

**As Introduced**

**125th General Assembly  
Regular Session  
2003-2004**

**H. B. No. 168**

**Representatives Trakas, Calvert, Koziura, Carano, Aslanides, S. Patton,  
Miller, D. Stewart**

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**A B I L L**

To amend sections 135.22, 135.341, 135.35, 321.24, 1  
321.46, 323.121, 323.31, 4503.06, 5713.20, 2  
5721.10, 5721.30, 5721.31, 5721.32, 5721.33, 3  
5721.34, 5721.37, 5721.38, and 5721.41 and to 4  
enact sections 321.47 and 5721.43 of the Revised 5  
Code to establish procedures for suspending the 6  
investment and portfolio management authority of a 7  
county treasurer who fails to meet the continuing 8  
education requirements and transfer this authority 9  
to a county's investment advisory committee, to 10  
modify the investment authority of county 11  
treasurers, specify when penalties may be imposed 12  
on property subject to delinquent tax contracts, 13  
modify procedures for the sale and redemption of 14  
tax certificates, prohibit certain contacts 15  
between tax certificate holders and property 16  
owners, and make other changes related to the 17  
administration of laws relating to real property, 18  
public utility property, and manufactured home 19  
taxes. 20

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

**Section 1.** That sections 135.22, 135.341, 135.35, 321.24, 21  
321.46, 323.121, 323.31, 4503.06, 5713.20, 5721.10, 5721.30, 22  
5721.31, 5721.32, 5721.33, 5721.34, 5721.37, 5721.38, and 5721.41 23  
be amended and sections 321.47 and 5721.43 of the Revised Code be 24  
enacted to read as follows: 25

**Sec. 135.22.** (A) For purposes of this section: 26

(1) "Treasurer" has the same meaning as in section 135.01 of 27  
the Revised Code, but does not include a county treasurer or the 28  
treasurer of state. "Treasurer" includes any person whose duties 29  
include making investment decisions with respect to the investment 30  
or deposit of interim moneys. 31

(2) "Subdivision" has the same meaning as in section 135.01 32  
of the Revised Code. 33

(B) To enhance the background and working knowledge of 34  
treasurers in investments, cash management, and ethics, the 35  
treasurer of state shall provide annual continuing education 36  
programs for treasurers. A treasurer annually shall complete the 37  
continuing education programs described in this section, unless 38  
the treasurer annually provides a notice of exemption described in 39  
division (E) of this section. 40

(C) The treasurer of state shall determine the manner, 41  
content, and length of the continuing education programs after 42  
consultation with appropriate statewide organizations of local 43  
government officials. 44

(D) Upon successful completion of a continuing education 45  
program required by this section, the treasurer of state shall 46  
issue a certificate indicating that the treasurer has successfully 47  
completed the continuing education program prescribed by the 48  
treasurer of state. The treasurer of state shall forward to the 49  
auditor of state any certificates issued pursuant to this division 50

by the treasurer of state. The auditor of state shall maintain in 51  
the auditor's records any certificates forwarded by the treasurer 52  
of state pursuant to this division. As part of the auditor of 53  
state's audit of the subdivision conducted in accordance with 54  
section 117.11 of the Revised Code, the auditor of state shall 55  
report whether the treasurer is in compliance with this section of 56  
the Revised Code. 57

(E) Division (B) of this section does not apply to any 58  
treasurer who annually provides a notice of exemption to the 59  
auditor of state. The notice shall be certified by the treasurer 60  
of state and shall provide that the treasurer is not subject to 61  
the continuing education requirements set forth in division (B) of 62  
this section, because the treasurer invests or deposits public 63  
moneys in the following investments only: 64

(1) Interim deposits pursuant to division (B)(3) of section 65  
135.14 of the Revised Code; 66

(2) No-load money market mutual funds pursuant to division 67  
(B)(5) of section 135.14 of the Revised Code; 68

(3) The Ohio subdivision's fund pursuant to division (B)(6) 69  
of section 135.14 of the Revised Code. 70

(F) In carrying out the duties required by this section, the 71  
treasurer of state may charge the subdivision served by the 72  
treasurer a registration fee that will meet actual and necessary 73  
expenses in connection with the training of the treasurer, 74  
including instruction fees, site acquisition costs, and the cost 75  
of course materials. Any necessary personal expenses of a 76  
treasurer incurred as a result of attending the continuing 77  
education courses shall be borne by the subdivision represented by 78  
the treasurer. 79

(G) The treasurer of state may allow any other interested 80  
person to attend any of the continuing education programs that are 81

held pursuant to this section, provided that before attending any 82  
such continuing education program, the interested person has paid 83  
to the treasurer of state the full registration fee set for the 84  
continuing education program. 85

(H) All funds collected pursuant to this section shall be 86  
paid into the county treasurer education fund created pursuant to 87  
section 321.46 of the Revised Code, and the actual and necessary 88  
expenses of the treasurer of state in conducting the continuing 89  
education programs required by this section shall be paid from 90  
this fund. 91

(I) The treasurer of state may adopt reasonable rules not 92  
inconsistent with this section for the implementation of this 93  
section. 94

**Sec. 135.341.** (A) There shall be a county investment advisory 95  
committee consisting of three members: two county commissioners to 96  
be designated by the board of county commissioners, and the county 97  
treasurer. 98

Notwithstanding the preceding sentence, the board of county 99  
commissioners may declare that all three county commissioners 100  
shall serve on the county investment advisory committee. If the 101  
board so declares, the county investment advisory committee shall 102  
consist of five members: the three county commissioners, the 103  
county treasurer, and the clerk of the court of common pleas of 104  
the county. 105

(B) The committee shall elect its own chairperson, and 106  
committee members shall receive no additional compensation for the 107  
performance of their duties as committee members. 108

(C) The committee shall establish written county investment 109  
policies and shall meet at least once every three months, to 110  
review or revise its policies and to advise the investing 111

authority on the county investments in order to ensure the best 112  
and safest return of funds available to the county for deposit or 113  
investment. Any member of the county investment advisory 114  
committee, upon giving five days' notice, may call a meeting of 115  
the committee. The committee's policies may establish a limit on 116  
the period of time that moneys may be invested in any particular 117  
type of investment. 118

(D) The committee is authorized to retain the services of an 119  
investment advisor, provided that the advisor is licensed by the 120  
division of securities under section 1707.141 of the Revised Code 121  
or is registered with the securities and exchange commission, and 122  
possesses public funds investment management experience, 123  
specifically in the area of state and local government investment 124  
portfolios, or the advisor is an eligible institution mentioned in 125  
section 135.03 of the Revised Code. 126

(E) The committee shall act as the investing authority in 127  
place of the treasurer for purposes of investing county funds and 128  
managing the county portfolio when ordered to do so by a court 129  
pursuant to section 321.47 of the Revised Code. For these 130  
purposes, the committee may retain the services of an investment 131  
advisor described in division (D) of this section. 132

(F) Nothing in this section affects the authority of any of 133  
the officers mentioned in section 325.27 of the Revised Code to 134  
contract for the services of fiscal and management consultants 135  
pursuant to section 325.17 of the Revised Code. 136

**Sec. 135.35.** (A) The investing authority shall deposit or 137  
invest any part or all of the county's inactive moneys and shall 138  
invest all of the money in the county library and local government 139  
support fund when required by section 135.352 of the Revised Code. 140  
The following classifications of securities and obligations are 141  
eligible for such deposit or investment: 142

(1) United States treasury bills, notes, bonds, or any other 143  
obligation or security issued by the United States treasury or any 144  
other obligation guaranteed as to principal or interest by the 145  
United States. 146

Nothing in the classification of eligible securities and 147  
obligations set forth in division (A)(1) of this section or in the 148  
classifications of eligible securities and obligations set forth 149  
in divisions (A)(2) to ~~(8)~~(12) of this section shall be construed 150  
to authorize any investment in stripped principal or interest 151  
obligations of such eligible securities and obligations. 152

(2) ~~Bonds~~ Subject to division (A)(9) of this section, bonds, 153  
notes, debentures, or any other obligations or securities issued 154  
by any federal government agency or instrumentality, including but 155  
not limited to, the federal national mortgage association, federal 156  
home loan bank, federal farm credit bank, federal home loan 157  
mortgage corporation, government national mortgage association, 158  
and student loan marketing association. All federal agency 159  
securities shall be direct issuances of federal government 160  
agencies or instrumentalities. 161

(3) Time certificates of deposit or savings or deposit 162  
accounts, including<sup>7</sup> but not limited to, passbook accounts, in any 163  
eligible institution mentioned in section 135.32 of the Revised 164  
Code; 165

(4) Bonds and other obligations of this state or the 166  
political subdivisions of this state, provided that such political 167  
subdivisions are located wholly or partly within the same county 168  
as the investing authority; 169

(5) No-load money market mutual funds consisting exclusively 170  
of obligations described in division (A)(1) or (2) of this section 171  
and repurchase agreements secured by such obligations, provided 172  
that investments in securities described in this division are made 173

only through eligible institutions mentioned in section 135.32 of 174  
the Revised Code; 175

(6) The Ohio subdivision's fund as provided in section 135.45 176  
of the Revised Code; 177

(7) Securities lending agreements with any eligible 178  
institution mentioned in section 135.32 of the Revised Code that 179  
is a member of the federal reserve system or federal home loan 180  
bank, under the terms of which agreements the investing authority 181  
lends securities and the eligible institution agrees to 182  
simultaneously exchange either securities described in division 183  
(A)(1) or (2) of this section or cash or both securities and cash, 184  
equal value for equal value; 185

(8) Up to twenty-five per cent of the county's total average 186  
portfolio in either of the following investments: 187

(a) Commercial paper notes issued by an entity that is 188  
defined in division (D) of section 1705.01 of the Revised Code and 189  
that has assets exceeding five hundred million dollars, to which 190  
notes all of the following apply: 191

(i) The notes are rated at the time of purchase in the 192  
highest classification established by at least two nationally 193  
recognized standard rating services. 194

(ii) The aggregate value of the notes does not exceed ten per 195  
cent of the aggregate value of the outstanding commercial paper of 196  
the issuing corporation. 197

(iii) The notes mature not later than one hundred eighty days 198  
after purchase. 199

(b) Bankers acceptances of banks that are insured by the 200  
federal deposit insurance corporation and to which both of the 201  
following apply: 202

(i) The obligations are eligible for purchase by the federal 203

reserve system.	204
(ii) The obligations mature not later than one hundred eighty days after purchase.	205 206
No investment shall be made pursuant to division (A)(8) of this section unless the investing authority has completed additional training for making the investments authorized by division (A)(8) of this section. The type and amount of additional training shall be approved by the auditor of state and may be conducted by or provided under the supervision of the auditor of state.	207 208 209 210 211 212 213
<u>(9) Up to twenty-five per cent of the county's total average portfolio in mortgage pass-through securities issued directly by any federal government agency, including but not limited to, the government national mortgage association, federal national mortgage association, and the federal home loan mortgage corporation, provided the securities mature not later than five years after purchase. Nothing in division (A)(9) of this section shall be construed to authorize investment in a collateralized mortgage obligation.</u>	214 215 216 217 218 219 220 221 222
<u>(10) Up to fifteen per cent of the county's total average portfolio in notes issued by corporations that are incorporated under the laws of the United States and that are operating within the United States, or by depository institutions that are doing business under authority granted by the United States or any state and that are operating within the United States, provided both of the following apply:</u>	223 224 225 226 227 228 229
<u>(a) The notes are rated "AA" or higher by at least one nationally recognized standard rating service at the time of purchase.</u>	230 231 232
<u>(b) The notes mature not later than two years after purchase.</u>	233
<u>(11) No-load money market mutual funds consisting exclusively</u>	234



of obligations described in division (A) of section 135.143 of the  
Revised Code;

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

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

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(B) Nothing in the classifications of eligible obligations  
and securities set forth in divisions (A)(1) to ~~(8)~~(12) of this  
section shall be construed to authorize investment in a  
derivative, and no investing authority shall invest any county  
inactive moneys or any moneys in a county library and local  
government support fund in a derivative. For purposes of this  
division, "derivative" means a financial instrument or contract or  
obligation whose value or return is based upon or linked to  
another asset or index, or both, separate from the financial  
instrument, contract, or obligation itself. Any security,  
obligation, trust account, or other instrument that is created  
from an issue of the United States treasury or is created from an  
obligation of a federal agency or instrumentality or is created  
from both is considered a derivative instrument. An eligible  
investment described in this section with a variable interest rate  
payment, based upon a single interest payment or single index  
comprised of other eligible investments provided for in division  
(A)(1) or (2) of this section, is not a derivative, provided that

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such variable rate investment has a maximum maturity of two years. 267  
A treasury inflation-protected security shall not be considered a 268  
derivative, provided the security matures not later than five 269  
years after purchase. 270

(C) Except as provided in division (D) of this section, any 271  
investment made pursuant to this section must mature within five 272  
years from the date of settlement, unless the investment is 273  
matched to a specific obligation or debt of the county or to a 274  
specific obligation or debt of a political subdivision of this 275  
state located wholly or partly within the county, and the 276  
investment is specifically approved by the investment advisory 277  
committee. 278

(D) The investing authority may also enter into a written 279  
repurchase agreement with any eligible institution mentioned in 280  
section 135.32 of the Revised Code or any eligible securities 281  
dealer pursuant to division (J) of this section, under the terms 282  
of which agreement the investing authority purchases and the 283  
eligible institution or dealer agrees unconditionally to 284  
repurchase any of the securities listed in divisions (B)(1) to 285  
(5), except letters of credit described in division (B)(2), of 286  
section 135.18 of the Revised Code. The market value of securities 287  
subject to an overnight written repurchase agreement must exceed 288  
the principal value of the overnight written repurchase agreement 289  
by at least two per cent. A written repurchase agreement must 290  
exceed the principal value of the overnight written repurchase 291  
agreement, by at least two per cent. A written repurchase 292  
agreement shall not exceed thirty days, and the market value of 293  
securities subject to a written repurchase agreement must exceed 294  
the principal value of the written repurchase agreement by at 295  
least two per cent and be marked to market daily. All securities 296  
purchased pursuant to this division shall be delivered into the 297  
custody of the investing authority or the qualified custodian of 298

the investing authority or an agent designated by the investing authority. A written repurchase agreement with an eligible securities dealer shall be transacted on a delivery versus payment basis. The agreement shall contain the requirement that for each transaction pursuant to the agreement the participating institution shall provide all of the following information:

(1) The par value of the securities;

(2) The type, rate, and maturity date of the securities;

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

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

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

(F) No investing authority shall pay a county's inactive moneys or moneys of a county library and local government support fund into a fund established by another subdivision, treasurer, governing board, or investing authority, if that fund was 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, 330  
constructing, owning, leasing, or operating municipal utilities 331  
pursuant to the authority provided under section 715.02 of the 332  
Revised Code or Section 4 of Article XVIII, Ohio Constitution. 333

For purposes of division (F) of this section, "subdivision" 334  
includes a county. 335

(G) The use of leverage, in which the county uses its current 336  
investment assets as collateral for the purpose of purchasing 337  
other assets, is prohibited. The issuance of taxable notes for the 338  
purpose of arbitrage is prohibited. Contracting to sell securities 339  
not owned by the county, for the purpose of purchasing such 340  
securities on the speculation that bond prices will decline, is 341  
prohibited. 342

(H) Any securities, certificates of deposit, deposit 343  
accounts, or any other documents evidencing deposits or 344  
investments made under authority of this section shall be issued 345  
in the name of the county with the county treasurer or investing 346  
authority as the designated payee. If any such deposits or 347  
investments are registrable either as to principal or interest, or 348  
both, they shall be registered in the name of the treasurer. 349

(I) The investing authority shall be responsible for the 350  
safekeeping of all documents evidencing a deposit or investment 351  
acquired under this section, including, but not limited to, 352  
safekeeping receipts evidencing securities deposited with a 353  
qualified trustee, as provided in section 135.37 of the Revised 354  
Code, and documents confirming the purchase of securities under 355  
any repurchase agreement under this section shall be deposited 356  
with a qualified trustee, provided, however, that the qualified 357  
trustee shall be required to report to the investing authority, 358  
auditor of state, or an authorized outside auditor at any time 359  
upon request as to the identity, market value, and location of the 360

document evidencing each security, and that if the participating 361  
institution is a designated depository of the county for the 362  
current period of designation, the securities that are the subject 363  
of the repurchase agreement may be delivered to the treasurer or 364  
held in trust by the participating institution on behalf of the 365  
investing authority. 366

Upon the expiration of the term of office of an investing 367  
authority or in the event of a vacancy in the office for any 368  
reason, the officer or the officer's legal representative shall 369  
transfer and deliver to the officer's successor all documents 370  
mentioned in this division for which the officer has been 371  
responsible for safekeeping. For all such documents transferred 372  
and delivered, ~~such~~ the officer shall be credited with, and the 373  
officer's successor shall be charged with, the amount of moneys ~~se~~ 374  
evidenced by such documents. 375

(J)(1) All investments, except for investments in securities 376  
described in divisions (A)(5) and (6) of this section, shall be 377  
made only through a member of the national association of 378  
securities dealers, through a bank, savings bank, or savings and 379  
loan association regulated by the superintendent of financial 380  
institutions, or through an institution regulated by the 381  
comptroller of the currency, federal deposit insurance 382  
corporation, or board of governors of the federal reserve system. 383

(2) Payment for investments shall be made only upon the 384  
delivery of securities representing such investments to the 385  
treasurer, investing authority, or qualified trustee. If the 386  
securities transferred are not represented by a certificate, 387  
payment shall be made only upon receipt of confirmation of 388  
transfer from the custodian by the treasurer, governing board, or 389  
qualified trustee. 390

(K)(1) Except as otherwise provided in division (K)(2) of 391  
this section, no investing authority shall make an investment or 392

deposit under this section, unless there is on file with the 393  
auditor of state a written investment policy approved by the 394  
investing authority. The policy shall require that all entities 395  
conducting investment business with the ~~investment~~ investing 396  
authority shall sign the investment policy of that ~~investment~~ 397  
investing authority. All brokers, dealers, and financial 398  
institutions, described in division (J)(1) of this section, 399  
initiating transactions with the ~~investment~~ investing authority by 400  
giving advice or making investment recommendations shall sign the 401  
~~investment~~ investing authority's investment policy thereby 402  
acknowledging their agreement to abide by the policy's contents. 403  
All brokers, dealers, and financial institutions, described in 404  
division (J)(1) of this section, executing transactions initiated 405  
by the ~~investment~~ investing authority, having read the policy's 406  
contents, shall sign the investment policy thereby acknowledging 407  
their comprehension and receipt. 408

(2) If a written investment policy described in division 409  
(K)(1) of this section is not filed on behalf of the county with 410  
the auditor of state, the investing authority of that county shall 411  
invest the county's inactive moneys and moneys of the county 412  
library and local government support fund only in time 413  
certificates of deposits or savings or deposit accounts pursuant 414  
to division (A)(3) of this section, no-load money market mutual 415  
funds pursuant to division (A)(5) of this section, or the Ohio 416  
subdivision's fund pursuant to division (A)(6) of this section. 417

(L)(1) The investing authority shall establish and maintain 418  
an inventory of all obligations and securities acquired by the 419  
investing authority pursuant to this section. The inventory shall 420  
include a description of each obligation or security, including 421  
type, cost, par value, maturity date, settlement date, and any 422  
coupon rate. 423

(2) The investing authority shall also keep a complete record 424

of all purchases and sales of the obligations and securities made 425  
pursuant to this section. 426

(3) The investing authority shall maintain a monthly 427  
portfolio report and issue a copy of the monthly portfolio report 428  
describing such investments to the county investment advisory 429  
committee, detailing the current inventory of all obligations and 430  
securities, all transactions during the month that affected the 431  
inventory, any income received from the obligations and 432  
securities, and any investment expenses paid, and stating the 433  
names of any persons effecting transactions on behalf of the 434  
investing authority. 435

(4) The monthly portfolio report shall be a public record and 436  
available for inspection under section 149.43 of the Revised Code. 437

(5) The inventory and the monthly portfolio report shall be 438  
filed with the board of county commissioners. 439

(M) An investing authority may enter into a written 440  
investment or deposit agreement that includes a provision under 441  
which the parties agree to submit to nonbinding arbitration to 442  
settle any controversy that may arise out of the agreement, 443  
including any controversy pertaining to losses of public moneys 444  
resulting from investment or deposit. The arbitration provision 445  
shall be set forth entirely in the agreement, and the agreement 446  
shall include a conspicuous notice to the parties that any party 447  
to the arbitration may apply to the court of common pleas of the 448  
county in which the arbitration was held for an order to vacate, 449  
modify, or correct the award. Any such party may also apply to the 450  
court for an order to change venue to a court of common pleas 451  
located more than one hundred miles from the county in which the 452  
investing authority is located. 453

For purposes of this division, "investment or deposit 454  
agreement" means any agreement between an investing authority and 455

a person, under which agreement the person agrees to invest, 456  
deposit, or otherwise manage, on behalf of the investing 457  
authority, a county's inactive moneys or moneys in a county 458  
library and local government support fund, or agrees to provide 459  
investment advice to the investing authority. 460

(N) An investment held in the county portfolio on September 461  
27, 1996, that was a legal investment under the law as it existed 462  
before September 27, 1996, may be held until maturity, or if the 463  
investment does not have a maturity date the investment may be 464  
held until five years from September 27, 1996, regardless of 465  
whether the investment would qualify as a legal investment under 466  
the terms of this section as amended. 467

**Sec. 321.24.** (A) On or before the fifteenth day of February, 468  
in each year, the county treasurer shall settle with the county 469  
auditor for all taxes and assessments that the treasurer has 470  
collected on the general duplicate of real and public utility 471  
property at the time of making the settlement. 472

(B) On or before the thirtieth day of June, in each year, the 473  
treasurer shall settle with the auditor for all advance payments 474  
of general personal and classified property taxes that the 475  
treasurer has received at the time of making the settlement. 476

(C) On or before the tenth day of August, in each year, the 477  
treasurer shall settle with the auditor for all taxes and 478  
assessments that the treasurer has collected on the general 479  
duplicates of real and public utility property at the time of 480  
making such settlement, not included in the preceding February 481  
settlement. 482

(D) On or before the thirty-first day of October, in each 483  
year, the treasurer shall settle with the auditor for all taxes 484  
that the treasurer has collected on the general personal and 485  
classified property duplicates, and for all advance payments of 486



general personal and classified property taxes, not included in 487  
the preceding June settlement, that the treasurer has received at 488  
the time of making such settlement. 489

(E) In the event the time for the payment of taxes is 490  
extended, pursuant to section 323.17 of the Revised Code, the date 491  
on or before which settlement for the taxes so extended must be 492  
made, as herein prescribed, shall be deemed to be extended for a 493  
like period of time. At each such settlement, the auditor shall 494  
allow to the treasurer, on the moneys received or collected and 495  
accounted for by the treasurer, the treasurer's fees, at the rate 496  
or percentage allowed by law, at a full settlement of the 497  
treasurer. 498

(F) Within thirty days after the day of each settlement of 499  
taxes required under divisions (A) and (C) of this section, the 500  
treasurer shall certify to the tax commissioner any adjustments 501  
which have been made to the amount certified previously pursuant 502  
to section 319.302 of the Revised Code and that the settlement has 503  
been completed. Upon receipt of such certification, the 504  
commissioner shall provide for payment to the county treasurer 505  
from the general revenue fund of an amount equal to one-half of 506  
the amount certified by the treasurer in the preceding tax year 507  
under section 319.302 of the Revised Code. Such payment shall be 508  
credited upon receipt to the county's undivided income tax fund, 509  
and the county auditor shall transfer to the county general fund 510  
from the amount thereof the total amount of all fees and charges 511  
which the auditor and treasurer would have been authorized to 512  
receive had such section not been in effect and that amount had 513  
been levied and collected as taxes. The county auditor shall 514  
distribute the amount remaining among the various taxing districts 515  
in the county as if it had been levied, collected, and settled as 516  
real property taxes. 517

(G) Within thirty days after the day of the settlement 518

required in division (D) of this section, the treasurer shall 519  
certify to the commissioner that the settlement has been 520  
completed. Upon receipt of that certification, the commissioner 521  
shall provide for payment to the county treasurer from the general 522  
revenue fund of the amount certified under section 319.311 of the 523  
Revised Code in the current year. The payment shall be credited 524  
upon receipt to the county's undivided income tax fund, and the 525  
county auditor shall distribute the amount thereof among the 526  
various taxing districts of the county as if it had been levied, 527  
collected, and settled as personal property taxes. The amount 528  
received by a taxing district under this division shall be 529  
apportioned among its funds in the same proportion as the current 530  
year's personal property taxes are apportioned. 531

(H)(1) On or before the fifteenth day of April each year, the 532  
county treasurer shall settle with the county auditor for all 533  
manufactured home taxes that the county treasurer has collected on 534  
the manufactured home tax duplicate at the time of making the 535  
settlement. 536

(2) On or before the fifteenth day of September each year, 537  
the county treasurer shall settle with the county auditor for all 538  
remaining manufactured home taxes that the county treasurer has 539  
collected on the manufactured home tax duplicate at the time of 540  
making the settlement. 541

(3) If the time for payment of such taxes is extended under 542  
section 4503.06 of the Revised Code, the time for making the 543  
settlement as prescribed by divisions (H)(1) and (2) of this 544  
section is extended for a like period of time. 545

(I) Within thirty days after the day of each settlement of 546  
taxes required under division (H) of this section, the county 547  
treasurer shall certify to the tax commissioner any adjustments 548  
that have been made to the amount certified previously pursuant to 549  
section 319.302 of the Revised Code and that the settlement has 550

been completed. Upon receipt of such certification, the 551  
commissioner shall provide for payment to the county treasurer 552  
from the general revenue fund of an amount equal to one-half of 553  
the amount certified by the treasurer in the current tax year 554  
under section 319.302 of the Revised Code. Such payment shall be 555  
credited upon receipt to the county's undivided income tax fund, 556  
and the county auditor shall transfer to the county general fund 557  
from the amount thereof the total amount of all fees and charges 558  
that the auditor and treasurer would have been authorized to 559  
receive had such section not been in effect and that amount had 560  
been levied and collected as taxes. The county auditor shall 561  
distribute the amount remaining among the various taxing districts 562  
in the county as if it had been levied, collected, and settled as 563  
manufactured home taxes. 564

**Sec. 321.46.** (A) To enhance the background and working 565  
knowledge of county treasurers in governmental accounting, 566  
portfolio reporting and compliance, investments, and cash 567  
management, the auditor of state and the treasurer of state shall 568  
conduct education programs for persons elected for the first time 569  
to the office of county treasurer and shall hold annual continuing 570  
education programs for persons who continue to hold the office of 571  
county treasurer. Education programs for newly elected county 572  
treasurers shall be held between the first day of December and the 573  
first Monday of September next following that person's election to 574  
the office of county treasurer. Similar initial training may also 575  
be provided to any county treasurer who is appointed to fill a 576  
vacancy or who is elected at a special election. 577

(B)(1) The auditor of state shall determine the manner and 578  
content of the education programs in the subject areas of 579  
governmental accounting and portfolio reporting and compliance. In 580  
those areas, newly elected county treasurers shall ~~be required to~~ 581

take at least thirteen hours of education before taking office. 582

(2) The treasurer of state shall determine the manner and 583  
content of the education programs in the subject areas of 584  
investments and cash management. In those areas, newly elected 585  
county treasurers shall ~~be required to~~ take at least thirteen 586  
hours of education before taking office. 587

(3)(a) After completing one year in office, a county 588  
treasurer shall ~~be required to~~ take not less than twelve hours 589  
annually of continuing education during each annual cycle. For 590  
purposes of this division, the annual cycle for continuing 591  
education shall be from the first day of September through the 592  
last day of August. The treasurer of state shall determine the 593  
manner and content of the education programs in the subject areas 594  
of investments, cash management, the collection of taxes, ethics, 595  
and any other subject area that the treasurer of state determines 596  
is reasonably related to the duties of the office of the county 597  
treasurer. The auditor of state shall determine the manner and 598  
content of the education programs in the subject areas of 599  
governmental accounting, portfolio reporting and compliance, 600  
office management, and any other subject area that the auditor of 601  
state determines is reasonably related to the duties of the office 602  
of the county treasurer. 603

(b) A county treasurer who accumulates more than twelve hours 604  
of continuing education in an annual cycle described in division 605  
(B)(3)(a) of this section may credit the hours in excess of twelve 606  
hours to the next annual cycle. However, regardless of the total 607  
number of hours earned, no more than three hours in the education 608  
programs determined by the treasurer of state pursuant to division 609  
(B)(3)(a) of this section and three hours in the education 610  
programs determined by the auditor of state pursuant to that 611  
division shall be carried over to the next annual cycle. 612

(C) The auditor of state and the treasurer of state may each 613

charge counties a registration fee that will meet actual and 614  
necessary expenses of the training of county treasurers, including 615  
instructor fees, site acquisition costs, and the cost of course 616  
materials. The necessary personal expenses of county treasurers as 617  
a result of attending the training programs shall be borne by the 618  
counties the treasurers represent. 619

(D) The auditor of state and the treasurer of state may allow 620  
any other interested person to attend any of the education 621  
programs that are held pursuant to this section, provided that 622  
before attending any such education program, the interested person 623  
shall pay to either the auditor of state or the treasurer of 624  
state, as appropriate, the full registration fee set for the 625  
education program. 626

(E) ~~A If a county treasurer who fails to complete the initial 627  
or continuing education programs required by this section without 628  
a valid health related excuse or other special hardship shall be 629  
restricted to investing in the Ohio subdivision's fund pursuant to 630  
division (A)(6) of section 135.35 of the Revised Code, in no load 631  
money market mutual funds pursuant to division (A)(5) of section 632  
135.35 of the Revised Code, or in time certificate of deposits or 633  
deposit accounts pursuant to division (A)(3) of section 135.35 of 634  
the Revised Code. A county treasurer who has failed to complete 635  
the initial or continuing education programs and invests in other 636  
than the investments permitted by this division shall be subject 637  
to removal from office upon complaint and investigation by the 638  
county prosecuting attorney, a hearing, and a resolution adopted 639  
by the board of county commissioners approving the removal from 640  
office, the county treasurer is subject to divisions (B) to (E) of 641  
section 321.47 of the Revised Code, including possible suspension 642  
of the treasurer's authority to invest county funds and to manage 643  
the county portfolio and transfer of this authority to the 644  
county's investment advisory committee. 645~~

(F)(1) There is hereby created in the state treasury the 646  
county treasurer education fund, to be used by the treasurer of 647  
state for actual and necessary expenses of education programs held 648  
pursuant to this section and section 135.22 of the Revised Code. 649  
All registration fees collected by the treasurer of state under 650  
this section and section 135.22 of the Revised Code shall be paid 651  
into that fund. 652

(2) All registration fees collected by the auditor of state 653  
under this section shall be paid into the auditor of state 654  
training program fund established under section 117.44 of the 655  
Revised Code. 656

(G) The treasurer of state, with the advice and consent of 657  
the auditor of state, may adopt reasonable rules not inconsistent 658  
with this section for the implementation of this section. 659

**Sec. 321.47.** (A) By the fifteenth day of September of each 660  
year, the auditor of state shall notify the treasurer of state of 661  
the continuing education hours completed under the auditor of 662  
state's supervision of each county treasurer for the preceding 663  
annual cycle pursuant to section 321.46 of the Revised Code. 664

(B) By the thirtieth day of September of each year, the 665  
treasurer of state shall determine whether any county treasurer 666  
has failed to comply with the county treasurer's continuing 667  
education requirements pursuant to section 321.46 of the Revised 668  
Code and shall notify any county treasurer who has not complied 669  
with the requirements. The notice shall contain all of the 670  
following: 671

(1) Notification that the treasurer is deficient in 672  
continuing education hours; 673

(2) Notification that if the county treasurer believes the 674  
treasurer of state's records are in error, the county treasurer 675

has one month to submit proof to the treasurer of state that the 676  
county treasurer is in compliance with the continuing education 677  
requirements; 678

(3) Notification of a date within the first two weeks of 679  
December when continuing education courses will be offered in the 680  
offices of the treasurer of state or the auditor of state by 681  
videotape; 682

(4) Notification that completion of the continuing education 683  
requirements also may be obtained by attending courses approved by 684  
the auditor of state or the treasurer of state, but that the 685  
county treasurer must comply fully with the continuing education 686  
requirements and that the treasurer of state must have proof of 687  
full compliance by the last day of December; 688

(5) Notification that if the county treasurer has failed to 689  
comply fully with the continuing education requirements by the 690  
last day of December, the treasurer of state will notify the 691  
prosecutor of that treasurer's county of that fact immediately. 692

(C)(1) Upon receipt of the notice described in division 693  
(B)(5) of this section, the prosecuting attorney shall petition 694  
the court of common pleas of that county for an order suspending 695  
the county treasurer's authority to invest county funds and to 696  
manage the county investment portfolio. The petition shall contain 697  
a brief statement of the facts and shall show that the county 698  
treasurer has failed to meet the continuing education requirements 699  
of section 321.46 of the Revised Code. Before or simultaneously 700  
with the filing of the petition, the prosecuting attorney shall 701  
serve a copy of the petition upon the county treasurer personally 702  
or by certified mail, together with a copy of this section. Upon 703  
the filing of the petition, the court, on the motion of the 704  
prosecuting attorney, shall enter an order fixing a date for 705  
hearing not later than two weeks after the date of filing and 706

shall require that a copy of the order be given to the county treasurer in the manner in which a summons is required to be served or substituted service is required to be made in other cases.

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(2) On the date fixed for the hearing described in division (C)(1) of this section, or any adjournment of it, the court shall determine from the petition and evidence submitted by either party whether the county treasurer has met the continuing education requirements of section 321.46 of the Revised Code for the preceding annual cycle. If the court finds that the county treasurer has failed to meet these continuing education requirements, it shall enter an order transferring the county treasurer's authority to invest county funds and to manage the county portfolio to the county's investment advisory committee until such time as the county treasurer complies fully with the continuing education requirements.

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(3) The costs of the proceeding shall be assessed or apportioned as the court considers equitable.

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(D) Upon receiving proof of completion of continuing education requirements for the preceding year, the treasurer of state shall notify the prosecuting attorney that the county treasurer has complied fully with the continuing education requirements. The prosecuting attorney shall submit this information to the court, and the court shall enter an order terminating the authority of the county's investment advisory committee to invest county funds and to manage the county portfolio and restoring such authority to the county treasurer.

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(E) The proceedings described in divisions (C) and (D) of this section are special proceedings, and final orders in the proceedings may be reviewed and affirmed, modified, or reversed on appeal pursuant to the Rules of Appellate Procedure and, to the

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extent not in conflict with those rules, pursuant to Chapter 2505.  
of the Revised Code.

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

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

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(B)(1) On the first day of the month following the last day

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the second installment of taxes may be paid without penalty, 769  
interest shall be charged against and computed on all delinquent 770  
taxes other than the current taxes that became delinquent taxes at 771  
the close of the last day such second installment could be paid 772  
without penalty. The charge shall be for interest that accrued 773  
during the period that began on the preceding first day of 774  
December and ended on the last day of the month that included the 775  
last date such second installment could be paid without penalty. 776  
The interest shall be computed at the rate per annum prescribed by 777  
section 5703.47 of the Revised Code and shall be entered as a 778  
separate item on the tax list and duplicate compiled under section 779  
319.28 or 5721.011 of the Revised Code, whichever list and 780  
duplicate are first compiled after the date on which ~~such~~ the 781  
interest is computed and charged. However, for tracts and lots on 782  
the real property tax suspension list under section 319.48 of the 783  
Revised Code, the interest shall not be entered on the tax list 784  
and duplicate compiled under section 319.28 of the Revised Code, 785  
but shall be entered on the first tax list and duplicate compiled 786  
under section 5721.011 of the Revised Code after the date on which 787  
the interest is computed and charged. 788

(2) On the first day of December, the interest shall be 789  
charged against and computed on all delinquent taxes. The charge 790  
shall be for interest that accrued during the period that began on 791  
the first day of the month following the last date prescribed for 792  
the payment of the second installment of taxes in the current year 793  
and ended on the immediately preceding last day of November. The 794  
interest shall be computed at the rate per annum prescribed by 795  
section 5703.47 of the Revised Code and shall be entered as a 796  
separate item on the tax list and duplicate compiled under section 797  
319.28 or 5721.011 of the Revised Code, whichever list and 798  
duplicate are first compiled after the date on which ~~such~~ the 799  
interest is computed and charged. However, for tracts and lots on 800  
the real property tax suspension list under section 319.48 of the 801

Revised Code, the interest shall not be entered on the tax list 802  
and duplicate compiled under section 319.28 of the Revised Code, 803  
but shall be entered on the first tax list and duplicate compiled 804  
under section 5721.011 of the Revised Code after the date on which 805  
the interest is computed and charged. 806

(3) After a valid delinquent tax contract has been entered 807  
into for the payment of any delinquent taxes, no interest shall be 808  
charged against such delinquent taxes while the delinquent tax 809  
contract remains in effect in compliance with section 323.31 of 810  
the Revised Code. If a valid delinquent tax contract becomes void, 811  
interest shall be charged against the delinquent taxes for the 812  
periods that interest was not permitted to be charged while the 813  
delinquent tax contract was in effect. The interest shall be 814  
charged on the day the delinquent tax contract becomes void and 815  
shall equal the amount of interest that would have been charged 816  
against the unpaid delinquent taxes outstanding on the dates on 817  
which interest would have been charged thereon under divisions 818  
(B)(1) and (2) of this section had the delinquent tax contract not 819  
been in effect. 820

(C) If the full amount of the taxes due at either of the 821  
times prescribed by division (A) of this section is paid within 822  
ten days after such time, the county treasurer shall waive the 823  
collection of and the county auditor shall remit one-half of the 824  
penalty provided for in ~~such~~ that division for failure to make 825  
that payment by the prescribed time. 826

(D) The county treasurer shall compile and deliver to the 827  
county auditor a list of all tax payments the treasurer has 828  
received as provided in division (C) of this section. The list 829  
shall include any information required by the auditor for the 830  
remission of the penalties waived by the treasurer. The taxes so 831  
collected shall be included in the settlement next succeeding the 832  
settlement then in process. 833

Sec. 323.31. (A)(1) A person who owns agricultural real 834  
property or owns and occupies residential real property or a 835  
manufactured or mobile home that does not have an outstanding tax 836  
lien certificate or judgment of foreclosure against it, and a 837  
person who is a vendee of such property under a purchase agreement 838  
or land contract and who occupies the property, shall have at 839  
least one opportunity to pay ~~the~~ any delinquent or unpaid current 840  
taxes, or both, charged against the property by entering into a 841  
written delinquent tax contract with the county treasurer in a 842  
form prescribed or approved by the tax commissioner. Subsequent 843  
opportunities to enter into a delinquent tax contract shall be at 844  
the county treasurer's sole discretion. 845

(2) The treasurer may enter into a delinquent tax contract in 846  
accordance with division (A) of this section with an owner or 847  
vendee of real property, other than residential real property or a 848  
manufactured or mobile home that is occupied by the owner, and 849  
other than agricultural real property. 850

(3) The delinquent tax contract described in division (A) of 851  
this section may be entered into at any time prior to the 852  
commencement of foreclosure proceedings by the county treasurer 853  
and the county prosecuting attorney pursuant to section 323.25 of 854  
the Revised Code or by the county prosecuting attorney pursuant to 855  
section 5721.18 of the Revised Code, the commencement of 856  
foreclosure proceedings by a private attorney pursuant to section 857  
5721.37 of the Revised Code, the commencement of foreclosure and 858  
forfeiture proceedings pursuant to section 5721.14 of the Revised 859  
Code, or the commencement of collection proceedings pursuant to 860  
division (H) of section 4503.06 of the Revised Code by the filing 861  
of a civil action as provided in that division. A duplicate copy 862  
of each delinquent tax contract shall be filed with the county 863  
auditor, who shall attach the copy to the delinquent land tax 864

certificate, delinquent vacant land tax certificate, or the 865  
delinquent manufactured home tax list, or who shall enter an 866  
asterisk in the margin next to the entry for the tract or lot on 867  
the master list of delinquent tracts, master list of delinquent 868  
vacant tracts, or next to the entry for the home on the delinquent 869  
manufactured home tax list, prior to filing it with the 870  
prosecuting attorney under section 5721.13 of the Revised Code, 871  
or, in the case of the delinquent manufactured home tax list, 872  
prior to delivering it to the county treasurer under division 873  
(H)(2) of section 4503.06 of the Revised Code. If the delinquent 874  
tax contract is entered into after the certificate or the master 875  
list has been filed with the prosecuting attorney, the treasurer 876  
shall file the duplicate copy with the prosecuting attorney. 877

(4) A delinquent tax contract entered into under ~~this~~ 878  
division (A) of this section shall provide for the payment of any 879  
delinquent and or unpaid current taxes, or both, in installments 880  
over a period not to exceed five years after the date of the first 881  
payment made under the contract; however, a person entering into a 882  
delinquent tax contract who owns and occupies residential real 883  
property may request, and the treasurer shall allow, a delinquent 884  
tax contract providing for payment in installments over a period 885  
of no fewer than two years after the date of the first payment 886  
made under the contract. 887

(5) For each delinquent tax contract entered into under 888  
division (A) of this section, the county treasurer shall determine 889  
and shall specify in the delinquent tax contract the number of 890  
installments, the amount of each installment, and the schedule for 891  
payment of the installments. The part of each installment payment 892  
representing taxes and penalties and interest thereon shall be 893  
apportioned among the several taxing districts in the same 894  
proportion that the amount of taxes levied by each district 895  
against the entry in the preceding tax year bears to the taxes 896

levied by all such districts against the entry in the preceding 897  
tax year. The part of each payment representing assessments and 898  
other charges shall be credited to those items in the order in 899  
which they became due. Each payment made to a taxing district 900  
shall be apportioned among the taxing district's several funds for 901  
which taxes or assessments have been levied. 902

(6) When an installment payment is not received by the 903  
treasurer when due under a delinquent tax contract entered into 904  
under division (A) of this section or any current taxes or special 905  
assessments charged against the property become unpaid, the 906  
delinquent tax contract becomes void unless the treasurer permits 907  
a new delinquent tax contract to be entered into; if the treasurer 908  
does not permit a new delinquent tax contract to be entered into, 909  
the treasurer shall certify to the auditor that the delinquent tax 910  
contract has become void. 911

(7) Upon receipt of ~~such a~~ certification described in 912  
division (A)(6) of this section, the auditor shall destroy the 913  
duplicate copy of the voided delinquent tax contract. If such copy 914  
has been filed with the prosecuting attorney, the auditor 915  
immediately shall deliver the certification to the prosecuting 916  
attorney, who shall attach it to the appropriate certificate and 917  
the duplicate copy of the voided delinquent tax contract or strike 918  
through the asterisk entered in the margin of the master list next 919  
to the entry for the tract or lot that is the subject of the 920  
voided delinquent tax contract. The prosecuting attorney then 921  
shall institute a proceeding to foreclose the lien of the state in 922  
accordance with section 323.25 or 5721.18 of the Revised Code or, 923  
in the case of delinquent vacant land, a foreclosure proceeding in 924  
accordance with section 323.25 or 5721.18 of the Revised Code, or 925  
a foreclosure and forfeiture proceeding in accordance with section 926  
5721.14 of the Revised Code. In the case of a manufactured or 927  
mobile home, the county treasurer shall cause a civil action to be 928

brought as provided under division (H) of section 4503.06 of the Revised Code. 929  
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(B) If there is an outstanding tax certificate respecting a delinquent parcel under section 5721.32 or 5721.33 of the Revised Code, a written delinquent tax contract may not be entered into under this section. To redeem a tax certificate in installments, the owner or other person seeking to redeem the tax certificate shall enter into a redemption payment plan under division (C) of section 5721.38 of the Revised Code. 931  
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(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. 938  
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**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. 944  
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(B) The owner of a manufactured or mobile home shall pay real property taxes if either of the following applies: 948  
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(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: 950  
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(a) The home is affixed to a permanent foundation as defined in division (C)(5) of section 3781.06 of the Revised Code; 953  
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(b) The home is located on land that is owned by the owner of the home; 955  
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(c) The certificate of title has been inactivated by the clerk of the court of common pleas that issued it, pursuant to 957  
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division (H) of section 4505.11 of the Revised Code. 959

(2) The manufactured or mobile home acquired situs in the 960  
state or ownership in the home was transferred before January 1, 961  
2000, and all of the following apply: 962

(a) The home is affixed to a permanent foundation as defined 963  
in division (C)(5) of section 3781.06 of the Revised Code; 964

(b) The home is located on land that is owned by the owner of 965  
the home; 966

(c) The owner of the home has elected to have the home taxed 967  
as real property and, pursuant to section 4505.11 of the Revised 968  
Code, has surrendered the certificate of title to the auditor of 969  
the county containing the taxing district in which the home has 970  
its situs, together with proof that all taxes have been paid; 971

(d) The county auditor has placed the home on the real 972  
property tax list and delivered the certificate of title to the 973  
clerk of the court of common pleas that issued it and the clerk 974  
has inactivated the certificate. 975

(C)(1) Any mobile or manufactured home that is not taxed as 976  
real property as provided in division (B) of this section is 977  
subject to an annual manufactured home tax, payable by the owner, 978  
for locating the home in this state. The tax as levied in this 979  
section is for the purpose of supplementing the general revenue 980  
funds of the local subdivisions in which the home has its situs 981  
pursuant to this section. 982

(2) The year for which the manufactured home tax is levied 983  
commences on the first day of January and ends on the following 984  
thirty-first day of December. The state shall have the first lien 985  
on any manufactured or mobile home on the list for the amount of 986  
taxes, penalties, and interest charged against the owner of the 987  
home under this section. The lien of the state for the tax for a 988  
year shall attach on the first day of January to a home that has 989



acquired situs on that date. The lien for a home that has not 990  
acquired situs on the first day of January, but that acquires 991  
situs during the year, shall attach on the next first day of 992  
January. The lien shall continue until the tax, including any 993  
penalty or interest, is paid. 994

(3)(a) The situs of a manufactured or mobile home located in 995  
this state on the first day of January is the local taxing 996  
district in which the home is located on that date. 997

(b) The situs of a manufactured or mobile home not located in 998  
this state on the first day of January, but located in this state 999  
subsequent to that date, is the local taxing district in which the 1000  
home is located thirty days after it is acquired or first enters 1001  
this state. 1002

(4) The tax is collected by and paid to the county treasurer 1003  
of the county containing the taxing district in which the home has 1004  
its situs. 1005

(D) The manufactured home tax shall be computed and assessed 1006  
by the county auditor of the county containing the taxing district 1007  
in which the home has its situs as follows: 1008

(1) On a home that acquired situs in this state prior to 1009  
January 1, 2000; 1010

(a) By multiplying the assessable value of the home by the 1011  
tax rate of the taxing district in which the home has its situs, 1012  
and deducting from the product thus obtained any reduction 1013  
authorized under section 4503.065 of the Revised Code. The tax 1014  
levied under this formula shall not be less than thirty-six 1015  
dollars, unless the home qualifies for a reduction in assessable 1016  
value under section 4503.065 of the Revised Code, in which case 1017  
there shall be no minimum tax and the tax shall be the amount 1018  
calculated under this division. 1019

(b) The assessable value of the home shall be forty per cent 1020

of the amount arrived at by the following computation: 1021

(i) If the cost to the owner, or market value at time of 1022  
purchase, whichever is greater, of the home includes the 1023  
furnishings and equipment, such cost or market value shall be 1024  
multiplied according to the following schedule: 1025

For the first calendar year			1026
in which the			1027
home is owned by the			1028
current owner		80%	1029
2nd calendar year	x	75%	1030
3rd "	x	70%	1031
4th "	x	65%	1032
5th "	x	60%	1033
6th "	x	55%	1034
7th "	x	50%	1035
8th "	x	45%	1036
9th "	x	40%	1037
10th and each year thereafter		35%	1038

The first calendar year means any period between the first 1039  
day of January and the thirty-first day of December of the first 1040  
year. 1041

(ii) If the cost to the owner, or market value at the time of 1042  
purchase, whichever is greater, of the home does not include the 1043  
furnishings and equipment, such cost or market value shall be 1044  
multiplied according to the following schedule: 1045

For the first calendar year			1046
in which the			1047
home is owned by the			1048
current owner		95%	1049
2nd calendar year	x	90%	1050
3rd "	x	85%	1051
4th "	x	80%	1052

5th "	x	75%	1053
6th "	x	70%	1054
7th "	x	65%	1055
8th "	x	60%	1056
9th "	x	55%	1057
10th and each year thereafter		50%	1058

The first calendar year means any period between the first 1059  
day of January and the thirty-first day of December of the first 1060  
year. 1061

(2) On a home in which ownership was transferred or that 1062  
first acquired situs in this state on or after January 1, 2000: 1063

(a) By multiplying the assessable value of the home by the 1064  
effective tax rate, as defined in section 323.08 of the Revised 1065  
Code, for residential real property of the taxing district in 1066  
which the home has its situs, and deducting from the product thus 1067  
obtained the reductions required or authorized under section 1068  
319.302, division (B) of section 323.152, or section 4503.065 of 1069  
the Revised Code. 1070

(b) The assessable value of the home shall be thirty-five per 1071  
cent of its true value as determined under division (L) of this 1072  
section. 1073

(3) On or before the fifteenth day of January each year, the 1074  
county auditor shall record the assessable value and the amount of 1075  
tax on the manufactured or mobile home on the tax list and deliver 1076  
a duplicate of the list to the county treasurer. In the case of an 1077  
emergency as defined in section 323.17 of the Revised Code, the 1078  
tax commissioner, by journal entry, may extend the times for 1079  
delivery of the duplicate for an additional fifteen days upon 1080  
receiving a written application from the county auditor regarding 1081  
an extension for the delivery of the duplicate, or from the county 1082  
treasurer regarding an extension of the time for the billing and 1083

collection of taxes. The application shall contain a statement 1084  
describing the emergency that will cause the unavoidable delay and 1085  
must be received by the tax commissioner on or before the last day 1086  
of the month preceding the day delivery of the duplicate is 1087  
otherwise required. When an extension is granted for delivery of 1088  
the duplicate, the time period for payment of taxes shall be 1089  
extended for a like period of time. When a delay in the closing of 1090  
a tax collection period becomes unavoidable, the tax commissioner, 1091  
upon application by the county auditor and county treasurer, may 1092  
order the time for payment of taxes to be extended if the tax 1093  
commissioner determines that penalties have accrued or would 1094  
otherwise accrue for reasons beyond the control of the taxpayers 1095  
of the county. The order shall prescribe the final extended date 1096  
for payment of taxes for that collection period. 1097

(4) After January 1, 1999, the owner of a manufactured or 1098  
mobile home taxed pursuant to division (D)(1) of this section may 1099  
elect to have the home taxed pursuant to division (D)(2) of this 1100  
section by filing a written request with the county auditor of the 1101  
taxing district in which the home is located on or before the 1102  
first day of December of any year. Upon the filing of the request, 1103  
the county auditor shall determine whether all taxes levied under 1104  
division (D)(1) of this section have been paid, and if those taxes 1105  
have been paid, the county auditor shall tax the manufactured or 1106  
mobile home pursuant to division (D)(2) of this section commencing 1107  
in the next tax year. 1108

(5) A manufactured or mobile home that acquired situs in this 1109  
state prior to January 1, 2000, shall be taxed pursuant to 1110  
division (D)(2) of this section if no manufactured home tax had 1111  
been paid for the home and the home was not exempted from taxation 1112  
pursuant to division (E) of this section for the year for which 1113  
the taxes were not paid. 1114

(6)(a) Immediately upon receipt of any manufactured home tax 1115

duplicate from the county auditor, but not less than twenty days 1116  
prior to the last date on which the first one-half taxes may be 1117  
paid without penalty as prescribed in division (F) of this 1118  
section, the county treasurer shall cause to be prepared and 1119  
mailed or delivered to each person charged on that duplicate with 1120  
taxes, or to an agent designated by such person, the tax bill 1121  
prescribed by the tax commissioner under division (D)(7) of this 1122  
section. When taxes are paid by installments, the county treasurer 1123  
shall mail or deliver to each person charged on such duplicate or 1124  
the agent designated by ~~such~~ that person a second tax bill showing 1125  
the amount due at the time of the second tax collection. The 1126  
second half tax bill shall be mailed or delivered at least twenty 1127  
days prior to the close of the second half tax collection period. 1128  
A change in the mailing address of any tax bill shall be made in 1129  
writing to the county treasurer. Failure to receive a bill 1130  
required by this section does not excuse failure or delay to pay 1131  
any taxes shown on the bill or, except as provided in division (A) 1132  
of section 5715.39 of the Revised Code, avoid any penalty, 1133  
interest, or charge for such delay. 1134

(b) After delivery of the copy of the delinquent manufactured 1135  
home tax list under division (H) of this section, the county 1136  
treasurer may prepare and mail to each person in whose name a home 1137  
is listed an additional tax bill showing the total amount of 1138  
delinquent taxes charged against the home as shown on the list. 1139  
The tax bill shall include a notice that the interest charge 1140  
prescribed by division (G) of this section has begun to accrue. 1141

(7) Each tax bill prepared and mailed or delivered under 1142  
division (D)(6) of this section shall be in the form and contain 1143  
the information required by the tax commissioner. The commissioner 1144  
may prescribe different forms for each county and may authorize 1145  
the county auditor to make up tax bills and tax receipts to be 1146  
used by the county treasurer. The tax bill shall not contain or be 1147

mailed or delivered with any information or material that is not 1148  
required by this section or that is not authorized by section 1149  
321.45 of the Revised Code or by the tax commissioner. In addition 1150  
to the information required by the commissioner, each tax bill 1151  
shall contain the following information: 1152

(a) The taxes levied and the taxes charged and payable 1153  
against the manufactured or mobile home; 1154

(b) The following notice: "Notice: If the taxes are not paid 1155  
within sixty days after the county auditor delivers the delinquent 1156  
manufactured home tax list to the county treasurer, you and your 1157  
home may be subject to collection proceedings for tax 1158  
delinquency." Failure to provide such notice has no effect upon 1159  
the validity of any tax judgment to which a home may be subjected. 1160

(c) In the case of manufactured or mobile homes taxed under 1161  
division (D)(2) of this section, the following additional 1162  
information: 1163

(i) The effective tax rate. The words "effective tax rate" 1164  
shall appear in boldface type. 1165

(ii) The following notice: "Notice: If the taxes charged 1166  
against this home have been reduced by the 2-1/2 per cent tax 1167  
reduction for residences occupied by the owner but the home is not 1168  
a residence occupied by the owner, the owner must notify the 1169  
county auditor's office not later than March 31 of the year for 1170  
which the taxes are due. Failure to do so may result in the owner 1171  
being convicted of a fourth degree misdemeanor, which is 1172  
punishable by imprisonment up to 30 days, a fine up to \$250, or 1173  
both, and in the owner having to repay the amount by which the 1174  
taxes were erroneously or illegally reduced, plus any interest 1175  
that may apply. 1176

If the taxes charged against this home have not been reduced 1177  
by the 2-1/2 per cent tax reduction and the home is a residence 1178

occupied by the owner, the home may qualify for the tax reduction. 1179  
To obtain an application for the tax reduction or further 1180  
information, the owner may contact the county auditor's office at 1181  
..... (insert the address and telephone number of the county 1182  
auditor's office)." 1183

(E)(1) A manufactured or mobile home is not subject to this 1184  
section when any of the following applies: 1185

(a) It is taxable as personal property pursuant to section 1186  
5709.01 of the Revised Code. Any manufactured or mobile home that 1187  
is used as a residence shall be subject to this section and shall 1188  
not be taxable as personal property pursuant to section 5709.01 of 1189  
the Revised Code. 1190

(b) It bears a license plate issued by any state other than 1191  
this state unless the home is in this state in excess of an 1192  
accumulative period of thirty days in any calendar year. 1193

(c) The annual tax has been paid on the home in this state 1194  
for the current year. 1195

(d) The tax commissioner has determined, pursuant to section 1196  
5715.27 of the Revised Code, that the property is exempt from 1197  
taxation, or would be exempt from taxation under Chapter 5709. of 1198  
the Revised Code if it were classified as real property. 1199

(2) A travel trailer or park trailer, as these terms are 1200  
defined in section 4501.01 of the Revised Code, is not subject to 1201  
this section if it is unused or unoccupied and stored at the 1202  
owner's normal place of residence or at a recognized storage 1203  
facility. 1204

(3) A travel trailer or park trailer, as these terms are 1205  
defined in section 4501.01 of the Revised Code, is subject to this 1206  
section and shall be taxed as a manufactured or mobile home if it 1207  
has a situs longer than thirty days in one location and is 1208  
connected to existing utilities, unless either of the following 1209

applies:	1210
(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;	1211 1212 1213
(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.	1214 1215 1216 1217 1218 1219 1220 1221
(F) Except as provided in division (D)(3) of this section, the manufactured home tax is due and payable as follows:	1222 1223
(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.	1224 1225 1226 1227 1228 1229 1230
(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.	1231 1232 1233
(G)(1) <del>If (a) Except as otherwise provided in division (G)(1)(b) of this section, if</del> one-half of the current taxes charged under this section against a manufactured or mobile home, together with the full amount of any delinquent taxes <del>or any installment thereof required to be paid under a written undertaking,</del> are not paid on or before the <del>thirty-first day of January</del> <u>first day of March</u> in that year, or on or before the last	1234 1235 1236 1237 1238 1239 1240



day for such payment as extended pursuant to section 4503.063 of 1241  
the Revised Code, a penalty of ten per cent shall be charged 1242  
against the unpaid balance of such half of the current taxes. If 1243  
the total amount of all such taxes is not paid on or before the 1244  
thirty-first day of July, next thereafter, or on or before the 1245  
last day for ~~such~~ payment as extended pursuant to section 4503.063 1246  
of the Revised Code, a like penalty shall be charged on the 1247  
balance of the total amount of ~~such~~ the unpaid current taxes. 1248

(b) After a valid delinquent tax contract that includes 1249  
unpaid current taxes from a first-half collection period described 1250  
in division (F) of this section has been entered into under 1251  
section 323.31 of the Revised Code, no ten per cent penalty shall 1252  
be charged against such taxes after the second-half collection 1253  
period while the delinquent or omitted tax contract remains in 1254  
effect. On the day a delinquent or omitted tax contract becomes 1255  
void, the ten per cent penalty shall be charged against such taxes 1256  
and shall equal the amount of penalty that would have been charged 1257  
against unpaid current taxes outstanding on the date on which the 1258  
second-half penalty would have been charged thereon under division 1259  
(G)(1)(a) of this section if the contract had not been in effect. 1260

(2)(a) On the first day of the month following the last day 1261  
the second installment of taxes may be paid without penalty 1262  
beginning in 2000, interest shall be charged against and computed 1263  
on all delinquent taxes other than the current taxes that became 1264  
delinquent taxes at the close of the last day such second 1265  
installment could be paid without penalty. The charge shall be for 1266  
interest that accrued during the period that began on the 1267  
preceding first day of December and ended on the last day of the 1268  
month that included the last date such second installment could be 1269  
paid without penalty. The interest shall be computed at the rate 1270  
per annum prescribed by section 5703.47 of the Revised Code and 1271  
shall be entered as a separate item on the delinquent manufactured 1272

home tax list compiled under division (H) of this section. 1273

(b) On the first day of December beginning in 2000, the 1274  
interest shall be charged against and computed on all delinquent 1275  
taxes. The charge shall be for interest that accrued during the 1276  
period that began on the first day of the month following the last 1277  
date prescribed for the payment of the second installment of taxes 1278  
in the current year and ended on the immediately preceding last 1279  
day of November. The interest shall be computed at the rate per 1280  
annum prescribed by section 5703.47 of the Revised Code and shall 1281  
be entered as a separate item on the delinquent manufactured home 1282  
tax list. 1283

(c) After a valid undertaking has been entered into for the 1284  
payment of any delinquent taxes, no interest shall be charged 1285  
against such delinquent taxes while the undertaking remains in 1286  
effect in compliance with section 323.31 of the Revised Code. If a 1287  
valid undertaking becomes void, interest shall be charged against 1288  
the delinquent taxes for the periods that interest was not 1289  
permitted to be charged while the undertaking was in effect. The 1290  
interest shall be charged on the day the undertaking becomes void 1291  
and shall equal the amount of interest that would have been 1292  
charged against the unpaid delinquent taxes outstanding on the 1293  
dates on which interest would have been charged thereon under 1294  
divisions (G)(1) and (2) of this section had the undertaking not 1295  
been in effect. 1296

(3) If the full amount of the taxes due at either of the 1297  
times prescribed by division (F) of this section is paid within 1298  
ten days after such time, the county treasurer shall waive the 1299  
collection of and the county auditor shall remit one-half of the 1300  
penalty provided for in this division for failure to make that 1301  
payment by the prescribed time. 1302

(4) The treasurer shall compile and deliver to the county 1303  
auditor a list of all tax payments the treasurer has received as 1304

provided in division (G)(3) of this section. The list shall 1305  
include any information required by the auditor for the remission 1306  
of the penalties waived by the treasurer. The taxes so collected 1307  
shall be included in the settlement next succeeding the settlement 1308  
then in process. 1309

(H)(1) Beginning in 2000, the county auditor shall compile 1310  
annually a "delinquent manufactured home tax list" consisting of 1311  
homes the county treasurer's records indicate have taxes that were 1312  
not paid within the time prescribed by divisions (D)(3) and (F) of 1313  
this section, have taxes that remain unpaid from prior years, or 1314  
have unpaid tax penalties or interest that have been assessed. 1315

(2) Within thirty days after the settlement under division 1316  
(H)(2) of section 321.24 of the Revised Code beginning in 2000, 1317  
the county auditor shall deliver a copy of the delinquent 1318  
manufactured home tax list to the county treasurer. The auditor 1319  
shall update and publish the delinquent manufactured home tax list 1320  
annually in the same manner as delinquent real property tax lists 1321  
are published. The county auditor shall apportion the cost of 1322  
publishing the list among taxing districts in proportion to the 1323  
amount of delinquent manufactured home taxes so published that 1324  
each taxing district is entitled to receive upon collection of 1325  
those taxes. 1326

(3) When taxes, penalties, or interest are charged against a 1327  
person on the delinquent manufactured home tax list and are not 1328  
paid within sixty days after the list is delivered to the county 1329  
treasurer, the county treasurer shall, in addition to any other 1330  
remedy provided by law for the collection of taxes, penalties, and 1331  
interest, enforce collection of such taxes, penalties, and 1332  
interest by civil action in the name of the treasurer against the 1333  
owner for the recovery of the unpaid taxes following the 1334  
procedures for the recovery of delinquent real property taxes in 1335  
sections 323.25 to 323.28 of the Revised Code. The action may be 1336

brought in municipal or county court, provided the amount charged 1337  
does not exceed the monetary limitations for original jurisdiction 1338  
for civil actions in those courts. 1339

It is sufficient, having made proper parties to the suit, for 1340  
the county treasurer to allege in the treasurer's bill of 1341  
particulars or petition that the taxes stand chargeable on the 1342  
books of the county treasurer against such person, that they are 1343  
due and unpaid, and that such person is indebted in the amount of 1344  
taxes appearing to be due the county. The treasurer need not set 1345  
forth any other matter relating thereto. If it is found on the 1346  
trial of the action that the person is indebted to the state, 1347  
judgment shall be rendered in favor of the county treasurer 1348  
prosecuting the action. The judgment debtor is not entitled to the 1349  
benefit of any law for stay of execution or exemption of property 1350  
from levy or sale on execution in the enforcement of the judgment. 1351

Upon the filing of an entry of confirmation of sale or an 1352  
order of forfeiture in a proceeding brought under this division, 1353  
title to the manufactured or mobile home shall be in the 1354  
purchaser. The clerk of courts shall issue a certificate of title 1355  
to the purchaser upon presentation of proof of filing of the entry 1356  
of confirmation or order and, in the case of a forfeiture, 1357  
presentation of the county auditor's certificate of sale. 1358

(I) The total amount of taxes collected shall be distributed 1359  
in the following manner: four per cent shall be allowed as 1360  
compensation to the county auditor for the county auditor's 1361  
service in assessing the taxes; two per cent shall be allowed as 1362  
compensation to the county treasurer for the services the county 1363  
treasurer renders as a result of the tax levied by this section. 1364  
Such amounts shall be paid into the county treasury, to the credit 1365  
of the county general revenue fund, on the warrant of the county 1366  
auditor. Fees to be paid to the credit of the real estate 1367  
assessment fund shall be collected pursuant to division (B) of 1368

section 319.54 of the Revised Code and paid into the county treasury, on the warrant of the county auditor. The balance of the taxes collected shall be distributed among the taxing subdivisions of the county in which the taxes are collected and paid in the same ratio as those taxes were collected for the benefit of the taxing subdivision. The taxes levied and revenues collected under this section shall be in lieu of any general property tax and any tax levied with respect to the privilege of using or occupying a manufactured or mobile home in Ohio except as provided in sections 4503.04 and 5741.02 of the Revised Code.

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

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

(L)(1) The county auditor shall appraise at its true value any manufactured or mobile home in which ownership is transferred or which first acquires situs in this state on or after January 1, 2000, and any manufactured or mobile home the owner of which has elected, under division (D)(4) of this section, to have the home taxed under division (D)(2) of this section. The true value shall include the value of the home, any additions, and any fixtures, but not any furnishings in the home. In determining the true value of a manufactured or mobile home, the auditor shall consider all facts and circumstances relating to the value of the home, including its age, its capacity to function as a residence, any obsolete characteristics, and other factors that may tend to prove

its true value. 1401

(2)(a) If a manufactured or mobile home has been the subject 1402  
of an arm's length sale between a willing seller and a willing 1403  
buyer within a reasonable length of time prior to the 1404  
determination of true value, the county auditor shall consider the 1405  
sale price of the home to be the true value for taxation purposes. 1406

(b) The sale price in an arm's length transaction between a 1407  
willing seller and a willing buyer shall not be considered the 1408  
true value of the home if either of the following occurred after 1409  
the sale: 1410

(i) The home has lost value due to a casualty; 1411

(ii) An addition or fixture has been added to the home. 1412

(3) The county auditor shall have each home viewed and 1413  
appraised at least once in each six-year period in the same year 1414  
in which real property in the county is appraised pursuant to 1415  
Chapter 5713. of the Revised Code, and shall update the appraised 1416  
values in the third calendar year following the appraisal. The 1417  
person viewing or appraising a home may enter the home to 1418  
determine by actual view any additions or fixtures that have been 1419  
added since the last appraisal. In conducting the appraisals and 1420  
establishing the true value, the auditor shall follow the 1421  
procedures set forth for appraising real property in sections 1422  
5713.01 and 5713.03 of the Revised Code. 1423

(4) The county auditor shall place the true value of each 1424  
home on the manufactured home tax list upon completion of an 1425  
appraisal. 1426

(5)(a) If the county auditor changes the true value of a 1427  
home, the auditor shall notify the owner of the home in writing, 1428  
delivered by mail or in person. The notice shall be given at least 1429  
thirty days prior to the issuance of any tax bill that reflects 1430  
the change. Failure to receive the notice does not invalidate any 1431

proceeding under this section. 1432

(b) Any owner of a home or any other person or party listed 1433  
in division (A)(1) of section 5715.19 of the Revised Code may file 1434  
a complaint against the true value of the home as appraised under 1435  
this section. The complaint shall be filed with the county auditor 1436  
on or before the thirty-first day of March of the current tax year 1437  
or the date of closing of the collection for the first half of 1438  
manufactured home taxes for the current tax year, whichever is 1439  
later. The auditor shall present to the county board of revision 1440  
all complaints filed with the auditor under this section. The 1441  
board shall hear and investigate the complaint and may take action 1442  
on it as provided under sections 5715.11 to 5715.19 of the Revised 1443  
Code. 1444

(c) If the county board of revision determines, pursuant to a 1445  
complaint against the valuation of a manufactured or mobile home 1446  
filed under this section, that the amount of taxes, assessments, 1447  
or other charges paid was in excess of the amount due based on the 1448  
valuation as finally determined, then the overpayment shall be 1449  
refunded in the manner prescribed in section 5715.22 of the 1450  
Revised Code. 1451

(d) Payment of all or part of a tax under this section for 1452  
any year for which a complaint is pending before the county board 1453  
of revision does not abate the complaint or in any way affect the 1454  
hearing and determination thereof. 1455

(M) If the county auditor determines that any tax~~7~~ 1456  
~~assessment~~, or other charge~~7~~, or any part thereof has been 1457  
erroneously charged as a result of a clerical error as defined in 1458  
section 319.35 of the Revised Code, the county ~~treasurer and~~ 1459  
auditor shall call the attention of the county board of revision 1460  
to the erroneous charges. If the board finds that the taxes or 1461  
other charges have been erroneously charged or collected, it shall 1462  
certify the finding to the auditor. Upon receipt of the 1463

certification, the auditor shall remove the erroneous charges on 1464  
the manufactured home tax list or delinquent manufactured home tax 1465  
list in the same manner as is prescribed in section 319.35 of the 1466  
Revised Code for erroneous charges against real property, and 1467  
refund any erroneous charges that have been collected, with 1468  
interest, in the same manner as is prescribed in section 319.36 of 1469  
the Revised Code for erroneous charges against real property. 1470

(N) As used in this section and section 4503.061 of the 1471  
Revised Code: 1472

(1) "Manufactured home taxes" includes taxes, penalties, and 1473  
interest charged under division (C) or (G) of this section and any 1474  
penalties charged under division (G) or (H)(5) of section 4503.061 1475  
of the Revised Code. 1476

(2) "Current taxes" means all manufactured home taxes charged 1477  
against a manufactured or mobile home that have not appeared on 1478  
the manufactured home tax list for any prior year. Current taxes 1479  
become delinquent taxes if they remain unpaid after the last day 1480  
prescribed for payment of the second installment of current taxes 1481  
without penalty, whether or not they have been certified 1482  
delinquent. 1483

(3) "Delinquent taxes" means: 1484

(a) Any manufactured home taxes that were charged against a 1485  
manufactured or mobile home for a prior year, including any 1486  
penalties or interest charged for a prior year, and that remain 1487  
unpaid; 1488

(b) Any current manufactured home taxes charged against a 1489  
manufactured or mobile home that remain unpaid after the last day 1490  
prescribed for payment of the second installment of current taxes 1491  
without penalty, whether or not they have been certified 1492  
delinquent, including any penalties or interest. 1493



**Sec. 5713.20.** (A) If the county auditor discovers that any 1494  
building, structure, or tract of land or any lot or part of 1495  
either, has been omitted from the list of real property, the 1496  
auditor shall add it to the list, with the name of the owner, and 1497  
ascertain the taxable value thereof and place it opposite such 1498  
property. The county auditor shall compute the sum of the simple 1499  
taxes for the preceding years in which ~~such~~ the property was 1500  
omitted from the list of real property, not exceeding five years, 1501  
unless in the meantime the property has changed ownership, in 1502  
which case only the taxes chargeable since the last change of 1503  
ownership shall be computed. No penalty or interest shall be added 1504  
to the amount of taxes so computed. 1505

The county auditor shall order the county treasurer to 1506  
correct the duplicate of real property accordingly, and shall 1507  
certify to the county treasurer the sum of taxes determined by the 1508  
county auditor under this section to be due on the omitted 1509  
property. The county treasurer thereupon shall notify the owner by 1510  
certified mail, return receipt requested, of the sum of taxes due, 1511  
and inform the owner that the owner may enter into ~~a delinquent~~ an 1512  
omitted tax contract with the county treasurer to pay the taxes in 1513  
installments, or that the owner, if the owner desires, may pay the 1514  
amount of such taxes into the county treasury. 1515

~~A delinquent~~ (B) An omitted tax contract entered into under 1516  
this section for the payment of taxes in installments shall 1517  
require that the installments be payable at the times and in the 1518  
amounts specified by the county treasurer in the contract. The 1519  
owner may request, and the treasurer shall allow, ~~a delinquent~~ an 1520  
omitted tax contract providing for payment in installments over no 1521  
fewer than two years; however, the treasurer shall not permit a 1522  
contract to provide for payment in installments over more than 1523  
five years. Each installment payment shall be apportioned among 1524

the several funds for which the taxes on the omitted property 1525  
would have been assessed had the property not been omitted, and 1526  
shall be applied to the items of taxes charged in the order in 1527  
which they became due. If an installment payment is not received 1528  
by the county treasurer when due, or any payment of current taxes 1529  
is not made when due, the contract becomes void, and the county 1530  
treasurer shall order payment of the entire outstanding balance of 1531  
taxes determined to be due under this section in one lump-sum 1532  
payment. 1533

**Sec. 5721.10.** Except as otherwise provided under sections 1534  
5721.30 to ~~5721.42~~ 5721.43 of the Revised Code, the state shall 1535  
have the first lien on the lands and lots described in the 1536  
delinquent land list, for the amount of taxes, assessments, 1537  
interest, and penalty charged prior to the delivery of such list. 1538  
If the taxes have not been paid for one year after having been 1539  
certified as delinquent, the state shall institute foreclosure 1540  
proceedings in the manner provided by sections 5721.01 to 5721.28 1541  
of the Revised Code, unless a tax certificate respecting that 1542  
property has been sold under section 5721.32 or 5721.33 of the 1543  
Revised Code, or unless such taxes are the subject of a valid 1544  
delinquent tax contract under section 323.31 of the Revised Code 1545  
for which the county treasurer has not made certification to the 1546  
county auditor that the delinquent tax contract has become void. 1547  
The court shall levy, as costs in the foreclosure proceedings 1548  
instituted on ~~said~~ the certification of delinquency, the cost of 1549  
an abstract or certificate of title to the property described in 1550  
~~said~~ the certification, if ~~the same~~ it is required by the court, 1551  
to be paid into the general fund of the county. Sections 5721.01 1552  
to 5721.28 of the Revised Code do not prevent the partial payment 1553  
of such delinquent taxes, assessments, interest, and penalty 1554  
during the period the delinquency is being discharged in 1555  
accordance with a delinquent tax contract under section 323.31 of 1556

the Revised Code, but ~~such~~ the partial payments may be made and 1557  
received as provided by law without prejudice to the right of the 1558  
state to institute foreclosure proceedings for any amount then 1559  
remaining unpaid, if the county treasurer certifies to the county 1560  
auditor that the delinquent tax contract has become void. 1561

**Sec. 5721.30.** As used in sections 5721.30 to ~~5721.42~~ 5721.43 1562  
of the Revised Code: 1563

(A) "Tax certificate," "certificate," or "duplicate 1564  
certificate" means a document ~~which~~ that may be issued as a 1565  
physical certificate, in book-entry form, or through an electronic 1566  
medium, at the discretion of the county treasurer. Such document 1567  
shall contain the information required by section 5721.31 of the 1568  
Revised Code and shall be prepared, transferred, or redeemed in 1569  
the manner prescribed by sections 5721.30 to ~~5721.41~~ 5721.43 of 1570  
the Revised Code. As used in those sections, "tax certificate," 1571  
"certificate," and "duplicate certificate" do not refer to the 1572  
delinquent land tax certificate or the delinquent vacant land tax 1573  
certificate issued under section 5721.13 of the Revised Code. 1574

(B) "Certificate parcel" means the parcel of delinquent land 1575  
that is the subject of and is described in a tax certificate. 1576

(C) "Certificate holder" means a person who purchases a tax 1577  
certificate under section 5721.32 ~~or~~, 5721.33, or 5721.42 of the 1578  
Revised Code, or a person to whom a tax certificate has been 1579  
transferred pursuant to section 5721.36 of the Revised Code. 1580

(D) "Certificate purchase price" means, with respect to the 1581  
sale of tax certificates under sections 5721.32 ~~and~~, 5721.33, and 1582  
5721.42 of the Revised Code, the amount equal to delinquent taxes, 1583  
assessments, penalties, and interest computed under section 1584  
323.121 of the Revised Code charged against a certificate parcel 1585  
at the time the tax certificate respecting that parcel is sold, 1586

not including any delinquent taxes, assessments, penalties, 1587  
interest, and charges, the lien for which has been conveyed to a 1588  
certificate holder through a prior sale of a tax certificate 1589  
respecting that parcel; provided, however, that payment of the 1590  
certificate purchase price in a sale under section 5721.33 of the 1591  
Revised Code may be made wholly in cash or partially in cash and 1592  
partially by noncash consideration acceptable to the county 1593  
treasurer from the purchaser. In the event that any such noncash 1594  
consideration is delivered to pay a portion of the certificate 1595  
purchase price, such noncash consideration may be subordinate to 1596  
the rights of the holders of other obligations whose proceeds paid 1597  
the cash portion of the certificate purchase price. 1598

"Certificate purchase price" also includes the amount of the 1599  
fee charged by the county treasurer to the purchaser of the 1600  
certificate under division (H) of section 5721.32 of the Revised 1601  
Code. 1602

(E) With respect to a sale of tax certificates under section 1603  
5721.32 of the Revised Code ~~and except as provided in division~~ 1604  
~~(E)(3) of this section~~, "certificate redemption price" means the 1605  
~~amount determined under division (E)(1) or (2) of this section.~~ 1606

~~(1) During the first year after the date on which a tax~~ 1607  
~~certificate is sold, the sum of the following:~~ 1608

~~(a) The certificate purchase price;~~ 1609

~~(b) The plus the greater of the following:~~ 1610

~~(i)(1) Interest, at the certificate rate of interest,~~ 1611  
~~accruing during the certificate interest period on the certificate~~ 1612  
~~purchase price, calculated in accordance with section 5721.41 of~~ 1613  
~~the Revised Code;~~ 1614

~~(ii)(2) Six per cent of the certificate purchase price~~ 1615  
~~assessed the first day after the sale.~~ 1616

~~(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.~~ 1617  
1618  
1619

~~(2) After the first year after the date on which a tax certificate is sold, the sum of the following:~~ 1620  
1621

~~(a)(i) If division (E)(1)(b)(i) applied during the first year, the certificate purchase price;~~ 1622  
1623

~~(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.~~ 1624  
1625  
1626

~~(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;~~ 1627  
1628  
1629

~~(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.~~ 1630  
1631  
1632  
1633  
1634  
1635

~~(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.~~ 1636  
1637  
1638

~~(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.~~ 1639  
1640  
1641  
1642  
1643

(F) With respect to a sale of tax certificates under section 5721.33 of the Revised Code, "certificate redemption price" means the amount equal to the sum of the following: 1644  
1645  
1646

(1) The certificate purchase price; 1647

(2) Interest accrued on the certificate purchase price at the 1648  
certificate rate of interest from the date on which a tax 1649  
certificate is delivered through and including the day immediately 1650  
preceding the day on which the certificate redemption price is 1651  
paid; 1652

(3) The fee, if any, charged by the county treasurer to the 1653  
purchaser of the certificate under division (J) of section 5721.33 1654  
of the Revised Code; 1655

(4) Any other fees charged by any county office in connection 1656  
with the recording of tax certificates. 1657

(G) "Certificate rate of interest" means the rate of simple 1658  
interest per year bid by the winning bidder in an auction of a tax 1659  
certificate held under section 5721.32 of the Revised Code, or the 1660  
rate of simple interest per year not to exceed eighteen per cent 1661  
per year fixed pursuant to section 5721.42 of the Revised Code or 1662  
by the county treasurer with respect to any tax certificate sold 1663  
pursuant to a negotiated sale under section 5721.33 of the Revised 1664  
Code. 1665

(H) "Cash" means United States currency, certified checks, 1666  
money orders, bank drafts, or electronic transfer of funds, and 1667  
excludes any other form of payment. 1668

(I) "The date on which a tax certificate is sold," "the date 1669  
the certificate was sold," "the date the certificate is 1670  
purchased," and any other phrase of similar content mean, with 1671  
respect to a sale pursuant to an auction under section 5721.32 of 1672  
the Revised Code, the date designated by the county treasurer for 1673  
the submission of bids and, with respect to a negotiated sale 1674  
under section 5721.33 of the Revised Code, the date of delivery of 1675  
the tax certificates to the purchasers thereof pursuant to a tax 1676  
certificate sale/purchase agreement. 1677

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

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

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

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

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

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

(N) "Tax certificate sale/purchase agreement" means the 1709  
purchase and sale agreement described in division (C) of section 1710  
5721.33 of the Revised Code setting forth the certificate purchase 1711  
price, plus any applicable premium or less any applicable 1712  
discount, including, without limitation, the amount ~~thereof~~ to be 1713  
paid in cash and the amount and nature of any noncash 1714  
consideration, the date of delivery of the tax certificates, and 1715  
the other terms and conditions of the sale, including, without 1716  
limitation, the rate of interest that the tax certificates shall 1717  
bear. 1718

(O) "Noncash consideration" means any form of consideration 1719  
other than cash, including, but not limited to, promissory notes 1720  
whether subordinate or otherwise. 1721

(P) "Private attorney" means for purposes of section 5721.37 1722  
of the Revised Code, any attorney licensed to practice law in this 1723  
state, whether practicing with a firm of attorneys or otherwise, 1724  
whose license has not been revoked or otherwise suspended and who 1725  
brings foreclosure proceedings pursuant to section 5721.37 of the 1726  
Revised Code on behalf of a certificate holder. 1727

(Q) "Related certificate parcel" means, with respect to a 1728  
certificate holder, the certificate parcel with respect to which 1729  
the certificate holder has purchased and holds a tax certificate 1730  
pursuant to sections 5721.30 to ~~5721.41~~ 5721.43 of the Revised 1731  
Code and, with respect to a tax certificate, the certificate 1732  
parcel against which the tax certificate has been sold pursuant to 1733  
those sections. 1734

**Sec. 5721.31.** (A) After receipt of a duplicate of the 1735  
delinquent land list compiled under section 5721.011 of the 1736  
Revised Code, or a delinquent land list compiled previously under 1737  
that section, for a county having a population of at least two 1738  
hundred thousand according to the most recent federal decennial 1739



census, the county treasurer may select from the list parcels of 1740  
delinquent land the lien against which the county treasurer may 1741  
attempt to transfer by the sale of tax certificates under sections 1742  
5721.30 to ~~5721.41~~ 5721.43 of the Revised Code. The county 1743  
treasurer may select only those eligible parcels for which taxes, 1744  
assessments, penalties, interest, and charges have not yet been 1745  
paid or for which a valid delinquent tax contract under section 1746  
323.31 of the Revised Code is not in force. Each certificate shall 1747  
contain the same information as is required to be contained in the 1748  
delinquent land list. The county treasurer shall compile a 1749  
separate list, the list of parcels selected for tax certificate 1750  
sales, including the same information as is required to be 1751  
included in the delinquent land list. 1752

Upon compiling the list of parcels selected for tax 1753  
certificate sales, the county treasurer may conduct a title search 1754  
for any parcel on the list. 1755

(B)(1) ~~When~~ Except as otherwise provided in division (B)(3) 1756  
of this section, when tax certificates are to be sold under 1757  
section 5721.32 of the Revised Code with respect to parcels, the 1758  
county treasurer shall send written notice by certified or 1759  
registered mail to either the owner of record or all interested 1760  
parties discoverable through a title search, or both, of each 1761  
parcel on the list. A notice to an owner shall be sent to the 1762  
owner's last known tax mailing address. The notice shall inform 1763  
the owner or interested parties that a tax certificate will be 1764  
offered for sale on the parcel, and that the owner or interested 1765  
parties may incur additional expenses as a result of the sale. 1766

(2) ~~When~~ Except as otherwise provided in division (B)(3) of 1767  
this section, when tax certificates are to be sold under section 1768  
5721.33 of the Revised Code with respect to parcels, the county 1769  
treasurer, at least ~~sixty~~ thirty days prior to the date of sale of 1770

such tax certificates, shall send written notice of the sale by 1771  
certified or registered mail, or both, to the last known 1772  
tax-mailing address of the record owner of the property or parcel 1773  
and may send such notice to all parties with an interest in the 1774  
property that has been recorded in the property records of the 1775  
county pursuant to section 317.08 of the Revised Code, ~~the~~. The 1776  
notice shall state that a tax certificate will be offered for sale 1777  
on the parcel, and that the owner or interested parties may incur 1778  
additional expenses as a result of the sale. 1779

(3) The county treasurer is not required to send a notice 1780  
under division (B)(1) or (B)(2) of this section if the treasurer 1781  
previously has attempted to send such notice to the owner of the 1782  
parcel and the notice has been returned by the post office as 1783  
undeliverable. The absence of a valid tax mailing address for the 1784  
owner of a parcel does not preclude the county treasurer from 1785  
selling a tax certificate for the parcel. 1786

(C) The county treasurer shall advertise the sale of tax 1787  
certificates under section 5721.32 of the Revised Code in a 1788  
newspaper of general circulation in the county, once a week for 1789  
two consecutive weeks. The advertisement shall include the date, 1790  
the time, and the place of the public auction, descriptions of the 1791  
parcels, and the names of the owners of record of the parcels. 1792

(D) After the county treasurer has compiled the list of 1793  
parcels selected for tax certificate sales but before a tax 1794  
certificate respecting a parcel is sold, if the owner of record of 1795  
the parcel pays to the county treasurer in cash the full amount of 1796  
delinquent taxes, assessments, penalties, interest, and charges 1797  
then due and payable or enters into a valid delinquent tax 1798  
contract under section 323.31 of the Revised Code to pay that 1799  
amount, the owner of record of the parcel also shall pay a fee in 1800  
an amount prescribed by the treasurer to cover the administrative 1801  
costs of the treasurer under this section respecting the parcel 1802

and credited to the tax certificate administration fund. 1803

(E) A tax certificate administration fund shall be created in 1804  
the county treasury of each county selling tax certificates under 1805  
sections 5721.30 to ~~5721.41~~ 5721.43 of the Revised Code. The fund 1806  
shall be administered by the county treasurer, and used solely for 1807  
the purposes of sections 5721.30 to ~~5721.41~~ 5721.43 of the Revised 1808  
Code. Any fee received by the treasurer under sections 5721.30 to 1809  
~~5721.41~~ 5721.43 of the Revised Code shall be credited to the fund, 1810  
except the bidder registration fee under division (B) of section 1811  
5721.32 of the Revised Code and the county prosecuting attorney's 1812  
fee under division (B)(3) of section 5721.37 of the Revised Code. 1813

(F) The county treasurers of more than one county may jointly 1814  
conduct a regional sale of tax certificates under section 5721.32 1815  
of the Revised Code. A regional sale shall be held at a single 1816  
location in one county, where the tax certificates from each of 1817  
the participating counties shall be offered for sale at public 1818  
auction. Before the regional sale, each county treasurer shall 1819  
advertise the sale for the parcels in the treasurer's county as 1820  
required by division (C) of this section. At the regional sale, 1821  
tax certificates shall be sold on parcels from one county at a 1822  
time, with all of the certificates for one county offered for sale 1823  
before any certificates for the next county are offered for sale. 1824

(G) The tax commissioner shall prescribe the form of the tax 1825  
certificate under this section, and county treasurers shall use 1826  
the form prescribed by the commissioner. 1827

**Sec. 5721.32.** (A) The sale of tax certificates by public 1828  
auction may be conducted at any time after completion of the 1829  
advertising of the sale under section 5721.31 of the Revised Code, 1830  
on the date and at the time and place designated in the 1831  
advertisements, and may be continued from time to time as the 1832  
county treasurer directs. The county treasurer may offer the tax 1833

certificates for sale in blocks of tax certificates, consisting of 1834  
any number of tax certificates as determined by the county 1835  
treasurer. 1836

(B)(1) The sale of tax certificates under this section shall 1837  
be conducted at a public auction by the county treasurer or a 1838  
designee of the county treasurer. 1839

(2) No person shall be permitted to bid without completing a 1840  
bidder registration form, in the form prescribed by the tax 1841  
commissioner, and filing the form with the county treasurer prior 1842  
to the start of the auction, together with remittance of a 1843  
registration fee, in cash, of five hundred dollars. The bidder 1844  
registration form shall include a tax identification number of the 1845  
registrant. The registration fee is refundable at the end of 1846  
bidding on the day of the auction, unless the registrant is the 1847  
winning bidder for one or more tax certificates or one or more 1848  
blocks of tax certificates, in which case the fee may be applied 1849  
toward the deposit required by this section. 1850

(3) The county treasurer may require a person who wishes to 1851  
bid on one or more parcels to submit a letter from a financial 1852  
institution stating that the bidder has sufficient funds available 1853  
to pay the purchase price of the parcels and a written 1854  
authorization for the treasurer to verify such information with 1855  
the financial institution. The county treasurer may require 1856  
submission of the letter and authorization sufficiently in advance 1857  
of the auction to allow for verification. No person who fails to 1858  
submit the required letter and authorization, or whose financial 1859  
institution fails to provide the requested verification, shall be 1860  
permitted to bid. 1861

(C) At the auction, the county treasurer or the treasurer's 1862  
designee or agent shall begin the bidding at eighteen per cent per 1863  
year simple interest, and accept lower bids in even increments of 1864

one-fourth of one per cent to the rate of zero per cent. The 1865  
county treasurer, designee, or agent shall award the tax 1866  
certificate to the person bidding the lowest certificate rate of 1867  
interest. 1868

(D) The winning bidder shall pay the county treasurer a cash 1869  
deposit of at least ten per cent of the certificate purchase price 1870  
not later than the close of business on the day of the sale. The 1871  
winning bidder shall pay the balance and the fee required under 1872  
division (H) of this section not later than five business days 1873  
after the day on which the certificate is sold. If the winning 1874  
bidder fails to pay the balance and fee within the prescribed 1875  
time, the bidder forfeits the deposit, and the county treasurer 1876  
shall retain the tax certificate and may attempt to sell it at any 1877  
auction conducted at a later date. The county treasurer shall 1878  
deposit the forfeited deposit in the county treasury to the credit 1879  
of the tax certificate administration fund. 1880

(E) Upon receipt of the full payment of the certificate 1881  
purchase price from the purchaser, the county treasurer shall 1882  
issue the tax certificate and record the tax certificate sale by 1883  
marking on the tax certificate and into a tax certificate 1884  
register, the certificate purchase price, the certificate rate of 1885  
interest, the date the certificate was sold, and the name and 1886  
address of the certificate holder, which may be, upon receipt of 1887  
instructions from the purchaser, the secured party of the actual 1888  
purchaser, or an agent or custodian for the purchaser or secured 1889  
party. The county treasurer also shall transfer the tax 1890  
certificate to the certificate holder and, upon presentation to 1891  
the treasurer of instructions signed by the certificate purchaser, 1892  
shall record in the tax certificate register the name and address 1893  
of any secured party of the certificate purchaser having a 1894  
security interest in the tax certificate. Upon the transfer of a 1895  
tax certificate, the county treasurer shall apportion the part of 1896

the proceeds from the sale representing taxes, penalties, and 1897  
interest among the several taxing districts in the same proportion 1898  
that the amount of taxes levied by each district against the 1899  
certificate parcel in the preceding tax year bears to the taxes 1900  
levied by all such districts against the certificate parcel in the 1901  
preceding tax year, and credit the part of the proceeds 1902  
representing assessments and other charges to the items of 1903  
assessments and charges in the order in which those items became 1904  
due. Upon completion of the sale of a tax certificate, the 1905  
delinquent taxes, assessments, penalties, and interest that make 1906  
up the certificate purchase price are transferred, and the 1907  
superior lien of the state and its taxing districts for those 1908  
taxes, assessments, penalties, and interest is conveyed intact to 1909  
the certificate holder. 1910

(F) If a tax certificate is offered for sale under this 1911  
section but is not sold, the county treasurer may strike the 1912  
corresponding certificate parcel from the list of parcels selected 1913  
for tax certificate sales. The lien for taxes, assessments, 1914  
charges, penalties, and interest against a parcel stricken from 1915  
the list thereafter may be foreclosed in the manner prescribed by 1916  
section 323.25, 5721.14, or 5721.18 of the Revised Code unless, 1917  
prior to the institution of such proceedings against the parcel, 1918  
the county treasurer restores the parcel to the list of parcels 1919  
selected for tax certificate sales. 1920

(G) A certificate holder shall not be liable for damages 1921  
arising from a violation of sections 3737.87 to 3737.891 or 1922  
Chapter 3704., 3734., 3745., 3746., 3750., 3751., 3752., 6109., or 1923  
6111. of the Revised Code, or a rule adopted or order, permit, 1924  
license, variance, or plan approval issued under any of those 1925  
chapters, that is or was committed by another person in connection 1926  
with the parcel for which the tax certificate is held. 1927

(H) When selling a tax certificate under this section, the 1928

county treasurer shall charge a fee to the purchaser of the certificate. The county treasurer shall set the fee at a reasonable amount that covers the treasurer's costs of administering the sale of the tax certificate. The county treasurer shall deposit the fee in the county treasury to the credit of the tax certificate administration fund.

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

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

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

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

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

(D) The tax certificate may be sold at a premium to or 1960  
discount from the certificate purchase price. The county treasurer 1961  
may establish as one of the terms of the negotiated sale the 1962  
portion of the certificate purchase price, plus any applicable 1963  
premium or less any applicable discount, that the purchaser or 1964  
purchasers shall pay in cash on the date the tax certificates are 1965  
sold and the portion, if any, of the certificate purchase price, 1966  
plus any applicable premium or less any applicable discount, that 1967  
the purchaser or purchasers shall pay in noncash consideration and 1968  
the nature of that consideration. 1969

The county treasurer shall sell such tax certificates at a 1970  
certificate purchase price, plus any applicable premium and less 1971  
any applicable discount, and at a certificate rate of interest 1972  
that, in the treasurer's determination, ~~is~~ are in the best 1973  
interests of the county. 1974

(E)(1) The county treasurer ~~may promulgate~~ shall adopt rules 1975  
governing the eligibility of persons to purchase tax certificates 1976  
or to otherwise participate in a negotiated sale under this 1977  
section. The rules may provide for precertification of such 1978  
persons, including a requirement for disclosure of income, assets, 1979  
and any other financial information the county treasurer 1980  
determines appropriate. The rules ~~may~~ also may prohibit any person 1981  
that is delinquent in the payment of any tax to the county or to 1982  
the state, or that is in default in or on any other obligation to 1983  
the county or to the state, from purchasing a tax certificate or 1984  
otherwise participating in a negotiated sale of tax certificates 1985  
under this section. The eligibility information required shall 1986  
include the tax identification number of the purchaser and may 1987  
include the tax identification number of the participant. The 1988  
county treasurer, upon request, shall provide a copy of the rules 1989  
adopted under this section. 1990

(2) Any person that intends to purchase a tax certificate in 1991



a negotiated sale shall submit an affidavit to the county 1992  
treasurer that establishes compliance with the applicable 1993  
eligibility criteria and includes any other information required 1994  
by the treasurer. Any person that fails to submit such an 1995  
affidavit is ineligible to purchase a tax certificate. Any person 1996  
that knowingly submits a false or misleading affidavit shall 1997  
forfeit any tax certificate or certificates purchased by the 1998  
person at a sale for which the affidavit was submitted, shall be 1999  
liable for payment of the full certificate purchase price, plus 2000  
any applicable premium and less any applicable discount, of the 2001  
tax certificate or certificates, and shall be disqualified from 2002  
participating in any tax certificate sale conducted in the county 2003  
during the next five years. 2004

(3) A tax certificate shall not be sold to the owner of the 2005  
certificate parcel or to any corporation, partnership, or 2006  
association in which such owner has an interest. No person that 2007  
purchases a tax certificate in a negotiated sale shall assign or 2008  
transfer the tax certificate to the owner of the certificate 2009  
parcel or to any corporation, partnership, or association in which 2010  
the owner has an interest. Any person that knowingly or 2011  
negligently transfers or assigns ~~such~~ a tax certificate to the 2012  
owner of the certificate parcel or to any corporation, 2013  
partnership, or association in which such owner has an interest 2014  
shall be liable for payment of the full certificate purchase 2015  
price, plus any applicable premium and less any applicable 2016  
discount, and shall not be entitled to a refund of any amount 2017  
paid. Such tax certificate shall be deemed void and the tax lien 2018  
sold under ~~such~~ the tax certificate shall revert to the county as 2019  
if no sale of ~~such~~ the tax certificate had occurred. 2020

(F) The purchaser in a negotiated sale under this section 2021  
shall deliver the certificate purchase price, plus any applicable 2022  
premium and less any applicable discount and including any noncash 2023

consideration, to the county treasurer not later than the close of 2024  
business on the date the tax certificates are delivered to the 2025  
purchaser. The certificate purchase price, plus any applicable 2026  
premium and less any applicable discount, or portion of the price, 2027  
that is paid in cash shall be deposited in the county's general 2028  
fund to the credit of the account to which ad valorem real 2029  
property taxes are credited and further credited as provided in 2030  
division (G) of this section. The purchaser ~~shall~~ also shall pay 2031  
on the date the tax certificates are delivered to the purchaser 2032  
the fee, if any, negotiated under division (J) of this section. If 2033  
the purchaser fails to pay the certificate purchase price, plus 2034  
any applicable premium and less any applicable discount, and any 2035  
such fee within the time periods required by this section, the 2036  
county treasurer shall retain the tax certificate and may attempt 2037  
to sell it at any auction or negotiated sale conducted at a later 2038  
date. 2039

(G) Upon receipt of the full payment of the certificate 2040  
purchase price, plus any applicable premium and less any 2041  
applicable discount, and the negotiated fee, if any, from the 2042  
purchaser, the county treasurer, or a qualified trustee whom the 2043  
treasurer has engaged for such purpose, shall issue the tax 2044  
certificate and record the tax certificate sale by marking on each 2045  
of the tax certificates sold or, if issued in book-entry form, on 2046  
the global tax certificate, and marking into a tax certificate 2047  
register, the certificate purchase price, any premium paid or 2048  
discount taken, the certificate rate of interest, the date the 2049  
certificates were sold, and the name and address of the 2050  
certificate holder or, in the case of issuance of the tax 2051  
certificates in a book-entry system, the name and address of the 2052  
nominee, which may be, upon receipt of instructions from the 2053  
purchaser, the secured party of the actual purchaser, or an agent 2054  
or custodian for the purchaser or secured party. The county 2055  
treasurer also shall transfer the tax certificates to the 2056

certificate holder and, upon presentation to the treasurer of 2057  
instructions signed by the certificate purchaser or purchasers, 2058  
shall record in the tax certificate register the name and address 2059  
of any secured party of the certificate purchaser or purchasers 2060  
having a security interest in the tax certificate. Upon the 2061  
transfer of the tax certificates, the county treasurer shall 2062  
apportion the part of the cash proceeds from the sale representing 2063  
taxes, penalties, and interest among the several taxing districts 2064  
in the same proportion that the amount of taxes levied by each 2065  
district against the certificate parcels in the preceding tax year 2066  
bears to the taxes levied by all such districts against the 2067  
certificate parcels in the preceding tax year, and credit the part 2068  
of the proceeds representing assessments and other charges to the 2069  
items of assessments and charges in the order in which those items 2070  
became due. If the cash proceeds from the sale are not sufficient 2071  
to fully satisfy the items of outstanding delinquent taxes, 2072  
assessments, penalties, interest, and charges on the certificate 2073  
parcels against which tax certificates were sold, the county 2074  
treasurer shall credit the cash proceeds to such items pro rata 2075  
based upon the proportion that each ~~such~~ item of delinquent taxes, 2076  
assessments, penalties, interest, and charges bears to the 2077  
aggregate of all such items, or by any other method that the 2078  
county treasurer, in the treasurer's sole discretion, determines 2079  
is equitable. Upon completion of the sale of the tax certificates, 2080  
the delinquent taxes, assessments, penalties, and interest that 2081  
make up the certificate purchase price are transferred, and the 2082  
superior lien of the state and its taxing districts for those 2083  
taxes, assessments, penalties, and interest is conveyed intact to 2084  
the certificate holder or holders. 2085

(H) If a tax certificate is offered for sale under this 2086  
section but is not sold, the county treasurer may strike the 2087  
corresponding certificate parcel from the list of parcels selected 2088  
for tax certificate sales. The lien for taxes, assessments, 2089

charges, penalties, and interest against a parcel stricken from 2090  
the list thereafter may be foreclosed in the manner prescribed by 2091  
section 323.25, 5721.14, or 5721.18 of the Revised Code unless, 2092  
prior to the institution of such proceedings against the parcel, 2093  
the county treasurer restores the parcel to the list of parcels 2094  
selected for tax certificate sales. 2095

(I) Neither a certificate holder nor its secured party, if 2096  
any, shall be liable for damages arising from a violation of 2097  
sections 3737.87 to 3737.891 or Chapter 3704\_, 3734., 3745., 2098  
3746., 3750., 3751., 3752., 6109., or 6111. of the Revised Code, 2099  
or a rule adopted or order, permit, license, variance, or plan 2100  
approval issued under any of those chapters, that is or was 2101  
committed by another person in connection with the parcel for 2102  
which the tax certificate is held. 2103

(J) When selling a tax certificate under this section, the 2104  
county treasurer may negotiate with the purchaser of the 2105  
certificate for a fee paid by the purchaser to the treasurer to 2106  
reimburse the treasurer for any part or all of the treasurer's 2107  
costs of preparing for and administering the sale of the tax 2108  
certificate. Such fee, if any, shall be added to the certificate 2109  
purchase price of the certificate and shall be paid by the 2110  
purchaser on the date of delivery of the tax certificate. The 2111  
county treasurer shall deposit the fee in the county treasury to 2112  
the credit of the tax certificate administration fund. 2113

(K) After selling tax certificates under this section, the 2114  
county treasurer shall send written notice by certified or 2115  
registered mail to the last known address of the owner of the 2116  
certificate parcel. The notice shall inform the owner that a tax 2117  
certificate with respect to such owner's parcel was sold and shall 2118  
describe the owner's options to redeem the parcel, including 2119  
entering into a redemption payment plan under division (C)(2) of 2120  
section 5721.38 of the Revised Code. 2121

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

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

be paid from the tax certificate administrative fund. 2154

(C) With respect to a tax certificate sold under section 2155  
5721.32 of the Revised Code and found to be void under division 2156  
(A) of this section, in addition to the remedies available under 2157  
division (B) of this section, the county treasurer may, with the 2158  
approval of the certificate holder, substitute for such tax 2159  
certificate or portion thereof another tax certificate that has a 2160  
value equivalent to the value of the tax certificate found to be 2161  
void. Whenever a tax certificate of ~~such~~ equivalent value is to be 2162  
substituted for a tax certificate that has been found to be void, 2163  
the county treasurer shall provide written notice of the intention 2164  
to substitute ~~such~~ a tax certificate of equivalent value to any 2165  
person required to be notified under division (I) of section 2166  
5721.32 of the Revised Code. 2167

(D) If an application for the exemption from and remission of 2168  
taxes made under section 3735.67 or 5715.27 of the Revised Code, 2169  
or under any other section of the Revised Code under the 2170  
jurisdiction of the director of environmental protection, is 2171  
granted for a parcel for which a tax certificate has been sold, 2172  
the county treasurer shall refund to the certificate holder, in 2173  
the manner provided in this section, the amount of any taxes 2174  
exempted or remitted that were included in the certificate 2175  
purchase price. If the whole amount of the taxes included in the 2176  
certificate purchase price are exempted or remitted, the tax 2177  
certificate is void. If all of the taxes that were included in the 2178  
certificate purchase price are not exempted or remitted, the 2179  
county treasurer shall adjust the tax certificate register to 2180  
reflect the remaining amount of taxes that were not exempted or 2181  
remitted, and notify the certificate holder of the adjustment in 2182  
writing. 2183

**Sec. 5721.37.** (A)(1) With respect to a tax certificate 2184

purchased under section 5721.32 of the Revised Code, or section 2185  
5721.42 of the Revised Code in counties to which section 5721.32 2186  
of the Revised Code applies, at any time after one year from the 2187  
date shown on the tax certificate as the date the tax certificate 2188  
was sold, and not later than three years after that date, the 2189  
certificate holder may file with the county treasurer a request 2190  
for foreclosure, or a private attorney on behalf of the 2191  
certificate holder may file with the county treasurer a notice of 2192  
intent to foreclose, on a form prescribed by the tax commissioner 2193  
and provided by the county treasurer, provided the parcel has not 2194  
yet been redeemed under division (A) or (C) of section 5721.38 of 2195  
the Revised Code. 2196

(2) With respect to a tax certificate purchased under section 2197  
5721.33 of the Revised Code, or section 5721.42 of the Revised 2198  
Code in counties to which section 5721.33 of the Revised Code 2199  
applies, at any time after one year from the date shown on the tax 2200  
certificate as the date the tax certificate was sold, and not 2201  
later than six years after that date or any extension of that date 2202  
pursuant to division (C)(2) of section 5721.38 of the Revised 2203  
Code, a private attorney on behalf of the certificate holder may 2204  
file with the county treasurer a notice of intent to foreclose on 2205  
a form prescribed by the tax commissioner and provided by the 2206  
county treasurer, provided the parcel has not yet been redeemed 2207  
under division (A) or (C) of section 5721.38 of the Revised Code. 2208

(3) If, before the expiration of three years from the date a 2209  
tax certificate was sold, the owner of property for which the 2210  
certificate was sold files a petition in bankruptcy, the county 2211  
treasurer shall notify the certificate holder by ordinary 2212  
first-class or certified mail of the filing of the petition, and 2213  
the last day on which the certificate holder may file a request 2214  
for foreclosure shall be the later of three years from the date 2215  
the certificate was sold or one hundred eighty days after the 2216

bankruptcy case is closed. 2217

(4) If, before the expiration of three years from the date a 2218  
tax certificate was sold, the owner of property for which the 2219  
certificate was sold applies for an exemption under section 2220  
3735.67 or 5715.27 of the Revised Code or under any other section 2221  
of the Revised Code under the jurisdiction of the director of 2222  
environmental protection, the county treasurer shall notify the 2223  
certificate holder by ordinary first-class or certified mail of 2224  
the filing of the application. Once a determination has been made 2225  
on the exemption application, the county treasurer shall notify 2226  
the certificate holder of the determination by ordinary 2227  
first-class or certified mail. The last day on which the 2228  
certificate holder may file a request for foreclosure shall be the 2229  
later of three years from the date the certificate was sold or 2230  
forty-five days after notice of the determination was mailed. 2231

(B) Along with a request filed under division (A)(1) of this 2232  
section, or a notice of intent to foreclose filed under division 2233  
(A)(2) of this section and prior to the transfer of title in 2234  
connection with foreclosure proceedings filed under division (F) 2235  
of this section, the certificate holder shall submit a payment to 2236  
the county treasurer equal to the sum of the following: 2237

(1) The certificate redemption prices of all outstanding tax 2238  
certificates that have been sold on the parcel, other than tax 2239  
certificates held by the person requesting foreclosure; 2240

(2) Any delinquent taxes, assessments, penalties, interest, 2241  
and charges that are charged against the certificate parcel that 2242  
is the subject of the foreclosure proceedings and that are not 2243  
covered by a tax certificate; 2244

(3) If the foreclosure proceedings are filed by the county 2245  
prosecuting attorney pursuant to section 323.25, 5721.14, or 2246  
5721.18 of the Revised Code, a fee in the amount prescribed by the 2247



county prosecuting attorney to cover the prosecuting attorney's 2248  
legal costs incurred in the foreclosure proceeding; 2249

(4) If the foreclosure proceedings are filed by a private 2250  
attorney on behalf of the certificate holder pursuant to division 2251  
(F) of this section, any other prior liens. 2252

(C)(1) With respect to a certificate purchased under section 2253  
5721.32 or 5721.42 of the Revised Code, if the certificate parcel 2254  
has not been redeemed, the county treasurer, within five days 2255  
after receiving a foreclosure request, shall inform the county 2256  
prosecuting attorney that the parcel has not been redeemed and 2257  
shall provide a copy of the foreclosure request. The county 2258  
treasurer also shall send notice by ordinary mail to all 2259  
certificate holders other than the certificate holder requesting 2260  
foreclosure that foreclosure has been requested by a certificate 2261  
holder and that tax certificates for the certificate parcel may be 2262  
redeemed. Within ninety days of receiving the copy of the 2263  
foreclosure request, the prosecuting attorney shall commence a 2264  
foreclosure proceeding in the name of the county treasurer in the 2265  
manner provided under section 323.25, 5721.14, or 5721.18 of the 2266  
Revised Code, to foreclose the lien vested in the certificate 2267  
holder by the certificate. The prosecuting attorney shall attach 2268  
to the complaint the county treasurer's certification that the 2269  
parcel has not been redeemed. 2270

(2) With respect to a certificate purchased under section 2271  
5721.32, 5721.33, or 5721.42 of the Revised Code, if the 2272  
certificate parcel has not been redeemed and a notice of intent to 2273  
foreclose has been filed, the county treasurer shall provide 2274  
certification to the private attorney that the parcel has not been 2275  
redeemed. The county treasurer also shall send notice by ordinary 2276  
mail to all certificate holders other than the certificate holder 2277  
represented by the attorney that a notice of intent to foreclose 2278  
has been filed and that tax certificates for the certificate 2279

parcel may be redeemed. After receipt of that certification, the 2280  
private attorney may commence a foreclosure proceeding in the name 2281  
of the certificate holder in the manner provided under division 2282  
(F) of this section, to foreclose the lien vested in the 2283  
certificate holder by the certificate. The private attorney shall 2284  
attach to the complaint the county treasurer's certification that 2285  
the parcel has not been redeemed. 2286

(D) The county treasurer shall credit the amount received 2287  
under division (B)(1) of this section to the tax certificate 2288  
redemption fund. The tax certificates respecting the payment shall 2289  
be redeemed as provided in division (E) of section 5721.38 of the 2290  
Revised Code. The amount received under division (B)(2) of this 2291  
section shall be distributed to the taxing districts to which the 2292  
delinquencies are owed. The county treasurer shall deposit the fee 2293  
received under division (B)(3) of this section in the county 2294  
treasury to the credit of the delinquent tax and assessment 2295  
collection fund. The amount received under division (B)(4) of this 2296  
section shall be distributed to the holder of the prior lien. 2297

(E)(1) If, in the case of a certificate purchased under 2298  
section 5721.32 or 5721.42 of the Revised Code, the certificate 2299  
holder does not file with the county treasurer a request for 2300  
foreclosure or a notice of intent to foreclose along with the 2301  
required payment within three years after the date shown on the 2302  
tax certificate as the date the certificate was sold, and during 2303  
that period the parcel is not redeemed or foreclosed upon, the 2304  
certificate holder's lien against the parcel for the ~~amount of~~ 2305  
~~delinquent taxes, assessments, penalties, interest, and charges~~ 2306  
~~that make up the~~ certificate purchase redemption price is 2307  
canceled. 2308

(2)(a) If, in the case of a certificate purchased under 2309  
section 5721.33 of the Revised Code, the certificate holder does 2310  
not file with the county treasurer a notice of intent to foreclose 2311

with respect to a certificate parcel within six years after the 2312  
date shown on the tax certificate as the date the certificate was 2313  
sold or any extension of that date pursuant to division (C)(2) of 2314  
section 5721.38 of the Revised Code, and during that period the 2315  
parcel is not redeemed, the certificate holder's lien against the 2316  
parcel for the amount of delinquent taxes, assessments, penalties, 2317  
interest, and charges that make up the certificate purchase price 2318  
is canceled, subject to division (E)(2)(b) of this section. 2319

(b) In the case of any tax certificate purchased under 2320  
section 5721.33 of the Revised Code prior to ~~the effective date of~~ 2321  
~~this amendment~~ October 10, 2000, the county treasurer, upon 2322  
application by the certificate holder, may sell to the certificate 2323  
holder a new certificate extending the three-year period 2324  
prescribed by division (E)(2) of this section, as that division 2325  
existed prior to ~~that effective date~~ October 10, 2000, to six 2326  
years after the date shown on the original certificate as the date 2327  
it was sold or any extension of that date. The county treasurer 2328  
and the certificate holder shall negotiate the premium, in cash, 2329  
to be paid for the new certificate sold under this section. If the 2330  
county treasurer and certificate holder do not negotiate a 2331  
mutually acceptable premium, the county treasurer and certificate 2332  
holder may agree to engage a person experienced in the valuation 2333  
of financial assets to appraise a fair premium for the new 2334  
certificate. The certificate holder has the option to purchase the 2335  
new certificate for the fair premium so appraised. Not less than 2336  
one-half of the fee of the person so engaged shall be paid by the 2337  
certificate holder requesting the new certificate; the remainder 2338  
of the fee shall be paid from the proceeds of the sale of the new 2339  
certificate. If the certificate holder does not purchase the new 2340  
certificate for the premium so appraised, the certificate holder 2341  
shall pay the entire fee. The county treasurer shall credit the 2342  
remaining proceeds from the sale to the items of taxes, 2343  
assessments, penalties, interest, and charges in the order in 2344

which they became due. 2345

A certificate issued under this division vests in the 2346  
certificate holder and its secured party, if any, the same rights, 2347  
interests, privileges, and immunities as are vested by the 2348  
original certificate under sections 5721.30 to ~~5721.41~~ 5721.43 of 2349  
the Revised Code, except that interest payable under division (B) 2350  
of section 5721.38 or division (B) of section 5721.39 of the 2351  
Revised Code shall be subject to the amendments to those divisions 2352  
by Sub. H.B. 533 of the 123rd general assembly. The certificate 2353  
shall be issued in the same form as the form prescribed for the 2354  
original certificate issued except for any modifications 2355  
necessary, in the county treasurer's discretion, to reflect the 2356  
extension under this division of the certificate holder's lien to 2357  
six years after the date shown on the original certificate as the 2358  
date it was sold or any extension of that date. The certificate 2359  
holder may record a certificate issued under division (E)(2)(b) of 2360  
this section or memorandum thereof as provided in division (B) of 2361  
section 5721.35 of the Revised Code, and the county recorder shall 2362  
index the certificate and record any subsequent cancellation of 2363  
the lien as provided in that section. The sale of a certificate 2364  
extending the lien under division (E)(2)(b) of this section does 2365  
not impair the right of redemption of the owner of record of the 2366  
certificate parcel or of any other person entitled to redeem the 2367  
property. 2368

(F) With respect to tax certificates purchased under section 2369  
5721.32, 5721.33, or 5721.42 of the Revised Code, upon the 2370  
delivery to the certificate holder by the county treasurer of the 2371  
certification provided for under division (C)(2) of this section, 2372  
a private attorney may institute a foreclosure proceeding under 2373  
this division in the name of the certificate holder to foreclose 2374  
such holder's lien, in any court with jurisdiction, unless the 2375  
certificate redemption price is paid prior to the time a complaint 2376

is filed. The attorney shall prosecute the proceeding to final 2377  
judgment and satisfaction, whether through sale of the property or 2378  
the vesting of title and possession in the certificate holder. 2379

The foreclosure proceedings under this division, except as 2380  
otherwise provided in this division, shall be instituted and 2381  
prosecuted in the same manner as is provided by law for the 2382  
foreclosure of mortgages on land, except that, if service by 2383  
publication is necessary, such publication shall be made once a 2384  
week for three consecutive weeks and the service shall be complete 2385  
at the expiration of three weeks after the date of the first 2386  
publication. 2387

Any notice given under this division shall include the name 2388  
of the owner of the parcel as last set forth in the records of the 2389  
county recorder, the owner's last known mailing address, the 2390  
address of the subject parcel if different from that of the owner, 2391  
and a complete legal description of the subject parcel. In any 2392  
county that has adopted a permanent parcel number system, such 2393  
notice may include the permanent parcel number in addition to a 2394  
complete legal description. 2395

It is sufficient, having been made a proper party to the 2396  
foreclosure proceeding, for the certificate holder to allege in 2397  
such holder's complaint that the tax certificate has been duly 2398  
purchased by the certificate holder, that the certificate 2399  
redemption price appearing to be due and unpaid is due and unpaid, 2400  
and that there is a lien against the property described in the tax 2401  
certificate, without setting forth in such holder's complaint any 2402  
other special matter relating to the foreclosure proceeding. The 2403  
prayer of the complaint shall be that the court issue an order 2404  
that the property be sold by the sheriff or, if the action is in 2405  
the municipal court, by the bailiff, in the manner provided in 2406  
section 5721.19 of the Revised Code, unless the complaint includes 2407  
an appraisal by an independent appraiser acceptable to the court 2408

that the value of the certificate parcel is less than the 2409  
certificate purchase price. In that case, the prayer of the 2410  
complaint shall be that fee simple title to the property be 2411  
transferred to and vested in the certificate holder free and clear 2412  
of all subordinate liens. 2413

In the foreclosure proceeding, the certificate holder may 2414  
join in one action any number of tax certificates relating to the 2415  
same owner, provided that all parties on each of the tax 2416  
certificates are identical as to name and priority of interest. 2417  
However, the decree for each tax certificate shall be rendered 2418  
separately and any proceeding may be severed, in the discretion of 2419  
the court, for the purpose of trial or appeal. The court shall 2420  
~~make such order for the~~ payment of all costs related directly or 2421  
indirectly to the redemption of the tax certificate, including, 2422  
without limitation, attorney's fees of the holder's attorney, as 2423  
is considered proper. The tax certificate purchased by the 2424  
certificate holder is presumptive evidence in all courts and in 2425  
all proceedings, including, without limitation, at the trial of 2426  
the foreclosure action, of the amount and validity of the taxes, 2427  
assessments, charges, penalties by the court and added to such 2428  
principal amount, and interest appearing due and unpaid and of 2429  
their nonpayment. 2430

(G) For the purposes of this section, "prior liens" means 2431  
liens that are prior in right to the lien with respect to the tax 2432  
certificate that is the subject of the foreclosure proceedings. 2433

(H) If a parcel is sold under this section, the officer who 2434  
conducted the sale shall collect the recording fee from the 2435  
purchaser at the time of the sale and, following confirmation of 2436  
the sale, shall prepare and record the deed conveying the title to 2437  
the parcel to the purchaser. 2438

**Sec. 5721.38.** (A) At any time prior to payment to the county 2439

treasurer by the certificate holder to initiate foreclosure 2440  
proceedings under division (B) of section 5721.37 of the Revised 2441  
Code, the owner of record of the certificate parcel, or any other 2442  
person entitled to redeem that parcel, may redeem the parcel by 2443  
paying to the county treasurer an amount equal to the total of the 2444  
certificate redemption prices of all tax certificates respecting 2445  
that parcel ~~plus the sum of taxes, assessments, penalties,~~ 2446  
~~charges, and interest charged against the parcel that have become~~ 2447  
~~due and payable since the date the last certificate was sold on~~ 2448  
which foreclosure may be based under division (A)(1) of section 2449  
5721.37 of the Revised Code. 2450

(B) At any time after payment to the county treasurer by the 2451  
certificate holder to initiate foreclosure proceedings under 2452  
section 5721.37 of the Revised Code and prior to the filing of the 2453  
entry of confirmation of sale of a certificate parcel under 2454  
foreclosure proceedings filed by the county prosecuting attorney 2455  
or prior to the decree conveying title to the certificate holder 2456  
as provided for in division (F) of section 5721.37 of the Revised 2457  
Code, the owner of record of the certificate parcel or any other 2458  
person entitled to redeem that parcel may redeem the parcel by 2459  
paying to the county treasurer the sum of the following amounts: 2460

(1) The amount described in division (A) of this section; 2461

(2) Interest on the certificate purchase price for each tax 2462  
certificate sold respecting the parcel at the rate of eighteen per 2463  
cent per year for the period beginning on the day on which the 2464  
payment was submitted by the certificate holder and ending on the 2465  
day the parcel is redeemed under this division, except that such 2466  
interest shall not accrue for more than three years after the day 2467  
the certificate was purchased if the certificate holder did not 2468  
submit payment under division (B) of section 5721.37 of the 2469  
Revised Code before the end of that three-year period; 2470

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

(4) Any other costs and fees of the proceeding allocable to the certificate parcel as determined by the court. Upon receipt of such payments, the county treasurer shall refund the payment made by the certificate holder to initiate foreclosure proceedings.

(C)(1) During the period beginning on the date a tax certificate is sold under section 5721.32 of the Revised Code and ending one year from that date, the county treasurer may enter into a redemption payment plan with the owner of record of the certificate parcel or any other person entitled to redeem that parcel. 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 2503  
of the certificate holder. The plan shall require the owner or 2504  
other person to pay the certificate redemption price for the tax 2505  
certificate, an administrative fee not to exceed one hundred 2506  
dollars per year, and the actual fees and costs incurred, in 2507  
installments, with the final installment due no later than three 2508  
years after the date the tax certificate is sold. The certificate 2509  
holder shall give written notice of the plan to the applicable 2510  
county treasurer within sixty days after entering into the plan 2511  
and written notice of default under the plan within ninety days 2512  
after the default. If such a plan is entered into, the time period 2513  
for filing a notice of intent to foreclose under section 5721.37 2514  
of the Revised Code is extended by the length of time the plan is 2515  
in effect and not in default. 2516

(D)(1) Immediately upon receipt of full payment under 2517  
division (A) or (B) of this section, the county treasurer shall 2518  
make an entry to that effect in the tax certificate register and 2519  
notify each certificate holder by certified mail, return receipt 2520  
requested, that the parcel has been redeemed and the lien canceled 2521  
and that the tax certificates may be redeemed. The county 2522  
treasurer shall deposit into the tax certificate redemption fund 2523  
created in the county treasury an amount equal to the total of the 2524  
certificate redemption prices, together with interest on the 2525  
certificate purchase price for each tax certificate sold 2526  
respecting the parcel at the rate of eighteen per cent per year 2527  
paid under division (B) of this section for the period beginning 2528  
when the payment was submitted by the certificate holder under 2529  
division (B) of section 5721.37 of the Revised Code and ending 2530  
when the parcel was redeemed. The county treasurer shall 2531  
administer the fund for the purpose of redeeming tax certificates. 2532  
Interest earned on the fund shall be credited to the county 2533  
general fund. 2534

(2) If a redemption payment plan is entered into pursuant to 2535  
division (C)(1) of this section, the county treasurer immediately 2536  
shall notify each certificate holder by certified mail, return 2537  
receipt requested, of the terms of the plan. Installment payments 2538  
made pursuant to the plan shall be deposited in the tax 2539  
certificate redemption fund. Any overpayment of the installments 2540  
shall be refunded to the person responsible for causing the 2541  
overpayment if the person applies for a refund under this section. 2542  
If the person responsible for causing the overpayment fails to 2543  
apply for a refund under this section within five years from the 2544  
date the plan is satisfied, an amount equal to the overpayment 2545  
shall be deposited into the general fund of the county. 2546

Upon satisfaction of the plan, the county treasurer shall 2547  
indicate in the tax certificate register that the plan has been 2548  
satisfied, and shall notify each certificate holder by certified 2549  
mail, return receipt requested, that the plan has been satisfied 2550  
and that tax certificates may be redeemed. 2551

If a plan becomes void, the county treasurer immediately 2552  
shall notify each certificate holder by certified mail, return 2553  
receipt requested. If a certificate holder files a request for 2554  
foreclosure under section 5721.37 of the Revised Code, upon the 2555  
filing of the request for foreclosure, any money paid under the 2556  
plan shall be refunded to the person that paid the money under the 2557  
plan. 2558

(E) To redeem a tax certificate with respect to which payment 2559  
has been made in full under division (A), (B), or (C)(1) of this 2560  
section or division (B)(1) of section 5721.37 of the Revised Code, 2561  
the certificate holder shall present the tax certificate to the 2562  
county treasurer, who shall prepare the redemption information. 2563  
Upon presentation, the county auditor shall draw a warrant on the 2564  
tax certificate redemption fund in the amount of the certificate 2565  
redemption price and any applicable interest payable at the rate 2566

of eighteen per cent annually on the certificate under division 2567  
(B) of this section. For a parcel that was redeemed under division 2568  
(B) of this section, the certificate holder who paid the amounts 2569  
under division (B) of section 5721.37 of the Revised Code shall be 2570  
reimbursed for those amounts, together with interest at the rate 2571  
of eighteen per cent per year on the amount paid under division 2572  
(B)(1) of that section for the period beginning when the payment 2573  
was submitted by the certificate holder under division (B) of that 2574  
section and ending when the parcel was redeemed. The treasurer 2575  
shall mark all copies of the tax certificate "redeemed" and return 2576  
the certificate to the certificate holder. The canceled 2577  
certificate shall serve as a receipt evidencing redemption of the 2578  
tax certificate. If a certificate holder fails to redeem a tax 2579  
certificate within five years after notice is served under 2580  
division (D) of this section that tax certificates may be 2581  
redeemed, an amount equal to the certificate redemption price and 2582  
any applicable interest payable at the rate of eighteen per cent 2583  
annually on the certificate under division (B) of this section 2584  
shall be deposited into the general fund of the county. 2585

**Sec. 5721.41.** Interest required under sections 5721.30 to 2586  
~~5721.41~~ 5721.43 of the Revised Code is simple interest. Interest 2587  
charges under those sections shall accrue on a monthly basis, on 2588  
the first day of the month following the beginning of the period 2589  
during which interest accrues and on the first day of each 2590  
subsequent month. 2591

**Sec. 5721.43.** (A) No person shall directly, through an agent, 2592  
or otherwise initiate contact with the owner of a parcel with 2593  
respect to which the person holds a tax certificate to encourage 2594  
or demand payment before one year has elapsed following the 2595  
purchase of the certificate. 2596

(B) A county treasurer may bar any person who violates 2597

division (A) of this section from bidding at a tax certificate 2598  
sale conducted by the treasurer. 2599

(C)(1) The attorney general or county prosecuting attorney, 2600  
upon written request of a county treasurer, shall bring an action 2601  
for an injunction against any person who has violated, is 2602  
violating, or is threatening to violate division (A) of this 2603  
section. 2604

(2) Any person who violates division (A) of this section 2605  
shall be assessed a civil penalty of not more than five thousand 2606  
dollars for each offense to be paid into the state treasury to the 2607  
credit of the general revenue fund. Upon written request of a 2608  
county treasurer, the attorney general or county prosecuting 2609  
attorney shall commence an action against any such violator. Any 2610  
action under this division is a civil action, governed by the 2611  
Rules of Civil Procedure and other rules of practice and procedure 2612  
applicable to civil actions. 2613

**Section 2.** That existing sections 135.22, 135.341, 135.35, 2614  
321.24, 321.46, 323.121, 323.31, 4503.06, 5713.20, 5721.10, 2615  
5721.30, 5721.31, 5721.32, 5721.33, 5721.34, 5721.37, 5721.38, and 2616  
5721.41 of the Revised Code are hereby repealed. 2617

**Section 3.** The amendment or enactment by this act of sections 2618  
135.22, 135.341, 321.46, and 321.47 of the Revised Code takes 2619  
effect September 1, 2003. 2620

**Section 4.** Sections 5721.37 and 5721.38 of the Revised Code 2621  
are presented in this act as composites of the sections as amended 2622  
by both Sub. H.B. 493 and Sub. H.B. 533 of the 123rd General 2623  
Assembly. The General Assembly, applying the principle stated in 2624  
division (B) of section 1.52 of the Revised Code that amendments 2625  
are to be harmonized if reasonably capable of simultaneous 2626  
operation, finds that the composites are the resulting versions of 2627

the sections in effect prior to the effective date of the sections	2628
as presented in this act.	2629