shall enter a finding with respect to each 274
parcel of the amount of the taxes, assessments, charges, 275
penalties, and interest, and the costs incurred in the foreclosure 276
proceeding instituted against it, which are due and unpaid. The 277
court may order each parcel to be sold, without appraisal, for not 278
less than either of the following: 279

(1) The fair market value of the parcel, as determined by the 280
county auditor, plus the costs incurred in the foreclosure 281
proceeding; 282

(2) The total amount of the finding entered by the court, 283
including all taxes, assessments, charges, penalties, and interest 284
payable subsequent to the delivery to the county prosecuting 285
attorney of the delinquent land tax certificate or master list of 286
delinquent tracts and prior to the transfer of the deed of the 287
parcel to the purchaser following confirmation of sale, plus the 288
costs incurred in the foreclosure proceeding. For purposes of 289
determining such amount, the county treasurer may estimate the 290
amount of taxes, assessments, interest, penalties, and costs that 291
will be payable at the time the deed of the property is 292
transferred to the purchaser. 293

Notwithstanding the minimum sales price provisions of 294
divisions (A)(1) and (2) of this section to the contrary, a parcel 295
sold pursuant to this section shall not be sold for less than the 296
amount described in division (A)(2) of this section if the highest 297
bidder is the owner of record of the parcel immediately prior to 298
the judgment of foreclosure or a member of the following class of 299
parties connected to that owner: a member of that owner's 300
immediate family, a person with a power of attorney appointed by 301
that owner who subsequently transfers the parcel to the owner, a 302

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.

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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

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taxes that 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.

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(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.

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(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.

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(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:

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(1) The costs incurred in any proceeding filed against the

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parcel pursuant to section 5721.18 of the Revised Code shall be
paid first.

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(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.

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(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

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which they became due. 431

(E) If the proceeds from the sale of a parcel are 432
insufficient to pay in full the amount of the taxes, assessments, 433
charges, penalties, and interest which are due and unpaid; the 434
costs incurred in the foreclosure proceeding instituted against it 435
which are due and unpaid; and, if division (B)(1) of section 436
5721.17 of the Revised Code is applicable, any notes issued by a 437
receiver pursuant to division (F) of section 3767.41 of the 438
Revised Code and any receiver's lien as defined in division (C)(4) 439
of section 5721.18 of the Revised Code, the court, pursuant to 440
section 5721.192 of the Revised Code, may enter a deficiency 441
judgment against the owner of record of the parcel for the unpaid 442
amount. If that owner of record is a corporation, the court may 443
enter the deficiency judgment against the stockholder holding a 444
majority of that corporation's stock. 445

If after distribution of proceeds from the sale of the parcel 446
under division (D) of this section the amount of proceeds to be 447
applied to pay the taxes, assessments, charges, penalties, 448
interest, and costs is insufficient to pay them in full, and the 449
court does not enter a deficiency judgment against the owner of 450
record pursuant to this division, the taxes, assessments, charges, 451
penalties, interest, and costs shall be deemed satisfied. 452

(F)(1) Upon confirmation of a sale, a spouse of the party 453
charged with the delinquent taxes or assessments shall thereby be 454
barred of the right of dower in the property sold, though such 455
spouse was not a party to the action. No statute of limitations 456
shall apply to such action. When the land or lots stand charged on 457
the tax duplicate as certified delinquent, it is not necessary to 458
make the state a party to the foreclosure proceeding, but the 459
state shall be deemed a party to such action through and be 460
represented by the county treasurer. 461

(2) Except as otherwise provided in divisions (F)(3) and (G) 462

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.

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(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.

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(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.

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(G) If a parcel is sold under this section for the amount

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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 land under section 5721.18 of
the Revised Code 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,

any person entitled to redeem the land who has not previously
defaulted on a delinquent tax contract under section 323.31 of the
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. 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

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representing taxes and penalties and interest thereon shall be 558
apportioned among the several taxing districts in the same 559
proportion that the amount of taxes levied by each district 560
against the delinquent property in the preceding tax year bears to 561
the taxes levied by all such districts against the property in the 562
preceding tax year. The portion of the payment representing 563
assessments and other charges shall be credited to those items in 564
the order in which they became due. 565

Sec. 5721.32. (A) The sale of tax certificates by public 566
auction may be conducted at any time after completion of the 567
advertising of the sale under section 5721.31 of the Revised Code, 568
on the date and at the time and place designated in the 569
advertisements, and may be continued from time to time as the 570
county treasurer directs. The county treasurer may offer the tax 571
certificates for sale in blocks of tax certificates, consisting of 572
any number of tax certificates as determined by the county 573
treasurer. 574

(B)(1) The sale of tax certificates under this section shall 575
be conducted at a public auction by the county treasurer or a 576
designee of the county treasurer. 577

(2) No person shall be permitted to bid without completing a 578
bidder registration form, in the form prescribed by the tax 579
commissioner, and filing the form with the county treasurer prior 580
to the start of the auction, together with remittance of a 581
registration fee, in cash, of five hundred dollars. The bidder 582
registration form shall include a tax identification number of the 583
registrant. The registration fee is refundable at the end of 584
bidding on the day of the auction, unless the registrant is the 585
winning bidder for one or more tax certificates or one or more 586
blocks of tax certificates, in which case the fee may be applied 587
toward the deposit required by this section. 588

(C) At the auction, the county treasurer or the treasurer's 589
designee or agent shall begin the bidding at eighteen per cent per 590
year simple interest, and accept lower bids in even increments of 591
one-fourth of one per cent to the rate of zero per cent. The 592
county treasurer, designee, or agent shall award the tax 593
certificate to the person bidding the lowest certificate rate of 594
interest. 595

(D) The winning bidder shall pay the county treasurer a cash 596
deposit of at least ten per cent of the certificate purchase price 597
not later than the close of business on the day of the sale. The 598
winning bidder shall pay the balance and the fee required under 599
division (H) of this section not later than five business days 600
after the day on which the certificate is sold. If the winning 601
bidder fails to pay the balance and fee within the prescribed 602
time, the bidder forfeits the deposit, and the county treasurer 603
shall retain the tax certificate and may attempt to sell it at any 604
auction conducted at a later date. The county treasurer shall 605
deposit the forfeited deposit in the county treasury to the credit 606
of the tax certificate administration fund. 607

(E) Upon receipt of the full payment of the certificate 608
purchase price from the purchaser, the county treasurer shall 609
issue the tax certificate and record the tax certificate sale by 610
marking on the tax certificate and into a tax certificate 611
register, the certificate purchase price, the certificate rate of 612
interest, the date the certificate was sold, and the name and 613
address of the certificate holder, which may be, upon receipt of 614
instructions from the purchaser, the secured party of the actual 615
purchaser, or an agent or custodian for the purchaser or secured 616
party. The county treasurer also shall transfer the tax 617
certificate to the certificate holder and, upon presentation to 618
the treasurer of instructions signed by the certificate purchaser, 619
shall record in the tax certificate register the name and address 620

of any secured party of the certificate purchaser having a 621
security interest in the tax certificate. Upon the transfer of a 622
tax certificate, the county treasurer shall ~~credit~~ apportion the 623
part of the proceeds from the sale representing taxes, penalties, 624
and interest among the several taxing districts in the same 625
proportion that the amount of taxes levied by each district 626
against the certificate parcel in the preceding tax year bears to 627
the taxes levied by all such districts against the certificate 628
parcel in the preceding tax year, and credit the part of the 629
proceeds representing assessments and other charges to the items 630
of ~~taxes, assessments, penalties, interest,~~ and charges in the 631
order in which those items became due. Upon completion of the sale 632
of a tax certificate, the delinquent taxes, assessments, 633
penalties, and interest that make up the certificate purchase 634
price are transferred, and the superior lien of the state and its 635
taxing districts for those taxes, assessments, penalties, and 636
interest is conveyed intact to the certificate holder. 637

(F) If a tax certificate is offered for sale under this 638
section but is not sold, the county treasurer may strike the 639
corresponding certificate parcel from the list of parcels selected 640
for tax certificate sales. The lien for taxes, assessments, 641
charges, penalties, and interest against a parcel stricken from 642
the list thereafter may be foreclosed in the manner prescribed by 643
section 323.25, 5721.14, or 5721.18 of the Revised Code unless, 644
prior to the institution of such proceedings against the parcel, 645
the county treasurer restores the parcel to the list of parcels 646
selected for tax certificate sales. 647

(G) A certificate holder shall not be liable for damages 648
arising from a violation of sections 3737.87 to 3737.891 or 649
Chapter 3704., 3734., 3745., 3746., 3750., 3751., 3752., 6109., or 650
6111. of the Revised Code, or a rule adopted or order, permit, 651
license, variance, or plan approval issued under any of those 652

chapters, that is or was committed by another person in connection
with the parcel for which the tax certificate is held.

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(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.

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(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.

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

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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.

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(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.

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(C) The county treasurer may execute a tax certificate 684
sale/purchase agreement and other necessary agreements with a 685
designated purchaser or purchasers to complete a negotiated sale 686
of tax certificates. 687

(D) The tax certificate may be sold at a premium to or 688
discount from the certificate purchase price. The county treasurer 689
may establish as one of the terms of the negotiated sale the 690
portion of the certificate purchase price, plus any applicable 691
premium or less any applicable discount, that the purchaser or 692
purchasers shall pay in cash on the date the tax certificates are 693
sold and the portion, if any, of the certificate purchase price, 694
plus any applicable premium or less any applicable discount, that 695
the purchaser or purchasers shall pay in noncash consideration and 696
the nature of that consideration. 697

The county treasurer shall sell such tax certificates at a 698
certificate purchase price, plus any applicable premium and less 699
any applicable discount, that, in the treasurer's determination, 700
is in the best interests of the county. 701

(E)(1) The county treasurer may promulgate rules governing 702
the eligibility of persons to purchase tax certificates or to 703
otherwise participate in a negotiated sale under this section. The 704
rules may provide for precertification of such persons, including 705
a requirement for disclosure of income, assets, and any other 706
financial information the county treasurer determines appropriate. 707
The rules may also prohibit any person that is delinquent in the 708
payment of any tax to the county or to the state, or that is in 709
default in or on any other obligation to the county or to the 710
state, from purchasing a tax certificate or otherwise 711
participating in a negotiated sale of tax certificates under this 712
section. The eligibility information required shall include the 713
tax identification number of the purchaser and may include the tax 714
identification number of the participant. 715

(2) Any person that intends to purchase a tax certificate in 716
a negotiated sale shall submit an affidavit to the county 717
treasurer that establishes compliance with the applicable 718
eligibility criteria and includes any other information required 719
by the treasurer. Any person that fails to submit such an 720
affidavit is ineligible to purchase a tax certificate. Any person 721
that knowingly submits a false or misleading affidavit shall 722
forfeit any tax certificate or certificates purchased by the 723
person at a sale for which the affidavit was submitted, shall be 724
liable for payment of the full certificate purchase price, plus 725
any applicable premium and less any applicable discount, of the 726
tax certificate or certificates, and shall be disqualified from 727
participating in any tax certificate sale conducted in the county 728
during the next five years. 729

(3) A tax certificate shall not be sold to the owner of the 730
certificate parcel or to any corporation, partnership, or 731
association in which such owner has an interest. No person that 732
purchases a tax certificate in a negotiated sale shall assign or 733
transfer the tax certificate to the owner of the certificate 734
parcel or to any corporation, partnership, or association in which 735
the owner has an interest. Any person that knowingly or 736
negligently transfers or assigns such a tax certificate to the 737
owner of the certificate parcel or to any corporation, 738
partnership, or association in which such owner has an interest 739
shall be liable for payment of the full certificate purchase 740
price, plus any applicable premium and less any applicable 741
discount, and shall not be entitled to a refund of any amount 742
paid. Such tax certificate shall be deemed void and the tax lien 743
sold under such tax certificate shall revert to the county as if 744
no sale of such tax certificate had occurred. 745

(F) The purchaser in a negotiated sale under this section 746
shall deliver the certificate purchase price, plus any applicable 747

premium and less any applicable discount and including any noncash 748
consideration, to the county treasurer not later than the close of 749
business on the date the tax certificates are delivered to the 750
purchaser. The certificate purchase price, plus any applicable 751
premium and less any applicable discount, or portion of the price, 752
that is paid in cash shall be deposited in the county's general 753
fund to the credit of the account to which ad valorem real 754
property taxes are credited and further credited as provided in 755
division (G) of this section. The purchaser shall also pay on the 756
date the tax certificates are delivered to the purchaser the fee, 757
if any, negotiated under division (J) of this section. If the 758
purchaser fails to pay the certificate purchase price, plus any 759
applicable premium and less any applicable discount, and any such 760
fee within the time periods required by this section, the county 761
treasurer shall retain the tax certificate and may attempt to sell 762
it at any auction or negotiated sale conducted at a later date. 763

(G) Upon receipt of the full payment of the certificate 764
purchase price, plus any applicable premium and less any 765
applicable discount, and the negotiated fee, if any, from the 766
purchaser, the county treasurer, or a qualified trustee whom the 767
treasurer has engaged for such purpose, shall issue the tax 768
certificate and record the tax certificate sale by marking on each 769
of the tax certificates sold or, if issued in book-entry form, on 770
the global tax certificate, and marking into a tax certificate 771
register, the certificate purchase price, any premium paid or 772
discount taken, the certificate rate of interest, the date the 773
certificates were sold, and the name and address of the 774
certificate holder or, in the case of issuance of the tax 775
certificates in a book-entry system, of the nominee, which may be, 776
upon receipt of instructions from the purchaser, the secured party 777
of the actual purchaser, or an agent or custodian for the 778
purchaser or secured party. The county treasurer also shall 779

transfer the tax certificates to the certificate holder and, upon
presentation to the treasurer of instructions signed by the
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.

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(H) If a tax certificate is offered for sale under this
section but is not sold, the county treasurer may strike the

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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.

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(I) Neither a certificate holder nor its secured party, if
any, shall 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.

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

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(K) After selling tax certificates under this section, the
county treasurer shall send written notice by certified or
registered mail to the last known address of the owner of the
certificate parcel. The notice shall inform the owner that a tax
certificate with respect to such owner's parcel was sold and shall
describe the owner's options to redeem the parcel, including

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entering into a redemption payment plan under division (C)(2) of
section 5721.38 of the Revised Code.

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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.

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(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.

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(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

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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.

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(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 subdivision for no consideration other than the fee charged under division (F) of this section. If both a county and a township within 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 prosecuting attorney of such selection shall be the electing subdivision deemed to have submitted the winning bid under this division. The officer conducting the sale shall announce the bid of the electing subdivision at the sale and shall report the proceedings to the court for confirmation of sale.

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(E) Upon the sale of any nonproductive land to an electing subdivision, the county auditor shall charge the costs, as determined by the court, incurred in the foreclosure proceeding instituted under section 323.25 or 5721.18 of the Revised Code and applicable to the nonproductive land to the taxing districts, including the electing subdivision, in direct proportion to their interest in the taxes, assessments, charges, penalties, and interest on the nonproductive land due and payable at the time the land was sold pursuant to the foreclosure proceeding. 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 semiannual apportionment of funds, the auditor shall retain at the next apportionment the amount charged to each such taxing district.

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(F) Unless the nonproductive land is redeemed pursuant to 940
section 323.31 or 5721.25 of the Revised Code, upon the filing of 941
the entry of confirmation of sale, the officer conducting the sale 942
shall execute and file for recording a deed conveying title to the 943
land and, once the deed has been recorded, deliver the deed to the 944
electing subdivision; thereupon, title to the land is 945
incontestable in the electing subdivision and free and clear of 946
all liens and encumbrances, except those easements and covenants 947
of record running with the land and created prior to the time at 948
which the taxes or assessments, for the nonpayment of which the 949
land is sold at foreclosure, became due and payable. At the time 950
of the sale, the officer shall collect and the electing 951
subdivision shall pay the fee required by law for transferring and 952
recording of deeds. 953

The title is not invalid because of any irregularity, 954
informality, or omission of any proceedings under section 323.25, 955
this chapter, or Chapter 5721. of the Revised Code, or in any 956
processes of taxation, if such irregularity, informality, or 957
omission does not abrogate any provision of such chapters for 958
notice to holders of title, lien, or mortgage to, or other 959
interests in, the foreclosed lands. 960

Sec. 5722.04. (A) Upon receipt of an ordinance or resolution 961
adopted pursuant to section 5722.02 of the Revised Code, the 962
county auditor shall deliver to the electing subdivision a list of 963
all delinquent lands within an electing subdivision's boundaries 964
that have been forfeited to the state pursuant to section 5723.01 965
of the Revised Code and thereafter shall notify the electing 966
subdivision of any additions to or deletions from such list. 967
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The electing subdivision shall select from such lists the 969
forfeited lands that constitute nonproductive lands that the 970

subdivision wishes to acquire, and shall notify the county auditor 971
of its selection prior to the advertisement and sale of such 972
lands. Notwithstanding the sales price provisions of division 973
(A)(1) of section 5723.06 of the Revised Code, the selected 974
nonproductive lands shall be advertised for sale and be sold to 975
the highest bidder for an amount at least sufficient to pay the 976
amount determined under division (A)(2) of section 5721.16 of the 977
Revised Code. All nonproductive lands forfeited to the state and 978
selected by an electing subdivision, when advertised for sale 979
pursuant to the relevant procedures set forth in Chapter 5723. of 980
the Revised Code, shall be advertised separately from the 981
advertisement applicable to other forfeited lands. The 982
advertisement relating to the selected nonproductive lands also 983
shall include a statement that the lands have been selected by the 984
electing subdivision as nonproductive lands that it wishes to 985
acquire and that, if at the forfeiture sale no bid for the sum of 986
the taxes, assessments, charges, penalties, interest, and costs 987
due on the parcel as determined under division (A)(1)(a) of 988
section 5723.06 of the Revised Code is received, the lands shall 989
be sold to the electing subdivision. 990

(B) If any nonproductive land that has been forfeited to the 991
state and selected by an electing subdivision is advertised and 992
offered for sale by the auditor pursuant to Chapter 5723. of the 993
Revised Code, but no minimum bid is received, the electing 994
subdivision shall be deemed to have submitted the winning bid, and 995
the land is deemed sold to the electing subdivision for no 996
consideration other than the fee charged under division (C) of 997
this section. If both a county and a township in that county have 998
adopted a resolution pursuant to section 5722.02 of the Revised 999
Code and both subdivisions select the same parcel or parcels of 1000
land, the subdivision that first notifies the county auditor of 1001
such selection shall be the electing subdivision deemed to have 1002

submitted the winning bid under this division. 1003

The auditor shall announce the bid at the sale and shall 1004
declare the selected nonproductive land to be sold to the electing 1005
subdivision. The auditor shall deliver to the electing subdivision 1006
a certificate of sale. 1007

(C) On the returning of the certificate of sale to the 1008
auditor, the auditor shall execute and file for recording a deed 1009
conveying title to the selected nonproductive land and, once the 1010
deed has been recorded, deliver it to the electing subdivision. 1011
Thereupon, all previous title is extinguished, and the title in 1012
the electing subdivision is incontestable and free and clear from 1013
all liens and encumbrances, except taxes and special assessments 1014
that are not due at the time of the sale and any easements and 1015
covenants of record running with the land and created prior to the 1016
time at which the taxes or assessments, for the nonpayment of 1017
which the nonproductive land was forfeited, became due and 1018
payable. At the time of the sale, the auditor shall collect and 1019
the electing subdivision shall pay the fee required by law for 1020
transferring and recording of deeds. 1021

Upon delivery of a deed conveying any nonproductive land to 1022
an electing subdivision, the county auditor shall charge all costs 1023
incurred in any proceeding instituted under section 5721.14 or 1024
5721.18 of the Revised Code or incurred as a result of the 1025
forfeiture and sale of the nonproductive land to the taxing 1026
districts, including the electing subdivision, in direct 1027
proportion to their interest in the taxes, assessments, charges, 1028
interest, and penalties on the nonproductive land due and payable 1029
at the time the land was sold at the forfeiture sale. The interest 1030
of each taxing district in the taxes, assessments, charges, 1031
penalties, and interest on the nonproductive land shall bear the 1032
same proportion to the amount of those taxes, assessments, 1033
charges, penalties, and interest that the amount of taxes levied 1034

by each district against the nonproductive land in the preceding 1035
tax year bears to the taxes levied by all such districts against 1036
the nonproductive land in the preceding tax year. In making a 1037
semiannual apportionment of funds, the auditor shall retain at the 1038
next apportionment the amount charged to each such taxing 1039
district. 1040

Section 2. That existing sections 319.45, 319.50, 321.31, 1041
323.31, 5705.03, 5719.05, 5721.19, 5721.25, 5721.32, 5721.33, 1042
5722.03, and 5722.04 of the Revised Code are hereby repealed. 1043