

As Introduced

**124th General Assembly
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H. B. No. 607

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A B I L L

To amend sections 135.35, 321.24, 323.121, 323.31, 1
4503.06, 5713.20, 5721.10, 5721.30, 5721.31, 2
5721.32, 5721.33, 5721.34, 5721.37, 5721.38, and 3
5721.41 and to enact section 5721.43 of the Revised 4
Code to modify the investment authority of county 5
treasurers, specify when penalties may be imposed 6
on property subject to delinquent tax contracts, 7
modify procedures for the sale and redemption of 8
tax certificates, prohibit certain contacts between 9
tax certificate holders and property owners, and 10
make other changes related to the administration of 11
laws relating to real property, public utility 12
property, and manufactured home taxes. 13

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

Section 1. That sections 135.35, 321.24, 323.121, 323.31, 14
4503.06, 5713.20, 5721.10, 5721.30, 5721.31, 5721.32, 5721.33, 15
5721.34, 5721.37, 5721.38, and 5721.41 be amended and section 16
5721.43 of the Revised Code be enacted to read as follows: 17

Sec. 135.35. (A) The investing authority shall deposit or 18
invest any part or all of the county's inactive moneys and shall 19
invest all of the money in the county library and local government 20

support fund when required by section 135.352 of the Revised Code. 21
The following classifications of securities and obligations are 22
eligible for such deposit or investment: 23

(1) United States treasury bills, notes, bonds, or any other 24
obligation or security issued by the United States treasury or any 25
other obligation guaranteed as to principal or interest by the 26
United States. 27

Nothing in the classification of eligible securities and 28
obligations set forth in division (A)(1) of this section or in the 29
classifications of eligible securities and obligations set forth 30
in divisions (A)(2) to ~~(8)~~(12) of this section shall be construed 31
to authorize any investment in stripped principal or interest 32
obligations of such eligible securities and obligations. 33

(2) Bonds, notes, debentures, or any other obligations or 34
securities issued by any federal government agency or 35
instrumentality, including but not limited to, the federal 36
national mortgage association, federal home loan bank, federal 37
farm credit bank, federal home loan mortgage corporation, 38
government national mortgage association, and student loan 39
marketing association. All federal agency securities shall be 40
direct issuances of federal government agencies or 41
instrumentalities. 42

(3) Time certificates of deposit or savings or deposit 43
accounts, including, but not limited to, passbook accounts, in any 44
eligible institution mentioned in section 135.32 of the Revised 45
Code; 46

(4) Bonds and other obligations of this state or the 47
political subdivisions of this state, provided that such political 48
subdivisions are located wholly or partly within the same county 49
as the investing authority; 50

(5) No-load money market mutual funds consisting exclusively 51

of obligations described in division (A)(1) or (2) of this section
and repurchase agreements secured by such obligations, provided
that investments in securities described in this division are made
only through eligible institutions mentioned in section 135.32 of
the Revised Code;

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(6) The Ohio subdivision's fund as provided in section 135.45
of the Revised Code;

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(7) Securities lending agreements with any eligible
institution mentioned in section 135.32 of the Revised Code that
is a member of the federal reserve system or federal home loan
bank, under the terms of which agreements the investing authority
lends securities and the eligible institution agrees to
simultaneously exchange either securities described in division
(A)(1) or (2) of this section or cash or both securities and cash,
equal value for equal value;

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(8) Up to twenty-five per cent of the county's total average
portfolio in either of the following investments:

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(a) Commercial paper notes issued by an entity that is
defined in division (D) of section 1705.01 of the Revised Code and
that has assets exceeding five hundred million dollars, to which
notes all of the following apply:

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(i) The notes are rated at the time of purchase in the
highest classification established by at least two nationally
recognized standard rating services.

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(ii) The aggregate value of the notes does not exceed ten per
cent of the aggregate value of the outstanding commercial paper of
the issuing corporation.

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(iii) The notes mature not later than one hundred eighty days
after purchase.

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(b) Bankers acceptances of banks that are insured by the

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federal deposit insurance corporation and to which both of the 82
following apply: 83

(i) The obligations are eligible for purchase by the federal 84
reserve system. 85

(ii) The obligations mature not later than one hundred eighty 86
days after purchase. 87

No investment shall be made pursuant to division (A)(8) of 88
this section unless the investing authority has completed 89
additional training for making the investments authorized by 90
division (A)(8) of this section. The type and amount of additional 91
training shall be approved by the auditor of state and may be 92
conducted by or provided under the supervision of the auditor of 93
state. 94

(9) Up to twenty-five per cent of the county's total average 95
portfolio in mortgage pass-through securities issued by any 96
federal government agency, including but not limited to, the 97
government national mortgage association, federal national 98
mortgage association, and the federal home loan mortgage 99
corporation, provided the securities mature not later than five 100
years after purchase. Nothing in division (A)(9) of this section 101
shall be construed to authorize investment in a collateralized 102
mortgage obligation. 103

(10) Up to fifteen per cent of the county's total average 104
portfolio in notes issued by corporations that are incorporated 105
under the laws of the United States and that are operating within 106
the United States, or by depository institutions that are doing 107
business under authority granted by the United States or any state 108
and that are operating within the United States, provided both of 109
the following apply: 110

(a) The notes are rated "AA" or higher by at least one 111
nationally recognized standard rating service at the time of 112

purchase. 113

(b) The notes mature not later than two years after purchase. 114
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(11) No-load money market mutual funds consisting exclusively 116
of obligations described in division (A) of section 135.143 of the 117
Revised Code; 118

(12) Debt interests rated investment grade by a nationally 119
recognized rating agency and issued by foreign nations 120
diplomatically recognized by the United States government. All 121
interest and principal shall be denominated and payable in United 122
States funds. The investments made under division (A)(12) of this 123
section shall not exceed in the aggregate one per cent of a 124
county's total average portfolio. 125

The investing authority shall invest under division (A)(12) 126
of this section in a debt interest issued by a foreign nation only 127
if the debt interest is backed by the full faith and credit of 128
that foreign nation, there is no prior history of default, and the 129
debt interest matures not later than five years after purchase. 130

(B) Nothing in the classifications of eligible obligations 131
and securities set forth in divisions (A)(1) to ~~(8)~~ (12) of this 132
section shall be construed to authorize investment in a 133
derivative, and no investing authority shall invest any county 134
inactive moneys or any moneys in a county library and local 135
government support fund in a derivative. For purposes of this 136
division, "derivative" means a financial instrument or contract or 137
obligation whose value or return is based upon or linked to 138
another asset or index, or both, separate from the financial 139
instrument, contract, or obligation itself. Any security, 140
obligation, trust account, or other instrument that is created 141
from an issue of the United States treasury or is created from an 142
obligation of a federal agency or instrumentality or is created 143

from both is considered a derivative instrument. An eligible 144
investment described in this section with a variable interest rate 145
payment, based upon a single interest payment or single index 146
comprised of other eligible investments provided for in division 147
(A)(1) or (2) of this section, is not a derivative, provided that 148
such variable rate investment has a maximum maturity of two years. 149
A treasury inflation protected security shall not be considered a 150
derivative, provided the security matures not later than five 151
years after purchase. 152

(C) Except as provided in division (D) of this section, any 153
investment made pursuant to this section must mature within five 154
years from the date of settlement, unless the investment is 155
matched to a specific obligation or debt of the county or to a 156
specific obligation or debt of a political subdivision of this 157
state located wholly or partly within the county, and the 158
investment is specifically approved by the investment advisory 159
committee. 160

(D) The investing authority may also enter into a written 161
repurchase agreement with any eligible institution mentioned in 162
section 135.32 of the Revised Code or any eligible securities 163
dealer pursuant to division (J) of this section, under the terms 164
of which agreement the investing authority purchases and the 165
eligible institution or dealer agrees unconditionally to 166
repurchase any of the securities listed in divisions (B)(1) to 167
(5), except letters of credit described in division (B)(2), of 168
section 135.18 of the Revised Code. The market value of securities 169
subject to an overnight written repurchase agreement must exceed 170
the principal value of the overnight written repurchase agreement 171
by at least two per cent. A written repurchase agreement must 172
exceed the principal value of the overnight written repurchase 173
agreement, by at least two per cent. A written repurchase 174
agreement shall not exceed thirty days, and the market value of 175

securities subject to a written repurchase agreement must exceed 176
the principal value of the written repurchase agreement by at 177
least two per cent and be marked to market daily. All securities 178
purchased pursuant to this division shall be delivered into the 179
custody of the investing authority or the qualified custodian of 180
the investing authority or an agent designated by the investing 181
authority. A written repurchase agreement with an eligible 182
securities dealer shall be transacted on a delivery versus payment 183
basis. The agreement shall contain the requirement that for each 184
transaction pursuant to the agreement the participating 185
institution shall provide all of the following information: 186

(1) The par value of the securities; 187
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(2) The type, rate, and maturity date of the securities; 189

(3) A numerical identifier generally accepted in the 190
securities industry that designates the securities. 191

No investing authority shall enter into a written repurchase 192
agreement under the terms of which the investing authority agrees 193
to sell securities owned by the county to a purchaser and agrees 194
with that purchaser to unconditionally repurchase those 195
securities. 196

(E) No investing authority shall make an investment under 197
this section, unless the investing authority, at the time of 198
making the investment, reasonably expects that the investment can 199
be held until its maturity. The investing authority's written 200
investment policy shall specify the conditions under which an 201
investment may be redeemed or sold prior to maturity. 202

(F) No investing authority shall pay a county's inactive 203
moneys or moneys of a county library and local government support 204
fund into a fund established by another subdivision, treasurer, 205
governing board, or investing authority, if that fund was 206

established by the subdivision, treasurer, governing board, or
investing authority for the purpose of investing or depositing the
public moneys of other subdivisions. This division does not apply
to the payment of public moneys into either of the following:

(1) The Ohio subdivision's fund pursuant to division (A)(6)
of this section;

(2) A fund created solely for the purpose of acquiring,
constructing, owning, leasing, or operating municipal utilities
pursuant to the authority provided under section 715.02 of the
Revised Code or Section 4 of Article XVIII, Ohio Constitution.

For purposes of division (F) of this section, "subdivision"
includes a county.

(G) The use of leverage, in which the county uses its current
investment assets as collateral for the purpose of purchasing
other assets, is prohibited. The issuance of taxable notes for the
purpose of arbitrage is prohibited. Contracting to sell securities
not owned by the county, for the purpose of purchasing such
securities on the speculation that bond prices will decline, is
prohibited.

(H) Any securities, certificates of deposit, deposit
accounts, or any other documents evidencing deposits or
investments made under authority of this section shall be issued
in the name of the county with the county treasurer or investing
authority as the designated payee. If any such deposits or
investments are registrable either as to principal or interest, or
both, they shall be registered in the name of the treasurer.

(I) The investing authority shall be responsible for the
safekeeping of all documents evidencing a deposit or investment
acquired under this section, including, but not limited to,
safekeeping receipts evidencing securities deposited with a
qualified trustee, as provided in section 135.37 of the Revised

Code, and documents confirming the purchase of securities under 238
any repurchase agreement under this section shall be deposited 239
with a qualified trustee, provided, however, that the qualified 240
trustee shall be required to report to the investing authority, 241
auditor of state, or an authorized outside auditor at any time 242
upon request as to the identity, market value, and location of the 243
document evidencing each security, and that if the participating 244
institution is a designated depository of the county for the 245
current period of designation, the securities that are the subject 246
of the repurchase agreement may be delivered to the treasurer or 247
held in trust by the participating institution on behalf of the 248
investing authority. 249

Upon the expiration of the term of office of an investing 250
authority or in the event of a vacancy in the office for any 251
reason, the officer or the officer's legal representative shall 252
transfer and deliver to the officer's successor all documents 253
mentioned in this division for which the officer has been 254
responsible for safekeeping. For all such documents transferred 255
and delivered, such officer shall be credited with, and the 256
officer's successor shall be charged with, the amount of moneys so 257
evidenced by such documents. 258

(J)(1) All investments, except for investments in securities 259
described in divisions (A)(5) and (6) of this section, shall be 260
made only through a member of the national association of 261
securities dealers, through a bank, savings bank, or savings and 262
loan association regulated by the superintendent of financial 263
institutions, or through an institution regulated by the 264
comptroller of the currency, federal deposit insurance 265
corporation, or board of governors of the federal reserve system. 266

(2) Payment for investments shall be made only upon the 267
delivery of securities representing such investments to the 268
treasurer, investing authority, or qualified trustee. If the 269

securities transferred are not represented by a certificate, 270
payment shall be made only upon receipt of confirmation of 271
transfer from the custodian by the treasurer, governing board, or 272
qualified trustee. 273

(K)(1) Except as otherwise provided in division (K)(2) of 274
this section, no investing authority shall make an investment or 275
deposit under this section, unless there is on file with the 276
auditor of state a written investment policy approved by the 277
investing authority. The policy shall require that all entities 278
conducting investment business with the investment authority shall 279
sign the investment policy of that investment authority. All 280
brokers, dealers, and financial institutions, described in 281
division (J)(1) of this section, initiating transactions with the 282
investment authority by giving advice or making investment 283
recommendations shall sign the investment authority's investment 284
policy thereby acknowledging their agreement to abide by the 285
policy's contents. All brokers, dealers, and financial 286
institutions, described in division (J)(1) of this section, 287
executing transactions initiated by the investment authority, 288
having read the policy's contents, shall sign the investment 289
policy thereby acknowledging their comprehension and receipt. 290

(2) If a written investment policy described in division 291
(K)(1) of this section is not filed on behalf of the county with 292
the auditor of state, the investing authority of that county shall 293
invest the county's inactive moneys and moneys of the county 294
library and local government support fund only in time 295
certificates of deposits or savings or deposit accounts pursuant 296
to division (A)(3) of this section, no-load money market mutual 297
funds pursuant to division (A)(5) of this section, or the Ohio 298
subdivision's fund pursuant to division (A)(6) of this section. 299

(L)(1) The investing authority shall establish and maintain 300
an inventory of all obligations and securities acquired by the 301

investing authority pursuant to this section. The inventory shall 302
include a description of each obligation or security, including 303
type, cost, par value, maturity date, settlement date, and any 304
coupon rate. 305

(2) The investing authority shall also keep a complete record 306
of all purchases and sales of the obligations and securities made 307
pursuant to this section. 308

(3) The investing authority shall maintain a monthly 309
portfolio report and issue a copy of the monthly portfolio report 310
describing such investments to the county investment advisory 311
committee, detailing the current inventory of all obligations and 312
securities, all transactions during the month that affected the 313
inventory, any income received from the obligations and 314
securities, and any investment expenses paid, and stating the 315
names of any persons effecting transactions on behalf of the 316
investing authority. 317

(4) The monthly portfolio report shall be a public record and 318
available for inspection under section 149.43 of the Revised Code. 319
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(5) The inventory and the monthly portfolio report shall be 321
filed with the board of county commissioners. 322

(M) An investing authority may enter into a written 323
investment or deposit agreement that includes a provision under 324
which the parties agree to submit to nonbinding arbitration to 325
settle any controversy that may arise out of the agreement, 326
including any controversy pertaining to losses of public moneys 327
resulting from investment or deposit. The arbitration provision 328
shall be set forth entirely in the agreement, and the agreement 329
shall include a conspicuous notice to the parties that any party 330
to the arbitration may apply to the court of common pleas of the 331
county in which the arbitration was held for an order to vacate, 332

modify, or correct the award. Any such party may also apply to the
court for an order to change venue to a court of common pleas
located more than one hundred miles from the county in which the
investing authority is located.

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For purposes of this division, "investment or deposit
agreement" means any agreement between an investing authority and
a person, under which agreement the person agrees to invest,
deposit, or otherwise manage, on behalf of the investing
authority, a county's inactive moneys or moneys in a county
library and local government support fund, or agrees to provide
investment advice to the investing authority.

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(N) An investment held in the county portfolio on September
27, 1996, that was a legal investment under the law as it existed
before September 27, 1996, may be held until maturity, or if the
investment does not have a maturity date the investment may be
held until five years from September 27, 1996, regardless of
whether the investment would qualify as a legal investment under
the terms of this section as amended.

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Sec. 321.24. (A) On or before the fifteenth day of February,
in each year, the county treasurer shall settle with the county
auditor for all taxes and assessments that the treasurer has
collected on the general duplicate of real and public utility
property at the time of making the settlement.

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(B) On or before the thirtieth day of June, in each year, the
treasurer shall settle with the auditor for all advance payments
of general personal and classified property taxes that the
treasurer has received at the time of making the settlement.

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(C) On or before the tenth day of August, in each year, the
treasurer shall settle with the auditor for all taxes and
assessments that the treasurer has collected on the general
duplicates of real and public utility property at the time of

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making such settlement, not included in the preceding February settlement. 364
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(D) On or before the thirty-first day of October, in each year, the treasurer shall settle with the auditor for all taxes that the treasurer has collected on the general personal and classified property duplicates, and for all advance payments of general personal and classified property taxes, not included in the preceding June settlement, that the treasurer has received at the time of making such settlement. 366
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(E) In the event the time for the payment of taxes is extended, pursuant to section 323.17 of the Revised Code, the date on or before which settlement for the taxes so extended must be made, as herein prescribed, shall be deemed to be extended for a like period of time. At each such settlement, the auditor shall allow to the treasurer, on the moneys received or collected and accounted for by the treasurer, the treasurer's fees, at the rate or percentage allowed by law, at a full settlement of the treasurer. 373
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(F) Within thirty days after the day of each settlement of taxes required under divisions (A) and (C) of this section, the treasurer shall certify to the tax commissioner any adjustments which have been made to the amount certified previously pursuant to section 319.302 of the Revised Code and that the settlement has been completed. Upon receipt of such certification, the commissioner shall provide for payment to the county treasurer from the general revenue fund of an amount equal to one-half of the amount certified by the treasurer in the preceding tax year under section 319.302 of the Revised Code. Such payment shall be credited upon receipt to the county's undivided income tax fund, and the county auditor shall transfer to the county general fund from the amount thereof the total amount of all fees and charges which the auditor and treasurer would have been authorized to 382
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receive had such section not been in effect and that amount had 396
been levied and collected as taxes. The county auditor shall 397
distribute the amount remaining among the various taxing districts 398
in the county as if it had been levied, collected, and settled as 399
real property taxes. 400

(G) Within thirty days after the day of the settlement 401
required in division (D) of this section, the treasurer shall 402
certify to the commissioner that the settlement has been 403
completed. Upon receipt of that certification, the commissioner 404
shall provide for payment to the county treasurer from the general 405
revenue fund of the amount certified under section 319.311 of the 406
Revised Code in the current year. The payment shall be credited 407
upon receipt to the county's undivided income tax fund, and the 408
county auditor shall distribute the amount thereof among the 409
various taxing districts of the county as if it had been levied, 410
collected, and settled as personal property taxes. The amount 411
received by a taxing district under this division shall be 412
apportioned among its funds in the same proportion as the current 413
year's personal property taxes are apportioned. 414

(H)(1) On or before the fifteenth day of April each year, the 415
county treasurer shall settle with the county auditor for all 416
manufactured home taxes that the county treasurer has collected on 417
the manufactured home tax duplicate at the time of making the 418
settlement. 419

(2) On or before the fifteenth day of September each year, 420
the county treasurer shall settle with the county auditor for all 421
remaining manufactured home taxes that the county treasurer has 422
collected on the manufactured home tax duplicate at the time of 423
making the settlement. 424

(3) If the time for payment of such taxes is extended under 425
section 4503.06 of the Revised Code, the time for making the 426
settlement as prescribed by divisions (H)(1) and (2) of this 427

section is extended for a like period of time. 428

(I) Within thirty days after the day of each settlement of 429
taxes required under division (H) of this section, the treasurer 430
shall certify to the tax commissioner any adjustments that have 431
been made to the amount certified previously pursuant to section 432
319.302 of the Revised Code and that the settlement has been 433
completed. Upon receipt of such certification, the commissioner 434
shall provide for payment to the county treasurer from the general 435
revenue fund of an amount equal to one-half of the amount 436
certified by the treasurer in the current tax year under section 437
319.302 of the Revised Code. Such payment shall be credited upon 438
receipt to the county's undivided income tax fund, and the county 439
auditor shall transfer to the county general fund from the amount 440
thereof the total amount of all fees and charges that the auditor 441
and treasurer would have been authorized to receive had such 442
section not been in effect and that amount had been levied and 443
collected as taxes. The county auditor shall distribute the amount 444
remaining among the various taxing districts in the county as if 445
it had been levied, collected, and settled as manufactured home 446
taxes. 447

Sec. 323.121. (A) ~~If (1) Except as otherwise provided in~~ 448
~~division (A)(2) of this section, if~~ one-half of the current taxes 449
charged against an entry of real estate together with the full 450
amount of any delinquent taxes ~~or any installment thereof required~~ 451
~~to be paid under a written delinquent tax contract~~ are not paid on 452
or before the thirty-first day of December in that year or on or 453
before the last day for such payment as extended pursuant to 454
section 323.17 of the Revised Code, a penalty of ten per cent 455
shall be charged against the unpaid balance of such half of the 456
current taxes on the duplicate. If the total amount of all such 457
taxes is not paid on or before the twentieth day of June, next 458
thereafter, or on or before the last day for such payment as 459

extended pursuant to section 323.17 of the Revised Code, a like 460
penalty shall be charged on the balance of the total amount of 461
such unpaid current taxes. 462

(2) After a valid delinquent or omitted tax contract that 463
includes unpaid current taxes from a first-half collection period 464
described in section 323.12 of the Revised Code has been entered 465
into under section 323.31 or 5713.20 of the Revised Code, no ten 466
per cent penalty shall be charged against such taxes after the 467
second-half collection period while the delinquent or omitted tax 468
contract remains in effect. On the day a delinquent or omitted tax 469
contract becomes void, the ten per cent penalty shall be charged 470
against such taxes and shall equal the amount of penalty that 471
would have been charged against unpaid current taxes outstanding 472
on the date on which the second-half penalty would have been 473
charged thereon under division (A)(1) of this section if the 474
contract had not been in effect. 475

(B)(1) On the first day of the month following the last day 476
the second installment of taxes may be paid without penalty, 477
interest shall be charged against and computed on all delinquent 478
taxes other than the current taxes that became delinquent taxes at 479
the close of the last day such second installment could be paid 480
without penalty. The charge shall be for interest that accrued 481
during the period that began on the preceding first day of 482
December and ended on the last day of the month that included the 483
last date such second installment could be paid without penalty. 484
The interest shall be computed at the rate per annum prescribed by 485
section 5703.47 of the Revised Code and shall be entered as a 486
separate item on the tax list and duplicate compiled under section 487
319.28 or 5721.011 of the Revised Code, whichever list and 488
duplicate are first compiled after the date on which such interest 489
is computed and charged. However, for tracts and lots on the real 490
property tax suspension list under section 319.48 of the Revised 491

Code, the interest shall not be entered on the tax list and
duplicate compiled under section 319.28 of the Revised Code, but
shall be entered on the first tax list and duplicate compiled
under section 5721.011 of the Revised Code after the date on which
the interest is computed and charged.

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

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(3) After a valid delinquent tax contract has been entered
into for the payment of any delinquent taxes, no interest shall be
charged against such delinquent taxes while the delinquent tax
contract remains in effect in compliance with section 323.31 of
the Revised Code. If a valid delinquent tax contract becomes void,
interest shall be charged against the delinquent taxes for the
periods that interest was not permitted to be charged while the
delinquent tax contract was in effect. The interest shall be
charged on the day the delinquent tax contract becomes void and

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shall equal the amount of interest that would have been charged
against the unpaid delinquent taxes outstanding on the dates on
which interest would have been charged thereon under divisions
(B)(1) and (2) of this section had the delinquent tax contract not
been in effect.

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

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

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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~~ any delinquent or unpaid current taxes,
or both, charged against the property by entering into a written
delinquent tax contract with the county treasurer in a form
prescribed or approved by the tax commissioner. Subsequent
opportunities to enter into a delinquent tax contract shall be at
the county treasurer's sole discretion.

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The treasurer may enter into a delinquent tax contract with

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an owner or vendee of real property, other than residential real
property or a manufactured or mobile home that is occupied by the
owner, and other than agricultural real property.

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The delinquent tax contract may be entered into at any time
prior to the commencement of foreclosure proceedings by the county
treasurer and the county prosecuting attorney pursuant to section
323.25 of the Revised Code or by the county prosecuting attorney
pursuant to section 5721.18 of the Revised Code, the commencement
of foreclosure proceedings by a private attorney pursuant to
section 5721.37 of the Revised Code, the commencement of
foreclosure and forfeiture proceedings pursuant to section 5721.14
of the Revised Code, or the commencement of collection proceedings
pursuant to division (H) of section 4503.06 of the Revised Code by
the filing of a civil action as provided in that division. A
duplicate copy of each delinquent tax contract shall be filed with
the county auditor, who shall attach the copy to the delinquent
land tax certificate, delinquent vacant land tax certificate, or
the delinquent manufactured home tax list, or who shall enter an
asterisk in the margin next to the entry for the tract or lot on
the master list of delinquent tracts, master list of delinquent
vacant tracts, or next to the entry for the home on the delinquent
manufactured home tax list, prior to filing it with the
prosecuting attorney under section 5721.13 of the Revised Code,
or, in the case of the delinquent manufactured home tax list,
prior to 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 any delinquent and unpaid current
taxes, or both, in installments over a period not to exceed five

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years after the date of the first payment made under the contract; 587
however, a person entering into a delinquent tax contract who owns 588
and occupies residential real property may request, and the 589
treasurer shall allow, a delinquent tax contract providing for 590
payment in installments over a period of no fewer than two years 591
after the date of the first payment made under the contract. 592

For each delinquent tax contract, the county treasurer shall 593
determine and shall specify in the delinquent tax contract the 594
number of installments, the amount of each installment, and the 595
schedule for payment of the installments. Each installment payment 596
shall be apportioned among the several funds for which taxes have 597
been assessed and shall be applied to the items of taxes charged 598
in the order in which they became due. 599

When an installment payment is not received by the treasurer 600
when due under a delinquent tax contract or any current taxes or 601
special assessments charged against the property become unpaid, 602
the delinquent tax contract becomes void unless the treasurer 603
permits a new delinquent tax contract to be entered into; if the 604
treasurer does not permit a new delinquent tax contract to be 605
entered into, the treasurer shall certify to the auditor that the 606
delinquent tax contract has become void. 607

Upon receipt of such a certification, the auditor shall 608
destroy the duplicate copy of the voided delinquent tax contract. 609
If such copy has been filed with the prosecuting attorney, the 610
auditor immediately shall deliver the certification to the 611
prosecuting attorney, who shall attach it to the appropriate 612
certificate and the duplicate copy of the voided delinquent tax 613
contract or strike through the asterisk entered in the margin of 614
the master list next to the entry for the tract or lot that is the 615
subject of the voided delinquent tax contract. The prosecuting 616
attorney then shall institute a proceeding to foreclose the lien 617
of the state in accordance with section 323.25 or 5721.18 of the 618

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.

(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.

(C) As used in this section, "unpaid current taxes" means any
current taxes charged on the general tax list and duplicate of
real and public utility property or the manufactured home tax list
and duplicate that remain unpaid after the last day prescribed for
payment of the first installment of such taxes without penalty and
any penalties associated with such taxes.

Sec. 4503.06. (A) The owner of each manufactured or mobile
home that has acquired situs in this state shall pay either a real
property tax pursuant to Title LVII of the Revised Code or a
manufactured home tax pursuant to division (C) of this section.

(B) The owner of a manufactured or mobile home shall pay real
property taxes if either of the following applies:

(1) The manufactured or mobile home acquired situs in the
state or ownership in the home was transferred on or after January
1, 2000, and all of the following apply:

(a) The home is affixed to a permanent foundation as defined

in division (C)(5) of section 3781.06 of the Revised Code; 649

(b) The home is located on land that is owned by the owner of 650
the home; 651

(c) The certificate of title has been inactivated by the 652
clerk of the court of common pleas that issued it, pursuant to 653
division (H) of section 4505.11 of the Revised Code. 654

(2) The manufactured or mobile home acquired situs in the 655
state or ownership in the home was transferred before January 1, 656
2000, and all of the following apply: 657

(a) The home is affixed to a permanent foundation as defined 658
in division (C)(5) of section 3781.06 of the Revised Code; 659

(b) The home is located on land that is owned by the owner of 660
the home; 661

(c) The owner of the home has elected to have the home taxed 662
as real property and, pursuant to section 4505.11 of the Revised 663
Code, has surrendered the certificate of title to the auditor of 664
the county containing the taxing district in which the home has 665
its situs, together with proof that all taxes have been paid; 666

(d) The county auditor has placed the home on the real 667
property tax list and delivered the certificate of title to the 668
clerk of the court of common pleas that issued it and the clerk 669
has inactivated the certificate. 670

(C)(1) Any mobile or manufactured home that is not taxed as 671
real property as provided in division (B) of this section is 672
subject to an annual manufactured home tax, payable by the owner, 673
for locating the home in this state. The tax as levied in this 674
section is for the purpose of supplementing the general revenue 675
funds of the local subdivisions in which the home has its situs 676
pursuant to this section. 677

(2) The year for which the manufactured home tax is levied 678

commences on the first day of January and ends on the following
thirty-first day of December. The state shall have the first lien
on any manufactured or mobile home on the list for the amount of
taxes, penalties, and interest charged against the owner of the
home under this section. The lien of the state for the tax for a
year shall attach on the first day of January to a home that has
acquired situs on that date. The lien for a home that has not
acquired situs on the first day of January, but that acquires
situs during the year, shall attach on the next first day of
January. The lien shall continue until the tax, including any
penalty or interest, is paid.

(3)(a) The situs of a manufactured or mobile home located in
this state on the first day of January is the local taxing
district in which the home is located on that date.

(b) The situs of a manufactured or mobile home not located in
this state on the first day of January, but located in this state
subsequent to that date, is the local taxing district in which the
home is located thirty days after it is acquired or first enters
this state.

(4) The tax is collected by and paid to the county treasurer
of the county containing the taxing district in which the home has
its situs.

(D) The manufactured home tax shall be computed and assessed
by the county auditor of the county containing the taxing district
in which the home has its situs as follows:

(1) On a home that acquired situs in this state prior to
January 1, 2000;

(a) By multiplying the assessable value of the home by the
tax rate of the taxing district in which the home has its situs,
and deducting from the product thus obtained any reduction
authorized under section 4503.065 of the Revised Code. The tax

levied under this formula shall not be less than thirty-six
dollars, unless the home qualifies for a reduction in assessable
value under section 4503.065 of the Revised Code, in which case
there shall be no minimum tax and the tax shall be the amount
calculated under this division.

(b) The assessable value of the home shall be forty per cent
of the amount arrived at by the following computation:

(i) If the cost to the owner, or market value at time of
purchase, whichever is greater, of the home includes the
furnishings and equipment, such cost or market value shall be
multiplied according to the following schedule:

For the first calendar year			721
in which the			722
home is owned by the			723
current owner		80%	724
2nd calendar year	x	75%	725
3rd "	x	70%	726
4th "	x	65%	727
5th "	x	60%	728
6th "	x	55%	729
7th "	x	50%	730
8th "	x	45%	731
9th "	x	40%	732
10th and each year thereafter		35%	733

The first calendar year means any period between the first
day of January and the thirty-first day of December of the first
year.

(ii) If the cost to the owner, or market value at the time of
purchase, whichever is greater, of the home does not include the
furnishings and equipment, such cost or market value shall be
multiplied according to the following schedule:

For the first calendar year

in which the			742
home is owned by the			743
current owner		95%	744
2nd calendar year	x	90%	745
3rd "	x	85%	746
4th "	x	80%	747
5th "	x	75%	748
6th "	x	70%	749
7th "	x	65%	750
8th "	x	60%	751
9th "	x	55%	752
10th and each year thereafter		50%	753

The first calendar year means any period between the first 754
day of January and the thirty-first day of December of the first 755
year. 756

(2) On a home in which ownership was transferred or that 757
first acquired situs in this state on or after January 1, 2000: 758

(a) By multiplying the assessable value of the home by the 759
effective tax rate, as defined in section 323.08 of the Revised 760
Code, for residential real property of the taxing district in 761
which the home has its situs, and deducting from the product thus 762
obtained the reductions required or authorized under section 763
319.302, division (B) of section 323.152, or section 4503.065 of 764
the Revised Code. 765

(b) The assessable value of the home shall be thirty-five per 766
cent of its true value as determined under division (L) of this 767
section. 768

(3) On or before the fifteenth day of January each year, the 769
auditor shall record the assessable value and the amount of tax on 770
the manufactured or mobile home on the tax list and deliver a 771
duplicate of the list to the county treasurer. In the case of an 772
emergency as defined in section 323.17 of the Revised Code, the 773

tax commissioner, by journal entry, may extend the times for 774
delivery of the duplicate for an additional fifteen days upon 775
receiving a written application from the county auditor regarding 776
an extension for the delivery of the duplicate, or from the county 777
treasurer regarding an extension of the time for the billing and 778
collection of taxes. The application shall contain a statement 779
describing the emergency that will cause the unavoidable delay and 780
must be received by the tax commissioner on or before the last day 781
of the month preceding the day delivery of the duplicate is 782
otherwise required. When an extension is granted for delivery of 783
the duplicate, the time period for payment of taxes shall be 784
extended for a like period of time. When a delay in the closing of 785
a tax collection period becomes unavoidable, the tax commissioner, 786
upon application by the county auditor and county treasurer, may 787
order the time for payment of taxes to be extended if the tax 788
commissioner determines that penalties have accrued or would 789
otherwise accrue for reasons beyond the control of the taxpayers 790
of the county. The order shall prescribe the final extended date 791
for payment of taxes for that collection period. 792

(4) After January 1, 1999, the owner of a manufactured or 793
mobile home taxed pursuant to division (D)(1) of this section may 794
elect to have the home taxed pursuant to division (D)(2) of this 795
section by filing a written request with the county auditor of the 796
taxing district in which the home is located on or before the 797
first day of December of any year. Upon the filing of the request, 798
the county auditor shall determine whether all taxes levied under 799
division (D)(1) of this section have been paid, and if those taxes 800
have been paid, the county auditor shall tax the manufactured or 801
mobile home pursuant to division (D)(2) of this section commencing 802
in the next tax year. 803

(5) A manufactured or mobile home that acquired situs in this 804
state prior to January 1, 2000, shall be taxed pursuant to 805

division (D)(2) of this section if no manufactured home tax had 806
been paid for the home and the home was not exempted from taxation 807
pursuant to division (E) of this section for the year for which 808
the taxes were not paid. 809

(6)(a) Immediately upon receipt of any manufactured home tax 810
duplicate from the county auditor, but not less than twenty days 811
prior to the last date on which the first one-half taxes may be 812
paid without penalty as prescribed in division (F) of this 813
section, the county treasurer shall cause to be prepared and 814
mailed or delivered to each person charged on that duplicate with 815
taxes, or to an agent designated by such person, the tax bill 816
prescribed by the tax commissioner under division (D)(7) of this 817
section. When taxes are paid by installments, the county treasurer 818
shall mail or deliver to each person charged on such duplicate or 819
the agent designated by such person a second tax bill showing the 820
amount due at the time of the second tax collection. The second 821
half tax bill shall be mailed or delivered at least twenty days 822
prior to the close of the second half tax collection period. A 823
change in the mailing address of any tax bill shall be made in 824
writing to the county treasurer. Failure to receive a bill 825
required by this section does not excuse failure or delay to pay 826
any taxes shown on the bill or, except as provided in division (A) 827
of section 5715.39 of the Revised Code, avoid any penalty, 828
interest, or charge for such delay. 829

(b) After delivery of the copy of the delinquent manufactured 830
home tax list under division (H) of this section, the county 831
treasurer may prepare and mail to each person in whose name a home 832
is listed an additional tax bill showing the total amount of 833
delinquent taxes charged against the home as shown on the list. 834
The tax bill shall include a notice that the interest charge 835
prescribed by division (G) of this section has begun to accrue. 836

(7) Each tax bill prepared and mailed or delivered under 837

division (D)(6) of this section shall be in the form and contain 838
the information required by the tax commissioner. The commissioner 839
may prescribe different forms for each county and may authorize 840
the county auditor to make up tax bills and tax receipts to be 841
used by the county treasurer. The tax bill shall not contain or be 842
mailed or delivered with any information or material that is not 843
required by this section or that is not authorized by section 844
321.45 of the Revised Code or by the tax commissioner. In addition 845
to the information required by the commissioner, each tax bill 846
shall contain the following information: 847

(a) The taxes levied and the taxes charged and payable 848
against the manufactured or mobile home; 849

(b) The following notice: "Notice: If the taxes are not paid 850
within sixty days after the county auditor delivers the delinquent 851
manufactured home tax list to the county treasurer, you and your 852
home may be subject to collection proceedings for tax 853
delinquency." Failure to provide such notice has no effect upon 854
the validity of any tax judgment to which a home may be subjected. 855

(c) In the case of manufactured or mobile homes taxed under 856
division (D)(2) of this section, the following additional 857
information: 858

(i) The effective tax rate. The words "effective tax rate" 859
shall appear in boldface type. 860

(ii) The following notice: "Notice: If the taxes charged 861
against this home have been reduced by the 2-1/2 per cent tax 862
reduction for residences occupied by the owner but the home is not 863
a residence occupied by the owner, the owner must notify the 864
county auditor's office not later than March 31 of the year for 865
which the taxes are due. Failure to do so may result in the owner 866
being convicted of a fourth degree misdemeanor, which is 867
punishable by imprisonment up to 30 days, a fine up to \$250, or 868

both, and in the owner having to repay the amount by which the
taxes were erroneously or illegally reduced, plus any interest
that may apply.

If the taxes charged against this home have not been reduced
by the 2-1/2 per cent tax reduction and the home is a residence
occupied by the owner, the home may qualify for the tax reduction.
To obtain an application for the tax reduction or further
information, the owner may contact the county auditor's office at
..... (insert the address and telephone number of the county
auditor's office)."

(E)(1) A manufactured or mobile home is not subject to this
section when any of the following applies:

(a) It is taxable as personal property pursuant to section
5709.01 of the Revised Code. Any manufactured or mobile home that
is used as a residence shall be subject to this section and shall
not be taxable as personal property pursuant to section 5709.01 of
the Revised Code.

(b) It bears a license plate issued by any state other than
this state unless the home is in this state in excess of an
accumulative period of thirty days in any calendar year.

(c) The annual tax has been paid on the home in this state
for the current year.

(d) The tax commissioner has determined, pursuant to section
5715.27 of the Revised Code, that the property is exempt from
taxation, or would be exempt from taxation under Chapter 5709. of
the Revised Code if it were classified as real property.

(2) A travel trailer or park trailer, as these terms are
defined in section 4501.01 of the Revised Code, is not subject to
this section if it is unused or unoccupied and stored at the
owner's normal place of residence or at a recognized storage
facility.

(3) A travel trailer or park trailer, as these terms are defined in section 4501.01 of the Revised Code, is subject to this section and shall be taxed as a manufactured or mobile home if it has a situs longer than thirty days in one location and is connected to existing utilities, unless either of the following applies:

(a) The situs is in a state facility or a camping or park area as defined in division (B), (G), (H), or (R) of section 3733.01 of the Revised Code;

(b) The situs is in a camping or park area that is a tract of land that has been limited to recreational use by deed or zoning restrictions and subdivided for sale of five or more individual lots for the express or implied purpose of occupancy by either self-contained recreational vehicles as defined in division (E) of section 3733.01 of the Revised Code or by dependent recreational vehicles as defined in division (F) of section 3733.01 of the Revised Code.

(F) Except as provided in division (D)(3) of this section, the manufactured home tax is due and payable as follows:

(1) When a manufactured or mobile home has a situs in this state, as provided in this section, on the first day of January, one-half of the amount of the tax is due and payable on or before the first day of March and the balance is due and payable on or before the thirty-first day of July. At the option of the owner of the home, the tax for the entire year may be paid in full on the first day of March.

(2) When a manufactured or mobile home first acquires a situs in this state after the first day of January, no tax is due and payable for that year.

(G)(1) ~~If (a) Except as otherwise provided in division (G)(1)(b) of this section, if~~ one-half of the current taxes

charged under this section against a manufactured or mobile home, 931
together with the full amount of any delinquent taxes ~~or any~~ 932
~~installment thereof required to be paid under a written~~ 933
~~undertaking~~, are not paid on or before the ~~thirty-first day of~~ 934
~~January~~ first day of March in that year, or on or before the last 935
day for such payment as extended pursuant to section 4503.063 of 936
the Revised Code, a penalty of ten per cent shall be charged 937
against the unpaid balance of such half of the current taxes. If 938
the total amount of all such taxes is not paid on or before the 939
thirty-first day of July, next thereafter, or on or before the 940
last day for such payment as extended pursuant to section 4503.063 941
of the Revised Code, a like penalty shall be charged on the 942
balance of the total amount of such unpaid current taxes. 943

(b) After a valid delinquent tax contract that includes 944
unpaid current taxes from a first-half collection period described 945
in division (F) of this section has been entered into under 946
section 323.31 of the Revised Code, no ten per cent penalty shall 947
be charged against such taxes after the second-half collection 948
period while the delinquent or omitted tax contract remains in 949
effect. On the day a delinquent or omitted tax contract becomes 950
void, the ten per cent penalty shall be charged against such taxes 951
and shall equal the amount of penalty that would have been charged 952
against unpaid current taxes outstanding on the date on which the 953
second-half penalty would have been charged thereon under division 954
(G)(1)(a) of this section if the contract had not been in effect. 955

(2)(a) On the first day of the month following the last day 956
the second installment of taxes may be paid without penalty 957
beginning in 2000, interest shall be charged against and computed 958
on all delinquent taxes other than the current taxes that became 959
delinquent taxes at the close of the last day such second 960
installment could be paid without penalty. The charge shall be for 961
interest that accrued during the period that began on the 962

preceding first day of December and ended on the last day of the 963
month that included the last date such second installment could be 964
paid without penalty. The interest shall be computed at the rate 965
per annum prescribed by section 5703.47 of the Revised Code and 966
shall be entered as a separate item on the delinquent manufactured 967
home tax list compiled under division (H) of this section. 968

(b) On the first day of December beginning in 2000, the 969
interest shall be charged against and computed on all delinquent 970
taxes. The charge shall be for interest that accrued during the 971
period that began on the first day of the month following the last 972
date prescribed for the payment of the second installment of taxes 973
in the current year and ended on the immediately preceding last 974
day of November. The interest shall be computed at the rate per 975
annum prescribed by section 5703.47 of the Revised Code and shall 976
be entered as a separate item on the delinquent manufactured home 977
tax list. 978

(c) After a valid undertaking has been entered into for the 979
payment of any delinquent taxes, no interest shall be charged 980
against such delinquent taxes while the undertaking remains in 981
effect in compliance with section 323.31 of the Revised Code. If a 982
valid undertaking becomes void, interest shall be charged against 983
the delinquent taxes for the periods that interest was not 984
permitted to be charged while the undertaking was in effect. The 985
interest shall be charged on the day the undertaking becomes void 986
and shall equal the amount of interest that would have been 987
charged against the unpaid delinquent taxes outstanding on the 988
dates on which interest would have been charged thereon under 989
divisions (G)(1) and (2) of this section had the undertaking not 990
been in effect. 991

(3) If the full amount of the taxes due at either of the 992
times prescribed by division (F) of this section is paid within 993
ten days after such time, the county treasurer shall waive the 994

collection of and the county auditor shall remit one-half of the 995
penalty provided for in this division for failure to make that 996
payment by the prescribed time. 997

(4) The treasurer shall compile and deliver to the county 998
auditor a list of all tax payments the treasurer has received as 999
provided in division (G)(3) of this section. The list shall 1000
include any information required by the auditor for the remission 1001
of the penalties waived by the treasurer. The taxes so collected 1002
shall be included in the settlement next succeeding the settlement 1003
then in process. 1004

(H)(1) Beginning in 2000, the county auditor shall compile 1005
annually a "delinquent manufactured home tax list" consisting of 1006
homes the county treasurer's records indicate have taxes that were 1007
not paid within the time prescribed by divisions (D)(3) and (F) of 1008
this section, have taxes that remain unpaid from prior years, or 1009
have unpaid tax penalties or interest that have been assessed. 1010

(2) Within thirty days after the settlement under division 1011
(H)(2) of section 321.24 of the Revised Code beginning in 2000, 1012
the county auditor shall deliver a copy of the delinquent 1013
manufactured home tax list to the county treasurer. The auditor 1014
shall update and publish the delinquent manufactured home tax list 1015
annually in the same manner as delinquent real property tax lists 1016
are published. The county auditor shall apportion the cost of 1017
publishing the list among taxing districts in proportion to the 1018
amount of delinquent manufactured home taxes so published that 1019
each taxing district is entitled to receive upon collection of 1020
those taxes. 1021

(3) When taxes, penalties, or interest are charged against a 1022
person on the delinquent manufactured home tax list and are not 1023
paid within sixty days after the list is delivered to the county 1024
treasurer, the county treasurer shall, in addition to any other 1025
remedy provided by law for the collection of taxes, penalties, and 1026

interest, enforce collection of such taxes, penalties, and 1027
interest by civil action in the name of the treasurer against the 1028
owner for the recovery of the unpaid taxes following the 1029
procedures for the recovery of delinquent real property taxes in 1030
sections 323.25 to 323.28 of the Revised Code. The action may be 1031
brought in municipal or county court, provided the amount charged 1032
does not exceed the monetary limitations for original jurisdiction 1033
for civil actions in those courts. 1034

It is sufficient, having made proper parties to the suit, for 1035
the treasurer to allege in the treasurer's bill of particulars or 1036
petition that the taxes stand chargeable on the books of the 1037
county treasurer against such person, that they are due and 1038
unpaid, and that such person is indebted in the amount of taxes 1039
appearing to be due the county. The treasurer need not set forth 1040
any other matter relating thereto. If it is found on the trial of 1041
the action that the person is indebted to the state, judgment 1042
shall be rendered in favor of the treasurer prosecuting the 1043
action. The judgment debtor is not entitled to the benefit of any 1044
law for stay of execution or exemption of property from levy or 1045
sale on execution in the enforcement of the judgment. 1046

Upon the filing of an entry of confirmation of sale or an 1047
order of forfeiture in a proceeding brought under this division, 1048
title to the manufactured or mobile home shall be in the 1049
purchaser. The clerk of courts shall issue a certificate of title 1050
to the purchaser upon presentation of proof of filing of the entry 1051
of confirmation or order and, in the case of a forfeiture, 1052
presentation of the county auditor's certificate of sale. 1053

(I) The total amount of taxes collected shall be distributed 1054
in the following manner: four per cent shall be allowed as 1055
compensation to the county auditor for the county auditor's 1056
service in assessing the taxes; two per cent shall be allowed as 1057
compensation to the county treasurer for the services the county 1058

treasurer renders as a result of the tax levied by this section. 1059
Such amounts shall be paid into the county treasury, to the credit 1060
of the county general revenue fund, on the warrant of the county 1061
auditor. Fees to be paid to the credit of the real estate 1062
assessment fund shall be collected pursuant to division (B) of 1063
section 319.54 of the Revised Code and paid into the county 1064
treasury, on the warrant of the county auditor. The balance of the 1065
taxes collected shall be distributed among the taxing subdivisions 1066
of the county in which the taxes are collected and paid in the 1067
same ratio as those taxes were collected for the benefit of the 1068
taxing subdivision. The taxes levied and revenues collected under 1069
this section shall be in lieu of any general property tax and any 1070
tax levied with respect to the privilege of using or occupying a 1071
manufactured or mobile home in Ohio except as provided in sections 1072
4503.04 and 5741.02 of the Revised Code. 1073

(J) An agreement to purchase or a bill of sale for a 1074
manufactured home shall show whether or not the furnishings and 1075
equipment are included in the purchase price. 1076

(K) If the county treasurer and the county prosecuting 1077
attorney agree that an item charged on the delinquent manufactured 1078
home tax list is uncollectible, they shall certify that 1079
determination and the reasons to the county board of revision. If 1080
the board determines the amount is uncollectible, it shall certify 1081
its determination to the county auditor, who shall strike the item 1082
from the list. 1083

(L)(1) The county auditor shall appraise at its true value 1084
any manufactured or mobile home in which ownership is transferred 1085
or which first acquires situs in this state on or after January 1, 1086
2000, and any manufactured or mobile home the owner of which has 1087
elected, under division (D)(4) of this section, to have the home 1088
taxed under division (D)(2) of this section. The true value shall 1089
include the value of the home, any additions, and any fixtures, 1090

but not any furnishings in the home. In determining the true value 1091
of a manufactured or mobile home, the auditor shall consider all 1092
facts and circumstances relating to the value of the home, 1093
including its age, its capacity to function as a residence, any 1094
obsolete characteristics, and other factors that may tend to prove 1095
its true value. 1096

(2)(a) If a manufactured or mobile home has been the subject 1097
of an arm's length sale between a willing seller and a willing 1098
buyer within a reasonable length of time prior to the 1099
determination of true value, the auditor shall consider the sale 1100
price of the home to be the true value for taxation purposes. 1101

(b) The sale price in an arm's length transaction between a 1102
willing seller and a willing buyer shall not be considered the 1103
true value of the home if either of the following occurred after 1104
the sale: 1105

(i) The home has lost value due to a casualty; 1106

(ii) An addition or fixture has been added to the home. 1107

(3) The auditor shall have each home viewed and appraised at 1108
least once in each six-year period in the same year in which real 1109
property in the county is appraised pursuant to Chapter 5713. of 1110
the Revised Code, and shall update the appraised values in the 1111
third calendar year following the appraisal. The person viewing or 1112
appraising a home may enter the home to determine by actual view 1113
any additions or fixtures that have been added since the last 1114
appraisal. In conducting the appraisals and establishing the true 1115
value, the auditor shall follow the procedures set forth for 1116
appraising real property in sections 5713.01 and 5713.03 of the 1117
Revised Code. 1118

(4) The auditor shall place the true value of each home on 1119
the manufactured home tax list upon completion of an appraisal. 1120

(5)(a) If the auditor changes the true value of a home, the 1121

auditor shall notify the owner of the home in writing, delivered 1122
by mail or in person. The notice shall be given at least thirty 1123
days prior to the issuance of any tax bill that reflects the 1124
change. Failure to receive the notice does not invalidate any 1125
proceeding under this section. 1126

(b) Any owner of a home or any other person or party listed 1127
in division (A)(1) of section 5715.19 of the Revised Code may file 1128
a complaint against the true value of the home as appraised under 1129
this section. The complaint shall be filed with the county auditor 1130
on or before the thirty-first day of March of the current tax year 1131
or the date of closing of the collection for the first half of 1132
manufactured home taxes for the current tax year, whichever is 1133
later. The auditor shall present to the county board of revision 1134
all complaints filed with the auditor under this section. The 1135
board shall hear and investigate the complaint and may take action 1136
on it as provided under sections 5715.11 to 5715.19 of the Revised 1137
Code. 1138

(c) If the county board of revision determines, pursuant to a 1139
complaint against the valuation of a manufactured or mobile home 1140
filed under this section, that the amount of taxes, assessments, 1141
or other charges paid was in excess of the amount due based on the 1142
valuation as finally determined, then the overpayment shall be 1143
refunded in the manner prescribed in section 5715.22 of the 1144
Revised Code. 1145

(d) Payment of all or part of a tax under this section for 1146
any year for which a complaint is pending before the county board 1147
of revision does not abate the complaint or in any way affect the 1148
hearing and determination thereof. 1149

(M) If the county auditor determines that any tax~~7~~ 1150
~~assessment~~, or other charge~~7~~, or any part thereof has been 1151
erroneously charged as a result of a clerical error as defined in 1152
section 319.35 of the Revised Code, the county ~~treasurer and~~ 1153

auditor shall call the attention of the county board of revision 1154
to the erroneous charges. If the board finds that the taxes or 1155
other charges have been erroneously charged or collected, it shall 1156
certify the finding to the auditor. Upon receipt of the 1157
certification, the auditor shall remove the erroneous charges on 1158
the manufactured home tax list or delinquent manufactured home tax 1159
list in the same manner as is prescribed in section 319.35 of the 1160
Revised Code for erroneous charges against real property, and 1161
refund any erroneous charges that have been collected, with 1162
interest, in the same manner as is prescribed in section 319.36 of 1163
the Revised Code for erroneous charges against real property. 1164

(N) As used in this section and section 4503.061 of the 1165
Revised Code: 1166

(1) "Manufactured home taxes" includes taxes, penalties, and 1167
interest charged under division (C) or (G) of this section and any 1168
penalties charged under division (G) or (H)(5) of section 4503.061 1169
of the Revised Code. 1170

(2) "Current taxes" means all manufactured home taxes charged 1171
against a manufactured or mobile home that have not appeared on 1172
the manufactured home tax list for any prior year. Current taxes 1173
become delinquent taxes if they remain unpaid after the last day 1174
prescribed for payment of the second installment of current taxes 1175
without penalty, whether or not they have been certified 1176
delinquent. 1177

(3) "Delinquent taxes" means: 1178

(a) Any manufactured home taxes that were charged against a 1179
manufactured or mobile home for a prior year, including any 1180
penalties or interest charged for a prior year, and that remain 1181
unpaid; 1182

(b) Any current manufactured home taxes charged against a 1183
manufactured or mobile home that remain unpaid after the last day 1184

prescribed for payment of the second installment of current taxes 1185
without penalty, whether or not they have been certified 1186
delinquent, including any penalties or interest. 1187

Sec. 5713.20. If the county auditor discovers that any 1188
building, structure, or tract of land or any lot or part of 1189
either, has been omitted from the list of real property, the 1190
auditor shall add it to the list, with the name of the owner, and 1191
ascertain the taxable value thereof and place it opposite such 1192
property. The county auditor shall compute the sum of the simple 1193
taxes for the preceding years in which such property was omitted 1194
from the list of real property, not exceeding five years, unless 1195
in the meantime the property has changed ownership, in which case 1196
only the taxes chargeable since the last change of ownership shall 1197
be computed. No penalty or interest shall be added to the amount 1198
of taxes so computed. 1199

The county auditor shall order the county treasurer to 1200
correct the duplicate of real property accordingly, and shall 1201
certify to the county treasurer the sum of taxes determined by the 1202
county auditor under this section to be due on the omitted 1203
property. The county treasurer thereupon shall notify the owner by 1204
certified mail, return receipt requested, of the sum of taxes due, 1205
and inform the owner that the owner may enter into ~~a delinquent~~ an 1206
omitted tax contract with the county treasurer to pay the taxes in 1207
installments, or that the owner, if the owner desires, may pay the 1208
amount of such taxes into the county treasury. 1209

~~A delinquent~~ An omitted tax contract entered into under this 1211
section for the payment of taxes in installments shall require 1212
that the installments be payable at the times and in the amounts 1213
specified by the county treasurer in the contract. The owner may 1214
request, and the treasurer shall allow, ~~a delinquent~~ an omitted 1215

tax contract providing for payment in installments over no fewer 1216
than two years; however, the treasurer shall not permit a contract 1217
to provide for payment in installments over more than five years. 1218
Each installment payment shall be apportioned among the several 1219
funds for which the taxes on the omitted property would have been 1220
assessed had the property not been omitted, and shall be applied 1221
to the items of taxes charged in the order in which they became 1222
due. If an installment payment is not received by the county 1223
treasurer when due, or any payment of current taxes is not made 1224
when due the contract becomes void, and the county treasurer shall 1225
order payment of the entire outstanding balance of taxes 1226
determined to be due under this section in one lump-sum payment. 1227

Sec. 5721.10. Except as otherwise provided under sections 1228
5721.30 to ~~5721.42~~ 5721.43 of the Revised Code, the state shall 1229
have the first lien on the lands and lots described in the 1230
delinquent land list, for the amount of taxes, assessments, 1231
interest, and penalty charged prior to the delivery of such list. 1232
If the taxes have not been paid for one year after having been 1233
certified as delinquent, the state shall institute foreclosure 1234
proceedings in the manner provided by sections 5721.01 to 5721.28 1235
of the Revised Code unless a tax certificate respecting that 1236
property has been sold under section 5721.32 or 5721.33 of the 1237
Revised Code, or unless such taxes are the subject of a valid 1238
delinquent tax contract under section 323.31 of the Revised Code 1239
for which the county treasurer has not made certification to the 1240
county auditor that the delinquent tax contract has become void. 1241
The court shall levy, as costs in the foreclosure proceedings 1242
instituted on said certification, the cost of an abstract or 1243
certificate of title to the property described in said 1244
certification, if the same is required by the court, to be paid 1245
into the general fund of the county. Sections 5721.01 to 5721.28 1246
of the Revised Code do not prevent the partial payment of such 1247

delinquent taxes, assessments, interest, and penalty during the 1248
period the delinquency is being discharged in accordance with a 1249
delinquent tax contract under section 323.31 of the Revised Code, 1250
but such partial payments may be made and received as provided by 1251
law without prejudice to the right of the state to institute 1252
foreclosure proceedings for any amount then remaining unpaid if 1253
the county treasurer certifies to the county auditor that the 1254
delinquent tax contract has become void. 1255

Sec. 5721.30. As used in sections 5721.30 to ~~5721.42~~ 5721.43 1256
of the Revised Code: 1257

(A) "Tax certificate," "certificate," or "duplicate 1258
certificate" means a document which may be issued as a physical 1259
certificate, in book-entry form, or through an electronic medium, 1260
at the discretion of the county treasurer. Such document shall 1261
contain the information required by section 5721.31 of the Revised 1262
Code and shall be prepared, transferred, or redeemed in the manner 1263
prescribed by sections 5721.30 to ~~5721.41~~ 5721.43 of the Revised 1264
Code. As used in those sections, "tax certificate," "certificate," 1265
and "duplicate certificate" do not refer to the delinquent land 1266
tax certificate or the delinquent vacant land tax certificate 1267
issued under section 5721.13 of the Revised Code. 1268

(B) "Certificate parcel" means the parcel of delinquent land 1269
that is the subject of and is described in a tax certificate. 1270

(C) "Certificate holder" means a person who purchases a tax 1271
certificate under section 5721.32 ~~or~~, 5721.33, or 5721.42 of the 1272
Revised Code, or a person to whom a tax certificate has been 1273
transferred pursuant to section 5721.36 of the Revised Code. 1274

(D) "Certificate purchase price" means, with respect to the 1275
sale of tax certificates under sections 5721.32 ~~and~~, 5721.33, and 1276
5721.42 of the Revised Code, the amount equal to delinquent taxes, 1277
assessments, penalties, and interest computed under section 1278

323.121 of the Revised Code charged against a certificate parcel 1279
at the time the tax certificate respecting that parcel is sold, 1280
not including any delinquent taxes, assessments, penalties, 1281
interest, and charges, the lien for which has been conveyed to a 1282
certificate holder through a prior sale of a tax certificate 1283
respecting that parcel; provided, however, that payment of the 1284
certificate purchase price in a sale under section 5721.33 of the 1285
Revised Code may be made wholly in cash or partially in cash and 1286
partially by noncash consideration acceptable to the county 1287
treasurer from the purchaser. In the event that any such noncash 1288
consideration is delivered to pay a portion of the certificate 1289
purchase price, such noncash consideration may be subordinate to 1290
the rights of the holders of other obligations whose proceeds paid 1291
the cash portion of the certificate purchase price. 1292

"Certificate purchase price" also includes the amount of the 1293
fee charged by the county treasurer to the purchaser of the 1294
certificate under division (H) of section 5721.32 of the Revised 1295
Code. 1296

(E) With respect to a sale of tax certificates under section 1297
5721.32 of the Revised Code ~~and except as provided in division~~ 1298
~~(E)(3) of this section~~, "certificate redemption price" means the 1299
~~amount determined under division (E)(1) or (2) of this section.~~ 1300

~~(1) During the first year after the date on which a tax~~ 1301
~~certificate is sold, the sum of the following:~~ 1302

~~(a) The certificate purchase price;~~ 1303

~~(b) The plus the greater of the following:~~ 1304

~~(i) (1) Interest, at the certificate rate of interest,~~ 1305
~~accruing during the certificate interest period on the certificate~~ 1306
~~purchase price, calculated in accordance with section 5721.41 of~~ 1307
~~the Revised Code;~~ 1308

~~(ii) (2) Six per cent of the certificate purchase price~~ 1309

<u>assessed the first day after the sale.</u>	1310
(c) The fee charged by the county treasurer to the purchaser of the certificate under division (H) of section 5721.32 of the Revised Code.	1311 1312 1313
(2) After the first year after the date on which a tax certificate is sold, the sum of the following:	1314 1315
(a)(i) If division (E)(1)(b)(i) applied during the first year, the certificate purchase price:	1316 1317
(ii) If division (E)(1)(b)(ii) applied during the first year, the sum of the certificate purchase price plus six per cent of the certificate purchase price.	1318 1319 1320
(b)(i) If division (E)(1)(b)(i) applied during the first year, interest at the certificate rate of interest accruing during the certificate interest period on the certificate purchase price:	1321 1322 1323
(ii) If division (E)(1)(b)(ii) applied during the first year, interest at the certificate rate of interest, accruing during the part of the certificate interest period that begins one year after the date of the sale of the certificate, on the sum of the certificate purchase price plus six per cent of the certificate purchase price.	1324 1325 1326 1327 1328 1329
(c) The fee charged by the county treasurer to the purchaser of the certificate under division (H) of section 5721.32 of the Revised Code.	1330 1331 1332
(3) If the certificate rate of interest equals zero, the certificate redemption price equals the certificate purchase price plus the fee charged by the county treasurer to the purchaser of the certificate under division (H) of section 5721.32 of the Revised Code.	1333 1334 1335 1336 1337
(F) With respect to a sale of tax certificates under section 5721.33 of the Revised Code, "certificate redemption price" means	1338 1339

the amount equal to the sum of the following: 1340

(1) The certificate purchase price; 1341

(2) Interest accrued on the certificate purchase price at the 1342
certificate rate of interest from the date on which a tax 1343
certificate is delivered through and including the day immediately 1344
preceding the day on which the certificate redemption price is 1345
paid; 1346

(3) The fee, if any, charged by the county treasurer to the 1347
purchaser of the certificate under division (J) of section 5721.33 1348
of the Revised Code; 1349

(4) Any other fees charged by any county office in connection 1350
with the recording of tax certificates. 1351

(G) "Certificate rate of interest" means the rate of simple 1352
interest per year bid by the winning bidder in an auction of a tax 1353
certificate held under section 5721.32 of the Revised Code, or the 1354
rate of simple interest per year not to exceed eighteen per cent 1355
per year fixed pursuant to section 5721.42 of the Revised Code or 1356
by the county treasurer with respect to any tax certificate sold 1357
pursuant to a negotiated sale under section 5721.33 of the Revised 1358
Code. 1359

(H) "Cash" means United States currency, certified checks, 1360
money orders, bank drafts, or electronic transfer of funds, and 1361
excludes any other form of payment. 1362

(I) "The date on which a tax certificate is sold," "the date 1363
the certificate was sold," "the date the certificate is 1364
purchased," and any other phrase of similar content mean, with 1365
respect to a sale pursuant to an auction under section 5721.32 of 1366
the Revised Code, the date designated by the county treasurer for 1367
the submission of bids and, with respect to a negotiated sale 1368
under section 5721.33 of the Revised Code, the date of delivery of 1369
the tax certificates to the purchasers thereof pursuant to a tax 1370

certificate sale/purchase agreement. 1371

(J) "Purchaser of a tax certificate pursuant to section 1372
5721.32 of the Revised Code" means the winning bidder in an 1373
auction of a tax certificate held under section 5721.32 of the 1374
Revised Code. 1375

(K) "Certificate interest period" means, with respect to a 1376
tax certificate sold under section 5721.32 or 5721.42 of the 1377
Revised Code, the period beginning on the first day of the first 1378
month after the date on which the certificate is purchased and, 1379
with respect to a tax certificate sold under section 5721.33 of 1380
the Revised Code, the period beginning on the date of delivery of 1381
the tax certificate, and in either case ending on one of the 1382
following dates: 1383

(1) In the case of foreclosure proceedings instituted under 1384
section 5721.37 of the Revised Code, the date the certificate 1385
holder submits a payment to the treasurer under division (B) of 1386
that section; 1387

(2) In the case of a certificate parcel redeemed under 1388
division (A) or (C) of section 5721.38 of the Revised Code, the 1389
date the owner of record of the certificate parcel, or any other 1390
person entitled to redeem that parcel, pays to the county 1391
treasurer or to the certificate holder, as applicable, the full 1392
amount determined under that section. 1393

(L) "County treasurer" means, with respect to the sale of tax 1394
certificates under section 5721.32, or 5721.33 of the Revised 1395
Code, the county treasurer of a county having a population of at 1396
least two hundred thousand according to the then most recent 1397
federal decennial census. 1398

(M) "Qualified trustee" means a trust company within the 1399
state or a bank having the power of a trust company within the 1400
state with a combined capital stock, surplus, and undivided 1401

profits of at least one hundred million dollars. 1402

(N) "Tax certificate sale/purchase agreement" means the 1403
purchase and sale agreement described in division (C) of section 1404
5721.33 of the Revised Code setting forth the certificate purchase 1405
price, plus any applicable premium or less any applicable 1406
discount, including, without limitation, the amount thereof to be 1407
paid in cash and the amount and nature of any noncash 1408
consideration, the date of delivery of the tax certificates, and 1409
the other terms and conditions of the sale, including, without 1410
limitation, the rate of interest that the tax certificates shall 1411
bear. 1412

(O) "Noncash consideration" means any form of consideration 1413
other than cash, including, but not limited to, promissory notes 1414
whether subordinate or otherwise. 1415

(P) "Private attorney" means for purposes of section 5721.37 1416
of the Revised Code, any attorney licensed to practice law in this 1417
state, whether practicing with a firm of attorneys or otherwise, 1418
whose license has not been revoked or otherwise suspended and who 1419
brings foreclosure proceedings pursuant to section 5721.37 of the 1420
Revised Code on behalf of a certificate holder. 1421

(Q) "Related certificate parcel" means, with respect to a 1422
certificate holder, the certificate parcel with respect to which 1423
the certificate holder has purchased and holds a tax certificate 1424
pursuant to sections 5721.30 to ~~5721.41~~ 5721.43 of the Revised 1425
Code and, with respect to a tax certificate, the certificate 1426
parcel against which the tax certificate has been sold pursuant to 1427
those sections. 1428

Sec. 5721.31. (A) After receipt of a duplicate of the 1429
delinquent land list compiled under section 5721.011 of the 1430
Revised Code, or a delinquent land list compiled previously under 1431
that section, for a county having a population of at least two 1432

hundred thousand according to the most recent federal decennial 1433
census, the county treasurer may select from the list parcels of 1434
delinquent land the lien against which the county treasurer may 1435
attempt to transfer by the sale of tax certificates under sections 1436
5721.30 to ~~5721.41~~ 5721.43 of the Revised Code. The county 1437
treasurer may select only those eligible parcels for which taxes, 1438
assessments, penalties, interest, and charges have not yet been 1439
paid or for which a valid delinquent tax contract under section 1440
323.31 of the Revised Code is not in force. Each certificate shall 1441
contain the same information as is required to be contained in the 1442
delinquent land list. The county treasurer shall compile a 1443
separate list, the list of parcels selected for tax certificate 1444
sales, including the same information as is required to be 1445
included in the delinquent land list. 1446

Upon compiling the list of parcels selected for tax 1447
certificate sales, the county treasurer may conduct a title search 1448
for any parcel on the list. 1449

(B)(1) ~~When~~ Except as otherwise provided in division (B)(3) 1450
of this section, when tax certificates are to be sold under 1451
section 5721.32 of the Revised Code with respect to parcels, the 1452
county treasurer shall send written notice by certified or 1453
registered mail to either the owner of record or all interested 1454
parties discoverable through a title search, or both, of each 1455
parcel on the list. A notice to an owner shall be sent to the 1456
owner's last known tax mailing address. The notice shall inform 1457
the owner or interested parties that a tax certificate will be 1458
offered for sale on the parcel, and that the owner or interested 1459
parties may incur additional expenses as a result of the sale. 1460

(2) ~~When~~ Except as otherwise provided in division (B)(3) of 1461
this section, when tax certificates are to be sold under section 1462
5721.33 of the Revised Code with respect to parcels, the county 1463
treasurer, at least ~~sixty~~ thirty days prior to the date of sale of 1464

such tax certificates, shall send written notice of the sale by 1465
certified or registered mail, or both, to the last known 1466
tax-mailing address of the record owner of the property or parcel 1467
and may send such notice to all parties with an interest in the 1468
property that has been recorded in the property records of the 1469
county pursuant to section 317.08 of the Revised Code, ~~the~~. The 1470
notice shall state that a tax certificate will be offered for sale 1471
on the parcel, and that the owner or interested parties may incur 1472
additional expenses as a result of the sale. 1473

(3) The county treasurer is not required to send a notice 1474
under division (B)(1) or (B)(2) of this section if the treasurer 1475
has previously attempted to send such a notice to the owner of the 1476
parcel and the notice has been returned by the post office as 1477
undeliverable. The absence of a valid tax mailing address for the 1478
owner of a parcel does not preclude the county treasurer from 1479
selling a tax certificate for the parcel. 1480

(C) The county treasurer shall advertise the sale of tax 1481
certificates under section 5721.32 of the Revised Code in a 1482
newspaper of general circulation in the county, once a week for 1483
two consecutive weeks. The advertisement shall include the date, 1484
the time, and the place of the public auction, descriptions of the 1485
parcels, and the names of the owners of record of the parcels. 1486

(D) After the county treasurer has compiled the list of 1487
parcels selected for tax certificate sales but before a tax 1488
certificate respecting a parcel is sold, if the owner of record of 1489
the parcel pays to the county treasurer in cash the full amount of 1490
delinquent taxes, assessments, penalties, interest, and charges 1491
then due and payable or enters into a valid delinquent tax 1492
contract under section 323.31 of the Revised Code to pay that 1493
amount, the owner of record of the parcel also shall pay a fee in 1494
an amount prescribed by the treasurer to cover the administrative 1495
costs of the treasurer under this section respecting the parcel 1496

and credited to the tax certificate administration fund. 1497

(E) A tax certificate administration fund shall be created in 1498
the county treasury of each county selling tax certificates under 1499
sections 5721.30 to ~~5721.41~~ 5721.43 of the Revised Code. The fund 1500
shall be administered by the county treasurer, and used solely for 1501
the purposes of sections 5721.30 to ~~5721.41~~ 5721.43 of the Revised 1502
Code. Any fee received by the treasurer under sections 5721.30 to 1503
~~5721.41~~ 5721.43 of the Revised Code shall be credited to the fund, 1504
except the bidder registration fee under division (B) of section 1505
5721.32 of the Revised Code and the county prosecuting attorney's 1506
fee under division (B)(3) of section 5721.37 of the Revised Code. 1507
1508

(F) The county treasurers of more than one county may jointly 1509
conduct a regional sale of tax certificates under section 5721.32 1510
of the Revised Code. A regional sale shall be held at a single 1511
location in one county, where the tax certificates from each of 1512
the participating counties shall be offered for sale at public 1513
auction. Before the regional sale, each county treasurer shall 1514
advertise the sale for the parcels in the treasurer's county as 1515
required by division (C) of this section. At the regional sale, 1516
tax certificates shall be sold on parcels from one county at a 1517
time, with all of the certificates for one county offered for sale 1518
before any certificates for the next county are offered for sale. 1519
1520

(G) The tax commissioner shall prescribe the form of the tax 1521
certificate under this section, and county treasurers shall use 1522
the form prescribed by the commissioner. 1523

Sec. 5721.32. (A) The sale of tax certificates by public 1524
auction may be conducted at any time after completion of the 1525
advertising of the sale under section 5721.31 of the Revised Code, 1526
on the date and at the time and place designated in the 1527

advertisements, and may be continued from time to time as the 1528
county treasurer directs. The county treasurer may offer the tax 1529
certificates for sale in blocks of tax certificates, consisting of 1530
any number of tax certificates as determined by the county 1531
treasurer. 1532

(B)(1) The sale of tax certificates under this section shall 1533
be conducted at a public auction by the county treasurer or a 1534
designee of the county treasurer. 1535

(2) No person shall be permitted to bid without completing a 1536
bidder registration form, in the form prescribed by the tax 1537
commissioner, and filing the form with the county treasurer prior 1538
to the start of the auction, together with remittance of a 1539
registration fee, in cash, of five hundred dollars. The bidder 1540
registration form shall include a tax identification number of the 1541
registrant. The registration fee is refundable at the end of 1542
bidding on the day of the auction, unless the registrant is the 1543
winning bidder for one or more tax certificates or one or more 1544
blocks of tax certificates, in which case the fee may be applied 1545
toward the deposit required by this section. 1546

The treasurer may require a person who wishes to bid on one 1547
or more parcels to submit a letter from a financial institution 1548
stating that the bidder has sufficient funds available to pay the 1549
purchase price of the parcels and a written authorization for the 1550
treasurer to verify such information with the financial 1551
institution. The treasurer may require submission of the letter 1552
and authorization sufficiently in advance of the auction to allow 1553
for verification. No person who fails to submit the required 1554
letter and authorization, or whose financial institution fails to 1555
provide the requested verification, shall be permitted to bid. 1556

(C) At the auction, the county treasurer or the treasurer's 1557
designee or agent shall begin the bidding at eighteen per cent per 1558
year simple interest, and accept lower bids in even increments of 1559

one-fourth of one per cent to the rate of zero per cent. The 1560
county treasurer, designee, or agent shall award the tax 1561
certificate to the person bidding the lowest certificate rate of 1562
interest. 1563

(D) The winning bidder shall pay the county treasurer a cash 1564
deposit of at least ten per cent of the certificate purchase price 1565
not later than the close of business on the day of the sale. The 1566
winning bidder shall pay the balance and the fee required under 1567
division (H) of this section not later than five business days 1568
after the day on which the certificate is sold. If the winning 1569
bidder fails to pay the balance and fee within the prescribed 1570
time, the bidder forfeits the deposit, and the county treasurer 1571
shall retain the tax certificate and may attempt to sell it at any 1572
auction conducted at a later date. The county treasurer shall 1573
deposit the forfeited deposit in the county treasury to the credit 1574
of the tax certificate administration fund. 1575

(E) Upon receipt of the full payment of the certificate 1576
purchase price from the purchaser, the county treasurer shall 1577
issue the tax certificate and record the tax certificate sale by 1578
marking on the tax certificate and into a tax certificate 1579
register, the certificate purchase price, the certificate rate of 1580
interest, the date the certificate was sold, and the name and 1581
address of the certificate holder, which may be, upon receipt of 1582
instructions from the purchaser, the secured party of the actual 1583
purchaser, or an agent or custodian for the purchaser or secured 1584
party. The county treasurer also shall transfer the tax 1585
certificate to the certificate holder and, upon presentation to 1586
the treasurer of instructions signed by the certificate purchaser, 1587
shall record in the tax certificate register the name and address 1588
of any secured party of the certificate purchaser having a 1589
security interest in the tax certificate. Upon the transfer of a 1590
tax certificate, the county treasurer shall credit the proceeds 1591

from the sale to the items of taxes, assessments, penalties, 1592
interest, and charges in the order in which those items became 1593
due. Upon completion of the sale of a tax certificate, the 1594
delinquent taxes, assessments, penalties, and interest that make 1595
up the certificate purchase price are transferred, and the 1596
superior lien of the state and its taxing districts for those 1597
taxes, assessments, penalties, and interest is conveyed intact to 1598
the certificate holder. 1599

(F) If a tax certificate is offered for sale under this 1600
section but is not sold, the county treasurer may strike the 1601
corresponding certificate parcel from the list of parcels selected 1602
for tax certificate sales. The lien for taxes, assessments, 1603
charges, penalties, and interest against a parcel stricken from 1604
the list thereafter may be foreclosed in the manner prescribed by 1605
section 323.25, 5721.14, or 5721.18 of the Revised Code unless, 1606
prior to the institution of such proceedings against the parcel, 1607
the county treasurer restores the parcel to the list of parcels 1608
selected for tax certificate sales. 1609

(G) A certificate holder shall not be liable for damages 1610
arising from a violation of sections 3737.87 to 3737.891 or 1611
Chapter 3704., 3734., 3745., 3746., 3750., 3751., 3752., 6109., or 1612
6111. of the Revised Code, or a rule adopted or order, permit, 1613
license, variance, or plan approval issued under any of those 1614
chapters, that is or was committed by another person in connection 1615
with the parcel for which the tax certificate is held. 1616

(H) When selling a tax certificate under this section, the 1617
county treasurer shall charge a fee to the purchaser of the 1618
certificate. The treasurer shall set the fee at a reasonable 1619
amount that covers the treasurer's costs of administering the sale 1620
of the tax certificate. The treasurer shall deposit the fee in the 1621
county treasury to the credit of the tax certificate 1622
administration fund. 1623

(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.

(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.

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

(E)(1) The county treasurer ~~may~~ shall 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. The
treasurer, upon request, shall provide a copy of rules promulgated
under this section.

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

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fund to the credit of the account to which ad valorem real 1719
property taxes are credited and further credited as provided in 1720
division (G) of this section. The purchaser shall also pay on the 1721
date the tax certificates are delivered to the purchaser the fee, 1722
if any, negotiated under division (J) of this section. If the 1723
purchaser fails to pay the certificate purchase price, plus any 1724
applicable premium and less any applicable discount, and any such 1725
fee within the time periods required by this section, the county 1726
treasurer shall retain the tax certificate and may attempt to sell 1727
it at any auction or negotiated sale conducted at a later date. 1728

(G) Upon receipt of the full payment of the certificate 1729
purchase price, plus any applicable premium and less any 1730
applicable discount, and the negotiated fee, if any, from the 1731
purchaser, the county treasurer, or a qualified trustee whom the 1732
treasurer has engaged for such purpose, shall issue the tax 1733
certificate and record the tax certificate sale by marking on each 1734
of the tax certificates sold or, if issued in book-entry form, on 1735
the global tax certificate, and marking into a tax certificate 1736
register, the certificate purchase price, any premium paid or 1737
discount taken, the certificate rate of interest, the date the 1738
certificates were sold, and the name and address of the 1739
certificate holder or, in the case of issuance of the tax 1740
certificates in a book-entry system, of the nominee, which may be, 1741
upon receipt of instructions from the purchaser, the secured party 1742
of the actual purchaser, or an agent or custodian for the 1743
purchaser or secured party. The county treasurer also shall 1744
transfer the tax certificates to the certificate holder and, upon 1745
presentation to the treasurer of instructions signed by the 1746
certificate purchaser or purchasers, shall record in the tax 1747
certificate register the name and address of any secured party of 1748
the certificate purchaser or purchasers having a security interest 1749
in the tax certificate. Upon the transfer of the tax certificates, 1750

the county treasurer shall credit the cash proceeds from the sale 1751
to the items of taxes, assessments, penalties, interest, and 1752
charges in the order in which those items became due. If the cash 1753
proceeds from the sale are not sufficient to fully satisfy, in the 1754
order in which it became due, an item of outstanding delinquent 1755
taxes, assessments, penalties, interest, and charges on the 1756
certificate parcels against which tax certificates were sold, the 1757
county treasurer shall credit the cash proceeds to such items pro 1758
rata based upon the proportion that each such item of delinquent 1759
taxes, assessments, penalties, interest, and charges bears to the 1760
aggregate of all such items or by any other method that the county 1761
treasurer, in the treasurer's sole discretion, determines is 1762
equitable. Upon completion of the sale of the tax certificates, 1763
the delinquent taxes, assessments, penalties, and interest that 1764
make up the certificate purchase price are transferred, and the 1765
superior lien of the state and its taxing districts for those 1766
taxes, assessments, penalties, and interest is conveyed intact to 1767
the certificate holder or holders. 1768

(H) If a tax certificate is offered for sale under this 1769
section but is not sold, the county treasurer may strike the 1770
corresponding certificate parcel from the list of parcels selected 1771
for tax certificate sales. The lien for taxes, assessments, 1772
charges, penalties, and interest against a parcel stricken from 1773
the list thereafter may be foreclosed in the manner prescribed by 1774
section 323.25, 5721.14, or 5721.18 of the Revised Code unless, 1775
prior to the institution of such proceedings against the parcel, 1776
the county treasurer restores the parcel to the list of parcels 1777
selected for tax certificate sales. 1778

(I) Neither a certificate holder nor its secured party, if 1779
any, shall be liable for damages arising from a violation of 1780
sections 3737.87 to 3737.891 or Chapter 3704, 3734., 3745., 3746., 1781
3750., 3751., 3752., 6109., or 6111. of the Revised Code, or a 1782

rule adopted or order, permit, license, variance, or plan approval 1783
issued under any of those chapters, that is or was committed by 1784
another person in connection with the parcel for which the tax 1785
certificate is held. 1786

(J) When selling a tax certificate under this section, the 1787
county treasurer may negotiate with the purchaser of the 1788
certificate for a fee paid by the purchaser to the treasurer to 1789
reimburse the treasurer for any part or all of the treasurer's 1790
costs of preparing for and administering the sale of the tax 1791
certificate. Such fee, if any, shall be added to the certificate 1792
purchase price of the certificate and shall be paid by the 1793
purchaser on the date of delivery of the tax certificate. The 1794
treasurer shall deposit the fee in the county treasury to the 1795
credit of the tax certificate administration fund. 1796

(K) After selling tax certificates under this section, the 1797
county treasurer shall send written notice by certified or 1798
registered mail to the last known address of the owner of the 1799
certificate parcel. The notice shall inform the owner that a tax 1800
certificate with respect to such owner's parcel was sold and shall 1801
describe the owner's options to redeem the parcel, including 1802
entering into a redemption payment plan under division (C)(2) of 1803
section 5721.38 of the Revised Code. 1804

Sec. 5721.34. (A) A county treasurer shall not sell any tax 1805
certificate respecting a parcel of delinquent land upon which the 1806
full amount of delinquent taxes, assessments, penalties, interest, 1807
charges, and costs then due and payable have been paid, or with 1808
respect to which a valid delinquent tax contract under section 1809
323.31 of the Revised Code to pay that amount has been entered 1810
into, prior to the sale of the certificate by the county 1811
treasurer. A certificate sold in violation of this section is 1812
void. 1813

(B) ~~If, within sixty days after the date of the sale of a tax certificate,~~ the county treasurer discovers that the certificate is void under division (A) of this section, the holder of the void certificate is entitled to a refund of the certificate purchase price, plus any applicable premium and less any applicable discount, and the fee charged by the treasurer under division (H) of section 5721.32 or division (J) of section 5721.33 of the Revised Code, as applicable. If the ~~county treasurer discovers after~~ makes the discovery more than sixty days from after the certificate's date of sale ~~that a tax certificate is void,~~ the holder ~~of the void certificate is also~~ entitled to ~~a refund equal to the certificate purchase price, plus any applicable premium and less any applicable discount, and the treasurer's fee, plus interest on the certificate purchase price, plus any applicable premium and less any applicable discount,~~ at the rate of five per cent per year. ~~The holder of a void certificate shall present the certificate to the county treasurer to obtain~~ shall notify the certificate holder that the certificate is void and shall issue the refund, and the. The county auditor shall issue a warrant for the amount portion of the refund consisting of the certificate purchase price, plus any applicable premium and less any applicable discount, from the undivided tax fund; the portion of the refund consisting of interest and the treasurer's fee shall be paid from the tax certificate administrative fund.

(C) With respect to a tax certificate sold under section 5721.32 of the Revised Code and found to be void under division (A) of this section, in addition to the remedies available under division (B) of this section, the county treasurer may, with the approval of the certificate holder, substitute for such tax certificate or portion thereof another tax certificate that has a value equivalent to the value of the tax certificate found to be

void. Whenever a tax certificate of such equivalent value is to be substituted for a tax certificate that has been found to be void, the county treasurer shall provide written notice of the intention to substitute such tax certificate of equivalent value to any person required to be notified under division (I) of section 5721.32 of the Revised Code.

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

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

and provided by the county treasurer, provided the parcel has not 1878
yet been redeemed under division (A) or (C) of section 5721.38 of 1879
the Revised Code. 1880

(2) With respect to a tax certificate purchased under section 1881
5721.33 of the Revised Code, or section 5721.42 of the Revised 1882
Code in counties to which section 5721.33 of the Revised Code 1883
applies, at any time after one year from the date shown on the tax 1884
certificate as the date the tax certificate was sold, and not 1885
later than six years after that date or any extension of that date 1886
pursuant to division (C)(2) of section 5721.38 of the Revised 1887
Code, a private attorney on behalf of the certificate holder may 1888
file with the county treasurer a notice of intent to foreclose on 1889
a form prescribed by the tax commissioner and provided by the 1890
county treasurer, provided the parcel has not yet been redeemed 1891
under division (A) or (C) of section 5721.38 of the Revised Code. 1892

(3) If, before the expiration of three years from the date a 1893
tax certificate was sold, the owner of property for which the 1894
certificate was sold files a petition in bankruptcy, the county 1895
treasurer shall notify the certificate holder by ordinary 1896
first-class or certified mail of the filing of the petition, and 1897
the last day on which the certificate holder may file a request 1898
for foreclosure shall be the later of three years from the date 1899
the certificate was sold or one hundred eighty days after the 1900
bankruptcy case is closed. 1901

(4) If, before the expiration of three years from the date a 1902
tax certificate was sold, the owner of property for which the 1903
certificate was sold applies for an exemption under section 1904
3735.67 or 5715.27 of the Revised Code or under any other section 1905
of the Revised Code under the jurisdiction of the director of 1906
environmental protection, the county treasurer shall notify the 1907
certificate holder by ordinary first-class or certified mail of 1908
the filing of the application. Once a determination has been made 1909

on the exemption application, the county treasurer shall notify
the certificate holder of the determination by ordinary
first-class or certified mail. The last day on which the
certificate holder may file a request for foreclosure shall be the
later of three years from the date the certificate was sold or
forty-five days after notice of the determination was mailed.

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

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

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

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

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

(C)(1) With respect to a certificate purchased under section
5721.32 or 5721.42 of the Revised Code, if the certificate parcel
has not been redeemed, the county treasurer, within five days
after receiving a foreclosure request, shall inform the county

prosecuting attorney that the parcel has not been redeemed and 1941
shall provide a copy of the foreclosure request. The county 1942
treasurer also shall send notice by ordinary mail to all 1943
certificate holders other than the certificate holder requesting 1944
foreclosure that foreclosure has been requested by a certificate 1945
holder and that tax certificates for the certificate parcel may be 1946
redeemed. Within ninety days of receiving the copy of the 1947
foreclosure request, the prosecuting attorney shall commence a 1948
foreclosure proceeding in the name of the county treasurer in the 1949
manner provided under section 323.25, 5721.14, or 5721.18 of the 1950
Revised Code, to foreclose the lien vested in the certificate 1951
holder by the certificate. The prosecuting attorney shall attach 1952
to the complaint the county treasurer's certification that the 1953
parcel has not been redeemed. 1954

(2) With respect to a certificate purchased under section 1955
5721.32, 5721.33, or 5721.42 of the Revised Code, if the 1956
certificate parcel has not been redeemed and a notice of intent to 1957
foreclose has been filed, the county treasurer shall provide 1958
certification to the private attorney that the parcel has not been 1959
redeemed. The county treasurer also shall send notice by ordinary 1960
mail to all certificate holders other than the certificate holder 1961
represented by the attorney that a notice of intent to foreclose 1962
has been filed and that tax certificates for the certificate 1963
parcel may be redeemed. After receipt of that certification, the 1964
private attorney may commence a foreclosure proceeding in the name 1965
of the certificate holder in the manner provided under division 1966
(F) of this section, to foreclose the lien vested in the 1967
certificate holder by the certificate. The private attorney shall 1968
attach to the complaint the county treasurer's certification that 1969
the parcel has not been redeemed. 1970

(D) The county treasurer shall credit the amount received 1971
under division (B)(1) of this section to the tax certificate 1972

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

(E)(1) If, in the case of a certificate purchased under
section 5721.32 or 5721.42 of the Revised Code, the certificate
holder does not file with the county treasurer a request for
foreclosure or a notice of intent to foreclose along with the
required payment within three years after the date shown on the
tax certificate as the date the certificate was sold, and during
that period the parcel is not redeemed or foreclosed upon, the
certificate holder's lien against the parcel for the ~~amount of~~
~~delinquent taxes, assessments, penalties, interest, and charges~~
~~that make up the certificate purchase redemption price~~ is
canceled.

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

(b) In the case of any tax certificate purchased under

section 5721.33 of the Revised Code prior to ~~the effective date of~~ 2005
~~this amendment~~ October 10, 2000, the county treasurer, upon 2006
application by the certificate holder, may sell to the certificate 2007
holder a new certificate extending the three-year period 2008
prescribed by division (E)(2) of this section, as that division 2009
existed prior to ~~that effective date~~ October 10, 2000, to six 2010
years after the date shown on the original certificate as the date 2011
it was sold or any extension of that date. The county treasurer 2012
and the certificate holder shall negotiate the premium, in cash, 2013
to be paid for the new certificate sold under this section. If the 2014
county treasurer and certificate holder do not negotiate a 2015
mutually acceptable premium, the county treasurer and certificate 2016
holder may agree to engage a person experienced in the valuation 2017
of financial assets to appraise a fair premium for the new 2018
certificate. The certificate holder has the option to purchase the 2019
new certificate for the fair premium so appraised. Not less than 2020
one-half of the fee of the person so engaged shall be paid by the 2021
certificate holder requesting the new certificate; the remainder 2022
of the fee shall be paid from the proceeds of the sale of the new 2023
certificate. If the certificate holder does not purchase the new 2024
certificate for the premium so appraised, the certificate holder 2025
shall pay the entire fee. The county treasurer shall credit the 2026
remaining proceeds from the sale to the items of taxes, 2027
assessments, penalties, interest, and charges in the order in 2028
which they became due. 2029

A certificate issued under this division vests in the 2030
certificate holder and its secured party, if any, the same rights, 2031
interests, privileges, and immunities as are vested by the 2032
original certificate under sections 5721.30 to ~~5721.41~~ 5721.43 of 2033
the Revised Code, except that interest payable under division (B) 2034
of section 5721.38 or division (B) of section 5721.39 of the 2035
Revised Code shall be subject to the amendments to those divisions 2036

by Sub. H.B. 533 of the 123rd general assembly. The certificate 2037
shall be issued in the same form as the form prescribed for the 2038
original certificate issued except for any modifications 2039
necessary, in the county treasurer's discretion, to reflect the 2040
extension under this division of the certificate holder's lien to 2041
six years after the date shown on the original certificate as the 2042
date it was sold or any extension of that date. The certificate 2043
holder may record a certificate issued under division (E)(2)(b) of 2044
this section or memorandum thereof as provided in division (B) of 2045
section 5721.35 of the Revised Code, and the county recorder shall 2046
index the certificate and record any subsequent cancellation of 2047
the lien as provided in that section. The sale of a certificate 2048
extending the lien under division (E)(2)(b) of this section does 2049
not impair the right of redemption of the owner of record of the 2050
certificate parcel or of any other person entitled to redeem the 2051
property. 2052

(F) With respect to tax certificates purchased under section 2053
5721.32, 5721.33, or 5721.42 of the Revised Code, upon the 2054
delivery to the certificate holder by the county treasurer of the 2055
certification provided for under division (C)(2) of this section, 2056
a private attorney may institute a foreclosure proceeding under 2057
this division in the name of the certificate holder to foreclose 2058
such holder's lien, in any court with jurisdiction, unless the 2059
certificate redemption price is paid prior to the time a complaint 2060
is filed. The attorney shall prosecute the proceeding to final 2061
judgment and satisfaction, whether through sale of the property or 2062
the vesting of title and possession in the certificate holder. 2063

The foreclosure proceedings under this division, except as 2064
otherwise provided in this division, shall be instituted and 2065
prosecuted in the same manner as is provided by law for the 2066
foreclosure of mortgages on land, except that, if service by 2067
publication is necessary, such publication shall be made once a 2068

week for three consecutive weeks and the service shall be complete
at the expiration of three weeks after the date of the first
publication.

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

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

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In the foreclosure proceeding, the certificate holder may
join in one action any number of tax certificates relating to the
same owner, provided that all parties on each of the tax

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certificates are identical as to name and priority of interest. 2101
However, the decree for each tax certificate shall be rendered 2102
separately and any proceeding may be severed, in the discretion of 2103
the court, for the purpose of trial or appeal. The court shall 2104
make such order for the payment of all costs related directly or 2105
indirectly to the redemption of the tax certificate, including, 2106
without limitation, attorney's fees of the holder's attorney, as 2107
is considered proper. The tax certificate purchased by the 2108
certificate holder is presumptive evidence in all courts and in 2109
all proceedings, including, without limitation, at the trial of 2110
the foreclosure action, of the amount and validity of the taxes, 2111
assessments, charges, penalties by the court and added to such 2112
principal amount, and interest appearing due and unpaid and of 2113
their nonpayment. 2114

(G) For the purposes of this section, "prior liens" means 2115
liens that are prior in right to the lien with respect to the tax 2116
certificate that is the subject of the foreclosure proceedings. 2117

(H) If a parcel is sold under this section, the officer who 2118
conducted the sale shall collect the recording fee from the 2119
purchaser at the time of the sale and, following confirmation of 2120
the sale, shall prepare and record the deed conveying the title to 2121
the parcel to the purchaser. 2122

Sec. 5721.38. (A) At any time prior to payment to the county 2123
treasurer by the certificate holder to initiate foreclosure 2124
proceedings under division (B) of section 5721.37 of the Revised 2125
Code, the owner of record of the certificate parcel, or any other 2126
person entitled to redeem that parcel, may redeem the parcel by 2127
paying to the county treasurer an amount equal to the total of the 2128
certificate redemption prices of all tax certificates respecting 2129
that parcel ~~plus the sum of taxes, assessments, penalties,~~ 2130
~~charges, and interest charged against the parcel that have become~~ 2131

~~due and payable since the date the last certificate was sold on~~ 2132
~~which foreclosure may be based under division (A)(1) of section~~ 2133
~~5721.37 of the Revised Code.~~ 2134

(B) At any time after payment to the county treasurer by the 2135
certificate holder to initiate foreclosure proceedings under 2136
section 5721.37 of the Revised Code and prior to the filing of the 2137
entry of confirmation of sale of a certificate parcel under 2138
foreclosure proceedings filed by the county prosecuting attorney 2139
or prior to the decree conveying title to the certificate holder 2140
as provided for in division (F) of section 5721.37 of the Revised 2141
Code, the owner of record of the certificate parcel or any other 2142
person entitled to redeem that parcel may redeem the parcel by 2143
paying to the county treasurer the sum of the following amounts: 2144

(1) The amount described in division (A) of this section; 2145

(2) Interest on the certificate purchase price for each tax 2146
certificate sold respecting the parcel at the rate of eighteen per 2147
cent per year for the period beginning on the day on which the 2148
payment was submitted by the certificate holder and ending on the 2149
day the parcel is redeemed under this division, except that such 2150
interest shall not accrue for more than three years after the day 2151
the certificate was purchased if the certificate holder did not 2152
submit payment under division (B) of section 5721.37 of the 2153
Revised Code before the end of that three-year period; 2154

(3) An amount equal to the sum of the prosecuting attorney's 2155
fee under division ~~(C)(1)~~ (B)(3) of section 5721.37 of the Revised 2156
Code if the tax certificate was purchased under section 5721.32 or 2157
5721.42 of the Revised Code~~r~~. If the parcel is redeemed before the 2158
complaint has been filed, the prosecuting attorney shall adjust 2159
the fee to reflect services performed to the date of redemption 2160
and the treasurer shall refund any excess to the certificate 2161
holder. 2162

(4) Any other costs and fees of the proceeding allocable to 2163

the certificate parcel as determined by the court. Upon receipt of
such payments, the county treasurer shall refund the payment made
by the certificate holder to initiate foreclosure proceedings.

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

(2) During the period beginning on the date a tax certificate
is sold under section 5721.33 of the Revised Code and ending on
the date the decree is rendered on the foreclosure proceeding
under division (F) of section 5721.37 of the Revised Code, the
owner of record of the certificate parcel, or any other person
entitled to redeem that parcel, may enter into a redemption
payment plan with the certificate holder and all secured parties
of the certificate holder. The plan shall require the owner or
other person to pay the certificate redemption price for the tax
certificate, an administrative fee not to exceed one hundred
dollars per year, and the actual fees and costs incurred, in
installments, with the final installment due no later than three
years after the date the tax certificate is sold. The certificate
holder shall give written notice of the plan to the applicable

county treasurer within sixty days after entering into the plan 2196
and written notice of default under the plan within ninety days 2197
after the default. If such a plan is entered into, the time period 2198
for filing a notice of intent to foreclose under section 5721.37 2199
of the Revised Code is extended by the length of time the plan is 2200
in effect and not in default. 2201

(D)(1) Immediately upon receipt of full payment under 2202
division (A) or (B) of this section, the county treasurer shall 2203
make an entry to that effect in the tax certificate register and 2204
notify each certificate holder by certified mail, return receipt 2205
requested, that the parcel has been redeemed and the lien canceled 2206
and that the tax certificates may be redeemed. The county 2207
treasurer shall deposit into the tax certificate redemption fund 2208
created in the county treasury an amount equal to the total of the 2209
certificate redemption prices, together with interest on the 2210
certificate purchase price for each tax certificate sold 2211
respecting the parcel at the rate of eighteen per cent per year 2212
paid under division (B) of this section for the period beginning 2213
when the payment was submitted by the certificate holder under 2214
division (B) of section 5721.37 of the Revised Code and ending 2215
when the parcel was redeemed. The county treasurer shall 2216
administer the fund for the purpose of redeeming tax certificates. 2217
Interest earned on the fund shall be credited to the county 2218
general fund. 2219

(2) If a redemption payment plan is entered into pursuant to 2220
division (C)(1) of this section, the county treasurer immediately 2221
shall notify each certificate holder by certified mail, return 2222
receipt requested, of the terms of the plan. Installment payments 2223
made pursuant to the plan shall be deposited in the tax 2224
certificate redemption fund. Any overpayment of the installments 2225
shall be refunded to the person responsible for causing the 2226
overpayment if the person applies for a refund under this section. 2227

If the person responsible for causing the overpayment fails to 2228
apply for a refund under this section within five years from the 2229
date the plan is satisfied, an amount equal to the overpayment 2230
shall be deposited into the general fund of the county. 2231

Upon satisfaction of the plan, the county treasurer shall 2232
indicate in the tax certificate register that the plan has been 2233
satisfied, and shall notify each certificate holder by certified 2234
mail, return receipt requested, that the plan has been satisfied 2235
and that tax certificates may be redeemed. 2236

If a plan becomes void, the county treasurer immediately 2237
shall notify each certificate holder by certified mail, return 2238
receipt requested. If a certificate holder files a request for 2239
foreclosure under section 5721.37 of the Revised Code, upon the 2240
filing of the request for foreclosure, any money paid under the 2241
plan shall be refunded to the person that paid the money under the 2242
plan. 2243

(E) To redeem a tax certificate with respect to which payment 2244
has been made in full under division (A), (B), or (C)(1) of this 2245
section or division (B)(1) of section 5721.37 of the Revised Code, 2246
the certificate holder shall present the tax certificate to the 2247
county treasurer, who shall prepare the redemption information. 2248
Upon presentation, the county auditor shall draw a warrant on the 2249
tax certificate redemption fund in the amount of the certificate 2250
redemption price and any applicable interest payable at the rate 2251
of eighteen per cent annually on the certificate under division 2252
(B) of this section. For a parcel that was redeemed under division 2253
(B) of this section, the certificate holder who paid the amounts 2254
under division (B) of section 5721.37 of the Revised Code shall be 2255
reimbursed for those amounts, together with interest at the rate 2256
of eighteen per cent per year on the amount paid under division 2257
(B)(1) of that section for the period beginning when the payment 2258
was submitted by the certificate holder under division (B) of that 2259

section and ending when the parcel was redeemed. The treasurer 2260
shall mark all copies of the tax certificate "redeemed" and return 2261
the certificate to the certificate holder. The canceled 2262
certificate shall serve as a receipt evidencing redemption of the 2263
tax certificate. If a certificate holder fails to redeem a tax 2264
certificate within five years after notice is served under 2265
division (D) of this section that tax certificates may be 2266
redeemed, an amount equal to the certificate redemption price and 2267
any applicable interest payable at the rate of eighteen per cent 2268
annually on the certificate under division (B) of this section 2269
shall be deposited into the general fund of the county. 2270
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Sec. 5721.41. Interest required under sections 5721.30 to 2272
~~5721.41~~ 5721.43 of the Revised Code is simple interest. Interest 2273
charges under those sections shall accrue on a monthly basis, on 2274
the first day of the month following the beginning of the period 2275
during which interest accrues and on the first day of each 2276
subsequent month. 2277

Sec. 5721.43. (A) No person shall directly, through an agent, 2278
or otherwise initiate contact with the owner of a parcel with 2279
respect to which the person holds a tax certificate to encourage 2280
or demand payment before one year has elapsed following the 2281
purchase of the certificate. 2282

(B) A county treasurer may bar any person who violates 2283
division (A) of this section from bidding at a tax certificate 2284
sale conducted by the treasurer. 2285

(C)(1) The attorney general or county prosecuting attorney, 2286
upon written request of a county treasurer, shall bring an action 2287
for an injunction against any person who has violated, is 2288
violating, or is threatening to violate division (A) of this 2289
section. 2290

(2) Any person who violates division (A) of this section 2291
shall be assessed a civil penalty of not more than five thousand 2292
dollars for each offense to be paid into the state treasury to the 2293
credit of the general revenue fund. Upon written request of a 2294
county treasurer, the attorney general or county prosecuting 2295
attorney shall commence an action against any such violator. Any 2296
action under this division is a civil action, governed by the 2297
Rules of Civil Procedure and other rules of practice and procedure 2298
applicable to civil actions. 2299

Section 2. That existing sections 135.35, 321.24, 323.121, 2300
323.31, 4503.06, 5713.20, 5721.10, 5721.30, 5721.31, 5721.32, 2301
5721.33, 5721.34, 5721.37, 5721.38, and 5721.41 of the Revised 2302
Code are hereby repealed. 2303

Section 3. Sections 5721.37 and 5721.38 of the Revised Code 2304
are presented in this act as composites of the sections as amended 2305
by both Sub. H.B. 493 and Sub. H.B. 533 of the 123rd General 2306
Assembly. The General Assembly, applying the principle stated in 2307
division (B) of section 1.52 of the Revised Code that amendments 2308
are to be harmonized if reasonably capable of simultaneous 2309
operation, finds that the composites are the resulting versions of 2310
the sections in effect prior to the effective date of the sections 2311
as presented in this act. 2312