

**As Reported by the House Banking, Pensions, and Securities  
Committee**

**125th General Assembly  
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**Sub. H. B. No. 168**

**Representatives Trakas, Calvert, Koziura, Carano, Aslanides, S. Patton,  
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**A B I L L**

To amend sections 135.22, 135.341, 135.35, 319.302,	1
321.24, 321.46, 323.121, 323.31, 4503.06, 5713.20,	2
5719.051, 5721.10, 5721.30, 5721.31, 5721.32,	3
5721.33, 5721.34, 5721.37, 5721.38, 5721.39,	4
5721.40, and 5721.41 and to enact sections 321.47	5
and 5721.43 of the Revised Code to establish	6
procedures for suspending the investment and	7
portfolio management authority of a county	8
treasurer who fails to meet the initial or	9
continuing education requirements and transfer	10
this authority to a county's investment advisory	11
committee, to modify the investment authority of	12
county treasurers, specify when penalties may be	13
imposed on property subject to delinquent tax	14
contracts, modify the authority of a county	15
treasurer to compensate tax collectors of personal	16
property taxes, modify procedures for the sale and	17
redemption of tax certificates, prohibit certain	18
contacts between tax certificate holders and	19
property owners, and make other changes related to	20
the administration of laws relating to real	21
property, public utility property, and	22
manufactured home taxes.	23

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

**Section 1.** That sections 135.22, 135.341, 135.35, 319.302, 24  
321.24, 321.46, 323.121, 323.31, 4503.06, 5713.20, 5719.051, 25  
5721.10, 5721.30, 5721.31, 5721.32, 5721.33, 5721.34, 5721.37, 26  
5721.38, 5721.39, 5721.40, and 5721.41 be amended and sections 27  
321.47 and 5721.43 of the Revised Code be enacted to read as 28  
follows: 29

**Sec. 135.22.** (A) For purposes of this section: 30

(1) "Treasurer" has the same meaning as in section 135.01 of 31  
the Revised Code, but does not include a county treasurer or the 32  
treasurer of state. "Treasurer" includes any person whose duties 33  
include making investment decisions with respect to the investment 34  
or deposit of interim moneys. 35

(2) "Subdivision" has the same meaning as in section 135.01 36  
of the Revised Code. 37

(B) To enhance the background and working knowledge of 38  
treasurers in investments, cash management, and ethics, the 39  
treasurer of state shall provide annual continuing education 40  
programs for treasurers. A treasurer annually shall complete the 41  
continuing education programs described in this section, unless 42  
the treasurer annually provides a notice of exemption described in 43  
division (E) of this section. 44

(C) The treasurer of state shall determine the manner, 45  
content, and length of the continuing education programs after 46  
consultation with appropriate statewide organizations of local 47  
government officials. 48

(D) Upon successful completion of a continuing education 49  
program required by this section, the treasurer of state shall 50

issue a certificate indicating that the treasurer has successfully 51  
completed the continuing education program prescribed by the 52  
treasurer of state. The treasurer of state shall forward to the 53  
auditor of state any certificates issued pursuant to this division 54  
by the treasurer of state. The auditor of state shall maintain in 55  
the auditor's records any certificates forwarded by the treasurer 56  
of state pursuant to this division. As part of the auditor of 57  
state's audit of the subdivision conducted in accordance with 58  
section 117.11 of the Revised Code, the auditor of state shall 59  
report whether the treasurer is in compliance with this section of 60  
the Revised Code. 61

(E) Division (B) of this section does not apply to any 62  
treasurer who annually provides a notice of exemption to the 63  
auditor of state. The notice shall be certified by the treasurer 64  
of state and shall provide that the treasurer is not subject to 65  
the continuing education requirements set forth in division (B) of 66  
this section, because the treasurer invests or deposits public 67  
moneys in the following investments only: 68

(1) Interim deposits pursuant to division (B)(3) of section 69  
135.14 of the Revised Code; 70

(2) No-load money market mutual funds pursuant to division 71  
(B)(5) of section 135.14 of the Revised Code; 72

(3) The Ohio subdivision's fund pursuant to division (B)(6) 73  
of section 135.14 of the Revised Code. 74

(F) In carrying out the duties required by this section, the 75  
treasurer of state may charge the subdivision served by the 76  
treasurer a registration fee that will meet actual and necessary 77  
expenses in connection with the training of the treasurer, 78  
including instruction fees, site acquisition costs, and the cost 79  
of course materials. Any necessary personal expenses of a 80  
treasurer incurred as a result of attending the continuing 81

education courses shall be borne by the subdivision represented by 82  
the treasurer. 83

(G) The treasurer of state may allow any other interested 84  
person to attend any of the continuing education programs that are 85  
held pursuant to this section, provided that before attending any 86  
such continuing education program, the interested person has paid 87  
to the treasurer of state the full registration fee set for the 88  
continuing education program. 89

(H) All funds collected pursuant to this section shall be 90  
paid into the county treasurer education fund created pursuant to 91  
section 321.46 of the Revised Code, and the actual and necessary 92  
expenses of the treasurer of state in conducting the continuing 93  
education programs required by this section shall be paid from 94  
this fund. 95

(I) The treasurer of state may adopt reasonable rules not 96  
inconsistent with this section for the implementation of this 97  
section. 98

**Sec. 135.341.** (A) There shall be a county investment advisory 99  
committee consisting of three members: two county commissioners to 100  
be designated by the board of county commissioners, and the county 101  
treasurer. 102

Notwithstanding the preceding sentence, the board of county 103  
commissioners may declare that all three county commissioners 104  
shall serve on the county investment advisory committee. If the 105  
board so declares, the county investment advisory committee shall 106  
consist of five members: the three county commissioners, the 107  
county treasurer, and the clerk of the court of common pleas of 108  
the county. 109

(B) The committee shall elect its own chairperson, and 110  
committee members shall receive no additional compensation for the 111

performance of their duties as committee members. 112

(C) The committee shall establish written county investment 113  
policies and shall meet at least once every three months, to 114  
review or revise its policies and to advise the investing 115  
authority on the county investments in order to ensure the best 116  
and safest return of funds available to the county for deposit or 117  
investment. Any member of the county investment advisory 118  
committee, upon giving five days' notice, may call a meeting of 119  
the committee. The committee's policies may establish a limit on 120  
the period of time that moneys may be invested in any particular 121  
type of investment. 122

(D) The committee is authorized to retain the services of an 123  
investment advisor, provided that the advisor is licensed by the 124  
division of securities under section 1707.141 of the Revised Code 125  
or is registered with the securities and exchange commission, and 126  
possesses public funds investment management experience, 127  
specifically in the area of state and local government investment 128  
portfolios, or the advisor is an eligible institution mentioned in 129  
section 135.03 of the Revised Code. 130

(E) The committee shall act as the investing authority in 131  
place of the treasurer for purposes of investing county funds and 132  
managing the county portfolio when this authority is transferred 133  
to it pursuant to divisions (E)(1) and (F)(2) of section 321.46 of 134  
the Revised Code or when ordered to do so by a court pursuant to 135  
section 321.47 of the Revised Code. For these purposes, the 136  
committee shall retain the services of an investment advisor 137  
described in division (D) of this section. 138

(F) Nothing in this section affects the authority of any of 139  
the officers mentioned in section 325.27 of the Revised Code to 140  
contract for the services of fiscal and management consultants 141  
pursuant to section 325.17 of the Revised Code. 142

Sec. 135.35. (A) The investing authority shall deposit or 143  
invest any part or all of the county's inactive moneys and shall 144  
invest all of the money in the county library and local government 145  
support fund when required by section 135.352 of the Revised Code. 146  
The following classifications of securities and obligations are 147  
eligible for such deposit or investment: 148

(1) United States treasury bills, notes, bonds, or any other 149  
obligation or security issued by the United States treasury ~~or~~ 150  
any other obligation guaranteed as to principal or interest by the 151  
United States, or any book entry, zero-coupon United States 152  
treasury security that is a direct obligation of the United 153  
States. 154

Nothing in the classification of eligible securities and 155  
obligations set forth in ~~division (A)(1) of this section or in the~~ 156  
~~classifications of eligible securities and obligations set forth~~ 157  
~~in~~ divisions (A)(2) to ~~(8)(11)~~ of this section shall be construed 158  
to authorize any investment in stripped principal or interest 159  
obligations of such eligible securities and obligations. 160

(2) Bonds, notes, debentures, or any other obligations or 161  
securities issued by any federal government agency or 162  
instrumentality, including but not limited to, the federal 163  
national mortgage association, federal home loan bank, federal 164  
farm credit bank, federal home loan mortgage corporation, 165  
government national mortgage association, and student loan 166  
marketing association. All federal agency securities shall be 167  
direct issuances of federal government agencies or 168  
instrumentalities. 169

(3) Time certificates of deposit or savings or deposit 170  
accounts, including<sup>7</sup> but not limited to, passbook accounts, in any 171  
eligible institution mentioned in section 135.32 of the Revised 172  
Code; 173

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

(5) No-load money market mutual funds consisting exclusively of obligations described in division (A)(1) or (2) of this section and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions mentioned in section 135.32 of the Revised Code;

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

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

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

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

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

(ii) The aggregate value of the notes does not exceed ten per

cent of the aggregate value of the outstanding commercial paper of 204  
the issuing corporation. 205

(iii) The notes mature not later than ~~one~~ two hundred ~~eighty~~ 206  
seventy days after purchase. 207

(b) Bankers acceptances of banks that are insured by the 208  
federal deposit insurance corporation and to which both of the 209  
following apply: 210

(i) The obligations are eligible for purchase by the federal 211  
reserve system. 212

(ii) The obligations mature not later than one hundred eighty 213  
days after purchase. 214

No investment shall be made pursuant to division (A)(8) of 215  
this section unless the investing authority has completed 216  
additional training for making the investments authorized by 217  
division (A)(8) of this section. The type and amount of additional 218  
training shall be approved by the auditor of state and may be 219  
conducted by or provided under the supervision of the auditor of 220  
state. 221

(9) Up to fifteen per cent of the county's total average 222  
portfolio in notes issued by corporations that are incorporated 223  
under the laws of the United States and that are operating within 224  
the United States, or by depository institutions that are doing 225  
business under authority granted by the United States or any state 226  
and that are operating within the United States, provided both of 227  
the following apply: 228

(a) The notes are rated in the second highest or higher 229  
category by at least two nationally recognized standard rating 230  
services at the time of purchase. 231

(b) The notes mature not later than two years after purchase. 232

(10) No-load money market mutual funds rated in the highest 233



category at the time of purchase by at least one nationally 234  
recognized standard rating service and consisting exclusively of 235  
obligations described in division (A)(1), (2), or (6) of section 236  
135.143 of the Revised Code; 237

(11) Debt interests rated at the time of purchase in the 238  
three highest categories by two nationally recognized standard 239  
rating services and issued by foreign nations diplomatically 240  
recognized by the United States government. All interest and 241  
principal shall be denominated and payable in United States funds. 242  
The investments made under division (A)(11) of this section shall 243  
not exceed in the aggregate one per cent of a county's total 244  
average portfolio. 245

The investing authority shall invest under division (A)(11) 246  
of this section in a debt interest issued by a foreign nation only 247  
if the debt interest is backed by the full faith and credit of 248  
that foreign nation, there is no prior history of default, and the 249  
debt interest matures not later than five years after purchase. 250  
For purposes of division (A)(11) of this section, a debt interest 251  
is rated in the three highest categories by two nationally 252  
recognized standard rating services if either the debt interest 253  
itself or the issuer of the debt interest is rated, or is 254  
implicitly rated, at the time of purchase in the three highest 255  
categories by two nationally recognized standard rating services. 256

(B) Nothing in the classifications of eligible obligations 257  
and securities set forth in divisions (A)(1) to ~~(8)~~(11) of this 258  
section shall be construed to authorize investment in a 259  
derivative, and no investing authority shall invest any county 260  
inactive moneys or any moneys in a county library and local 261  
government support fund in a derivative. For purposes of this 262  
division, "derivative" means a financial instrument or contract or 263  
obligation whose value or return is based upon or linked to 264  
another asset or index, or both, separate from the financial 265

instrument, contract, or obligation itself. Any security, 266  
obligation, trust account, or other instrument that is created 267  
from an issue of the United States treasury or is created from an 268  
obligation of a federal agency or instrumentality or is created 269  
from both is considered a derivative instrument. An eligible 270  
investment described in this section with a variable interest rate 271  
payment, based upon a single interest payment or single index 272  
comprised of other eligible investments provided for in division 273  
(A)(1) or (2) of this section, is not a derivative, provided that 274  
such variable rate investment has a maximum maturity of two years. 275  
A treasury inflation-protected security shall not be considered a 276  
derivative, provided the security matures not later than five 277  
years after purchase. 278

(C) Except as provided in division (D) of this section, any 279  
investment made pursuant to this section must mature within five 280  
years from the date of settlement, unless the investment is 281  
matched to a specific obligation or debt of the county or to a 282  
specific obligation or debt of a political subdivision of this 283  
state located wholly or partly within the county, and the 284  
investment is specifically approved by the investment advisory 285  
committee. 286

(D) The investing authority may also enter into a written 287  
repurchase agreement with any eligible institution mentioned in 288  
section 135.32 of the Revised Code or any eligible securities 289  
dealer pursuant to division (J) of this section, under the terms 290  
of which agreement the investing authority purchases and the 291  
eligible institution or dealer agrees unconditionally to 292  
repurchase any of the securities listed in divisions (B)(1) to 293  
(5), except letters of credit described in division (B)(2), of 294  
section 135.18 of the Revised Code. The market value of securities 295  
subject to an overnight written repurchase agreement must exceed 296  
the principal value of the overnight written repurchase agreement 297

by at least two per cent. A written repurchase agreement must 298  
exceed the principal value of the overnight written repurchase 299  
agreement, by at least two per cent. A written repurchase 300  
agreement shall not exceed thirty days, and the market value of 301  
securities subject to a written repurchase agreement must exceed 302  
the principal value of the written repurchase agreement by at 303  
least two per cent and be marked to market daily. All securities 304  
purchased pursuant to this division shall be delivered into the 305  
custody of the investing authority or the qualified custodian of 306  
the investing authority or an agent designated by the investing 307  
authority. A written repurchase agreement with an eligible 308  
securities dealer shall be transacted on a delivery versus payment 309  
basis. The agreement shall contain the requirement that for each 310  
transaction pursuant to the agreement the participating 311  
institution shall provide all of the following information: 312

(1) The par value of the securities; 313

(2) The type, rate, and maturity date of the securities; 314

(3) A numerical identifier generally accepted in the 315  
securities industry that designates the securities. 316

No investing authority shall enter into a written repurchase 317  
agreement under the terms of which the investing authority agrees 318  
to sell securities owned by the county to a purchaser and agrees 319  
with that purchaser to unconditionally repurchase those 320  
securities. 321

(E) No investing authority shall make an investment under 322  
this section, unless the investing authority, at the time of 323  
making the investment, reasonably expects that the investment can 324  
be held until its maturity. The investing authority's written 325  
investment policy shall specify the conditions under which an 326  
investment may be redeemed or sold prior to maturity. 327

(F) No investing authority shall pay a county's inactive 328

moneys or moneys of a county library and local government support 329  
fund into a fund established by another subdivision, treasurer, 330  
governing board, or investing authority, if that fund was 331  
established by the subdivision, treasurer, governing board, or 332  
investing authority for the purpose of investing or depositing the 333  
public moneys of other subdivisions. This division does not apply 334  
to the payment of public moneys into either of the following: 335

(1) The Ohio subdivision's fund pursuant to division (A)(6) 336  
of this section; 337

(2) A fund created solely for the purpose of acquiring, 338  
constructing, owning, leasing, or operating municipal utilities 339  
pursuant to the authority provided under section 715.02 of the 340  
Revised Code or Section 4 of Article XVIII, Ohio Constitution. 341

For purposes of division (F) of this section, "subdivision" 342  
includes a county. 343

(G) The use of leverage, in which the county uses its current 344  
investment assets as collateral for the purpose of purchasing 345  
other assets, is prohibited. The issuance of taxable notes for the 346  
purpose of arbitrage is prohibited. Contracting to sell securities 347  
not owned by the county, for the purpose of purchasing such 348  
securities on the speculation that bond prices will decline, is 349  
prohibited. 350

(H) Any securities, certificates of deposit, deposit 351  
accounts, or any other documents evidencing deposits or 352  
investments made under authority of this section shall be issued 353  
in the name of the county with the county treasurer or investing 354  
authority as the designated payee. If any such deposits or 355  
investments are registrable either as to principal or interest, or 356  
both, they shall be registered in the name of the treasurer. 357

(I) The investing authority shall be responsible for the 358  
safekeeping of all documents evidencing a deposit or investment 359

acquired under this section, including, but not limited to, 360  
safekeeping receipts evidencing securities deposited with a 361  
qualified trustee, as provided in section 135.37 of the Revised 362  
Code, and documents confirming the purchase of securities under 363  
any repurchase agreement under this section shall be deposited 364  
with a qualified trustee, provided, however, that the qualified 365  
trustee shall be required to report to the investing authority, 366  
auditor of state, or an authorized outside auditor at any time 367  
upon request as to the identity, market value, and location of the 368  
document evidencing each security, and that if the participating 369  
institution is a designated depository of the county for the 370  
current period of designation, the securities that are the subject 371  
of the repurchase agreement may be delivered to the treasurer or 372  
held in trust by the participating institution on behalf of the 373  
investing authority. 374

Upon the expiration of the term of office of an investing 375  
authority or in the event of a vacancy in the office for any 376  
reason, the officer or the officer's legal representative shall 377  
transfer and deliver to the officer's successor all documents 378  
mentioned in this division for which the officer has been 379  
responsible for safekeeping. For all such documents transferred 380  
and delivered, ~~such~~ the officer shall be credited with, and the 381  
officer's successor shall be charged with, the amount of moneys ~~so~~ 382  
evidenced by such documents. 383

(J)(1) All investments, except for investments in securities 384  
described in divisions (A)(5) and (6) of this section, shall be 385  
made only through a member of the national association of 386  
securities dealers, through a bank, savings bank, or savings and 387  
loan association regulated by the superintendent of financial 388  
institutions, or through an institution regulated by the 389  
comptroller of the currency, federal deposit insurance 390  
corporation, or board of governors of the federal reserve system. 391

(2) Payment for investments shall be made only upon the 392  
delivery of securities representing such investments to the 393  
treasurer, investing authority, or qualified trustee. If the 394  
securities transferred are not represented by a certificate, 395  
payment shall be made only upon receipt of confirmation of 396  
transfer from the custodian by the treasurer, governing board, or 397  
qualified trustee. 398

(K)(1) Except as otherwise provided in division (K)(2) of 399  
this section, no investing authority shall make an investment or 400  
deposit under this section, unless there is on file with the 401  
auditor of state a written investment policy approved by the 402  
investing authority. The policy shall require that all entities 403  
conducting investment business with the ~~investment~~ investing 404  
authority shall sign the investment policy of that ~~investment~~ 405  
investing authority. All brokers, dealers, and financial 406  
institutions, described in division (J)(1) of this section, 407  
initiating transactions with the ~~investment~~ investing authority by 408  
giving advice or making investment recommendations shall sign the 409  
~~investment~~ investing authority's investment policy thereby 410  
acknowledging their agreement to abide by the policy's contents. 411  
All brokers, dealers, and financial institutions, described in 412  
division (J)(1) of this section, executing transactions initiated 413  
by the ~~investment~~ investing authority, having read the policy's 414  
contents, shall sign the investment policy thereby acknowledging 415  
their comprehension and receipt. 416

(2) If a written investment policy described in division 417  
(K)(1) of this section is not filed on behalf of the county with 418  
the auditor of state, the investing authority of that county shall 419  
invest the county's inactive moneys and moneys of the county 420  
library and local government support fund only in time 421  
certificates of deposits or savings or deposit accounts pursuant 422  
to division (A)(3) of this section, no-load money market mutual 423

funds pursuant to division (A)(5) of this section, or the Ohio 424  
subdivision's fund pursuant to division (A)(6) of this section. 425

(L)(1) The investing authority shall establish and maintain 426  
an inventory of all obligations and securities acquired by the 427  
investing authority pursuant to this section. The inventory shall 428  
include a description of each obligation or security, including 429  
type, cost, par value, maturity date, settlement date, and any 430  
coupon rate. 431

(2) The investing authority shall also keep a complete record 432  
of all purchases and sales of the obligations and securities made 433  
pursuant to this section. 434

(3) The investing authority shall maintain a monthly 435  
portfolio report and issue a copy of the monthly portfolio report 436  
describing such investments to the county investment advisory 437  
committee, detailing the current inventory of all obligations and 438  
securities, all transactions during the month that affected the 439  
inventory, any income received from the obligations and 440  
securities, and any investment expenses paid, and stating the 441  
names of any persons effecting transactions on behalf of the 442  
investing authority. 443

(4) The monthly portfolio report shall be a public record and 444  
available for inspection under section 149.43 of the Revised Code. 445

(5) The inventory and the monthly portfolio report shall be 446  
filed with the board of county commissioners. 447

(M) An investing authority may enter into a written 448  
investment or deposit agreement that includes a provision under 449  
which the parties agree to submit to nonbinding arbitration to 450  
settle any controversy that may arise out of the agreement, 451  
including any controversy pertaining to losses of public moneys 452  
resulting from investment or deposit. The arbitration provision 453  
shall be set forth entirely in the agreement, and the agreement 454

shall include a conspicuous notice to the parties that any party 455  
to the arbitration may apply to the court of common pleas of the 456  
county in which the arbitration was held for an order to vacate, 457  
modify, or correct the award. Any such party may also apply to the 458  
court for an order to change venue to a court of common pleas 459  
located more than one hundred miles from the county in which the 460  
investing authority is located. 461

For purposes of this division, "investment or deposit 462  
agreement" means any agreement between an investing authority and 463  
a person, under which agreement the person agrees to invest, 464  
deposit, or otherwise manage, on behalf of the investing 465  
authority, a county's inactive moneys or moneys in a county 466  
library and local government support fund, or agrees to provide 467  
investment advice to the investing authority. 468

(N) An investment held in the county portfolio on September 469  
27, 1996, that was a legal investment under the law as it existed 470  
before September 27, 1996, may be held until maturity, or if the 471  
investment does not have a maturity date the investment may be 472  
held until five years from September 27, 1996, regardless of 473  
whether the investment would qualify as a legal investment under 474  
the terms of this section as amended. 475

**Sec. 319.302.** After complying with section 319.301 of the 476  
Revised Code, the county auditor shall reduce the remaining sums 477  
to be levied against each parcel of real property listed on the 478  
general tax list and duplicate of real and public utility property 479  
for the current tax year, and against each manufactured and mobile 480  
home that is taxed pursuant to division (D)(2) of section 4503.06 481  
of the Revised Code and that is on the manufactured home tax list 482  
for the current tax year, by ten per cent. Except as otherwise 483  
provided in sections 323.152, 323.158, 505.06, and 715.263 of the 484  
Revised Code, the amount of the taxes remaining after such 485



reduction shall be the real and public utility property taxes 486  
charged and payable, and the manufactured home tax charged and 487  
payable, on each property and shall be the amounts certified to 488  
the county treasurer for collection. Upon receipt of the tax 489  
duplicate, the treasurer shall certify to the tax commissioner the 490  
total amount by which ~~such~~ taxes were reduced under this section, 491  
as shown on the duplicate. Such reduction shall not directly or 492  
indirectly affect the determination of the principal amount of 493  
notes that may be issued in anticipation of any tax levies or the 494  
amount of bonds or notes for any planned improvements. If after 495  
application of sections 5705.31 and 5705.32 of the Revised Code 496  
and other applicable provisions of law, including ~~division~~ 497  
divisions (F) and (I) of section 321.24 of the Revised Code, there 498  
would be insufficient funds for payment of debt charges on bonds 499  
or notes payable from taxes reduced by this section, the reduction 500  
of taxes provided for in this section shall be adjusted to the 501  
extent necessary to provide funds from such taxes. 502

**Sec. 321.24.** (A) On or before the fifteenth day of February, 503  
in each year, the county treasurer shall settle with the county 504  
auditor for all taxes and assessments that the treasurer has 505  
collected on the general duplicate of real and public utility 506  
property at the time of making the settlement. 507

(B) On or before the thirtieth day of June, in each year, the 508  
treasurer shall settle with the auditor for all advance payments 509  
of general personal and classified property taxes that the 510  
treasurer has received at the time of making the settlement. 511

(C) On or before the tenth day of August, in each year, the 512  
treasurer shall settle with the auditor for all taxes and 513  
assessments that the treasurer has collected on the general 514  
duplicates of real and public utility property at the time of 515  
making such settlement, not included in the preceding February 516

settlement. 517

(D) On or before the thirty-first day of October, in each 518  
year, the treasurer shall settle with the auditor for all taxes 519  
that the treasurer has collected on the general personal and 520  
classified property duplicates, and for all advance payments of 521  
general personal and classified property taxes, not included in 522  
the preceding June settlement, that the treasurer has received at 523  
the time of making such settlement. 524

(E) In the event the time for the payment of taxes is 525  
extended, pursuant to section 323.17 of the Revised Code, the date 526  
on or before which settlement for the taxes so extended must be 527  
made, as herein prescribed, shall be deemed to be extended for a 528  
like period of time. At each such settlement, the auditor shall 529  
allow to the treasurer, on the moneys received or collected and 530  
accounted for by the treasurer, the treasurer's fees, at the rate 531  
or percentage allowed by law, at a full settlement of the 532  
treasurer. 533

(F) Within thirty days after the day of each settlement of 534  
taxes required under divisions (A) and (C) of this section, the 535  
treasurer shall certify to the tax commissioner any adjustments 536  
which have been made to the amount certified previously pursuant 537  
to section 319.302 of the Revised Code and that the settlement has 538  
been completed. Upon receipt of such certification, the 539  
commissioner shall provide for payment to the county treasurer 540  
from the general revenue fund of an amount equal to one-half of 541  
the amount certified by the treasurer in the preceding tax year 542  
under section 319.302 of the Revised Code. Such payment shall be 543  
credited upon receipt to the county's undivided income tax fund, 544  
and the county auditor shall transfer to the county general fund 545  
from the amount thereof the total amount of all fees and charges 546  
which the auditor and treasurer would have been authorized to 547  
receive had such section not been in effect and that amount had 548

been levied and collected as taxes. The county auditor shall 549  
distribute the amount remaining among the various taxing districts 550  
in the county as if it had been levied, collected, and settled as 551  
real property taxes. 552

(G) Within thirty days after the day of the settlement 553  
required in division (D) of this section, the treasurer shall 554  
certify to the commissioner that the settlement has been 555  
completed. Upon receipt of that certification, the commissioner 556  
shall provide for payment to the county treasurer from the general 557  
revenue fund of the amount certified under section 319.311 of the 558  
Revised Code in the current year. The payment shall be credited 559  
upon receipt to the county's undivided income tax fund, and the 560  
county auditor shall distribute the amount thereof among the 561  
various taxing districts of the county as if it had been levied, 562  
collected, and settled as personal property taxes. The amount 563  
received by a taxing district under this division shall be 564  
apportioned among its funds in the same proportion as the current 565  
year's personal property taxes are apportioned. 566

(H)(1) On or before the fifteenth day of April each year, the 567  
county treasurer shall settle with the county auditor for all 568  
manufactured home taxes that the county treasurer has collected on 569  
the manufactured home tax duplicate at the time of making the 570  
settlement. 571

(2) On or before the fifteenth day of September each year, 572  
the county treasurer shall settle with the county auditor for all 573  
remaining manufactured home taxes that the county treasurer has 574  
collected on the manufactured home tax duplicate at the time of 575  
making the settlement. 576

(3) If the time for payment of such taxes is extended under 577  
section 4503.06 of the Revised Code, the time for making the 578  
settlement as prescribed by divisions (H)(1) and (2) of this 579  
section is extended for a like period of time. 580

(I) Within thirty days after the day of each settlement of 581  
taxes required under division (H) of this section, the county 582  
treasurer shall certify to the tax commissioner any adjustments 583  
that have been made to the amount certified previously pursuant to 584  
section 319.302 of the Revised Code and that the settlement has 585  
been completed. Upon receipt of such certification, the 586  
commissioner shall provide for payment to the county treasurer 587  
from the general revenue fund of an amount equal to one-half of 588  
the amount certified by the treasurer in the current tax year 589  
under section 319.302 of the Revised Code. Such payment shall be 590  
credited upon receipt to the county's undivided income tax fund, 591  
and the county auditor shall transfer to the county general fund 592  
from the amount thereof the total amount of all fees and charges 593  
that the auditor and treasurer would have been authorized to 594  
receive had such section not been in effect and that amount had 595  
been levied and collected as taxes. The county auditor shall 596  
distribute the amount remaining among the various taxing districts 597  
in the county as if it had been levied, collected, and settled as 598  
manufactured home taxes. 599

**Sec. 321.46.** (A) To enhance the background and working 600  
knowledge of county treasurers in governmental accounting, 601  
portfolio reporting and compliance, investments, and cash 602  
management, the auditor of state and the treasurer of state shall 603  
conduct education programs for persons elected for the first time 604  
to the office of county treasurer and shall hold ~~annual~~ biennial 605  
continuing education programs for persons who continue to hold the 606  
office of county treasurer. Education programs for newly elected 607  
county treasurers shall be held between the first day of December 608  
and the first Monday of September next following that person's 609  
election to the office of county treasurer. Similar initial 610  
training may also be provided to any county treasurer who is 611  
appointed to fill a vacancy or who is elected at a special 612

election. 613

(B)(1) The auditor of state shall determine the manner and 614  
content of the education programs in the subject areas of 615  
governmental accounting and portfolio reporting and compliance. In 616  
those areas, newly elected county treasurers shall ~~be required to~~ 617  
take at least thirteen hours of education before taking office. 618

(2) The treasurer of state shall determine the manner and 619  
content of the education programs in the subject areas of 620  
investments and cash management. In those areas, newly elected 621  
county treasurers shall ~~be required to~~ take at least thirteen 622  
hours of education before taking office. 623

(3)(a) After completing one year in office, a county 624  
treasurer shall ~~be required to~~ take not less than ~~twelve~~ 625  
twenty-four hours ~~annually~~ of continuing education during each 626  
biennial cycle. For purposes of division (B)(3)(a) of this 627  
section, a biennial cycle for continuing education shall be every 628  
two calendar years after the treasurer's first year in office. The 629  
treasurer of state shall determine the manner and content of the 630  
education programs in the subject areas of investments, cash 631  
management, the collection of taxes, ethics, and any other subject 632  
area that the treasurer of state determines is reasonably related 633  
to the duties of the office of the county treasurer. The auditor 634  
of state shall determine the manner and content of the education 635  
programs in the subject areas of governmental accounting, 636  
portfolio reporting and compliance, office management, and any 637  
other subject area that the auditor of state determines is 638  
reasonably related to the duties of the office of the county 639  
treasurer. 640

(b) A county treasurer who accumulates more than twenty-four 641  
hours of continuing education in a biennial cycle described in 642  
division (B)(3)(a) of this section may credit the hours in excess 643

of twenty-four hours to the next biennial cycle. However,  
regardless of the total number of hours earned, no more than six  
hours in the education programs determined by the treasurer of  
state pursuant to division (B)(3)(a) of this section and six hours  
in the education programs determined by the auditor of state  
pursuant to that division shall be carried over to the next  
biennial cycle.

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(C) The auditor of state and the treasurer of state may each charge counties a registration fee that will meet actual and necessary expenses of the training of county treasurers, including instructor fees, site acquisition costs, and the cost of course materials. The necessary personal expenses of county treasurers as a result of attending the training programs shall be borne by the counties the treasurers represent.

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

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(E) ~~A (1) If a county treasurer who fails to complete the initial or continuing education programs required by this section without a valid health related excuse or other special hardship shall be restricted to investing in the Ohio subdivision's fund pursuant to division (A)(6) of section 135.35 of the Revised Code, in no load money market mutual funds pursuant to division (A)(5) of section 135.35 of the Revised Code, or in time certificate of deposits or deposit accounts pursuant to division (A)(3) of section 135.35 of the Revised Code. A county treasurer who has failed to complete the initial or continuing education programs and invests in other than the investments permitted by this~~

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~~division shall be subject to removal from office upon complaint 676  
and investigation by the county prosecuting attorney, a hearing, 677  
and a resolution adopted by the board of county commissioners 678  
approving the removal from office before taking office, the 679  
treasurer's authority to invest county funds and to manage the 680  
county portfolio immediately is suspended, and this authority is 681  
transferred to the county's investment advisory committee until 682  
full compliance with the initial education programs is determined 683  
by the treasurer of state. 684~~

(2) If a county treasurer fails to complete continuing 685  
education programs as required by this section, the county 686  
treasurer is subject to divisions (B) to (E) of section 321.47 of 687  
the Revised Code, including possible suspension of the treasurer's 688  
authority to invest county funds and to manage the county 689  
portfolio and transfer of this authority to the county's 690  
investment advisory committee. 691

(F)(1) Notwithstanding divisions (B) and (E) of this section, 692  
a county treasurer who fails to complete the initial or continuing 693  
education programs required by this section shall invest only in 694  
the Ohio subdivisions fund pursuant to division (A)(6) of section 695  
135.35 of the Revised Code, in no load money market mutual funds 696  
pursuant to division (A)(5) of section 135.35 of the Revised Code, 697  
or in time certificates of deposit or savings or deposit accounts 698  
pursuant to division (A)(3) of section 135.35 of the Revised Code. 699

(2) A county treasurer who has failed to complete the initial 700  
education programs required by this section and invests in other 701  
than the investments permitted by division (F)(1) of this section 702  
immediately shall have the county treasurer's authority to invest 703  
county funds and to manage the county portfolio suspended, and 704  
this authority shall be transferred to the county's investment 705  
advisory committee until full compliance with the initial 706  
education programs is determined by the treasurer of state. 707

(3) If a county treasurer fails to complete continuing education programs required by this section and invests in other than the investments permitted by division (F)(1) of this section, the county treasurer is subject to divisions (B) to (E) of section 321.47 of the Revised Code, including possible suspension of the treasurer's authority to invest county funds and to manage the county portfolio and transfer of this authority to the county's investment advisory committee. 708  
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(G)(1) There is hereby created in the state treasury the county treasurer education fund, to be used by the treasurer of state for actual and necessary expenses of education programs held pursuant to this section and section 135.22 of the Revised Code. All registration fees collected by the treasurer of state under this section and section 135.22 of the Revised Code shall be paid into that fund. 716  
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(2) All registration fees collected by the auditor of state under this section shall be paid into the auditor of state training program fund established under section 117.44 of the Revised Code. 723  
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~~(G)~~(H) The treasurer of state, with the advice and consent of the auditor of state, may adopt reasonable rules not inconsistent with this section for the implementation of this section. 727  
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**Sec. 321.47.** (A) By the fifteenth day of January following completion of each biennial cycle described in division (B)(3)(a) of section 321.46 of the Revised Code, the auditor of state shall notify the treasurer of state of the continuing education hours completed under the auditor of state's supervision by each county treasurer for that biennial cycle pursuant to section 321.46 of the Revised Code. 730  
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(B) By the thirty-first day of January following completion 737



of each biennial cycle described in division (B)(3)(a) of section 738  
321.46 of the Revised Code, the treasurer of state shall determine 739  
whether any county treasurer has failed to comply with the county 740  
treasurer's continuing education requirements pursuant to section 741  
321.46 of the Revised Code and, by certified mail, shall notify 742  
any county treasurer who has not complied with the requirements. 743  
The notice shall contain all of the following: 744

(1) Notification that the county treasurer is deficient in 745  
continuing education hours; 746

(2) Notification that if the county treasurer believes the 747  
treasurer of state's records are in error, the county treasurer 748  
has one month to submit proof to the treasurer of state that the 749  
county treasurer is in compliance with the continuing education 750  
requirements; 751

(3) Notification that completion of the continuing education 752  
requirements also may be obtained by attending courses approved by 753  
the auditor of state or the treasurer of state, but that the 754  
county treasurer must comply fully with the continuing education 755  
requirements and that the treasurer of state must have proof of 756  
full compliance by the last day of April following completion of 757  
each biennial cycle; 758

(4) Notification that if the county treasurer has failed to 759  
comply fully with the continuing education requirements by the 760  
last day of April following completion of each biennial cycle, the 761  
treasurer of state will notify the prosecuting attorney of that 762  
treasurer's county of that fact immediately. 763

(C)(1) Upon receipt of the notice described in division 764  
(B)(4) of this section, the prosecuting attorney shall petition 765  
the court of common pleas of that county for an order suspending 766  
the county treasurer's authority to invest county funds and to 767  
manage the county investment portfolio. The petition shall contain 768

a brief statement of the facts and shall show that the county 769  
treasurer has failed to comply with the continuing education 770  
requirements of section 321.46 of the Revised Code. Before or 771  
simultaneously with the filing of the petition, the prosecuting 772  
attorney shall serve a copy of the petition upon the county 773  
treasurer personally or by certified mail, together with a copy of 774  
this section. Upon the filing of the petition, the court, on the 775  
motion of the prosecuting attorney, shall enter an order fixing a 776  
date for hearing not later than two weeks after the date of filing 777  
and shall require that a copy of the order be given to the county 778  
treasurer in the manner in which a summons is required to be 779  
served or substituted service is required to be made in other 780  
cases. 781

(2) On the date fixed for the hearing described in division 782  
(C)(1) of this section, or any adjournment of it, the court shall 783  
determine from the petition and evidence submitted by either party 784  
whether the county treasurer has met the continuing education 785  
requirements of section 321.46 of the Revised Code for the 786  
preceding biennial cycle described in division (B)(3)(a) of 787  
section 321.46 of the Revised Code. If the court finds that the 788  
county treasurer has failed to meet these continuing education 789  
requirements, it shall enter an order transferring the county 790  
treasurer's authority to invest county funds and to manage the 791  
county portfolio to the county's investment advisory committee 792  
until such time as the county treasurer complies fully with the 793  
continuing education requirements. 794

(3) The costs of the proceeding shall be assessed or 795  
apportioned as the court considers equitable. 796

(D) Upon receiving proof of completion of continuing 797  
education requirements for the preceding biennial cycle described 798  
in division (B)(3)(a) of section 321.46 of the Revised Code, the 799  
treasurer of state shall notify the prosecuting attorney that the 800

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. 801  
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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 extent not in conflict with those rules, pursuant to Chapter 2505. of the Revised Code. 807  
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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.~~ 813  
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(2) After a valid delinquent 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 828  
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penalty shall be charged against such taxes after the second-half 832  
collection period while the delinquent tax contract remains in 833  
effect. On the day a delinquent tax contract becomes void, the ten 834  
per cent penalty shall be charged against such taxes and shall 835  
equal the amount of penalty that would have been charged against 836  
unpaid current taxes outstanding on the date on which the 837  
second-half penalty would have been charged thereon under division 838  
(A)(1) of this section if the contract had not been in effect. 839

(B)(1) On the first day of the month following the last day 840  
the second installment of taxes may be paid without penalty, 841  
interest shall be charged against and computed on all delinquent 842  
taxes other than the current taxes that became delinquent taxes at 843  
the close of the last day such second installment could be paid 844  
without penalty. The charge shall be for interest that accrued 845  
during the period that began on the preceding first day of 846  
December and ended on the last day of the month that included the 847  
last date such second installment could be paid without penalty. 848  
The interest shall be computed at the rate per annum prescribed by 849  
section 5703.47 of the Revised Code and shall be entered as a 850  
separate item on the tax list and duplicate compiled under section 851  
319.28 or 5721.011 of the Revised Code, whichever list and 852  
duplicate are first compiled after the date on which ~~such the~~ 853  
interest is computed and charged. However, for tracts and lots on 854  
the real property tax suspension list under section 319.48 of the 855  
Revised Code, the interest shall not be entered on the tax list 856  
and duplicate compiled under section 319.28 of the Revised Code, 857  
but shall be entered on the first tax list and duplicate compiled 858  
under section 5721.011 of the Revised Code after the date on which 859  
the interest is computed and charged. 860

(2) On the first day of December, the interest shall be 861  
charged against and computed on all delinquent taxes. The charge 862  
shall be for interest that accrued during the period that began on 863

the first day of the month following the last date prescribed for 864  
the payment of the second installment of taxes in the current year 865  
and ended on the immediately preceding last day of November. The 866  
interest shall be computed at the rate per annum prescribed by 867  
section 5703.47 of the Revised Code and shall be entered as a 868  
separate item on the tax list and duplicate compiled under section 869  
319.28 or 5721.011 of the Revised Code, whichever list and 870  
duplicate are first compiled after the date on which ~~such~~ the 871  
interest is computed and charged. However, for tracts and lots on 872  
the real property tax suspension list under section 319.48 of the 873  
Revised Code, the interest shall not be entered on the tax list 874  
and duplicate compiled under section 319.28 of the Revised Code, 875  
but shall be entered on the first tax list and duplicate compiled 876  
under section 5721.011 of the Revised Code after the date on which 877  
the interest is computed and charged. 878

(3) After a valid delinquent tax contract has been entered 879  
into for the payment of any delinquent taxes, no interest shall be 880  
charged against such delinquent taxes while the delinquent tax 881  
contract remains in effect in compliance with section 323.31 of 882  
the Revised Code. If a valid delinquent tax contract becomes void, 883  
interest shall be charged against the delinquent taxes for the 884  
periods that interest was not permitted to be charged while the 885  
delinquent tax contract was in effect. The interest shall be 886  
charged on the day the delinquent tax contract becomes void and 887  
shall equal the amount of interest that would have been charged 888  
against the unpaid delinquent taxes outstanding on the dates on 889  
which interest would have been charged thereon under divisions 890  
(B)(1) and (2) of this section had the delinquent tax contract not 891  
been in effect. 892

(C) If the full amount of the taxes due at either of the 893  
times prescribed by division (A) of this section is paid within 894  
ten days after such time, the county treasurer shall waive the 895

collection of and the county auditor shall remit one-half of the 896  
penalty provided for in ~~such~~ that division for failure to make 897  
that payment by the prescribed time. 898

(D) The county treasurer shall compile and deliver to the 899  
county auditor a list of all tax payments the treasurer has 900  
received as provided in division (C) of this section. The list 901  
shall include any information required by the auditor for the 902  
remission of the penalties waived by the treasurer. The taxes so 903  
collected shall be included in the settlement next succeeding the 904  
settlement then in process. 905

**Sec. 323.31.** (A)(1) A person who owns agricultural real 906  
property or owns and occupies residential real property or a 907  
manufactured or mobile home that does not have an outstanding tax 908  
lien certificate or judgment of foreclosure against it, and a 909  
person who is a vendee of such property under a purchase agreement 910  
or land contract and who occupies the property, shall have at 911  
least one opportunity to pay ~~the~~ any delinquent or unpaid current 912  
taxes, or both, charged against the property by entering into a 913  
written delinquent tax contract with the county treasurer in a 914  
form prescribed or approved by the tax commissioner. Subsequent 915  
opportunities to enter into a delinquent tax contract shall be at 916  
the county treasurer's sole discretion. 917

(2) The treasurer may enter into a delinquent tax contract in 918  
accordance with division (A) of this section with an owner or 919  
vendee of real property, other than residential real property or a 920  
manufactured or mobile home that is occupied by the owner, and 921  
other than agricultural real property. 922

(3) The delinquent tax contract described in division (A) of 923  
this section may be entered into at any time prior to the 924  
commencement of foreclosure proceedings by the county treasurer 925  
and the county prosecuting attorney pursuant to section 323.25 of 926

the Revised Code or by the county prosecuting attorney pursuant to 927  
section 5721.18 of the Revised Code, the commencement of 928  
foreclosure proceedings by a private attorney pursuant to section 929  
5721.37 of the Revised Code, the commencement of foreclosure and 930  
forfeiture proceedings pursuant to section 5721.14 of the Revised 931  
Code, or the commencement of collection proceedings pursuant to 932  
division (H) of section 4503.06 of the Revised Code by the filing 933  
of a civil action as provided in that division. A duplicate copy 934  
of each delinquent tax contract shall be filed with the county 935  
auditor, who shall attach the copy to the delinquent land tax 936  
certificate, delinquent vacant land tax certificate, or the 937  
delinquent manufactured home tax list, or who shall enter an 938  
asterisk in the margin next to the entry for the tract or lot on 939  
the master list of delinquent tracts, master list of delinquent 940  
vacant tracts, or next to the entry for the home on the delinquent 941  
manufactured home tax list, prior to filing it with the 942  
prosecuting attorney under section 5721.13 of the Revised Code, 943  
or, in the case of the delinquent manufactured home tax list, 944  
prior to delivering it to the county treasurer under division 945  
(H)(2) of section 4503.06 of the Revised Code. If the delinquent 946  
tax contract is entered into after the certificate or the master 947  
list has been filed with the prosecuting attorney, the treasurer 948  
shall file the duplicate copy with the prosecuting attorney. 949

(4) A delinquent tax contract entered into under ~~this~~ 950  
division (A) of this section shall provide for the payment of any 951  
delinquent ~~and~~ or unpaid current taxes, or both, in installments 952  
over a period not to exceed five years after the date of the first 953  
payment made under the contract; however, a person entering into a 954  
delinquent tax contract who owns and occupies residential real 955  
property may request, and the treasurer shall allow, a delinquent 956  
tax contract providing for payment in installments over a period 957  
of no fewer than two years after the date of the first payment 958  
made under the contract. 959

(5) For each delinquent tax contract entered into under 960  
division (A) of this section, the county treasurer shall determine 961  
and shall specify in the delinquent tax contract the number of 962  
installments, the amount of each installment, and the schedule for 963  
payment of the installments. The part of each installment payment 964  
representing taxes and penalties and interest thereon shall be 965  
apportioned among the several taxing districts in the same 966  
proportion that the amount of taxes levied by each district 967  
against the entry in the preceding tax year bears to the taxes 968  
levied by all such districts against the entry in the preceding 969  
tax year. The part of each payment representing assessments and 970  
other charges shall be credited to those items in the order in 971  
which they became due. Each payment made to a taxing district 972  
shall be apportioned among the taxing district's several funds for 973  
which taxes or assessments have been levied. 974

(6) When an installment payment is not received by the 975  
treasurer when due under a delinquent tax contract entered into 976  
under division (A) of this section or any current taxes or special 977  
assessments charged against the property become unpaid, the 978  
delinquent tax contract becomes void unless the treasurer permits 979  
a new delinquent tax contract to be entered into; if the treasurer 980  
does not permit a new delinquent tax contract to be entered into, 981  
the treasurer shall certify to the auditor that the delinquent tax 982  
contract has become void. 983

(7) Upon receipt of ~~such a~~ certification described in 984  
division (A)(6) of this section, the auditor shall destroy the 985  
duplicate copy of the voided delinquent tax contract. If such copy 986  
has been filed with the prosecuting attorney, the auditor 987  
immediately shall deliver the certification to the prosecuting 988  
attorney, who shall attach it to the appropriate certificate and 989  
the duplicate copy of the voided delinquent tax contract or strike 990  
through the asterisk entered in the margin of the master list next 991



to the entry for the tract or lot that is the subject of the 992  
voided delinquent tax contract. The prosecuting attorney then 993  
shall institute a proceeding to foreclose the lien of the state in 994  
accordance with section 323.25 or 5721.18 of the Revised Code or, 995  
in the case of delinquent vacant land, a foreclosure proceeding in 996  
accordance with section 323.25 or 5721.18 of the Revised Code, or 997  
a foreclosure and forfeiture proceeding in accordance with section 998  
5721.14 of the Revised Code. In the case of a manufactured or 999  
mobile home, the county treasurer shall cause a civil action to be 1000  
brought as provided under division (H) of section 4503.06 of the 1001  
Revised Code. 1002

(B) If there is an outstanding tax certificate respecting a 1003  
delinquent parcel under section 5721.32 or 5721.33 of the Revised 1004  
Code, a written delinquent tax contract may not be entered into 1005  
under this section. To redeem a tax certificate in installments, 1006  
the owner or other person seeking to redeem the tax certificate 1007  
shall enter into a redemption payment plan under division (C) of 1008  
section 5721.38 of the Revised Code. 1009

(C) As used in this section, "unpaid current taxes" means any 1010  
current taxes charged on the general tax list and duplicate of 1011  
real and public utility property or the manufactured home tax list 1012  
and duplicate that remain unpaid after the last day prescribed for 1013  
payment of the first installment of such taxes without penalty, 1014  
and any penalties associated with such taxes. 1015

**Sec. 4503.06.** (A) The owner of each manufactured or mobile 1016  
home that has acquired situs in this state shall pay either a real 1017  
property tax pursuant to Title LVII of the Revised Code or a 1018  
manufactured home tax pursuant to division (C) of this section. 1019

(B) The owner of a manufactured or mobile home shall pay real 1020  
property taxes if either of the following applies: 1021

(1) The manufactured or mobile home acquired situs in the 1022

state or ownership in the home was transferred on or after January	1023
1, 2000, and all of the following apply:	1024
(a) The home is affixed to a permanent foundation as defined	1025
in division (C)(5) of section 3781.06 of the Revised Code;	1026
(b) The home is located on land that is owned by the owner of	1027
the home;	1028
(c) The certificate of title has been inactivated by the	1029
clerk of the court of common pleas that issued it, pursuant to	1030
division (H) of section 4505.11 of the Revised Code.	1031
(2) The manufactured or mobile home acquired situs in the	1032
state or ownership in the home was transferred before January 1,	1033
2000, and all of the following apply:	1034
(a) The home is affixed to a permanent foundation as defined	1035
in division (C)(5) of section 3781.06 of the Revised Code;	1036
(b) The home is located on land that is owned by the owner of	1037
the home;	1038
(c) The owner of the home has elected to have the home taxed	1039
as real property and, pursuant to section 4505.11 of the Revised	1040
Code, has surrendered the certificate of title to the auditor of	1041
the county containing the taxing district in which the home has	1042
its situs, together with proof that all taxes have been paid;	1043
(d) The county auditor has placed the home on the real	1044
property tax list and delivered the certificate of title to the	1045
clerk of the court of common pleas that issued it and the clerk	1046
has inactivated the certificate.	1047
(C)(1) Any mobile or manufactured home that is not taxed as	1048
real property as provided in division (B) of this section is	1049
subject to an annual manufactured home tax, payable by the owner,	1050
for locating the home in this state. The tax as levied in this	1051
section is for the purpose of supplementing the general revenue	1052

funds of the local subdivisions in which the home has its situs 1053  
pursuant to this section. 1054

(2) The year for which the manufactured home tax is levied 1055  
commences on the first day of January and ends on the following 1056  
thirty-first day of December. The state shall have the first lien 1057  
on any manufactured or mobile home on the list for the amount of 1058  
taxes, penalties, and interest charged against the owner of the 1059  
home under this section. The lien of the state for the tax for a 1060  
year shall attach on the first day of January to a home that has 1061  
acquired situs on that date. The lien for a home that has not 1062  
acquired situs on the first day of January, but that acquires 1063  
situs during the year, shall attach on the next first day of 1064  
January. The lien shall continue until the tax, including any 1065  
penalty or interest, is paid. 1066

(3)(a) The situs of a manufactured or mobile home located in 1067  
this state on the first day of January is the local taxing 1068  
district in which the home is located on that date. 1069

(b) The situs of a manufactured or mobile home not located in 1070  
this state on the first day of January, but located in this state 1071  
subsequent to that date, is the local taxing district in which the 1072  
home is located thirty days after it is acquired or first enters 1073  
this state. 1074

(4) The tax is collected by and paid to the county treasurer 1075  
of the county containing the taxing district in which the home has 1076  
its situs. 1077

(D) The manufactured home tax shall be computed and assessed 1078  
by the county auditor of the county containing the taxing district 1079  
in which the home has its situs as follows: 1080

(1) On a home that acquired situs in this state prior to 1081  
January 1, 2000; 1082

(a) By multiplying the assessable value of the home by the 1083

tax rate of the taxing district in which the home has its situs, 1084  
and deducting from the product thus obtained any reduction 1085  
authorized under section 4503.065 of the Revised Code. The tax 1086  
levied under this formula shall not be less than thirty-six 1087  
dollars, unless the home qualifies for a reduction in assessable 1088  
value under section 4503.065 of the Revised Code, in which case 1089  
there shall be no minimum tax and the tax shall be the amount 1090  
calculated under this division. 1091

(b) The assessable value of the home shall be forty per cent 1092  
of the amount arrived at by the following computation: 1093

(i) If the cost to the owner, or market value at time of 1094  
purchase, whichever is greater, of the home includes the 1095  
furnishings and equipment, such cost or market value shall be 1096  
multiplied according to the following schedule: 1097

For the first calendar year			1098
in which the			1099
home is owned by the			1100
current owner	80%		1101
2nd calendar year	x 75%		1102
3rd "	x 70%		1103
4th "	x 65%		1104
5th "	x 60%		1105
6th "	x 55%		1106
7th "	x 50%		1107
8th "	x 45%		1108
9th "	x 40%		1109
10th and each year	35%		1110
thereafter			

The first calendar year means any period between the first 1111  
day of January and the thirty-first day of December of the first 1112  
year. 1113

(ii) If the cost to the owner, or market value at the time of 1114

purchase, whichever is greater, of the home does not include the 1115  
furnishings and equipment, such cost or market value shall be 1116  
multiplied according to the following schedule: 1117

For the first calendar year			1118
in which the			1119
home is owned by the			1120
current owner	95%		1121
2nd calendar year	x 90%		1122
3rd "	x 85%		1123
4th "	x 80%		1124
5th "	x 75%		1125
6th "	x 70%		1126
7th "	x 65%		1127
8th "	x 60%		1128
9th "	x 55%		1129
10th and each year	50%		1130
thereafter			

The first calendar year means any period between the first 1131  
day of January and the thirty-first day of December of the first 1132  
year. 1133

(2) On a home in which ownership was transferred or that 1134  
first acquired situs in this state on or after January 1, 2000: 1135

(a) By multiplying the assessable value of the home by the 1136  
effective tax rate, as defined in section 323.08 of the Revised 1137  
Code, for residential real property of the taxing district in 1138  
which the home has its situs, and deducting from the product thus 1139  
obtained the reductions required or authorized under section 1140  
319.302, division (B) of section 323.152, or section 4503.065 of 1141  
the Revised Code. 1142

(b) The assessable value of the home shall be thirty-five per 1143  
cent of its true value as determined under division (L) of this 1144  
section. 1145

(3) On or before the fifteenth day of January each year, the 1146  
county auditor shall record the assessable value and the amount of 1147  
tax on the manufactured or mobile home on the tax list and deliver 1148  
a duplicate of the list to the county treasurer. In the case of an 1149  
emergency as defined in section 323.17 of the Revised Code, the 1150  
tax commissioner, by journal entry, may extend the times for 1151  
delivery of the duplicate for an additional fifteen days upon 1152  
receiving a written application from the county auditor regarding 1153  
an extension for the delivery of the duplicate, or from the county 1154  
treasurer regarding an extension of the time for the billing and 1155  
collection of taxes. The application shall contain a statement 1156  
describing the emergency that will cause the unavoidable delay and 1157  
must be received by the tax commissioner on or before the last day 1158  
of the month preceding the day delivery of the duplicate is 1159  
otherwise required. When an extension is granted for delivery of 1160  
the duplicate, the time period for payment of taxes shall be 1161  
extended for a like period of time. When a delay in the closing of 1162  
a tax collection period becomes unavoidable, the tax commissioner, 1163  
upon application by the county auditor and county treasurer, may 1164  
order the time for payment of taxes to be extended if the tax 1165  
commissioner determines that penalties have accrued or would 1166  
otherwise accrue for reasons beyond the control of the taxpayers 1167  
of the county. The order shall prescribe the final extended date 1168  
for payment of taxes for that collection period. 1169

(4) After January 1, 1999, the owner of a manufactured or 1170  
mobile home taxed pursuant to division (D)(1) of this section may 1171  
elect to have the home taxed pursuant to division (D)(2) of this 1172  
section by filing a written request with the county auditor of the 1173  
taxing district in which the home is located on or before the 1174  
first day of December of any year. Upon the filing of the request, 1175  
the county auditor shall determine whether all taxes levied under 1176  
division (D)(1) of this section have been paid, and if those taxes 1177

have been paid, the county auditor shall tax the manufactured or 1178  
mobile home pursuant to division (D)(2) of this section commencing 1179  
in the next tax year. 1180

(5) A manufactured or mobile home that acquired situs in this 1181  
state prior to January 1, 2000, shall be taxed pursuant to 1182  
division (D)(2) of this section if no manufactured home tax had 1183  
been paid for the home and the home was not exempted from taxation 1184  
pursuant to division (E) of this section for the year for which 1185  
the taxes were not paid. 1186

(6)(a) Immediately upon receipt of any manufactured home tax 1187  
duplicate from the county auditor, but not less than twenty days 1188  
prior to the last date on which the first one-half taxes may be 1189  
paid without penalty as prescribed in division (F) of this 1190  
section, the county treasurer shall cause to be prepared and 1191  
mailed or delivered to each person charged on that duplicate with 1192  
taxes, or to an agent designated by such person, the tax bill 1193  
prescribed by the tax commissioner under division (D)(7) of this 1194  
section. When taxes are paid by installments, the county treasurer 1195  
shall mail or deliver to each person charged on such duplicate or 1196  
the agent designated by ~~such~~ that person a second tax bill showing 1197  
the amount due at the time of the second tax collection. The 1198  
second half tax bill shall be mailed or delivered at least twenty 1199  
days prior to the close of the second half tax collection period. 1200  
A change in the mailing address of any tax bill shall be made in 1201  
writing to the county treasurer. Failure to receive a bill 1202  
required by this section does not excuse failure or delay to pay 1203  
any taxes shown on the bill or, except as provided in division (A) 1204  
of section 5715.39 of the Revised Code, avoid any penalty, 1205  
interest, or charge for such delay. 1206

(b) After delivery of the copy of the delinquent manufactured 1207  
home tax list under division (H) of this section, the county 1208  
treasurer may prepare and mail to each person in whose name a home 1209

is listed an additional tax bill showing the total amount of 1210  
delinquent taxes charged against the home as shown on the list. 1211  
The tax bill shall include a notice that the interest charge 1212  
prescribed by division (G) of this section has begun to accrue. 1213

(7) Each tax bill prepared and mailed or delivered under 1214  
division (D)(6) of this section shall be in the form and contain 1215  
the information required by the tax commissioner. The commissioner 1216  
may prescribe different forms for each county and may authorize 1217  
the county auditor to make up tax bills and tax receipts to be 1218  
used by the county treasurer. The tax bill shall not contain or be 1219  
mailed or delivered with any information or material that is not 1220  
required by this section or that is not authorized by section 1221  
321.45 of the Revised Code or by the tax commissioner. In addition 1222  
to the information required by the commissioner, each tax bill 1223  
shall contain the following information: 1224

(a) The taxes levied and the taxes charged and payable 1225  
against the manufactured or mobile home; 1226

(b) The following notice: "Notice: If the taxes are not paid 1227  
within sixty days after the county auditor delivers the delinquent 1228  
manufactured home tax list to the county treasurer, you and your 1229  
home may be subject to collection proceedings for tax 1230  
delinquency." Failure to provide such notice has no effect upon 1231  
the validity of any tax judgment to which a home may be subjected. 1232

(c) In the case of manufactured or mobile homes taxed under 1233  
division (D)(2) of this section, the following additional 1234  
information: 1235

(i) The effective tax rate. The words "effective tax rate" 1236  
shall appear in boldface type. 1237

(ii) The following notice: "Notice: If the taxes charged 1238  
against this home have been reduced by the 2-1/2 per cent tax 1239  
reduction for residences occupied by the owner but the home is not 1240



a residence occupied by the owner, the owner must notify the 1241  
county auditor's office not later than March 31 of the year for 1242  
which the taxes are due. Failure to do so may result in the owner 1243  
being convicted of a fourth degree misdemeanor, which is 1244  
punishable by imprisonment up to 30 days, a fine up to \$250, or 1245  
both, and in the owner having to repay the amount by which the 1246  
taxes were erroneously or illegally reduced, plus any interest 1247  
that may apply. 1248

If the taxes charged against this home have not been reduced 1249  
by the 2-1/2 per cent tax reduction and the home is a residence 1250  
occupied by the owner, the home may qualify for the tax reduction. 1251  
To obtain an application for the tax reduction or further 1252  
information, the owner may contact the county auditor's office at 1253  
..... (insert the address and telephone number of the county 1254  
auditor's office)." 1255

(E)(1) A manufactured or mobile home is not subject to this 1256  
section when any of the following applies: 1257

(a) It is taxable as personal property pursuant to section 1258  
5709.01 of the Revised Code. Any manufactured or mobile home that 1259  
is used as a residence shall be subject to this section and shall 1260  
not be taxable as personal property pursuant to section 5709.01 of 1261  
the Revised Code. 1262

(b) It bears a license plate issued by any state other than 1263  
this state unless the home is in this state in excess of an 1264  
accumulative period of thirty days in any calendar year. 1265

(c) The annual tax has been paid on the home in this state 1266  
for the current year. 1267

(d) The tax commissioner has determined, pursuant to section 1268  
5715.27 of the Revised Code, that the property is exempt from 1269  
taxation, or would be exempt from taxation under Chapter 5709. of 1270  
the Revised Code if it were classified as real property. 1271

(2) A travel trailer or park trailer, as these terms are 1272  
defined in section 4501.01 of the Revised Code, is not subject to 1273  
this section if it is unused or unoccupied and stored at the 1274  
owner's normal place of residence or at a recognized storage 1275  
facility. 1276

(3) A travel trailer or park trailer, as these terms are 1277  
defined in section 4501.01 of the Revised Code, is subject to this 1278  
section and shall be taxed as a manufactured or mobile home if it 1279  
has a situs longer than thirty days in one location and is 1280  
connected to existing utilities, unless either of the following 1281  
applies: 1282

(a) The situs is in a state facility or a camping or park 1283  
area as defined in division (B), (G), (H), or (R) of section 1284  
3733.01 of the Revised Code; 1285

(b) The situs is in a camping or park area that is a tract of 1286  
land that has been limited to recreational use by deed or zoning 1287  
restrictions and subdivided for sale of five or more individual 1288  
lots for the express or implied purpose of occupancy by either 1289  
self-contained recreational vehicles as defined in division (E) of 1290  
section 3733.01 of the Revised Code or by dependent recreational 1291  
vehicles as defined in division (F) of section 3733.01 of the 1292  
Revised Code. 1293

(F) Except as provided in division (D)(3) of this section, 1294  
the manufactured home tax is due and payable as follows: 1295

(1) When a manufactured or mobile home has a situs in this 1296  
state, as provided in this section, on the first day of January, 1297  
one-half of the amount of the tax is due and payable on or before 1298  
the first day of March and the balance is due and payable on or 1299  
before the thirty-first day of July. At the option of the owner of 1300  
the home, the tax for the entire year may be paid in full on the 1301  
first day of March. 1302

(2) When a manufactured or mobile home first acquires a situs 1303  
in this state after the first day of January, no tax is due and 1304  
payable for that year. 1305

(G)(1) ~~If (a) Except as otherwise provided in division~~ 1306  
~~(G)(1)(b) of this section, if~~ one-half of the current taxes 1307  
charged under this section against a manufactured or mobile home, 1308  
together with the full amount of any delinquent taxes ~~or any~~ 1309  
~~installment thereof required to be paid under a written~~ 1310  
~~undertaking,~~ are not paid on or before the ~~thirty-first day of~~ 1311  
~~January~~ first day of March in that year, or on or before the last 1312  
day for such payment as extended pursuant to section 4503.063 of 1313  
the Revised Code, a penalty of ten per cent shall be charged 1314  
against the unpaid balance of such half of the current taxes. If 1315  
the total amount of all such taxes is not paid on or before the 1316  
thirty-first day of July, next thereafter, or on or before the 1317  
last day for ~~such~~ payment as extended pursuant to section 4503.063 1318  
of the Revised Code, a like penalty shall be charged on the 1319  
balance of the total amount of ~~such~~ the unpaid current taxes. 1320

(b) After a valid delinquent tax contract that includes 1321  
unpaid current taxes from a first-half collection period described 1322  
in division (F) of this section has been entered into under 1323  
section 323.31 of the Revised Code, no ten per cent penalty shall 1324  
be charged against such taxes after the second-half collection 1325  
period while the delinquent tax contract remains in effect. On the 1326  
day a delinquent tax contract becomes void, the ten per cent 1327  
penalty shall be charged against such taxes and shall equal the 1328  
amount of penalty that would have been charged against unpaid 1329  
current taxes outstanding on the date on which the second-half 1330  
penalty would have been charged thereon under division (G)(1)(a) 1331  
of this section if the contract had not been in effect. 1332

(2)(a) On the first day of the month following the last day 1333  
the second installment of taxes may be paid without penalty 1334

beginning in 2000, interest shall be charged against and computed 1335  
on all delinquent taxes other than the current taxes that became 1336  
delinquent taxes at the close of the last day such second 1337  
installment could be paid without penalty. The charge shall be for 1338  
interest that accrued during the period that began on the 1339  
preceding first day of December and ended on the last day of the 1340  
month that included the last date such second installment could be 1341  
paid without penalty. The interest shall be computed at the rate 1342  
per annum prescribed by section 5703.47 of the Revised Code and 1343  
shall be entered as a separate item on the delinquent manufactured 1344  
home tax list compiled under division (H) of this section. 1345

(b) On the first day of December beginning in 2000, the 1346  
interest shall be charged against and computed on all delinquent 1347  
taxes. The charge shall be for interest that accrued during the 1348  
period that began on the first day of the month following the last 1349  
date prescribed for the payment of the second installment of taxes 1350  
in the current year and ended on the immediately preceding last 1351  
day of November. The interest shall be computed at the rate per 1352  
annum prescribed by section 5703.47 of the Revised Code and shall 1353  
be entered as a separate item on the delinquent manufactured home 1354  
tax list. 1355

(c) After a valid undertaking has been entered into for the 1356  
payment of any delinquent taxes, no interest shall be charged 1357  
against such delinquent taxes while the undertaking remains in 1358  
effect in compliance with section 323.31 of the Revised Code. If a 1359  
valid undertaking becomes void, interest shall be charged against 1360  
the delinquent taxes for the periods that interest was not 1361  
permitted to be charged while the undertaking was in effect. The 1362  
interest shall be charged on the day the undertaking becomes void 1363  
and shall equal the amount of interest that would have been 1364  
charged against the unpaid delinquent taxes outstanding on the 1365  
dates on which interest would have been charged thereon under 1366

divisions (G)(1) and (2) of this section had the undertaking not 1367  
been in effect. 1368

(3) If the full amount of the taxes due at either of the 1369  
times prescribed by division (F) of this section is paid within 1370  
ten days after such time, the county treasurer shall waive the 1371  
collection of and the county auditor shall remit one-half of the 1372  
penalty provided for in this division for failure to make that 1373  
payment by the prescribed time. 1374

(4) The treasurer shall compile and deliver to the county 1375  
auditor a list of all tax payments the treasurer has received as 1376  
provided in division (G)(3) of this section. The list shall 1377  
include any information required by the auditor for the remission 1378  
of the penalties waived by the treasurer. The taxes so collected 1379  
shall be included in the settlement next succeeding the settlement 1380  
then in process. 1381

(H)(1) Beginning in 2000, the county auditor shall compile 1382  
annually a "delinquent manufactured home tax list" consisting of 1383  
homes the county treasurer's records indicate have taxes that were 1384  
not paid within the time prescribed by divisions (D)(3) and (F) of 1385  
this section, have taxes that remain unpaid from prior years, or 1386  
have unpaid tax penalties or interest that have been assessed. 1387

(2) Within thirty days after the settlement under division 1388  
(H)(2) of section 321.24 of the Revised Code beginning in 2000, 1389  
the county auditor shall deliver a copy of the delinquent 1390  
manufactured home tax list to the county treasurer. The auditor 1391  
shall update and publish the delinquent manufactured home tax list 1392  
annually in the same manner as delinquent real property tax lists 1393  
are published. The county auditor shall apportion the cost of 1394  
publishing the list among taxing districts in proportion to the 1395  
amount of delinquent manufactured home taxes so published that 1396  
each taxing district is entitled to receive upon collection of 1397  
those taxes. 1398

(3) When taxes, penalties, or interest are charged against a person on the delinquent manufactured home tax list and are not paid within sixty days after the list is delivered to the county treasurer, the county treasurer shall, in addition to any other remedy provided by law for the collection of taxes, penalties, and interest, enforce collection of such taxes, penalties, and interest by civil action in the name of the treasurer against the owner for the recovery of the unpaid taxes following the procedures for the recovery of delinquent real property taxes in sections 323.25 to 323.28 of the Revised Code. The action may be brought in municipal or county court, provided the amount charged does not exceed the monetary limitations for original jurisdiction for civil actions in those courts.

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

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

(I) The total amount of taxes collected shall be distributed 1431  
in the following manner: four per cent shall be allowed as 1432  
compensation to the county auditor for the county auditor's 1433  
service in assessing the taxes; two per cent shall be allowed as 1434  
compensation to the county treasurer for the services the county 1435  
treasurer renders as a result of the tax levied by this section. 1436  
Such amounts shall be paid into the county treasury, to the credit 1437  
of the county general revenue fund, on the warrant of the county 1438  
auditor. Fees to be paid to the credit of the real estate 1439  
assessment fund shall be collected pursuant to division (B) of 1440  
section 319.54 of the Revised Code and paid into the county 1441  
treasury, on the warrant of the county auditor. The balance of the 1442  
taxes collected shall be distributed among the taxing subdivisions 1443  
of the county in which the taxes are collected and paid in the 1444  
same ratio as those taxes were collected for the benefit of the 1445  
taxing subdivision. The taxes levied and revenues collected under 1446  
this section shall be in lieu of any general property tax and any 1447  
tax levied with respect to the privilege of using or occupying a 1448  
manufactured or mobile home in Ohio except as provided in sections 1449  
4503.04 and 5741.02 of the Revised Code. 1450

(J) An agreement to purchase or a bill of sale for a 1451  
manufactured home shall show whether or not the furnishings and 1452  
equipment are included in the purchase price. 1453

(K) If the county treasurer and the county prosecuting 1454  
attorney agree that an item charged on the delinquent manufactured 1455  
home tax list is uncollectible, they shall certify that 1456  
determination and the reasons to the county board of revision. If 1457  
the board determines the amount is uncollectible, it shall certify 1458  
its determination to the county auditor, who shall strike the item 1459  
from the list. 1460

(L)(1) The county auditor shall appraise at its true value 1461  
any manufactured or mobile home in which ownership is transferred 1462

or which first acquires situs in this state on or after January 1, 1463  
2000, and any manufactured or mobile home the owner of which has 1464  
elected, under division (D)(4) of this section, to have the home 1465  
taxed under division (D)(2) of this section. The true value shall 1466  
include the value of the home, any additions, and any fixtures, 1467  
but not any furnishings in the home. In determining the true value 1468  
of a manufactured or mobile home, the auditor shall consider all 1469  
facts and circumstances relating to the value of the home, 1470  
including its age, its capacity to function as a residence, any 1471  
obsolete characteristics, and other factors that may tend to prove 1472  
its true value. 1473

(2)(a) If a manufactured or mobile home has been the subject 1474  
of an arm's length sale between a willing seller and a willing 1475  
buyer within a reasonable length of time prior to the 1476  
determination of true value, the county auditor shall consider the 1477  
sale price of the home to be the true value for taxation purposes. 1478

(b) The sale price in an arm's length transaction between a 1479  
willing seller and a willing buyer shall not be considered the 1480  
true value of the home if either of the following occurred after 1481  
the sale: 1482

(i) The home has lost value due to a casualty; 1483

(ii) An addition or fixture has been added to the home. 1484

(3) The county auditor shall have each home viewed and 1485  
appraised at least once in each six-year period in the same year 1486  
in which real property in the county is appraised pursuant to 1487  
Chapter 5713. of the Revised Code, and shall update the appraised 1488  
values in the third calendar year following the appraisal. The 1489  
person viewing or appraising a home may enter the home to 1490  
determine by actual view any additions or fixtures that have been 1491  
added since the last appraisal. In conducting the appraisals and 1492  
establishing the true value, the auditor shall follow the 1493



procedures set forth for appraising real property in sections 1494  
5713.01 and 5713.03 of the Revised Code. 1495

(4) The county auditor shall place the true value of each 1496  
home on the manufactured home tax list upon completion of an 1497  
appraisal. 1498

(5)(a) If the county auditor changes the true value of a 1499  
home, the auditor shall notify the owner of the home in writing, 1500  
delivered by mail or in person. The notice shall be given at least 1501  
thirty days prior to the issuance of any tax bill that reflects 1502  
the change. Failure to receive the notice does not invalidate any 1503  
proceeding under this section. 1504

(b) Any owner of a home or any other person or party listed 1505  
in division (A)(1) of section 5715.19 of the Revised Code may file 1506  
a complaint against the true value of the home as appraised under 1507  
this section. The complaint shall be filed with the county auditor 1508  
on or before the thirty-first day of March of the current tax year 1509  
or the date of closing of the collection for the first half of 1510  
manufactured home taxes for the current tax year, whichever is 1511  
later. The auditor shall present to the county board of revision 1512  
all complaints filed with the auditor under this section. The 1513  
board shall hear and investigate the complaint and may take action 1514  
on it as provided under sections 5715.11 to 5715.19 of the Revised 1515  
Code. 1516

(c) If the county board of revision determines, pursuant to a 1517  
complaint against the valuation of a manufactured or mobile home 1518  
filed under this section, that the amount of taxes, assessments, 1519  
or other charges paid was in excess of the amount due based on the 1520  
valuation as finally determined, then the overpayment shall be 1521  
refunded in the manner prescribed in section 5715.22 of the 1522  
Revised Code. 1523

(d) Payment of all or part of a tax under this section for 1524

any year for which a complaint is pending before the county board 1525  
of revision does not abate the complaint or in any way affect the 1526  
hearing and determination thereof. 1527

(M) If the county auditor determines that any tax~~7~~ 1528  
~~assessment, or other~~ charge~~7~~, or any part thereof has been 1529  
erroneously charged as a result of a clerical error as defined in 1530  
section 319.35 of the Revised Code, the county ~~treasurer and~~ 1531  
auditor shall call the attention of the county board of revision 1532  
to the erroneous charges. If the board finds that the taxes or 1533  
other charges have been erroneously charged or collected, it shall 1534  
certify the finding to the auditor. Upon receipt of the 1535  
certification, the auditor shall remove the erroneous charges on 1536  
the manufactured home tax list or delinquent manufactured home tax 1537  
list in the same manner as is prescribed in section 319.35 of the 1538  
Revised Code for erroneous charges against real property, and 1539  
refund any erroneous charges that have been collected, with 1540  
interest, in the same manner as is prescribed in section 319.36 of 1541  
the Revised Code for erroneous charges against real property. 1542

(N) As used in this section and section 4503.061 of the 1543  
Revised Code: 1544

(1) "Manufactured home taxes" includes taxes, penalties, and 1545  
interest charged under division (C) or (G) of this section and any 1546  
penalties charged under division (G) or (H)(5) of section 4503.061 1547  
of the Revised Code. 1548

(2) "Current taxes" means all manufactured home taxes charged 1549  
against a manufactured or mobile home that have not appeared on 1550  
the manufactured home tax list for any prior year. Current taxes 1551  
become delinquent taxes if they remain unpaid after the last day 1552  
prescribed for payment of the second installment of current taxes 1553  
without penalty, whether or not they have been certified 1554  
delinquent. 1555

(3) "Delinquent taxes" means:	1556
(a) Any manufactured home taxes that were charged against a manufactured or mobile home for a prior year, including any penalties or interest charged for a prior year, and that remain unpaid;	1557 1558 1559 1560
(b) Any current manufactured home taxes charged against a manufactured or mobile home that remain unpaid after the last day prescribed for payment of the second installment of current taxes without penalty, whether or not they have been certified delinquent, including any penalties or interest.	1561 1562 1563 1564 1565
<b>Sec. 5713.20. (A)</b> If the county auditor discovers that any building, structure, or tract of land or any lot or part of either, has been omitted from the list of real property, the auditor shall add it to the list, with the name of the owner, and ascertain the taxable value thereof and place it opposite such property. The county auditor shall compute the sum of the simple taxes for the preceding years in which <del>such</del> <u>the</u> property was omitted from the list of real property, not exceeding five years, unless in the meantime the property has changed ownership, in which case only the taxes chargeable since the last change of ownership shall be computed. No penalty or interest shall be added to the amount of taxes so computed.	1566 1567 1568 1569 1570 1571 1572 1573 1574 1575 1576 1577
The county auditor shall order the county treasurer to correct the duplicate of real property accordingly, and shall certify to the county treasurer the sum of taxes determined by the county auditor under this section to be due on the omitted property. The county treasurer thereupon shall notify the owner by certified mail, return receipt requested, of the sum of taxes due, and inform the owner that the owner may enter into <del>a delinquent</del> <u>an</u> <u>omitted</u> tax contract with the county treasurer to pay the taxes in installments, or that the owner, if the owner desires, may pay the	1578 1579 1580 1581 1582 1583 1584 1585 1586

amount of such taxes into the county treasury. 1587

~~A delinquent~~ (B) An omitted tax contract entered into under 1588  
this section for the payment of taxes in installments shall 1589  
require that the installments be payable at the times and in the 1590  
amounts specified by the county treasurer in the contract. The 1591  
owner may request, and the treasurer shall allow, ~~a delinquent~~ an 1592  
omitted tax contract providing for payment in installments over no 1593  
fewer than two years; however, the treasurer shall not permit a 1594  
contract to provide for payment in installments over more than 1595  
five years. Each installment payment shall be apportioned among 1596  
the several funds for which the taxes on the omitted property 1597  
would have been assessed had the property not been omitted, and 1598  
shall be applied to the items of taxes charged in the order in 1599  
which they became due. If an installment payment is not received 1600  
by the county treasurer when due, or any payment of current taxes 1601  
is not made when due, the contract becomes void, and the county 1602  
treasurer shall order payment of the entire outstanding balance of 1603  
taxes determined to be due under this section in one lump-sum 1604  
payment. 1605

**Sec. 5719.051.** If the board of county commissioners deems it 1606  
necessary, it may authorize the county treasurer to employ 1607  
collectors to collect the taxes mentioned in section 5719.05 of 1608  
the Revised Code or part thereof, and fix the ~~salary~~ compensation 1609  
of such collectors, and provide for the reasonable and necessary 1610  
expenses of such collectors in the pursuit of their duties, which 1611  
shall be paid out of the county treasury. All such ~~salaries~~ 1612  
compensation and expenses shall be apportioned ratably by the 1613  
county auditor among all the funds entitled to share in the 1614  
distribution of ~~such~~ the taxes. 1615

**Sec. 5721.10.** Except as otherwise provided under sections 1616  
5721.30 to ~~5721.42~~ 5721.43 of the Revised Code, the state shall 1617

have the first lien on the lands and lots described in the 1618  
delinquent land list, for the amount of taxes, assessments, 1619  
interest, and penalty charged prior to the delivery of such list. 1620  
If the taxes have not been paid for one year after having been 1621  
certified as delinquent, the state shall institute foreclosure 1622  
proceedings in the manner provided by sections 5721.01 to 5721.28 1623  
of the Revised Code, unless a tax certificate respecting that 1624  
property has been sold under section 5721.32 or 5721.33 of the 1625  
Revised Code, or unless such taxes are the subject of a valid 1626  
delinquent tax contract under section 323.31 of the Revised Code 1627  
for which the county treasurer has not made certification to the 1628  
county auditor that the delinquent tax contract has become void. 1629  
The court shall levy, as costs in the foreclosure proceedings 1630  
instituted on ~~said~~ the certification of delinquency, the cost of 1631  
an abstract or certificate of title to the property described in 1632  
~~said~~ the certification, if ~~the same~~ it is required by the court, 1633  
to be paid into the general fund of the county. Sections 5721.01 1634  
to 5721.28 of the Revised Code do not prevent the partial payment 1635  
of such delinquent taxes, assessments, interest, and penalty 1636  
during the period the delinquency is being discharged in 1637  
accordance with a delinquent tax contract under section 323.31 of 1638  
the Revised Code, but ~~such~~ the partial payments may be made and 1639  
received as provided by law without prejudice to the right of the 1640  
state to institute foreclosure proceedings for any amount then 1641  
remaining unpaid, if the county treasurer certifies to the county 1642  
auditor that the delinquent tax contract has become void. 1643

**Sec. 5721.30.** As used in sections 5721.30 to ~~5721.42~~ 5721.43 1644  
of the Revised Code: 1645

(A) "Tax certificate," "certificate," or "duplicate 1646  
certificate" means a document ~~which~~ that may be issued as a 1647  
physical certificate, in book-entry form, or through an electronic 1648

medium, at the discretion of the county treasurer. Such document 1649  
shall contain the information required by section 5721.31 of the 1650  
Revised Code and shall be prepared, transferred, or redeemed in 1651  
the manner prescribed by sections 5721.30 to ~~5721.41~~ 5721.43 of 1652  
the Revised Code. As used in those sections, "tax certificate," 1653  
"certificate," and "duplicate certificate" do not refer to the 1654  
delinquent land tax certificate or the delinquent vacant land tax 1655  
certificate issued under section 5721.13 of the Revised Code. 1656

(B) "Certificate parcel" means the parcel of delinquent land 1657  
that is the subject of and is described in a tax certificate. 1658

(C) "Certificate holder" means a person who purchases a tax 1659  
certificate under section 5721.32 ~~or~~, 5721.33, or 5721.42 of the 1660  
Revised Code, or a person to whom a tax certificate has been 1661  
transferred pursuant to section 5721.36 of the Revised Code. 1662

(D) "Certificate purchase price" means, with respect to the 1663  
sale of tax certificates under sections 5721.32 ~~and~~, 5721.33, and 1664  
5721.42 of the Revised Code, the amount equal to delinquent taxes, 1665  
assessments, penalties, and interest computed under section 1666  
323.121 of the Revised Code charged against a certificate parcel 1667  
at the time the tax certificate respecting that parcel is sold, 1668  
not including any delinquent taxes, assessments, penalties, 1669  
interest, and charges, the lien for which has been conveyed to a 1670  
certificate holder through a prior sale of a tax certificate 1671  
respecting that parcel; provided, however, that payment of the 1672  
certificate purchase price in a sale under section 5721.33 of the 1673  
Revised Code may be made wholly in cash or partially in cash and 1674  
partially by noncash consideration acceptable to the county 1675  
treasurer from the purchaser. In the event that any such noncash 1676  
consideration is delivered to pay a portion of the certificate 1677  
purchase price, such noncash consideration may be subordinate to 1678  
the rights of the holders of other obligations whose proceeds paid 1679  
the cash portion of the certificate purchase price. 1680

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

(E) With respect to a sale of tax certificates under section 5721.32 of the Revised Code and except as provided in division (E)~~(3)~~(2) of this section, "certificate both of the following apply:

(1) "Certificate redemption price" means the amount determined under division (E)(1) or (2) of this section.

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

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

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

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

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

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

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

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

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

~~(b)(i) If division (E)(1)(b)(i) applied during the first year, interest at the certificate rate of interest accruing during the certificate interest period on the certificate purchase price;~~ 1710  
1711  
1712

~~(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.~~ 1713  
1714  
1715  
1716  
1717  
1718

~~(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.~~ 1719  
1720  
1721

~~(3)(2) 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.~~ 1722  
1723  
1724  
1725  
1726

(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: 1727  
1728  
1729

(1) The certificate purchase price; 1730

(2) Interest accrued on the certificate purchase price at the certificate rate of interest from the date on which a tax certificate is delivered through and including the day immediately preceding the day on which the certificate redemption price is paid; 1731  
1732  
1733  
1734  
1735

(3) The fee, if any, charged by the county treasurer to the purchaser of the certificate under division (J) of section 5721.33 of the Revised Code; 1736  
1737  
1738

(4) Any other fees charged by any county office in connection 1739



with the recording of tax certificates. 1740

(G) "Certificate rate of interest" means the rate of simple 1741  
interest per year bid by the winning bidder in an auction of a tax 1742  
certificate held under section 5721.32 of the Revised Code, or the 1743  
rate of simple interest per year not to exceed eighteen per cent 1744  
per year fixed pursuant to section 5721.42 of the Revised Code or 1745  
by the county treasurer with respect to any tax certificate sold 1746  
pursuant to a negotiated sale under section 5721.33 of the Revised 1747  
Code. 1748

(H) "Cash" means United States currency, certified checks, 1749  
money orders, bank drafts, or electronic transfer of funds, and 1750  
excludes any other form of payment. 1751

(I) "The date on which a tax certificate is sold," "the date 1752  
the certificate was sold," "the date the certificate is 1753  
purchased," and any other phrase of similar content mean, with 1754  
respect to a sale pursuant to an auction under section 5721.32 of 1755  
the Revised Code, the date designated by the county treasurer for 1756  
the submission of bids and, with respect to a negotiated sale 1757  
under section 5721.33 of the Revised Code, the date of delivery of 1758  
the tax certificates to the purchasers thereof pursuant to a tax 1759  
certificate sale/purchase agreement. 1760

(J) "Purchaser of a tax certificate pursuant to section 1761  
5721.32 of the Revised Code" means the winning bidder in an 1762  
auction of a tax certificate held under section 5721.32 of the 1763  
Revised Code. 1764

(K) "Certificate interest period" means, with respect to a 1765  
tax certificate sold under section 5721.32 or 5721.42 of the 1766  
Revised Code and for the purpose of accruing interest under 1767  
section 5721.41 of the Revised Code, the period beginning on the 1768  
date on which the certificate is purchased and, with respect to a 1769  
tax certificate sold under section 5721.33 of the Revised Code, 1770

the period beginning on the date of delivery of the tax 1771  
certificate, and in either case ending on one of the following 1772  
dates: 1773

(1) In the case of foreclosure proceedings instituted under 1774  
section 5721.37 of the Revised Code, the date the certificate 1775  
holder submits a payment to the treasurer under division (B) of 1776  
that section; 1777

(2) In the case of a certificate parcel redeemed under 1778  
division (A) or (C) of section 5721.38 of the Revised Code, the 1779  
date the owner of record of the certificate parcel, or any other 1780  
person entitled to redeem that parcel, pays to the county 1781  
treasurer or to the certificate holder, as applicable, the full 1782  
amount determined under that section. 1783

(L) "County treasurer" means, with respect to the sale of tax 1784  
certificates under section 5721.32, or 5721.33 of the Revised 1785  
Code, the county treasurer of a county having a population of at 1786  
least two hundred thousand according to the then most recent 1787  
federal decennial census. 1788

(M) "Qualified trustee" means a trust company within the 1789  
state or a bank having the power of a trust company within the 1790  
state with a combined capital stock, surplus, and undivided 1791  
profits of at least one hundred million dollars. 1792

(N) "Tax certificate sale/purchase agreement" means the 1793  
purchase and sale agreement described in division (C) of section 1794  
5721.33 of the Revised Code setting forth the certificate purchase 1795  
price, plus any applicable premium or less any applicable 1796  
discount, including, without limitation, the amount ~~thereof~~ to be 1797  
paid in cash and the amount and nature of any noncash 1798  
consideration, the date of delivery of the tax certificates, and 1799  
the other terms and conditions of the sale, including, without 1800  
limitation, the rate of interest that the tax certificates shall 1801

bear. 1802

(O) "Noncash consideration" means any form of consideration 1803  
other than cash, including, but not limited to, promissory notes 1804  
whether subordinate or otherwise. 1805

(P) "Private attorney" means for purposes of section 5721.37 1806  
of the Revised Code, any attorney licensed to practice law in this 1807  
state, whether practicing with a firm of attorneys or otherwise, 1808  
whose license has not been revoked or otherwise suspended and who 1809  
brings foreclosure proceedings pursuant to section 5721.37 of the 1810  
Revised Code on behalf of a certificate holder. 1811

(Q) "Related certificate parcel" means, with respect to a 1812  
certificate holder, the certificate parcel with respect to which 1813  
the certificate holder has purchased and holds a tax certificate 1814  
pursuant to sections 5721.30 to ~~5721.41~~ 5721.43 of the Revised 1815  
Code and, with respect to a tax certificate, the certificate 1816  
parcel against which the tax certificate has been sold pursuant to 1817  
those sections. 1818

**Sec. 5721.31.** (A) After receipt of a duplicate of the 1819  
delinquent land list compiled under section 5721.011 of the 1820  
Revised Code, or a delinquent land list compiled previously under 1821  
that section, for a county having a population of at least two 1822  
hundred thousand according to the most recent federal decennial 1823  
census, the county treasurer may select from the list parcels of 1824  
delinquent land the lien against which the county treasurer may 1825  
attempt to transfer by the sale of tax certificates under sections 1826  
5721.30 to ~~5721.41~~ 5721.43 of the Revised Code. The county 1827  
treasurer may select only those eligible parcels for which taxes, 1828  
assessments, penalties, interest, and charges have not yet been 1829  
paid or for which a valid delinquent tax contract under section 1830  
323.31 of the Revised Code is not in force. Each certificate shall 1831  
contain the same information as is required to be contained in the 1832

delinquent land list. The county treasurer shall compile a 1833  
separate list, the list of parcels selected for tax certificate 1834  
sales, including the same information as is required to be 1835  
included in the delinquent land list. 1836

Upon compiling the list of parcels selected for tax 1837  
certificate sales, the county treasurer may conduct a title search 1838  
for any parcel on the list. 1839

(B)(1) ~~When~~ Except as otherwise provided in division (B)(3) 1840  
of this section, when tax certificates are to be sold under 1841  
section 5721.32 of the Revised Code with respect to parcels, the 1842  
county treasurer shall send written notice by certified or 1843  
registered mail to either the owner of record or all interested 1844  
parties discoverable through a title search, or both, of each 1845  
parcel on the list. A notice to an owner shall be sent to the 1846  
owner's last known tax mailing address. The notice shall inform 1847  
the owner or interested parties that a tax certificate will be 1848  
offered for sale on the parcel, and that the owner or interested 1849  
parties may incur additional expenses as a result of the sale. 1850

(2) ~~When~~ Except as otherwise provided in division (B)(3) of 1851  
this section, when tax certificates are to be sold under section 1852  
5721.33 of the Revised Code with respect to parcels, the county 1853  
treasurer, at least ~~sixty~~ thirty days prior to the date of sale of 1854  
such tax certificates, shall send written notice of the sale by 1855  
certified or registered mail, or both, to the last known 1856  
tax-mailing address of the record owner of the property or parcel 1857  
and may send such notice to all parties with an interest in the 1858  
property that has been recorded in the property records of the 1859  
county pursuant to section 317.08 of the Revised Code, ~~the~~. The 1860  
notice shall state that a tax certificate will be offered for sale 1861  
on the parcel, and that the owner or interested parties may incur 1862  
additional expenses as a result of the sale. 1863

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

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

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

(E) A tax certificate administration fund shall be created in the county treasury of each county selling tax certificates under sections 5721.30 to ~~5721.41~~ 5721.43 of the Revised Code. The fund shall be administered by the county treasurer, and used solely for the purposes of sections 5721.30 to ~~5721.41~~ 5721.43 of the Revised Code. Any fee received by the treasurer under sections 5721.30 to ~~5721.41~~ 5721.43 of the Revised Code shall be credited to the fund, except the bidder registration fee under division (B) of section

5721.32 of the Revised Code and the county prosecuting attorney's 1896  
fee under division (B)(3) of section 5721.37 of the Revised Code. 1897

(F) The county treasurers of more than one county may jointly 1898  
conduct a regional sale of tax certificates under section 5721.32 1899  
of the Revised Code. A regional sale shall be held at a single 1900  
location in one county, where the tax certificates from each of 1901  
the participating counties shall be offered for sale at public 1902  
auction. Before the regional sale, each county treasurer shall 1903  
advertise the sale for the parcels in the treasurer's county as 1904  
required by division (C) of this section. At the regional sale, 1905  
tax certificates shall be sold on parcels from one county at a 1906  
time, with all of the certificates for one county offered for sale 1907  
before any certificates for the next county are offered for sale. 1908

(G) The tax commissioner shall prescribe the form of the tax 1909  
certificate under this section, and county treasurers shall use 1910  
the form prescribed by the commissioner. 1911

**Sec. 5721.32.** (A) The sale of tax certificates by public 1912  
auction may be conducted at any time after completion of the 1913  
advertising of the sale under section 5721.31 of the Revised Code, 1914  
on the date and at the time and place designated in the 1915  
advertisements, and may be continued from time to time as the 1916  
county treasurer directs. The county treasurer may offer the tax 1917  
certificates for sale in blocks of tax certificates, consisting of 1918  
any number of tax certificates as determined by the county 1919  
treasurer. 1920

(B)(1) The sale of tax certificates under this section shall 1921  
be conducted at a public auction by the county treasurer or a 1922  
designee of the county treasurer. 1923

(2) No person shall be permitted to bid without completing a 1924  
bidder registration form, in the form prescribed by the tax 1925  
commissioner, and filing the form with the county treasurer prior 1926

to the start of the auction, together with remittance of a 1927  
registration fee, in cash, of five hundred dollars. The bidder 1928  
registration form shall include a tax identification number of the 1929  
registrant. The registration fee is refundable at the end of 1930  
bidding on the day of the auction, unless the registrant is the 1931  
winning bidder for one or more tax certificates or one or more 1932  
blocks of tax certificates, in which case the fee may be applied 1933  
toward the deposit required by this section. 1934

(3) The county treasurer may require a person who wishes to 1935  
bid on one or more parcels to submit a letter from a financial 1936  
institution stating that the bidder has sufficient funds available 1937  
to pay the purchase price of the parcels and a written 1938  
authorization for the treasurer to verify such information with 1939  
the financial institution. The county treasurer may require 1940  
submission of the letter and authorization sufficiently in advance 1941  
of the auction to allow for verification. No person who fails to 1942  
submit the required letter and authorization, or whose financial 1943  
institution fails to provide the requested verification, shall be 1944  
permitted to bid. 1945

(C) At the auction, the county treasurer or the treasurer's 1946  
designee or agent shall begin the bidding at eighteen per cent per 1947  
year simple interest, and accept lower bids in even increments of 1948  
one-fourth of one per cent to the rate of zero per cent. The 1949  
county treasurer, designee, or agent shall award the tax 1950  
certificate to the person bidding the lowest certificate rate of 1951  
interest. 1952

(D) The winning bidder shall pay the county treasurer a cash 1953  
deposit of at least ten per cent of the certificate purchase price 1954  
not later than the close of business on the day of the sale. The 1955  
winning bidder shall pay the balance and the fee required under 1956  
division (H) of this section not later than five business days 1957  
after the day on which the certificate is sold. If the winning 1958

bidder fails to pay the balance and fee within the prescribed 1959  
time, the bidder forfeits the deposit, and the county treasurer 1960  
shall retain the tax certificate and may attempt to sell it at any 1961  
auction conducted at a later date. The county treasurer shall 1962  
deposit the forfeited deposit in the county treasury to the credit 1963  
of the tax certificate administration fund. 1964

(E) Upon receipt of the full payment of the certificate 1965  
purchase price from the purchaser, the county treasurer shall 1966  
issue the tax certificate and record the tax certificate sale by 1967  
marking on the tax certificate and into a tax certificate 1968  
register, the certificate purchase price, the certificate rate of 1969  
interest, the date the certificate was sold, and the name and 1970  
address of the certificate holder, which may be, upon receipt of 1971  
instructions from the purchaser, the secured party of the actual 1972  
purchaser, or an agent or custodian for the purchaser or secured 1973  
party. The county treasurer also shall transfer the tax 1974  
certificate to the certificate holder and, upon presentation to 1975  
the treasurer of instructions signed by the certificate purchaser, 1976  
shall record in the tax certificate register the name and address 1977  
of any secured party of the certificate purchaser having a 1978  
security interest in the tax certificate. Upon the transfer of a 1979  
tax certificate, the county treasurer shall apportion the part of 1980  
the proceeds from the sale representing taxes, penalties, and 1981  
interest among the several taxing districts in the same proportion 1982  
that the amount of taxes levied by each district against the 1983  
certificate parcel in the preceding tax year bears to the taxes 1984  
levied by all such districts against the certificate parcel in the 1985  
preceding tax year, and credit the part of the proceeds 1986  
representing assessments and other charges to the items of 1987  
assessments and charges in the order in which those items became 1988  
due. Upon completion of the sale of a tax certificate, the 1989  
delinquent taxes, assessments, penalties, and interest that make 1990  
up the certificate purchase price are transferred, and the 1991



superior lien of the state and its taxing districts for those 1992  
taxes, assessments, penalties, and interest is conveyed intact to 1993  
the certificate holder. 1994

(F) If a tax certificate is offered for sale under this 1995  
section but is not sold, the county treasurer may strike the 1996  
corresponding certificate parcel from the list of parcels selected 1997  
for tax certificate sales. The lien for taxes, assessments, 1998  
charges, penalties, and interest against a parcel stricken from 1999  
the list thereafter may be foreclosed in the manner prescribed by 2000  
section 323.25, 5721.14, or 5721.18 of the Revised Code unless, 2001  
prior to the institution of such proceedings against the parcel, 2002  
the county treasurer restores the parcel to the list of parcels 2003  
selected for tax certificate sales. 2004

(G) A certificate holder shall not be liable for damages 2005  
arising from a violation of sections 3737.87 to 3737.891 or 2006  
Chapter 3704., 3734., 3745., 3746., 3750., 3751., 3752., 6109., or 2007  
6111. of the Revised Code, or a rule adopted or order, permit, 2008  
license, variance, or plan approval issued under any of those 2009  
chapters, that is or was committed by another person in connection 2010  
with the parcel for which the tax certificate is held. 2011

(H) When selling a tax certificate under this section, the 2012  
county treasurer shall charge a fee to the purchaser of the 2013  
certificate. The county treasurer shall set the fee at a 2014  
reasonable amount that covers the treasurer's costs of 2015  
administering the sale of the tax certificate. The county 2016  
treasurer shall deposit the fee in the county treasury to the 2017  
credit of the tax certificate administration fund. 2018

(I) After selling a tax certificate under this section, the 2019  
county treasurer shall send written notice by certified or 2020  
registered mail to the owner of the certificate parcel at the 2021  
owner's last known tax-mailing address. The notice shall inform 2022  
the owner that the tax certificate was sold, shall describe the 2023

owner's options to redeem the parcel, including entering into a 2024  
redemption payment plan under division (C)(1) of section 5721.38 2025  
of the Revised Code, and shall name the certificate holder and its 2026  
secured party, if any. 2027

(J) A tax certificate shall not be sold to the owner of the 2028  
certificate parcel. 2029

**Sec. 5721.33.** (A) A county treasurer may, in the treasurer's 2030  
discretion, negotiate the sale of any number of tax certificates 2031  
with one or more persons, including, without limitation, any 2032  
premium to be added to or discount to be subtracted from the 2033  
certificate purchase price for the tax certificates and any other 2034  
terms of the sale that the county treasurer, in the treasurer's 2035  
discretion, determines appropriate or necessary for the sale. 2036

(B) The sale of tax certificates under this section shall be 2037  
governed by the criteria established by the county treasurer 2038  
pursuant to division (E) of this section. 2039

(C) The county treasurer may execute a tax certificate 2040  
sale/purchase agreement and other necessary agreements with a 2041  
designated purchaser or purchasers to complete a negotiated sale 2042  
of tax certificates. 2043

(D) The tax certificate may be sold at a premium to or 2044  
discount from the certificate purchase price. The county treasurer 2045  
may establish as one of the terms of the negotiated sale the 2046  
portion of the certificate purchase price, plus any applicable 2047  
premium or less any applicable discount, that the purchaser or 2048  
purchasers shall pay in cash on the date the tax certificates are 2049  
sold and the portion, if any, of the certificate purchase price, 2050  
plus any applicable premium or less any applicable discount, that 2051  
the purchaser or purchasers shall pay in noncash consideration and 2052  
the nature of that consideration. 2053

The county treasurer shall sell such tax certificates at a 2054  
certificate purchase price, plus any applicable premium and less 2055  
any applicable discount, and at a certificate rate of interest 2056  
that, in the treasurer's determination, ~~is~~ are in the best 2057  
interests of the county. 2058

(E)(1) The county treasurer ~~may promulgate~~ shall adopt rules 2059  
governing the eligibility of persons to purchase tax certificates 2060  
or to otherwise participate in a negotiated sale under this 2061  
section. The rules may provide for precertification of such 2062  
persons, including a requirement for disclosure of income, assets, 2063  
and any other financial information the county treasurer 2064  
determines appropriate. The rules ~~may~~ also may prohibit any person 2065  
that is delinquent in the payment of any tax to the county or to 2066  
the state, or that is in default in or on any other obligation to 2067  
the county or to the state, from purchasing a tax certificate or 2068  
otherwise participating in a negotiated sale of tax certificates 2069  
under this section. The eligibility information required shall 2070  
include the tax identification number of the purchaser and may 2071  
include the tax identification number of the participant. The 2072  
county treasurer, upon request, shall provide a copy of the rules 2073  
adopted under this section. 2074

(2) Any person that intends to purchase a tax certificate in 2075  
a negotiated sale shall submit an affidavit to the county 2076  
treasurer that establishes compliance with the applicable 2077  
eligibility criteria and includes any other information required 2078  
by the treasurer. Any person that fails to submit such an 2079  
affidavit is ineligible to purchase a tax certificate. Any person 2080  
that knowingly submits a false or misleading affidavit shall 2081  
forfeit any tax certificate or certificates purchased by the 2082  
person at a sale for which the affidavit was submitted, shall be 2083  
liable for payment of the full certificate purchase price, plus 2084  
any applicable premium and less any applicable discount, of the 2085

tax certificate or certificates, and shall be disqualified from 2086  
participating in any tax certificate sale conducted in the county 2087  
during the next five years. 2088

(3) A tax certificate shall not be sold to the owner of the 2089  
certificate parcel or to any corporation, partnership, or 2090  
association in which such owner has an interest. No person that 2091  
purchases a tax certificate in a negotiated sale shall assign or 2092  
transfer the tax certificate to the owner of the certificate 2093  
parcel or to any corporation, partnership, or association in which 2094  
the owner has an interest. Any person that knowingly or 2095  
negligently transfers or assigns ~~such~~ a tax certificate to the 2096  
owner of the certificate parcel or to any corporation, 2097  
partnership, or association in which such owner has an interest 2098  
shall be liable for payment of the full certificate purchase 2099  
price, plus any applicable premium and less any applicable 2100  
discount, and shall not be entitled to a refund of any amount 2101  
paid. Such tax certificate shall be deemed void and the tax lien 2102  
sold under ~~such~~ the tax certificate shall revert to the county as 2103  
if no sale of ~~such~~ the tax certificate had occurred. 2104

(F) The purchaser in a negotiated sale under this section 2105  
shall deliver the certificate purchase price, plus any applicable 2106  
premium and less any applicable discount and including any noncash 2107  
consideration, to the county treasurer not later than the close of 2108  
business on the date the tax certificates are delivered to the 2109  
purchaser. The certificate purchase price, plus any applicable 2110  
premium and less any applicable discount, or portion of the price, 2111  
that is paid in cash shall be deposited in the county's general 2112  
fund to the credit of the account to which ad valorem real 2113  
property taxes are credited and further credited as provided in 2114  
division (G) of this section. The purchaser ~~shall~~ also shall pay 2115  
on the date the tax certificates are delivered to the purchaser 2116  
the fee, if any, negotiated under division (J) of this section. If 2117

the purchaser fails to pay the certificate purchase price, plus 2118  
any applicable premium and less any applicable discount, and any 2119  
such fee within the time periods required by this section, the 2120  
county treasurer shall retain the tax certificate and may attempt 2121  
to sell it at any auction or negotiated sale conducted at a later 2122  
date. 2123

(G) Upon receipt of the full payment of the certificate 2124  
purchase price, plus any applicable premium and less any 2125  
applicable discount, and the negotiated fee, if any, from the 2126  
purchaser, the county treasurer, or a qualified trustee whom the 2127  
treasurer has engaged for such purpose, shall issue the tax 2128  
certificate and record the tax certificate sale by marking on each 2129  
of the tax certificates sold or, if issued in book-entry form, on 2130  
the global tax certificate, and marking into a tax certificate 2131  
register, the certificate purchase price, any premium paid or 2132  
discount taken, the certificate rate of interest, the date the 2133  
certificates were sold, and the name and address of the 2134  
certificate holder or, in the case of issuance of the tax 2135  
certificates in a book-entry system, the name and address of the 2136  
nominee, which may be, upon receipt of instructions from the 2137  
purchaser, the secured party of the actual purchaser, or an agent 2138  
or custodian for the purchaser or secured party. The county 2139  
treasurer also shall transfer the tax certificates to the 2140  
certificate holder and, upon presentation to the treasurer of 2141  
instructions signed by the certificate purchaser or purchasers, 2142  
shall record in the tax certificate register the name and address 2143  
of any secured party of the certificate purchaser or purchasers 2144  
having a security interest in the tax certificate. Upon the 2145  
transfer of the tax certificates, the county treasurer shall 2146  
apportion the part of the cash proceeds from the sale representing 2147  
taxes, penalties, and interest among the several taxing districts 2148  
in the same proportion that the amount of taxes levied by each 2149  
district against the certificate parcels in the preceding tax year 2150

bears to the taxes levied by all such districts against the 2151  
certificate parcels in the preceding tax year, and credit the part 2152  
of the proceeds representing assessments and other charges to the 2153  
items of assessments and charges in the order in which those items 2154  
became due. If the cash proceeds from the sale are not sufficient 2155  
to fully satisfy the items of outstanding delinquent taxes, 2156  
assessments, penalties, interest, and charges on the certificate 2157  
parcels against which tax certificates were sold, the county 2158  
treasurer shall credit the cash proceeds to such items pro rata 2159  
based upon the proportion that each ~~such~~ item of delinquent taxes, 2160  
assessments, penalties, interest, and charges bears to the 2161  
aggregate of all such items, or by any other method that the 2162  
county treasurer, in the treasurer's sole discretion, determines 2163  
is equitable. Upon completion of the sale of the tax certificates, 2164  
the delinquent taxes, assessments, penalties, and interest that 2165  
make up the certificate purchase price are transferred, and the 2166  
superior lien of the state and its taxing districts for those 2167  
taxes, assessments, penalties, and interest is conveyed intact to 2168  
the certificate holder or holders. 2169

(H) If a tax certificate is offered for sale under this 2170  
section but is not sold, the county treasurer may strike the 2171  
corresponding certificate parcel from the list of parcels selected 2172  
for tax certificate sales. The lien for taxes, assessments, 2173  
charges, penalties, and interest against a parcel stricken from 2174  
the list thereafter may be foreclosed in the manner prescribed by 2175  
section 323.25, 5721.14, or 5721.18 of the Revised Code unless, 2176  
prior to the institution of such proceedings against the parcel, 2177  
the county treasurer restores the parcel to the list of parcels 2178  
selected for tax certificate sales. 2179

(I) Neither a certificate holder nor its secured party, if 2180  
any, shall be liable for damages arising from a violation of 2181  
sections 3737.87 to 3737.891 or Chapter 3704~~\_,~~ 3734., 3745., 2182

3746., 3750., 3751., 3752., 6109., or 6111. of the Revised Code, 2183  
or a rule adopted or order, permit, license, variance, or plan 2184  
approval issued under any of those chapters, that is or was 2185  
committed by another person in connection with the parcel for 2186  
which the tax certificate is held. 2187

(J) When selling a tax certificate under this section, the 2188  
county treasurer may negotiate with the purchaser of the 2189  
certificate for a fee paid by the purchaser to the treasurer to 2190  
reimburse the treasurer for any part or all of the treasurer's 2191  
costs of preparing for and administering the sale of the tax 2192  
certificate. Such fee, if any, shall be added to the certificate 2193  
purchase price of the certificate and shall be paid by the 2194  
purchaser on the date of delivery of the tax certificate. The 2195  
county treasurer shall deposit the fee in the county treasury to 2196  
the credit of the tax certificate administration fund. 2197

(K) After selling tax certificates under this section, the 2198  
county treasurer shall send written notice by certified or 2199  
registered mail to the last known address of the owner of the 2200  
certificate parcel. The notice shall inform the owner that a tax 2201  
certificate with respect to such owner's parcel was sold and shall 2202  
describe the owner's options to redeem the parcel, including 2203  
entering into a redemption payment plan under division (C)(2) of 2204  
section 5721.38 of the Revised Code. 2205

**Sec. 5721.34.** (A) A county treasurer shall not sell any tax 2206  
certificate respecting a parcel of delinquent land upon which the 2207  
full amount of delinquent taxes, assessments, penalties, interest, 2208  
charges, and costs then due and payable have been paid, or with 2209  
respect to which a valid delinquent tax contract under section 2210  
323.31 of the Revised Code to pay that amount has been entered 2211  
into, prior to the sale of the certificate by the county 2212  
treasurer. A certificate sold in violation of this section is 2213

void. 2214

(B) ~~If, within sixty days after the date of the sale of a tax certificate,~~ the county treasurer discovers that the certificate 2215  
is void under division (A) of this section, the holder of the void 2216  
certificate is entitled to a refund of the certificate purchase 2217  
price, plus any applicable premium and less any applicable 2218  
discount, and the fee charged by the treasurer under division (H) 2219  
of section 5721.32 or division (J) of section 5721.33 of the 2220  
Revised Code, as applicable. If the county treasurer ~~discovers~~ 2221  
after makes the discovery more than sixty days from after the 2222  
certificate's date of sale that a tax certificate is void, the 2223  
holder of the void certificate also is entitled to a refund equal 2224  
to the certificate purchase price, plus any applicable premium and 2225  
less any applicable discount, and the treasurer's fee, plus 2226  
interest on the certificate purchase price, plus any applicable 2227  
premium and less any applicable discount, at the rate of five per 2228  
cent per year. The holder of a void certificate shall present the 2229  
certificate to the county treasurer to obtain shall notify the 2230  
certificate holder that the certificate is void and shall issue 2231  
the refund, and the. The county auditor shall issue a warrant for 2232  
the amount portion of the refund from the undivided tax fund, 2233  
which portion consists of the certificate purchase price, plus any 2234  
applicable premium and less any applicable discount; the portion 2235  
of the refund consisting of interest and the treasurer's fee shall 2236  
be paid from the tax certificate administration fund. 2237  
2238

(C) With respect to a tax certificate sold under section 2239  
5721.32 of the Revised Code and found to be void under division 2240  
(A) of this section, in addition to the remedies available under 2241  
division (B) of this section, the county treasurer may, with the 2242  
approval of the certificate holder, substitute for such tax 2243  
certificate or portion thereof another tax certificate that has a 2244  
value equivalent to the value of the tax certificate found to be 2245



void. Whenever a tax certificate of ~~such~~ equivalent value is to be 2246  
substituted for a tax certificate that has been found to be void, 2247  
the county treasurer shall provide written notice of the intention 2248  
to substitute ~~such~~ a tax certificate of equivalent value to any 2249  
person required to be notified under division (I) of section 2250  
5721.32 of the Revised Code. 2251

(D) If an application for the exemption from and remission of 2252  
taxes made under section 3735.67 or 5715.27 of the Revised Code, 2253  
or under any other section of the Revised Code under the 2254  
jurisdiction of the director of environmental protection, is 2255  
granted for a parcel for which a tax certificate has been sold, 2256  
the county treasurer shall refund to the certificate holder, in 2257  
the manner provided in this section, the amount of any taxes 2258  
exempted or remitted that were included in the certificate 2259  
purchase price. If the whole amount of the taxes included in the 2260  
certificate purchase price are exempted or remitted, the tax 2261  
certificate is void. If all of the taxes that were included in the 2262  
certificate purchase price are not exempted or remitted, the 2263  
county treasurer shall adjust the tax certificate register to 2264  
reflect the remaining amount of taxes that were not exempted or 2265  
remitted, and notify the certificate holder of the adjustment in 2266  
writing. 2267

**Sec. 5721.37.** (A)(1) With respect to a tax certificate 2268  
purchased under section 5721.32 of the Revised Code, or section 2269  
5721.42 of the Revised Code in counties to which section 5721.32 2270  
of the Revised Code applies, at any time after one year from the 2271  
date shown on the tax certificate as the date the tax certificate 2272  
was sold, and not later than three years after that date, the 2273  
certificate holder may file with the county treasurer a request 2274  
for foreclosure, or a private attorney on behalf of the 2275  
certificate holder may file with the county treasurer a notice of 2276  
intent to foreclose, on a form prescribed by the tax commissioner 2277

and provided by the county treasurer, provided the parcel has not 2278  
yet been redeemed under division (A) or (C) of section 5721.38 of 2279  
the Revised Code. 2280

(2) With respect to a tax certificate purchased under section 2281  
5721.33 of the Revised Code, or section 5721.42 of the Revised 2282  
Code in counties to which section 5721.33 of the Revised Code 2283  
applies, at any time after one year from the date shown on the tax 2284  
certificate as the date the tax certificate was sold, and not 2285  
later than six years after that date or any extension of that date 2286  
pursuant to division (C)(2) of section 5721.38 of the Revised 2287  
Code, a private attorney on behalf of the certificate holder may 2288  
file with the county treasurer a notice of intent to foreclose on 2289  
a form prescribed by the tax commissioner and provided by the 2290  
county treasurer, provided the parcel has not yet been redeemed 2291  
under division (A) or (C) of section 5721.38 of the Revised Code. 2292

(3) ~~If~~ (a) With respect to a tax certificate purchased under 2293  
section 5721.32 of the Revised Code or section 5721.42 of the 2294  
Revised Code in counties to which section 5721.32 of the Revised 2295  
Code applies, if, before the expiration of three years ~~from~~ after 2296  
the date a tax certificate was sold, the owner of property for 2297  
which the certificate was sold files a petition in bankruptcy, the 2298  
county treasurer shall notify the certificate holder by ordinary 2299  
first-class or certified mail of the filing of the petition, ~~and,~~ 2300  
If the owner of the property files a petition in bankruptcy, the 2301  
last day on which the certificate holder may file a request for 2302  
foreclosure ~~shall be~~ is the later of three years ~~from~~ after the 2303  
date the certificate was sold or one hundred eighty days after the 2304  
bankruptcy case is closed; however, the three-year period being 2305  
measured from the date that the certificate was sold is tolled 2306  
while the owner of the property's petition in bankruptcy is being 2307  
heard and remains open. 2308

(b) With respect to a tax certificate purchased under section 5721.33 of the Revised Code or section 5721.42 of the Revised Code in counties to which section 5721.33 of the Revised Code applies, if, before the expiration of six years after the date a tax certificate was sold, the owner of the property files a petition in bankruptcy, the county treasurer shall notify the certificate holder by ordinary first-class or certified mail of the filing of the petition. If the owner of the property files a petition in bankruptcy, the last day on which the certificate holder may file a notice of intent to foreclose is the later of six years after the date that the tax certificate was sold or one hundred eighty days after the bankruptcy case is closed; however, the six-year period being measured after the date that the certificate was sold is tolled while the owner of the property's petition in bankruptcy is being heard and remains open.

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

(B) Along with a request for foreclosure or a notice of intent to foreclose filed under division (A)(1) of this section, or a notice of intent to foreclose filed under division (A)(2) of

this section and prior to the transfer of title in connection with 2341  
foreclosure proceedings filed under division (F) of this section, 2342  
the certificate holder shall submit a payment to the county 2343  
treasurer equal to the sum of the following: 2344

(1) The certificate redemption prices of all outstanding tax 2345  
certificates that have been sold on the parcel, other than tax 2346  
certificates held by the person requesting foreclosure; 2347

(2) Any delinquent taxes, assessments, penalties, interest, 2348  
and charges that are charged against the certificate parcel that 2349  
is the subject of the foreclosure proceedings and that are not 2350  
covered by a tax certificate; 2351

(3) If the foreclosure proceedings are filed by the county 2352  
prosecuting attorney pursuant to section 323.25, 5721.14, or 2353  
5721.18 of the Revised Code, a fee in the amount prescribed by the 2354  
county prosecuting attorney to cover the prosecuting attorney's 2355  
legal costs incurred in the foreclosure proceeding; 2356

(4) If the foreclosure proceedings are filed by a private 2357  
attorney on behalf of the certificate holder pursuant to division 2358  
(F) of this section, any other prior liens. 2359

(C)(1) With respect to a certificate purchased under section 2360  
5721.32 or 5721.42 of the Revised Code, if the certificate parcel 2361  
has not been redeemed, the county treasurer, within five days 2362  
after receiving a foreclosure request, shall inform the county 2363  
prosecuting attorney that the parcel has not been redeemed and 2364  
shall provide a copy of the foreclosure request. The county 2365  
treasurer also shall send notice by ordinary mail to all 2366  
certificate holders other than the certificate holder requesting 2367  
foreclosure that foreclosure has been requested by a certificate 2368  
holder and that tax certificates for the certificate parcel may be 2369  
redeemed. Within ninety days of receiving the copy of the 2370  
foreclosure request, the prosecuting attorney shall commence a 2371

foreclosure proceeding in the name of the county treasurer in the 2372  
manner provided under section 323.25, 5721.14, or 5721.18 of the 2373  
Revised Code, to foreclose the lien vested in the certificate 2374  
holder by the certificate. The prosecuting attorney shall attach 2375  
to the complaint the county treasurer's certification that the 2376  
parcel has not been redeemed. 2377

(2) With respect to a certificate purchased under section 2378  
5721.32, 5721.33, or 5721.42 of the Revised Code, if the 2379  
certificate parcel has not been redeemed and a notice of intent to 2380  
foreclose has been filed, the county treasurer shall provide 2381  
certification to the private attorney that the parcel has not been 2382  
redeemed. The county treasurer also shall send notice by ordinary 2383  
mail to all certificate holders other than the certificate holder 2384  
represented by the attorney that a notice of intent to foreclose 2385  
has been filed and that tax certificates for the certificate 2386  
parcel may be redeemed. After receipt of that certification, the 2387  
private attorney may commence a foreclosure proceeding in the name 2388  
of the certificate holder in the manner provided under division 2389  
(F) of this section, to foreclose the lien vested in the 2390  
certificate holder by the certificate. The private attorney shall 2391  
attach to the complaint the county treasurer's certification that 2392  
the parcel has not been redeemed. 2393

(D) The county treasurer shall credit the amount received 2394  
under division (B)(1) of this section to the tax certificate 2395  
redemption fund. The tax certificates respecting the payment shall 2396  
be redeemed as provided in division (E) of section 5721.38 of the 2397  
Revised Code. The amount received under division (B)(2) of this 2398  
section shall be distributed to the taxing districts to which the 2399  
delinquencies are owed. The county treasurer shall deposit the fee 2400  
received under division (B)(3) of this section in the county 2401  
treasury to the credit of the delinquent tax and assessment 2402  
collection fund. The amount received under division (B)(4) of this 2403

section shall be distributed to the holder of the prior lien. 2404

(E)(1) If, in the case of a certificate purchased under 2405  
section 5721.32 or 5721.42 of the Revised Code, the certificate 2406  
holder does not file with the county treasurer a request for 2407  
foreclosure or a notice of intent to foreclose along with the 2408  
required payment within three years after the date shown on the 2409  
tax certificate as the date the certificate was sold, and during 2410  
that period the parcel is not redeemed or foreclosed upon, the 2411  
certificate holder's lien against the parcel for the ~~amount of~~ 2412  
~~delinquent taxes, assessments, penalties, interest, and charges~~ 2413  
~~that make up the certificate purchase redemption price~~ is 2414  
canceled. 2415

(2)(a) If, in the case of a certificate purchased under 2416  
section 5721.33 of the Revised Code, the certificate holder does 2417  
not file with the county treasurer a notice of intent to foreclose 2418  
with respect to a certificate parcel within six years after the 2419  
date shown on the tax certificate as the date the certificate was 2420  
sold or any extension of that date pursuant to division (C)(2) of 2421  
section 5721.38 of the Revised Code, and during that period the 2422  
parcel is not redeemed, the certificate holder's lien against the 2423  
parcel for the amount of delinquent taxes, assessments, penalties, 2424  
interest, and charges that make up the certificate purchase price 2425  
is canceled, subject to division (E)(2)(b) of this section. 2426

(b) In the case of any tax certificate purchased under 2427  
section 5721.33 of the Revised Code prior to ~~the effective date of~~ 2428  
~~this amendment~~ October 10, 2000, the county treasurer, upon 2429  
application by the certificate holder, may sell to the certificate 2430  
holder a new certificate extending the three-year period 2431  
prescribed by division (E)(2) of this section, as that division 2432  
existed prior to ~~that effective date~~ October 10, 2000, to six 2433  
years after the date shown on the original certificate as the date 2434  
it was sold or any extension of that date. The county treasurer 2435

and the certificate holder shall negotiate the premium, in cash, 2436  
to be paid for the new certificate sold under this section. If the 2437  
county treasurer and certificate holder do not negotiate a 2438  
mutually acceptable premium, the county treasurer and certificate 2439  
holder may agree to engage a person experienced in the valuation 2440  
of financial assets to appraise a fair premium for the new 2441  
certificate. The certificate holder has the option to purchase the 2442  
new certificate for the fair premium so appraised. Not less than 2443  
one-half of the fee of the person so engaged shall be paid by the 2444  
certificate holder requesting the new certificate; the remainder 2445  
of the fee shall be paid from the proceeds of the sale of the new 2446  
certificate. If the certificate holder does not purchase the new 2447  
certificate for the premium so appraised, the certificate holder 2448  
shall pay the entire fee. The county treasurer shall credit the 2449  
remaining proceeds from the sale to the items of taxes, 2450  
assessments, penalties, interest, and charges in the order in 2451  
which they became due. 2452

A certificate issued under this division vests in the 2453  
certificate holder and its secured party, if any, the same rights, 2454  
interests, privileges, and immunities as are vested by the 2455  
original certificate under sections 5721.30 to ~~5721.41~~ 5721.43 of 2456  
the Revised Code, except that interest payable under division (B) 2457  
of section 5721.38 or division (B) of section 5721.39 of the 2458  
Revised Code shall be subject to the amendments to those divisions 2459  
by Sub. H.B. 533 of the 123rd general assembly. The certificate 2460  
shall be issued in the same form as the form prescribed for the 2461  
original certificate issued except for any modifications 2462  
necessary, in the county treasurer's discretion, to reflect the 2463  
extension under this division of the certificate holder's lien to 2464  
six years after the date shown on the original certificate as the 2465  
date it was sold or any extension of that date. The certificate 2466  
holder may record a certificate issued under division (E)(2)(b) of 2467  
this section or memorandum thereof as provided in division (B) of 2468

section 5721.35 of the Revised Code, and the county recorder shall 2469  
index the certificate and record any subsequent cancellation of 2470  
the lien as provided in that section. The sale of a certificate 2471  
extending the lien under division (E)(2)(b) of this section does 2472  
not impair the right of redemption of the owner of record of the 2473  
certificate parcel or of any other person entitled to redeem the 2474  
property. 2475

(F) With respect to tax certificates purchased under section 2476  
5721.32, 5721.33, or 5721.42 of the Revised Code, upon the 2477  
delivery to the certificate holder by the county treasurer of the 2478  
certification provided for under division (C)(2) of this section, 2479  
a private attorney may institute a foreclosure proceeding under 2480  
this division in the name of the certificate holder to foreclose 2481  
such holder's lien, in any court with jurisdiction, unless the 2482  
certificate redemption price is paid prior to the time a complaint 2483  
is filed. The attorney shall prosecute the proceeding to final 2484  
judgment and satisfaction, whether through sale of the property or 2485  
the vesting of title and possession in the certificate holder. 2486

The foreclosure proceedings under this division, except as 2487  
otherwise provided in this division, shall be instituted and 2488  
prosecuted in the same manner as is provided by law for the 2489  
foreclosure of mortgages on land, except that, if service by 2490  
publication is necessary, such publication shall be made once a 2491  
week for three consecutive weeks and the service shall be complete 2492  
at the expiration of three weeks after the date of the first 2493  
publication. 2494

Any notice given under this division shall include the name 2495  
of the owner of the parcel as last set forth in the records of the 2496  
county recorder, the owner's last known mailing address, the 2497  
address of the subject parcel if different from that of the owner, 2498  
and a complete legal description of the subject parcel. In any 2499  
county that has adopted a permanent parcel number system, such 2500



notice may include the permanent parcel number in addition to a 2501  
complete legal description. 2502

It is sufficient, having been made a proper party to the 2503  
foreclosure proceeding, for the certificate holder to allege in 2504  
such holder's complaint that the tax certificate has been duly 2505  
purchased by the certificate holder, that the certificate 2506  
redemption price appearing to be due and unpaid is due and unpaid, 2507  
and that there is a lien against the property described in the tax 2508  
certificate, without setting forth in such holder's complaint any 2509  
other special matter relating to the foreclosure proceeding. The 2510  
prayer of the complaint shall be that the court issue an order 2511  
that the property be sold by the sheriff or, if the action is in 2512  
the municipal court, by the bailiff, in the manner provided in 2513  
section 5721.19 of the Revised Code, unless the complaint includes 2514  
an appraisal by an independent appraiser acceptable to the court 2515  
that the value of the certificate parcel is less than the 2516  
certificate purchase price. In that case, the prayer of the 2517  
complaint shall be that fee simple title to the property be 2518  
transferred to and vested in the certificate holder free and clear 2519  
of all subordinate liens. 2520

In the foreclosure proceeding, the certificate holder may 2521  
join in one action any number of tax certificates relating to the 2522  
same owner, provided that all parties on each of the tax 2523  
certificates are identical as to name and priority of interest. 2524  
However, the decree for each tax certificate shall be rendered 2525  
separately and any proceeding may be severed, in the discretion of 2526  
the court, for the purpose of trial or appeal. The court shall 2527  
~~make such order for the~~ payment of all costs related directly or 2528  
indirectly to the redemption of the tax certificate, including, 2529  
without limitation, attorney's fees of the holder's attorney, as 2530  
is considered proper. The tax certificate purchased by the 2531  
certificate holder is presumptive evidence in all courts and in 2532

all proceedings, including, without limitation, at the trial of 2533  
the foreclosure action, of the amount and validity of the taxes, 2534  
assessments, charges, penalties by the court and added to such 2535  
principal amount, and interest appearing due and unpaid and of 2536  
their nonpayment. 2537

(G) For the purposes of this section, "prior liens" means 2538  
liens that are prior in right to the lien with respect to the tax 2539  
certificate that is the subject of the foreclosure proceedings. 2540

(H) If a parcel is sold under this section, the officer who 2541  
conducted the sale shall collect the recording fee from the 2542  
purchaser at the time of the sale and, following confirmation of 2543  
the sale, shall prepare and record the deed conveying the title to 2544  
the parcel to the purchaser. 2545

**Sec. 5721.38.** (A) At any time prior to payment to the county 2546  
treasurer by the certificate holder to initiate foreclosure 2547  
proceedings under division (B) of section 5721.37 of the Revised 2548  
Code, the owner of record of the certificate parcel, or any other 2549  
person entitled to redeem that parcel, may redeem the parcel by 2550  
paying to the county treasurer an amount equal to the total of the 2551  
certificate redemption prices of all tax certificates respecting 2552  
that parcel ~~plus the sum of taxes, assessments, penalties,~~ 2553  
~~charges, and interest charged against the parcel that have become~~ 2554  
~~due and payable since the date the last certificate was sold.~~ 2555

(B) At any time after payment to the county treasurer by the 2556  
certificate holder to initiate foreclosure proceedings under 2557  
section 5721.37 of the Revised Code and prior to the filing of the 2558  
entry of confirmation of sale of a certificate parcel under 2559  
foreclosure proceedings filed by the county prosecuting attorney 2560  
or prior to the decree conveying title to the certificate holder 2561  
as provided for in division (F) of section 5721.37 of the Revised 2562  
Code, the owner of record of the certificate parcel or any other 2563

person entitled to redeem that parcel may redeem the parcel by 2564  
paying to the county treasurer the sum of the following amounts: 2565

(1) The amount described in division (A) of this section; 2566

(2) Interest on the certificate purchase price for each tax 2567  
certificate sold respecting the parcel at the rate of eighteen per 2568  
cent per year for the period beginning on the day on which the 2569  
payment was submitted by the certificate holder and ending on the 2570  
day the parcel is redeemed under this division, except that such 2571  
interest shall not accrue for more than three years after the day 2572  
the certificate was purchased if the certificate holder did not 2573  
submit payment under division (B) of section 5721.37 of the 2574  
Revised Code before the end of that three-year period; 2575

(3) An amount equal to the sum of the prosecuting attorney's 2576  
fee under division ~~(C)(1)(B)(3)~~ of section 5721.37 of the Revised 2577  
Code if the tax certificate was purchased under section 5721.32 or 2578  
5721.42 of the Revised Code. If the parcel is redeemed before the 2579  
complaint has been filed, the prosecuting attorney shall adjust 2580  
the fee to reflect services performed to the date of redemption 2581  
and the county treasurer shall refund any excess to the 2582  
certificate holder. 2583

(4) Any other costs and fees of the proceeding allocable to 2584  
the certificate parcel as determined by the court. Upon receipt of 2585  
such payments, the county treasurer shall refund the payment made 2586  
by the certificate holder to initiate foreclosure proceedings. 2587

(C)(1) During the period beginning on the date a tax 2588  
certificate is sold under section 5721.32 of the Revised Code and 2589  
ending one year from that date, the county treasurer may enter 2590  
into a redemption payment plan with the owner of record of the 2591  
certificate parcel or any other person entitled to redeem that 2592  
parcel. The plan shall require the owner or other person to pay 2593  
the certificate redemption price for the tax certificate in 2594

installments, with the final installment due no later than one 2595  
year after the date the tax certificate is sold. The certificate 2596  
holder may at any time, by written notice to the county treasurer, 2597  
agree to accept installments collected to the date of notice as 2598  
payment in full. Receipt of such notice by the treasurer shall 2599  
constitute satisfaction of the payment plan and redemption of the 2600  
tax certificate. 2601

(2) During the period beginning on the date a tax certificate 2602  
is sold under section 5721.33 of the Revised Code and ending on 2603  
the date the decree is rendered on the foreclosure proceeding 2604  
under division (F) of section 5721.37 of the Revised Code, the 2605  
owner of record of the certificate parcel, or any other person 2606  
entitled to redeem that parcel, may enter into a redemption 2607  
payment plan with the certificate holder and all secured parties 2608  
of the certificate holder. The plan shall require the owner or 2609  
other person to pay the certificate redemption price for the tax 2610  
certificate, an administrative fee not to exceed one hundred 2611  
dollars per year, and the actual fees and costs incurred, in 2612  
installments, with the final installment due no later than three 2613  
years after the date the tax certificate is sold. The certificate 2614  
holder shall give written notice of the plan to the applicable 2615  
county treasurer within sixty days after entering into the plan 2616  
and written notice of default under the plan within ninety days 2617  
after the default. If such a plan is entered into, the time period 2618  
for filing a notice of intent to foreclose under section 5721.37 2619  
of the Revised Code is extended by the length of time the plan is 2620  
in effect and not in default. 2621

(D)(1) Immediately upon receipt of full payment under 2622  
division (A) or (B) of this section, the county treasurer shall 2623  
make an entry to that effect in the tax certificate register and 2624  
notify each certificate holder by certified mail, return receipt 2625  
requested, that the parcel has been redeemed and the lien canceled 2626

and that the tax certificates may be redeemed. The county 2627  
treasurer shall deposit into the tax certificate redemption fund 2628  
created in the county treasury an amount equal to the total of the 2629  
certificate redemption prices, together with interest on the 2630  
certificate purchase price for each tax certificate sold 2631  
respecting the parcel at the rate of eighteen per cent per year 2632  
paid under division (B) of this section for the period beginning 2633  
when the payment was submitted by the certificate holder under 2634  
division (B) of section 5721.37 of the Revised Code and ending 2635  
when the parcel was redeemed. The county treasurer shall 2636  
administer the fund for the purpose of redeeming tax certificates. 2637  
Interest earned on the fund shall be credited to the county 2638  
general fund. 2639

(2) If a redemption payment plan is entered into pursuant to 2640  
division (C)(1) of this section, the county treasurer immediately 2641  
shall notify each certificate holder by certified mail, return 2642  
receipt requested, of the terms of the plan. Installment payments 2643  
made pursuant to the plan shall be deposited in the tax 2644  
certificate redemption fund. Any overpayment of the installments 2645  
shall be refunded to the person responsible for causing the 2646  
overpayment if the person applies for a refund under this section. 2647  
If the person responsible for causing the overpayment fails to 2648  
apply for a refund under this section within five years from the 2649  
date the plan is satisfied, an amount equal to the overpayment 2650  
shall be deposited into the general fund of the county. 2651

Upon satisfaction of the plan, the county treasurer shall 2652  
indicate in the tax certificate register that the plan has been 2653  
satisfied, and shall notify each certificate holder by certified 2654  
mail, return receipt requested, that the plan has been satisfied 2655  
and that tax certificates may be redeemed. 2656

If a plan becomes void, the county treasurer immediately 2657  
shall notify each certificate holder by certified mail, return 2658

receipt requested. If a certificate holder files a request for 2659  
foreclosure under section 5721.37 of the Revised Code, upon the 2660  
filing of the request for foreclosure, any money paid under the 2661  
plan shall be refunded to the person that paid the money under the 2662  
plan. 2663

(E) To redeem a tax certificate with respect to which payment 2664  
has been made in full under division (A), (B), or (C)(1) of this 2665  
section or division (B)(1) of section 5721.37 of the Revised Code, 2666  
the certificate holder shall present the tax certificate to the 2667  
county treasurer, who shall prepare the redemption information. 2668  
Upon presentation, the county auditor shall draw a warrant on the 2669  
tax certificate redemption fund in the amount of the certificate 2670  
redemption price and any applicable interest payable at the rate 2671  
of eighteen per cent annually on the certificate under division 2672  
(B) of this section. For a parcel that was redeemed under division 2673  
(B) of this section, the certificate holder who paid the amounts 2674  
under division (B) of section 5721.37 of the Revised Code shall be 2675  
reimbursed for those amounts, together with interest at the rate 2676  
of eighteen per cent per year on the amount paid under division 2677  
(B)(1) of that section for the period beginning when the payment 2678  
was submitted by the certificate holder under division (B) of that 2679  
section and ending when the parcel was redeemed. The treasurer 2680  
shall mark all copies of the tax certificate "redeemed" and return 2681  
the certificate to the certificate holder. The canceled 2682  
certificate shall serve as a receipt evidencing redemption of the 2683  
tax certificate. If a certificate holder fails to redeem a tax 2684  
certificate within five years after notice is served under 2685  
division (D) of this section that tax certificates may be 2686  
redeemed, an amount equal to the certificate redemption price and 2687  
any applicable interest payable at the rate of eighteen per cent 2688  
annually on the certificate under division (B) of this section 2689  
shall be deposited into the general fund of the county. 2690

Sec. 5721.39. In its judgment of foreclosure rendered with 2691  
respect to actions filed pursuant to section 5721.37 of the 2692  
Revised Code, the court shall enter a finding with respect to the 2693  
certificate parcel of the amount of the sum of the certificate 2694  
redemption prices respecting all the tax certificates sold against 2695  
the parcel; interest on the certificate purchase prices of those 2696  
certificates at the rate of eighteen per cent per year for the 2697  
period beginning on the day on which the payment was submitted by 2698  
the certificate holder under division (B) of section 5721.37 of 2699  
the Revised Code; any delinquent taxes, assessments, penalties, 2700  
interest, and charges on the parcel that are not covered by a tax 2701  
certificate; and fees and costs incurred in the foreclosure 2702  
proceeding instituted against the parcel, including, without 2703  
limitation, the fees and costs of the prosecuting attorney 2704  
represented by the fee paid under division (B)(3) of section 2705  
5721.37 of the Revised Code or the fees and costs of the private 2706  
attorney representing the certificate holder, and charges paid or 2707  
incurred in procuring title searches and abstracting services 2708  
relative to the subject premises. The court may order the 2709  
certificate parcel to be sold, without appraisal, ~~in the manner~~ 2710  
~~provided for in division (F) of section 5721.37 of the Revised~~ 2711  
~~Code~~ and as set forth in the prayer of the complaint, for not less 2712  
than the amount of its finding, or, in the event that the court 2713  
finds that the value of the certificate parcel is less than the 2714  
certificate purchase price, the court may, as prayed for in the 2715  
complaint, issue a decree transferring fee simple title free and 2716  
clear of all subordinate liens to the certificate holder. A decree 2717  
of the court transferring ~~such~~ fee simple title to the certificate 2718  
holder is forever a bar to all rights of redemption with respect 2719  
to the certificate parcel. 2720

Each certificate parcel shall be advertised and sold by the 2721  
officer to whom the order of sale is directed in the manner 2722

provided by law for the sale of real property on execution. The 2723  
advertisement for sale of certificate parcels shall be published 2724  
once a week for three consecutive weeks and shall include the date 2725  
on which a second sale will be conducted if no bid is accepted at 2726  
the first sale. Any number of parcels may be included in one 2727  
advertisement. 2728

Whenever the officer charged to conduct the sale offers a 2729  
certificate parcel for sale and no bids are made equal to at least 2730  
the amount of the court's finding, the officer shall adjourn the 2731  
sale of the parcel to the second date that was specified in the 2732  
advertisement of sale. The second sale shall be held at the same 2733  
place and commence at the same time as set forth in the 2734  
advertisement of sale. The officer shall offer any parcel not sold 2735  
at the first sale. Upon the conclusion of any sale, or if any 2736  
parcel remains unsold after being offered at two sales, the 2737  
officer conducting the sale shall report the results to the court. 2738

Upon the confirmation of a sale, the proceeds of the sale 2739  
shall be applied as follows: 2740

(A) The fees and costs incurred in the proceeding filed 2741  
against the parcel pursuant to section 5721.37 of the Revised 2742  
Code, not including the county prosecutor's costs covered by the 2743  
fee paid by the certificate holder under division (B)(3) of that 2744  
section, shall be paid first. 2745

(B) Following the payment required by division (A) of this 2746  
section, the certificate holder that requested the foreclosure 2747  
shall be paid the sum of the following amounts: 2748

(1) The sum of the amount found due for the certificate 2749  
redemption prices of all the tax certificates, other than those 2750  
certificates described in division (B)(1) of section 5721.37 of 2751  
the Revised Code, that are sold against the parcel to the 2752  
certificate holder requesting a notice of foreclosure; 2753



(2) Any premium paid by the certificate holder at the time of purchase; 2754  
2755

(3) Interest on the ~~certificate purchase prices of those~~ 2756  
~~certificates~~ amounts paid by the certificate holder under division 2757  
(B)(1) of section 5721.37 of the Revised Code at the rate of 2758  
eighteen per cent per year beginning on the day on which the 2759  
payment was submitted by the certificate holder to the county 2760  
treasurer and ending on the day immediately preceding the day on 2761  
which the proceeds of the foreclosure sale are paid to the 2762  
certificate holder; 2763

(4) Interest on the amounts paid by the certificate holder 2764  
under divisions (B)(2) and (3) of section 5721.37 of the Revised 2765  
Code at the rate of eighteen per cent per year beginning on the 2766  
day on which the payment was submitted by the certificate holder 2767  
under ~~division (B)~~ divisions (B)(2) and (3) of section 5721.37 of 2768  
the Revised Code and ending on the day immediately preceding the 2769  
day on which the proceeds of the foreclosure sale are paid to the 2770  
certificate holder pursuant to this section, except that such 2771  
interest shall not accrue for more than ~~three~~ six years after the 2772  
day the ~~certificate was purchased~~ amounts were paid by the 2773  
certificate holder under divisions (B)(2) and (3) of section 2774  
5721.37 of the Revised Code if the certificate holder did not 2775  
submit that payment before the end of that ~~three-year~~ six-year 2776  
period; 2777

~~(4)~~(5) The amounts paid by the certificate holder under 2778  
divisions (B)(1), (2), and (3) of section 5721.37 of the Revised 2779  
Code. 2780

(C) Following the payment required by division (B) of this 2781  
section, any amount due for taxes, assessments, charges, 2782  
penalties, and interest not covered by the tax certificate 2783  
holder's payment under division (B)(2) of section 5721.37 of the 2784

Revised Code shall be paid, including all taxes, assessments, 2785  
charges, penalties, and interest payable subsequent to the entry 2786  
of the finding and prior to the transfer of the deed of the parcel 2787  
to the purchaser following confirmation of sale. If the proceeds 2788  
available for distribution pursuant to this division are 2789  
insufficient to pay the entire amount of those taxes, assessments, 2790  
charges, penalties, and interest, the proceeds shall be paid to 2791  
each claimant in proportion to the amount of those taxes, 2792  
assessments, charges, penalties, and interest that each is due, 2793  
and those taxes, assessments, charges, penalties, and interest are 2794  
deemed satisfied and shall be removed from the tax list and 2795  
duplicate. 2796

Any residue of money from proceeds of the sale shall be 2797  
disposed of as prescribed by section 5721.20 of the Revised Code. 2798

Unless the parcel previously was redeemed pursuant to section 2799  
5721.25 or 5721.38 of the Revised Code, upon the filing of the 2800  
entry of confirmation of sale, the title to the parcel is 2801  
incontestable in the purchaser and is free and clear of all liens 2802  
and encumbrances, except a federal tax lien, notice of which lien 2803  
is properly filed in accordance with section 317.09 of the Revised 2804  
Code prior to the date that a foreclosure proceeding is instituted 2805  
pursuant to section 5721.37 of the Revised Code, and which lien 2806  
was foreclosed in accordance with 28 U.S.C.A. 2410(c), and except 2807  
for the easements and covenants of record running with the land or 2808  
lots that were created prior to the time the taxes or assessments, 2809  
for the nonpayment of which a tax certificate was issued and the 2810  
parcel sold at foreclosure, became due and payable. 2811

The title shall not be invalid because of any irregularity, 2812  
informality, or omission of any proceedings under this chapter, or 2813  
in any processes of taxation, if such irregularity, informality, 2814  
or omission does not abrogate the provision for notice to holders 2815  
of title, lien, or mortgage to, or other interests in, such 2816

foreclosed parcels, as prescribed in this chapter. 2817

**Sec. 5721.40.** If any certificate parcel is twice offered for 2818  
sale pursuant to section 5721.39 of the Revised Code and remains 2819  
unsold for want of bidders, the officer who conducted the sales 2820  
shall certify to the court that the parcel remains unsold after 2821  
two sales. The court, by entry, shall order the parcel forfeited 2822  
to the certificate holder who filed the request for foreclosure or 2823  
notice of intent to foreclose under section 5721.37 of the Revised 2824  
Code. The clerk of the court shall certify copies of the court's 2825  
order to the county treasurer. The county treasurer shall notify 2826  
the certificate holder by ordinary and certified mail, return 2827  
receipt requested, that the parcel remains unsold, and shall 2828  
instruct the certificate holder of the manner in which the holder 2829  
shall obtain the deed to the parcel. The officer who conducted the 2830  
sales shall prepare and record the deed conveying title to the 2831  
parcel to the certificate holder. 2832

Upon transfer of the deed to the certificate holder under 2833  
this section, all right, title, claim, and interest in the 2834  
certificate parcel are transferred to and vested in the 2835  
certificate holder. 2836

**Sec. 5721.41.** Interest required under sections 5721.30 to 2837  
~~5721.41~~ 5721.43 of the Revised Code is simple interest. Interest 2838  
charges under those sections shall accrue on a monthly basis, on 2839  
the first day of the month following the beginning of the period 2840  
during which interest accrues and on the first day of each 2841  
subsequent month. Notwithstanding the preceding sentence, the six 2842  
per cent charge described in division (E)(1)(b) of section 5721.30 2843  
of the Revised Code shall apply even if the tax certificate is 2844  
redeemed before the first day of the month following the date that 2845  
the certificate is purchased. 2846

Sec. 5721.43. (A) No person shall directly, through an agent, 2847  
or otherwise initiate contact with the owner of a parcel with 2848  
respect to which the person holds a tax certificate to encourage 2849  
or demand payment before one year has elapsed following the 2850  
purchase of the certificate. 2851

(B) A county treasurer may bar any person who violates 2852  
division (A) of this section from bidding at a tax certificate 2853  
sale conducted by the treasurer. 2854

(C)(1) The attorney general or county prosecuting attorney, 2855  
upon written request of a county treasurer, shall bring an action 2856  
for an injunction against any person who has violated, is 2857  
violating, or is threatening to violate division (A) of this 2858  
section. 2859

(2) Any person who violates division (A) of this section 2860  
shall be assessed a civil penalty of not more than five thousand 2861  
dollars for each offense to be paid into the state treasury to the 2862  
credit of the general revenue fund. Upon written request of a 2863  
county treasurer, the attorney general or county prosecuting 2864  
attorney shall commence an action against any such violator. Any 2865  
action under this division is a civil action, governed by the 2866  
Rules of Civil Procedure and other rules of practice and procedure 2867  
applicable to civil actions. 2868

**Section 2.** That existing sections 135.22, 135.341, 135.35, 2869  
319.302, 321.24, 321.46, 323.121, 323.31, 4503.06, 5713.20, 2870  
5719.051, 5721.10, 5721.30, 5721.31, 5721.32, 5721.33, 5721.34, 2871  
5721.37, 5721.38, 5721.39, 5721.40, and 5721.41 of the Revised 2872  
Code are hereby repealed. 2873

**Section 3.** Sections 5721.37, 5721.38, and 5721.39 of the 2874  
Revised Code are presented in this act as composites of the 2875  
sections as amended by both Sub. H.B. 493 and Sub. H.B. 533 of the 2876

123rd General Assembly. The General Assembly, applying the	2877
principle stated in division (B) of section 1.52 of the Revised	2878
Code that amendments are to be harmonized if reasonably capable of	2879
simultaneous operation, finds that the composites are the	2880
resulting versions of the sections in effect prior to the	2881
effective date of the sections as presented in this act.	2882