

**As Reported by the House Civil and Commercial Law Committee**

**126th General Assembly**

**Regular Session**

**2005-2006**

**Sub. H. B. No. 294**

**Representatives Kilbane, Miller, Seitz, Trakas, Latta, Wolpert, Evans, C.,  
Reidelbach, Faber, Cassell, Kearns, Brown, Carano, Hartnett, Boccieri, Perry,  
Healy, Buehrer, Mason, Willamowski, Oelslager**

—

**A BILL**

To enact sections 323.65, 323.66, 323.67, 323.68, 1  
323.69, 323.70, 323.71, 323.72, 323.73, 323.74, 2  
and 323.75 of the Revised Code to provide an 3  
expedited foreclosure procedure for lands that 4  
have delinquent tax charges and are not occupied. 5

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

**Section 1.** That sections 323.65, 323.66, 323.67, 323.68, 6  
323.69, 323.70, 323.71, 323.72, 323.73, 323.74, and 323.75 of the 7  
Revised Code be enacted to read as follows: 8

**Sec. 323.65.** As used in sections 323.65 to 323.75 of the 9  
Revised Code: 10

(A) Except as otherwise provided in this section, "abandoned 11  
land" means delinquent lands or delinquent vacant lands, whichever 12  
is applicable, including any improvements on the lands, that are 13  
not occupied and that first appeared on the delinquent tax list 14  
compiled under section 5721.03 of the Revised Code at whichever of 15  
the following times is applicable: 16

(1) In the case of lands other than agricultural lands, at 17  
any time after the county auditor makes the certification under 18

section 5721.03 of Revised Code;

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(2) In the case of agricultural lands, at any time after two years after the county auditor makes the certification under section 5721.03 of the Revised Code.

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(B) "Agricultural land" means lands legally existing on the agricultural real estate tax duplicate, as prescribed in section 5713.33 of the Revised Code.

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(C) "Clerk of court" means the clerk of the court of common pleas of the county in which specified abandoned land is located.

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(D) "Delinquent lands" and "delinquent vacant lands" have the same meanings as in section 5721.01 of the Revised Code.

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(E) "Impositions" means delinquent taxes, assessments, penalties, interest, costs, reasonable attorney's fees of a certificate holder, applicable and permissible costs of the prosecuting attorney of a county, and other permissible charges against abandoned land.

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(F)(1) "Occupy" or "occupied," with respect to a parcel of abandoned land, means, subject to divisions (F)(2) to (4) of this section, any of the following:

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(a) To physically inhabit as a dwelling any building, structure, land, or other improvement that is subject to taxation and is located on the parcel;

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(b) To actively conduct a trade or business on the parcel by the owner, a tenant, or another party occupying the parcel pursuant to a lease or other legal authority, which party is actually conducting the trade or business on or in the building, structure, land, or other improvement, subject to taxation;

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(c) The occupancy, as defined in division (F) of section 5722.01 of the Revised Code, of the parcel.

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(2) Subject to division (A) of this section, in the case of

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vacant land that has no permanent structure or improvement affixed  
on the land, the land is deemed not occupied for purposes of  
division (F)(1) of this section if the land has been certified  
delinquent.

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(3) For purposes of division (F)(1) of this section, it is  
prima facie evidence and a rebuttable presumption that may be  
rebutted to the county treasurer or county board of revision that  
abandoned land is not occupied if, at the time the county auditor  
makes the certification under section 5721.03 of the Revised Code,  
the abandoned land is not agricultural land, and one or more of  
the following apply:

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(a) At the time of the inspection of the abandoned land by  
the county, municipal corporation, or township in which the  
abandoned land is located, no person, trade, or business inhabits,  
or is visibly present from an exterior inspection of, the  
abandoned land.

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(b) No utility connections, including, but not limited to  
water, sewer, natural gas, or electric connections, service the  
abandoned land, and no such utility connections are actively being  
billed by and paid to any utility provider regarding the abandoned  
land.

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(4) For purposes of division (F)(1) of this section, it is  
prima facie evidence and a rebuttable presumption that may be  
rebutted to the county treasurer or county board of revision that  
abandoned land is not occupied if the abandoned land is boarded up  
or otherwise sealed because, immediately prior to being boarded up  
or sealed, it was deemed by a political subdivision pursuant to  
its municipal, county, state, or federal authority to be open,  
vacant, or vandalized and the land is certified delinquent.

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(G) "Community development organization" means any  
organization that is organized or incorporated under Chapter 1702.

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of the Revised Code and to which both of the following apply: 80

(1) The organization is in good standing under law at the 81  
time the county auditor makes the certification under section 82  
5721.03 of the Revised Code and has remained in good standing 83  
uninterrupted for at least the two years immediately preceding the 84  
time of that certification. 85

(2) As of the time the county auditor makes the certification 86  
under section 5721.03 of the Revised Code, the organization has 87  
received from the county, municipal corporation, or township in 88  
which the abandoned land is located official authority or 89  
agreement by a duly authorized officer of that county, municipal 90  
corporation, or township to accept the owner's fee simple interest 91  
in the abandoned land and to the abandoned land being foreclosed, 92  
and that official authority or agreement had been filed with the 93  
county treasurer or county board of revision in the form that will 94  
reasonably confirm the county's, municipal corporation's, or 95  
township's assent to transfer the land to that community 96  
development organization under sections 323.66 to 323.75 of the 97  
Revised Code. 98

(H) "Certificate holder" has the same meaning as in section 99  
5721.30 of the Revised Code. 100

**Sec. 323.66.** (A) In lieu of utilizing the remedies available 101  
under sections 323.25 to 323.28 or under Chapter 5721., 5722., or 102  
5723. of the Revised Code, a county board of revision created 103  
under section 5715.01 of the Revised Code may do either of the 104  
following: 105

(1) Upon the county treasurer's initiative, expressed by 106  
resolution, adjudicate the foreclosure of abandoned land in the 107  
county and its disposition by public auction or by conveyance in 108  
the manner prescribed by sections 323.67 to 323.75 of the Revised 109

Code and foreclose the state's lien for real estate taxes upon the 110  
abandoned land; 111

(2) Upon the complaint of a certificate holder, adjudicate 112  
the foreclosure of abandoned land in the county and its 113  
disposition by public auction or by conveyance in the manner 114  
prescribed by sections 323.67 to 323.75 of the Revised Code and 115  
foreclose the lien of the certificate holder held under sections 116  
5721.30 to 5721.43 of the Revised Code. 117

(B) For the purpose of efficiently and promptly implementing 118  
sections 323.65 to 323.75 of the Revised Code, the prosecuting 119  
attorney of the county, the county treasurer, the clerk of court 120  
of the county, and the sheriff of the county may promulgate 121  
procedural rules, not inconsistent with sections 323.67 to 323.75 122  
of the Revised Code, for practice forms, forms of notice for 123  
hearings and notice to parties, fees, publication, and other 124  
procedures customarily within the official purview and duties of 125  
the prosecuting attorney, treasurer, clerk, or sheriff, whichever 126  
is applicable. 127

In addition to all other duties and functions provided by 128  
law, under sections 323.67 to 323.75 of the Revised Code, the 129  
clerk of court, in the same manner as in civil actions, shall 130  
provide summons and notice of hearings, maintain an official case 131  
file, docket all proceedings, and tax as costs all necessary 132  
actions in connection therewith in furtherance of the foreclosure 133  
of abandoned land under sections 323.67 to 323.75 of the Revised 134  
Code. The county board of revision shall file with the clerk of 135  
court all resolutions and adjudications of the board, and the 136  
clerk shall docket and journalize all resolutions and 137  
adjudications so filed by the board. The clerk may utilize the 138  
court's existing journal or maintain a separate journal for 139  
purposes of sections 323.65 to 323.75 of the Revised Code. The 140  
resolutions and adjudications of the board of revision shall not 141

become effective until journalized by the clerk.

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**Sec. 323.67.** (A) The county treasurer or a certificate holder, from the delinquent tax list and delinquent vacant land tax lists compiled under section 5721.03 of the Revised Code regarding land in the county, may identify and compile a list of the parcels that the treasurer or certificate holder determines to be abandoned land suitable for disposition under sections 323.65 to 323.75 of the Revised Code. The identification of a parcel as abandoned land suitable for disposition under those sections may be determined by an affidavit executed by a duly authorized officer of the municipal corporation or township in which the parcel is located and directed to the county treasurer.

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(B) If a county treasurer pursuant to division (A) of this section compiles a list of parcels that the treasurer determines to be abandoned land suitable for disposition under sections 323.65 to 323.75 of the Revised Code, the treasurer may declare by resolution that the delinquent taxes, interest, penalties, and charges levied on the abandoned lands on the list are uncollected and that the restoration of the abandoned lands to the tax list is of sufficient public interest to justify the expeditious foreclosure of the state's lien for the delinquent taxes, and that the abandoned lands for those reasons shall be offered for sale by public auction or otherwise conveyed pursuant to sections 323.68 to 323.75 of the Revised Code. The treasurer shall certify a copy of any resolution adopted as described in this division to the prosecuting attorney of the county served by the treasurer.

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**Sec. 323.68.** (A)(1) If a county treasurer adopts a resolution as described in division (B) of section 323.67 of the Revised Code and certifies a copy of the resolution to the prosecuting attorney, the prosecuting attorney shall cause a title search to

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be conducted for the purpose of identifying any lienholders or  
other persons having a legal or equitable ownership interest or  
other security interest in abandoned land appearing on the list  
compiled under division (A) of that section. If a certificate  
holder compiles a list of the parcels that the certificate holder  
determines to be abandoned land under division (A) of section  
323.67 of the Revised Code, the certificate holder shall cause a  
title search to be conducted for the purpose of identifying any  
lienholders or other persons having a legal or equitable ownership  
interest or other security interest in abandoned land appearing on  
the list.

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Notwithstanding section 5301.252 of the Revised Code, an  
affidavit of a type described in that section shall not be  
considered a lien or encumbrance on the abandoned land, and the  
recording of an affidavit of a type described in that section  
shall not serve in any way to impede bona fide purchaser status of  
any purchaser of any abandoned land sold at public auction under  
sections 323.67 to 323.75 of the Revised Code or of any other  
recipient of lands transferred under those sections. However, any  
affiant who records an affidavit pursuant to section 5301.252 of  
the Revised Code shall be given notice and summons under sections  
323.67 to 323.75 of the Revised Code in the same manner as any  
lienholder.

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(2) Upon the completion of the title search required by  
division (A)(1) of this section, the prosecuting attorney,  
representing the county treasurer, or the certificate holder may  
file with the clerk of court a complaint for the foreclosure of  
each parcel of abandoned land appearing on the appropriate list  
compiled under division (A) of section 323.67 of the Revised Code  
and the equity of redemption on each parcel. The complaint shall  
name all parties having any interest of record in the abandoned

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property that was discovered in the title search. The clerk 203  
promptly shall mail notice of the proceedings and the potential of 204  
the sale to be based upon the foreclosure, by certified mail, 205  
return receipt requested, to the last known address of the record 206  
owner of the abandoned land and to the last known address of each 207  
lienholder or other person having a legal or equitable ownership 208  
interest or security interest identified by the title search. 209

The notice required by this division shall inform the 210  
addressee that delinquent taxes stand charged against the 211  
abandoned land, that the land will be sold at public auction or 212  
otherwise disposed of if not redeemed by the owner or other 213  
person, that the sale will occur at a date, time, and place, and 214  
in the manner, prescribed in sections 323.67 to 323.75 of the 215  
Revised Code, that the owner or other person may redeem the land 216  
by paying the total of the impositions against the land within 217  
thirty days after the date on which the notice is mailed or may 218  
file within thirty days after the date the notice is mailed a 219  
petition with the county board of revision requesting a hearing on 220  
the foreclosure, that the case is being prosecuted by the 221  
prosecuting attorney of the county in the name of the county 222  
treasurer for the county in which the abandoned land is located or 223  
by a certificate holder, whichever is applicable, the name, 224  
address, and telephone number of the board of revision before 225  
which the action is pending, the board of revision case number for 226  
the action, which shall be maintained in the official file and 227  
docket of the clerk of court, and that all subsequent pleadings, 228  
petitions, and papers associated with the case and filed by any 229  
interested party must be filed with the clerk of court and will 230  
become part of the case file for the board of revision. 231

The filing party shall serve any subsequent pleadings, 232  
petitions, or papers associated with the case and filed with the 233  
clerk of court upon all parties of record, in accordance with 234



Rules 4 and 5 of the Rules of Civil Procedure. Any inadvertent 235  
noncompliance with those rules does not serve to defeat or 236  
terminate the proceeding, or subject the proceeding to dismissal, 237  
as long as actual notice or service of filed papers is shown by a 238  
preponderance of the evidence or is acknowledged by the party 239  
charged with notice or service. The board of revision may conduct 240  
evidentiary hearings on the sufficiency of process, service of 241  
process, or sufficiency of service of papers in any proceeding. 242  
Other than the notice and service provisions contained in Civil 243  
Rules 4 and 5, the Rules of Civil Procedure shall not be 244  
applicable to the proceedings of the board of revision. Board of 245  
revision practice shall be in accordance with the practice and 246  
rules of the board that are promulgated from time to time by the 247  
board and are not inconsistent with the provisions of sections 248  
323.65 to 323.75 of the Revised Code. 249

After service of notice of summons and complaint, the board 250  
of revision shall conduct a final hearing on the merits not sooner 251  
than thirty days nor later than one hundred eighty days after the 252  
service of notice of summons and complaint has been perfected. At 253  
any time up to the final hearing, the record owner or another 254  
person having an ownership interest in the abandoned land may 255  
plead only that the impositions shown by the notice to be due and 256  
outstanding have been paid. At any time up to the final hearing, a 257  
lienholder or another person having a security interest in the 258  
abandoned land may plead that the impositions shown by the notice 259  
to be due and outstanding have been paid or, subject to division 260  
(B) of this section, that the abandoned land should be removed 261  
from the list compiled under division (A) of section 323.67 of the 262  
Revised Code and not disposed of as provided in sections 323.67 to 263  
323.75 of the Revised Code, in order to preserve the lienholder's 264  
or other person's security interest in the land. 265

(B)(1) If a county treasurer adopts a resolution as described 266

in division (B) of section 323.67 of the Revised Code and 267  
certifies a copy of the resolution to the prosecuting attorney or 268  
a certificate holder compiles a list under division (A) of section 269  
323.67 of the Revised Code and if the impositions against a parcel 270  
of abandoned land appearing on the list compiled under division 271  
(A) of section 323.67 of the Revised Code exceed the fair market 272  
value of that parcel as currently shown by the latest valuation by 273  
the auditor of the county in which the land is located, then the 274  
prosecuting attorney or the certificate holder, whichever is 275  
applicable, may notify the county board of revision in writing by 276  
filing a notice with the clerk of court that, in the prosecuting 277  
attorney's or certificate holder's opinion, based on the auditor's 278  
then-current valuation of the parcel of abandoned land, the 279  
impositions against that parcel exceed the fair market value of 280  
that parcel. The prosecuting attorney or certificate holder shall 281  
send this notice not later than fourteen days before the final 282  
hearing pursuant to division (A) of this section. After its 283  
receipt of the notice, the board of revision shall schedule a 284  
hearing on the question of the valuation of the abandoned land 285  
that is the subject of the complaint for foreclosure filed under 286  
division (A) of this section, as prescribed in this section. The 287  
board of revision shall give notice of the hearing in accordance 288  
with division (A) of this section. In addition to determining the 289  
valuation of the abandoned land, the board of revision at the 290  
hearing also may adjudicate the ultimate disposition of the case 291  
pursuant to section 323.69 of the Revised Code if the notice of 292  
the hearing specifies that the hearing may adjudicate that 293  
ultimate disposition. 294

(2) If a lienholder files with and supplies the board of 295  
revision a good faith appraisal from a licensed professional 296  
appraiser and shows by a preponderance of the evidence that the 297  
impositions against the parcel of abandoned land do not exceed the 298

fair market value of that parcel as determined by the auditor's 299  
then-current valuation of that parcel, then that abandoned land 300  
may be removed from the list compiled under division (A) of 301  
section 323.67 of the Revised Code. The board of revision shall 302  
conduct a hearing as provided in this section and shall make a 303  
factual finding as to whether the impositions against the parcel 304  
of abandoned land do not exceed the fair market value of that 305  
parcel as determined by the auditor's then-current valuation of 306  
that parcel. If the board finds that the impositions do not exceed 307  
the fair market value of that parcel as determined by the 308  
auditor's then-current valuation of that parcel, the board is not 309  
required to dismiss the complaint for foreclosure or remove the 310  
parcel from the list compiled under division (A) of section 323.67 311  
of the Revised Code if it determines that the restoration of the 312  
abandoned land to the tax duplicate remains of sufficient public 313  
interest to justify adjudicating the case under sections 323.65 to 314  
323.75 of the Revised Code. In making its determination under this 315  
division, the board may consider any of the following: 316

(a) The period of time in which the parcel has been tax 317  
delinquent; 318

(b) The likelihood of payment of the tax delinquency; 319

(c) The interest in the parcel by, or the input of, any 320  
affected municipal corporation, township, or community development 321  
organization; 322

(d) The existence of any land reutilization or development 323  
plan as provided in section 5721.22 of the Revised Code; 324

(e) Any other factors or testimony that the board determines 325  
will more expeditiously cause the abandoned land to be restored to 326  
the tax duplicate. 327

(3) If the board of revision determines at the hearing that 328  
the impositions against the parcel are not in excess of the fair 329

market value of that parcel as determined by the auditor's 330  
then-current valuation of that parcel, the board may order that 331  
the parcel be removed from the list compiled under division (A) of 332  
section 323.67 of the Revised Code, provided that, if the 333  
lienholder requests a hearing and either does not appear at the 334  
hearing or does not supply the board with a true and accurate 335  
appraisal within the time, and in the manner, prescribed in this 336  
section, the parcel shall not be removed from the list. 337

(4) If the board of revision determines at the hearing that 338  
the impositions against the parcel are in excess of the fair 339  
market value of that parcel as determined by the auditor's 340  
then-current valuation of that parcel, the board shall not order 341  
that the parcel be removed from the list compiled under division 342  
(A) of section 323.67 of the Revised Code and may proceed to hear 343  
and adjudicate the case pursuant to division (B) of section 323.69 344  
of the Revised Code. 345

(C) Any parcel of abandoned land that is not removed in 346  
accordance with division (B)(2), (3), or (4) of this section from 347  
the list compiled under division (A) of section 323.67 of the 348  
Revised Code shall be disposed of as prescribed in sections 323.67 349  
to 323.75 of the Revised Code. 350

(D) Notwithstanding any provision in sections 323.65 to 351  
323.75 of the Revised Code to the contrary, for purposes of 352  
determining in any proceeding under those sections whether the 353  
total of the impositions against the abandoned land are greater 354  
than the fair market value of the abandoned land, it is 355  
prima-facie evidence and a rebuttable presumption that may be 356  
rebutted to the board of revision that the auditor's then-current 357  
valuation of that abandoned land is the fair market value of the 358  
land. 359

**Sec. 323.69.** (A) If, within thirty days after the notice is 360

mailed under division (A) of section 323.68 of the Revised Code 361  
regarding abandoned land, the owner, lienholder, or other person 362  
having a legal or equitable ownership interest or security 363  
interest in the parcel of abandoned land files a petition with the 364  
county board of revision, the board shall schedule a hearing for a 365  
date not sooner than thirty days, and not later than ninety days, 366  
after the board receives the petition. Upon scheduling the 367  
hearing, the board shall notify the petitioner and all interested 368  
parties of the date, time, and place of the hearing. The board of 369  
revision shall conduct the hearing. 370

(B) If an owner, lienholder, or other person timely files a 371  
petition under division (A) of this section and the petition 372  
asserts that the impositions against the parcel of abandoned land 373  
shown by the notice to be due and outstanding have been paid in 374  
full, the only question to be considered at the hearing is whether 375  
those impositions have in fact been paid in full. If the owner, 376  
lienholder, or other person shows by a preponderance of the 377  
evidence that all impositions against the parcel have been paid, 378  
the board of revision shall remove the parcel of abandoned land 379  
from the list compiled under division (A) of section 323.67 of the 380  
Revised Code, and that land shall not be offered for sale or 381  
otherwise conveyed under sections 323.67 to 323.75 of the Revised 382  
Code. If the owner, lienholder, or other person fails to appear, 383  
or appears and fails to show by a preponderance of the evidence 384  
that all impositions against the parcel have been paid, the board 385  
of revision shall proceed in the manner prescribed in section 386  
323.70 of the Revised Code. 387

(C) If a lienholder or another person having a security 388  
interest in the abandoned land, other than the owner, files a 389  
petition under division (A) of this section and requests that the 390  
parcel of land be removed from the list compiled under division 391

(A) of section 323.67 of the Revised Code and not disposed of as 392  
provided in sections 323.67 to 323.75 of the Revised Code, in 393  
order to preserve the petitioner's security interest, the county 394  
board of revision may approve the petition if the board finds that 395  
sale or other conveyance of the parcel of land under sections 396  
323.67 to 323.75 of the Revised Code would jeopardize the 397  
lienholder's or other person's ability to enforce the security 398  
interest or to otherwise preserve the lienholder's or other 399  
person's security interest. The board of revision may approve the 400  
petition, by board of revision order, without conducting a hearing 401  
but shall not disapprove the petition unless and until a hearing 402  
is held on the petition and the board makes a ruling based on the 403  
available and submitted evidence of the parties. If the board of 404  
revision approves the petition without a hearing, the board shall 405  
file the decision with the clerk of court, and the clerk shall 406  
send a notice of the decision to the petitioner by ordinary mail. 407  
In order for a lienholder or other person having a security 408  
interest to show for purposes of this division that the parcel of 409  
abandoned land should be removed from the list in order "to 410  
preserve the petitioner's security interest," the lienholder or 411  
other person must make a minimum showing by a preponderance of the 412  
evidence pursuant to section 323.68 of the Revised Code that the 413  
impositions against the parcel of abandoned land do not exceed the 414  
fair market value of the abandoned land as determined by the 415  
auditor's then-current valuation of that parcel. 416

(D) If a petition as described in division (B) or (C) of this 417  
section is filed and the county board of revision approves the 418  
petition, regardless of whether a hearing is conducted, the board 419  
shall send notice of its approval to the prosecuting attorney of 420  
the county or the certificate holder, whoever filed the complaint 421  
for foreclosure, and shall remove the abandoned land from the list 422  
compiled under division (A) of section 323.67 of the Revised Code. 423

Thereafter, the land shall not be disposed of by sale or otherwise 424  
conveyed pursuant to sections 323.67 to 323.75 of the Revised Code 425  
unless the owner, lienholder, or other person who filed the 426  
petition first consents to proceedings under sections 323.67 to 427  
323.75 of the Revised Code by filing written notice with the 428  
board. If an owner, lienholder, or other person so consents, the 429  
proceedings may recommence with the reentry of the land on the 430  
list and the conducting of a new title search as provided in 431  
sections 323.67 to 323.75 of the Revised Code. 432

If the board of revision does not, under division (B)(2), 433  
(3), or (4) of section 323.68 of the Revised Code, remove the 434  
abandoned land from the list compiled under division (A) of 435  
section 323.67 of the Revised Code or does not approve a petition 436  
as described in division (B) or (C) of this section after 437  
conducting a hearing, the board shall proceed with the final 438  
hearing prescribed in division (A) of section 323.68 of the 439  
Revised Code and file its decision on the complaint for 440  
foreclosure with the clerk of court. The clerk shall send written 441  
notice of the decision to the parties by ordinary mail or by 442  
certified mail, return receipt requested. If the board of revision 443  
renders a decision ordering the foreclosure and forfeiture of the 444  
parcel of abandoned land, the parcel shall be disposed of under 445  
section 323.70 of the Revised Code. 446

**Sec. 323.70.** (A) Except as provided in division (G) of this 447  
section, a parcel of abandoned land that is to be disposed of 448  
under this section shall be disposed of at a public auction 449  
scheduled and conducted as described in this section. At least 450  
twenty-one days prior to the date of the public auction, the clerk 451  
of court or sheriff of the county shall advertise the public 452  
auction in a newspaper of general circulation in the county in 453  
which the land is located. The advertisement shall include the 454

street address, if available, of the abandoned land to be sold at  
the public auction, the date, time, and place of the auction, the  
permanent parcel number of the land if a permanent parcel number  
system is in effect in the county as provided in section 319.28 of  
the Revised Code, and a notice stating that the abandoned land is  
to be sold subject to the terms of sections 323.67 to 323.75 of  
the Revised Code.

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(B) The sheriff of the county or a designee of the sheriff  
shall conduct the public auction at which the abandoned land will  
be offered for sale. To qualify as a bidder, a person shall  
provide to the sheriff on a form provided by the sheriff a written  
acknowledgment that the abandoned land being offered for sale is  
to be conveyed in fee simple to the successful bidder. At the  
auction, the sheriff of the county or a designee of the sheriff  
shall begin the bidding at an amount equal to the total of the  
impositions against the abandoned land plus the costs apportioned  
to the land under division (A) of section 323.72 of the Revised  
Code. The abandoned land shall be sold to the highest bidder. The  
county sheriff or designee may reject any and all bids not meeting  
the minimum bid requirements specified in this division.

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(C) Except as otherwise permitted under section 323.71 of the  
Revised Code, the successful bidder at a public auction conducted  
under this section shall pay the sheriff of the county or a  
designee of the sheriff a deposit of at least ten per cent of the  
purchase price in cash, or by bank draft or official bank check,  
at the time of the public auction and shall pay the balance of the  
purchase price to the county treasurer within thirty days after  
the day on which the auction was held. Notwithstanding the  
provisions of section 321.261 of the Revised Code, with respect to  
abandoned land foreclosed pursuant to sections 323.67 to 323.75 of  
the Revised Code, from the total proceeds arising from the sale of

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that land, the greater of twenty per cent of such proceeds, or the 486  
amount necessary under division (B) of section 323.72 of the 487  
Revised Code to reimburse the delinquent tax and assessment 488  
collection fund for the costs paid from the fund with respect to 489  
the abandoned land sold at the public auction, shall be deposited 490  
to the credit of that fund. The balance of the proceeds, if any, 491  
shall be distributed to the appropriate political subdivisions and 492  
other taxing units in proportion to their respective claims for 493  
taxes, assessments, interest, and penalties on the land. 494

(D) Upon the sale of abandoned land pursuant to this section, 495  
the fee simple interest in the land of the owner shall be conveyed 496  
to the purchaser. The conveyance under this division is free and 497  
clear of any liens and encumbrances of the parties named in the 498  
complaint for foreclosure attaching before the sale and free and 499  
clear of any liens for taxes, except for federal tax liens and 500  
covenants and easements of record attaching before the sale. 501

(E) The board of revision shall reject the sale of abandoned 502  
land to any person delinquent in the payment of taxes levied by or 503  
pursuant to Chapter 307., 322., 324., 5737., 5739., 5741., or 504  
5743. of the Revised Code or any other real property taxing 505  
provision of the Revised Code. The board of revision shall reject 506  
the sale of abandoned land to any person delinquent in the payment 507  
of property taxes on any parcel in the county or to a member of 508  
any of the following classes of parties connected to that person: 509

(1) A member of that person's immediate family; 510

(2) Any other person with a power of attorney appointed by 511  
that person; 512

(3) A sole proprietorship owned by that person or a member of 513  
that person's immediate family; 514

(4) A partnership, trust, business trust, corporation, 515  
association, or other entity in which that person or a member of 516

that person's immediate family owns or controls directly or 517  
indirectly any beneficial or legal interest. 518

(F) If the purchase of abandoned land sold pursuant to this 519  
section is for less than the sum of the impositions against the 520  
abandoned land and the costs apportioned to the land under 521  
division (A) of section 323.72 of the Revised Code, upon the sale, 522  
all liens for taxes due at the time the deed of the property is 523  
transferred to the purchaser following the sale and liens 524  
subordinate to liens for taxes shall be deemed satisfied and 525  
discharged. 526

(G) If the board of revision finds that the total of the 527  
impositions against the abandoned land are greater than the fair 528  
market value of the abandoned land as determined by the auditor's 529  
then-current valuation of that land, the board may order the 530  
property foreclosed and, without an appraisal or sheriff's sale, 531  
order the sheriff to execute a deed to the certificate holder or 532  
to a community development organization, municipal corporation, or 533  
township, whichever is applicable, as provided in section 323.71 534  
of the Revised Code. Upon the conveyance under this division, all 535  
liens for taxes due at the time the deed of the property is 536  
transferred to the certificate holder, community development 537  
organization, municipal corporation, or township following the 538  
conveyance and liens subordinate to liens for taxes shall be 539  
deemed satisfied and discharged. 540

**Sec. 323.71.** (A) If a public auction is held for abandoned 541  
land pursuant to section 323.70 of the Revised Code but the land 542  
is not sold at the public auction, the county board of revision 543  
may order the disposition of the abandoned land in accordance with 544  
division (B) or (C) of this section. 545

(B) The abandoned land offered for sale at public auction as 546  
described in division (A) of section 323.70 of the Revised Code 547

but not sold at the auction may be offered, at the discretion of 548  
the county board of revision, at a subsequent public auction 549  
occurring within sixty days after the public auction at which it 550  
first is offered. The minimum bid at an auction under this 551  
division shall be the lesser of fifty per cent of fair market 552  
value as currently shown by the county auditor's latest valuation, 553  
or the sum of the impositions against the abandoned land plus the 554  
costs apportioned to the land under division (A) of section 323.72 555  
of the Revised Code. 556

(C) Upon certification from the sheriff that the abandoned 557  
land was offered for sale as described in division (A) of section 558  
323.70 of the Revised Code but was not purchased, and upon 559  
petition to the county board of revision from any community 560  
development organization or any municipal corporation or township 561  
in which the land is located that is made at the time described in 562  
this division, the board of revision, by resolution, may certify 563  
to the sheriff that it has entered an adjudication of foreclosure 564  
and forfeiture against the abandoned land and order the sheriff to 565  
dispose of the abandoned land as prescribed in this division. The 566  
petition to a board of revision from a community development 567  
organization or a municipal corporation or township in which the 568  
land is located that is described in this division must be 569  
received at any time from the date the complaint for foreclosure 570  
is filed under section 323.68 of the Revised Code but not later 571  
than sixty days after the date on which the land was first offered 572  
for sale. The order by the board of revision shall include 573  
instructions to the sheriff to convey the land to the specified 574  
community development organization, municipal corporation, or 575  
township for the costs of disposing of the abandoned land pursuant 576  
to section 323.72 of the Revised Code or, if any negotiated price 577  
has been agreed to between the county treasurer and the community 578  
development organization, the municipal corporation, or the 579

township, for that negotiated price as certified by the board of 580  
revision to the sheriff. Upon receipt of the certification and 581  
payment, the sheriff shall transfer by sheriff's deed the owner's 582  
fee simple interest in, and to, the abandoned land. If abandoned 583  
land is transferred pursuant to this division, the county 584  
treasurer may waive, but is not required to waive, some or all of 585  
the impositions against the abandoned land or costs apportioned to 586  
the land under division (A) of section 323.72 of the Revised Code 587  
if the treasurer determines, in the treasurer's reasonable 588  
discretion, that the transfer of the abandoned property will 589  
result in the property being occupied. Upon the conveyance under 590  
this division, all liens for taxes due at the time the deed of the 591  
property is transferred to the community development organization, 592  
municipal corporation, or township following the conveyance and 593  
liens subordinate to liens for taxes shall be deemed satisfied and 594  
discharged. 595

**Sec. 323.72.** (A) The county treasurer shall apportion the 596  
costs of the proceedings with respect to abandoned lands offered 597  
for sale under division (B) of section 323.70 of the Revised Code 598  
among those lands either equally or in proportion to the fair 599  
market values of the lands. The costs of the proceedings include 600  
the costs of conducting the title search, notifying owners or 601  
other persons required to be notified of the pending sale, 602  
advertising the sale, and any other costs incurred by the county 603  
board of revision, county treasurer, clerk of court, prosecuting 604  
attorney, or county sheriff in performing their duties under 605  
sections 323.67 to 323.75 of the Revised Code. 606

(B) All costs assessed in connection with proceedings under 607  
sections 323.67 to 323.75 of the Revised Code may be paid as they 608  
are incurred, in the following manners: 609

(1) If the abandoned land in question is purchased at public 610

auction, from the purchaser of the abandoned land;

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(2) In the case of abandoned land transferred to a community development organization or a municipal corporation or township pursuant to division (C) of section 323.71 of the Revised Code, from either of the following:

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(a) From the delinquent tax and assessment collection fund created under section 321.261 of the Revised Code;

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(b) In the reasonable discretion of the county treasurer, from the community development organization or the municipal corporation or township, whichever is applicable, by mutual agreement between the organization or subdivision and the treasurer.

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(C) If a parcel of abandoned land is sold or otherwise transferred pursuant to sections 323.67 to 323.75 of the Revised Code, the officer who conducted the sale or made the transfer may collect a recording fee from the purchaser or transferee of the parcel at the time of the sale or transfer and shall prepare the deed conveying title to the parcel. That officer is authorized to record on behalf of that purchaser or transferee the deed conveying title to the parcel, notwithstanding that the deed may not actually have been delivered to the purchaser or transferee prior to the recording of the deed. Upon confirmation of that sale or transfer, the deed shall be deemed delivered to the purchaser or transferee of the parcel.

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**Sec. 323.73.** Upon the sale of abandoned land at public auction pursuant to sections 323.67 to 323.75 of the Revised Code or the order by the county board of revision to the sheriff to transfer abandoned land to a community development organization or a municipal corporation or township pursuant to division (C) of section 323.71 of the Revised Code, any common law or statutory

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right of redemption shall forever terminate upon the occurrence of  
whichever of the following is applicable:

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(A) In the case of a sale of the land at public auction, upon  
the confirmation of the sale by resolution of the county board of  
revision and the filing of a copy of the resolution with the clerk  
of court who shall enter it upon the journal of the court or a  
separate journal;

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(B) In the case of a transfer of the land to a community  
development organization or to a municipal corporation or  
township, upon the filing with the clerk of court of a copy of the  
resolution of the county board of revision certifying the entry of  
an adjudication of foreclosure and forfeiture of the land and the  
order to the sheriff to convey the land in fee simple to the  
community development organization, municipal corporation, or  
township, which the clerk shall enter upon the journal of the  
court or a separate journal;

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(C) In the case of a conveyance of the land to a certificate  
holder or to a community development organization, municipal  
corporation, or township pursuant to division (G) of section  
323.70 of the Revised Code, upon the filing with the clerk of  
court of a copy of the resolution of the county board of revision  
certifying the entry of an adjudication of foreclosure and  
forfeiture and the order to the sheriff to convey the land to the  
certificate holder, community development organization, municipal  
corporation, or township, which the clerk shall enter upon the  
journal of the court or a separate journal.

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**Sec. 323.74.** (A) As used in this section, "electing  
subdivision" has the same meaning as in section 5722.01 of the  
Revised Code.

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(B) If, at any time from the date the complaint for

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foreclosure is filed under section 323.68 of the Revised Code but 671  
not later than sixty days after the date on which the land was 672  
first offered for sale, a municipal corporation or township that 673  
is an electing subdivision has given the county treasurer notice 674  
in writing that it seeks to acquire any parcel of abandoned land 675  
from the list of abandoned lands certified by the county treasurer 676  
pursuant to division (A) of section 323.67 of the Revised Code, 677  
and if any such parcel of abandoned land identified by parcel 678  
number by the electing subdivision is offered for sale pursuant to 679  
sections 323.67 to 323.75 of the Revised Code but is not sold for 680  
want of a minimum bid, the electing subdivision that identified 681  
that parcel of abandoned land shall be deemed to have submitted 682  
the winning bid at the auction and the parcel of abandoned land 683  
shall be deemed to have been sold to the electing subdivision for 684  
no consideration other than the costs prescribed in section 323.72 685  
of the Revised Code or those costs to which the electing 686  
subdivision and the county treasurer mutually agree. The 687  
conveyance shall be deemed confirmed, and any common law or 688  
statutory right of redemption forever terminated, upon the filing 689  
with the clerk of court of a copy of the resolution of the board 690  
of revision certifying the entry of an adjudication of foreclosure 691  
and forfeiture of the land and the order to the sheriff to convey 692  
the land in fee simple to the electing subdivision, which the 693  
clerk shall enter upon the journal of the court or a separate 694  
journal. 695

**Sec. 323.75.** Any party to any proceeding instituted pursuant 696  
to sections 323.67 to 323.74 of the Revised Code who is aggrieved 697  
in any of the proceedings of the county board of revision under 698  
those sections may file an appeal in the court of common pleas 699  
pursuant to Chapters 2505. and 2506. of the Revised Code upon a 700  
final order of foreclosure and forfeiture by the board of 701  
revision. A final order of foreclosure and forfeiture is deemed to 702

occur upon confirmation of any sale or upon confirmation of any 703  
transfer to a community development organization, a municipal 704  
corporation, or a township pursuant to sections 323.67 to 323.74 705  
of the Revised Code. An appeal as provided in this section shall 706  
proceed as an appeal de novo and may include issues raised or 707  
adjudicated in the proceedings before the board of revision as 708  
well as other issues that are raised for the first time on appeal 709  
and that are pertinent to the property that is the subject of 710  
those proceedings. 711

An appeal shall be filed not later than fourteen days after 712  
the date on which the order of confirmation of the sale or of the 713  
transfer to a community development organization, a municipal 714  
corporation, or a township is filed with and journalized by the 715  
clerk of court. The court does not have jurisdiction to hear any 716  
appeal filed after the expiration of that fourteen-day period. If 717  
the fourteenth day after the date on which the confirmation is 718  
filed with the clerk of court falls upon a weekend or official 719  
holiday during which the court is closed, then the filing shall be 720  
made on the next day the court is open for business. 721