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**Sub. H. B. No. 138**

**Representatives Foley, Blessing**

**Cosponsors: Representatives Domenick, Skindell, Hagan, R., McGregor, J., Ujvagi, Budish, Lundy, Stebelton, Raussen, Yuko, DeGeeter, Collier, Combs, Letson, Luckie, Harwood, Strahorn, Stewart, D., Driehaus, White, Garrison, Miller, Bolon, Brady, Boyd, Seitz, Bacon, Beatty, Celeste, Chandler, DeBose, Dyer, Evans, Fende, Goyal, Healy, Heard, Hite, Huffman, Hughes, Koziura, Mallory, Okey, Otterman, Peterson, Schneider, Setzer, Szollosi, Uecker, Webster, Williams, B., Yates**

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**A B I L L**

To amend sections 323.25, 323.28, 323.47, 2303.11, 1  
2323.07, 2327.01, 2327.02, 2329.17, 2329.18, 2  
2329.19, 2329.23, 2329.26, 2329.27, 2329.30, 3  
2329.31, 2329.36, 2703.26, 5309.64, 5721.18, 4  
5721.19, and 5723.01 and to enact sections 5  
2323.06, 2329.191, 2329.271, 2329.272, and 6  
2703.141 of the Revised Code to require purchasers 7  
of real property at a judicial sale to provide 8  
certain identifying information, to require 9  
purchasers to pay the balance due on the purchase 10  
price within thirty days of the confirmation of 11  
the sale, to allow municipal corporations to 12

conduct inspections of property subject to a writ 13  
of execution, to require judicial sales to be 14  
confirmed within thirty days of sale, to require 15  
officers who sell real property at a judicial sale 16  
to file a deed within fourteen days of payment of 17  
the balance due on the purchase price, to 18  
authorize courts and county boards of revision to 19  
transfer certain tax delinquent lands subject to 20  
judicial foreclosure without appraisal or sale, to 21  
permit a summary property description to be read 22  
at a judicial sale, to allow the courts to perform 23  
mediation in an action for the foreclosure of a 24  
mortgage, and to offer property that did not sell 25  
at a judicial sale to a political subdivision 26  
before forfeiture to the state. 27  
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**BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF OHIO:**

**Section 1.** That sections 323.25, 323.28, 323.47, 2303.11, 29  
2323.07, 2327.01, 2327.02, 2329.17, 2329.18, 2329.19, 2329.23, 30  
2329.26, 2329.27, 2329.30, 2329.31, 2329.36, 2703.26, 5309.64, 31  
5721.18, 5721.19, and 5723.01 be amended and sections 2323.06, 32  
2329.191, 2329.271, 2329.272, and 2703.141 of the Revised Code be 33  
enacted to read as follows: 34

**Sec. 323.25.** When taxes charged against an entry on the tax 35  
duplicate, or any part of ~~such~~ those taxes, are not paid within 36  
sixty days after delivery of the delinquent land duplicate to the 37  
county treasurer as prescribed by section 5721.011 of the Revised 38  
Code, the county treasurer shall enforce the lien for ~~such~~ the 39  
taxes by civil action in the treasurer's official capacity as 40  
treasurer, for the sale of such premises in the same way mortgage 41

liens are enforced or for the transfer of such premises to an 42  
electing subdivision pursuant to section 323.28 of the Revised 43  
Code, in the court of common pleas of the county ~~in the same way~~ 44  
~~mortgage liens are enforced~~, in a municipal court with 45  
jurisdiction, or in the county board of revision with jurisdiction 46  
pursuant to section 323.66 of the Revised Code. After the civil 47  
action has been instituted, but before the filing of an entry of 48  
confirmation of sale or transfer pursuant to the action, any 49  
person entitled to redeem the land may do so by tendering to the 50  
county treasurer an amount sufficient, as determined by the court 51  
or board of revision, to pay the taxes, assessments, penalties, 52  
interest, and charges then due and unpaid, and the costs incurred 53  
in the civil action, and by demonstrating that the property is in 54  
compliance with all applicable zoning regulations, land use 55  
restrictions, and building, health, and safety codes. 56

If the delinquent land duplicate lists minerals or rights to 57  
minerals listed pursuant to sections 5713.04, 5713.05, and 5713.06 58  
of the Revised Code, the county treasurer may enforce the lien for 59  
taxes against such minerals or rights to minerals by civil action, 60  
in the treasurer's official capacity as treasurer, in the manner 61  
prescribed by this section, or proceed as provided under section 62  
5721.46 of the Revised Code. 63

If service by publication is necessary, such publication 64  
shall be made once a week for three consecutive weeks instead of 65  
as provided by the Rules of Civil Procedure, and the service shall 66  
be complete at the expiration of three weeks after the date of the 67  
first publication. If the prosecuting attorney determines that 68  
service upon a defendant may be obtained ultimately only by 69  
publication, the prosecuting attorney may cause service to be made 70  
simultaneously by certified mail, return receipt requested, 71  
ordinary mail, and publication. The county treasurer shall not 72  
enforce the lien for taxes against real property to which any of 73

the following applies: 74

(A) The real property is the subject of an application for 75  
exemption from taxation under section 5715.27 of the Revised Code 76  
and does not appear on the delinquent land duplicate; 77

(B) The real property is the subject of a valid delinquent 78  
tax contract under section 323.31 of the Revised Code for which 79  
the county treasurer has not made certification to the county 80  
auditor that the delinquent tax contract has become void in 81  
accordance with that section; 82

(C) A tax certificate respecting that property has been sold 83  
under section 5721.32 or 5721.33 of the Revised Code; provided, 84  
however, that nothing in this division shall prohibit the county 85  
treasurer or the county prosecuting attorney from enforcing the 86  
lien of the state and its political subdivisions for taxes against 87  
a certificate parcel with respect to any or all of such taxes that 88  
at the time of enforcement of such lien are not the subject of a 89  
tax certificate. 90

Upon application of the plaintiff, the court shall advance 91  
such cause on the docket, so that it may be first heard. 92

**Sec. 323.28.** (A) A finding shall be entered in a proceeding 93  
under section 323.25 of the Revised Code for taxes, assessments, 94  
penalties, interest, and charges due and payable at the time the 95  
deed of real property sold or transferred under this section is 96  
transferred to the purchaser or transferee, plus the cost of the 97  
proceeding. For purposes of determining such amount, the county 98  
treasurer may estimate the amount of taxes, assessments, interest, 99  
penalties, and costs that will be payable at the time the deed of 100  
the property is transferred to the purchaser or transferee. 101

The court of common pleas, a municipal court with 102  
jurisdiction, or the county board of revision with jurisdiction 103

pursuant to section 323.66 of the Revised Code shall order such 104  
premises to be transferred pursuant to division (E) of this 105  
section or shall order such premises to be sold for payment of the 106  
finding, but for not less than either of the following, unless the 107  
county treasurer applies for an appraisal: 108

(1) The total amount of such finding; 109

(2) The fair market value of the premises, as determined by 110  
the county auditor, plus the cost of the proceeding. 111

If the county treasurer applies for an appraisal, the 112  
premises shall be appraised in the manner provided by section 113  
2329.17 of the Revised Code, and shall be sold for at least 114  
two-thirds of the appraised value. 115

Notwithstanding the minimum sales price provisions of 116  
divisions (A)(1) and (2) of this section to the contrary, a parcel 117  
sold pursuant to this section shall not be sold for less than the 118  
amount described in division (A)(1) of this section if the highest 119  
bidder is the owner of record of the parcel immediately prior to 120  
the judgment of foreclosure or a member of the following class of 121  
parties connected to that owner: a member of that owner's 122  
immediate family, a person with a power of attorney appointed by 123  
that owner who subsequently transfers the parcel to the owner, a 124  
sole proprietorship owned by that owner or a member of ~~his~~ the 125  
owner's immediate family, or partnership, trust, business trust, 126  
corporation, or association in which the owner or a member of ~~his~~ 127  
the owner's immediate family owns or controls directly or 128  
indirectly more than fifty per cent. If a parcel sells for less 129  
than the amount described in division (A)(1) of this section, the 130  
officer conducting the sale shall require the buyer to complete an 131  
affidavit stating that the buyer is not the owner of record 132  
immediately prior to the judgment of foreclosure or a member of 133  
the specified class of parties connected to that owner, and the 134  
affidavit shall become part of the court records of the 135

proceeding. If the county auditor discovers within three years 136  
after the date of the sale that a parcel was sold to that owner or 137  
a member of the specified class of parties connected to that owner 138  
for a price less than the amount so described, and if the parcel 139  
is still owned by that owner or a member of the specified class of 140  
parties connected to that owner, the auditor within thirty days 141  
after such discovery shall add the difference between that amount 142  
and the sale price to the amount of taxes that then stand charged 143  
against the parcel and is payable at the next succeeding date for 144  
payment of real property taxes. As used in this paragraph, 145  
"immediate family" means a spouse who resides in the same 146  
household and children. 147

(B) From the proceeds of the sale the costs shall be first 148  
paid, next the amount found due for taxes, then the amount of any 149  
taxes accruing after the entry of the finding and before the deed 150  
of the property is transferred to the purchaser following the 151  
sale, all of which taxes shall be deemed satisfied, though the 152  
amount applicable to them is deficient, and any balance shall be 153  
distributed according to section 5721.20 of the Revised Code. No 154  
statute of limitations shall apply to such action. Upon sale, all 155  
liens for taxes due at the time the deed of the property is 156  
transferred to the purchaser following the sale, and liens 157  
subordinate to liens for taxes, shall be deemed satisfied and 158  
discharged unless otherwise provided by the order of sale. 159

(C) If the county treasurer's estimate of the amount of the 160  
finding under division (A) of this section exceeds the amount of 161  
taxes, assessments, interest, penalties, and costs actually 162  
payable when the deed is transferred to the purchaser, the officer 163  
who conducted the sale shall refund to the purchaser the 164  
difference between the estimate and the amount actually payable. 165  
If the amount of taxes, assessments, interest, penalties, and 166  
costs actually payable when the deed is transferred to the 167

purchaser exceeds the county treasurer's estimate, the officer 168  
shall certify the amount of the excess to the treasurer, who shall 169  
enter that amount on the real and public utility property tax 170  
duplicate opposite the property; the amount of the excess shall be 171  
payable at the next succeeding date prescribed for payment of 172  
taxes in section 323.12 of the Revised Code. 173

(D) Premises ordered to be sold under this section but 174  
remaining unsold for want of bidders after being offered for sale 175  
on two separate occasions, not less than two weeks apart, shall be 176  
forfeited to the state or to a political subdivision pursuant to 177  
section 5723.01 of the Revised Code and shall be disposed of 178  
pursuant to Chapter 5723. of the Revised Code. 179

(E) Notwithstanding section 5722.03 of the Revised Code, if 180  
the complaint alleges that the property is delinquent vacant land 181  
as defined in section 5721.01 of the Revised Code, abandoned lands 182  
as defined in section 323.65 of the Revised Code, or lands 183  
described in division (E) of section 5722.01 of the Revised Code, 184  
and the value of the taxes, assessments, penalties, interest, and 185  
all other charges and costs of the action exceed the auditor's 186  
fair market value of the parcel, then the court or board of 187  
revision having jurisdiction over the matter on motion of the 188  
plaintiff, or on the court's or board's own motion, shall, upon 189  
any adjudication of foreclosure, order, without appraisal and 190  
without sale, the fee simple title of the property to be 191  
transferred to and vested in an electing subdivision as defined in 192  
division (A) of section 5722.01 of the Revised Code. For purposes 193  
of determining whether the taxes, assessments, penalties, 194  
interest, and all other charges and costs of the action exceed the 195  
actual fair market value of the parcel, the auditor's most current 196  
valuation shall be rebuttably presumed to be, and constitute 197  
prima-facie evidence of, the fair market value of the parcel. In 198  
such case, the filing for journalization of a decree of 199

foreclosure ordering that direct transfer without appraisal or 200  
sale shall constitute confirmation of the transfer and thereby 201  
terminate any further statutory or common law right of redemption. 202

203

(F) Whenever the officer charged to conduct the sale offers 204  
any parcel for sale, the officer first shall read aloud a complete 205  
legal description of the parcel, or in the alternative, may read 206  
aloud only a summary description and a parcel number if the county 207  
has adopted a permanent parcel number system and if the 208  
advertising notice published prior to the sale includes a complete 209  
legal description or indicates where the complete legal 210  
description may be obtained. 211

**Sec. 323.47.** (A) If land held by tenants in common is sold 212  
upon proceedings in partition, or taken by the election of any of 213  
the parties to such proceedings, or real estate is sold ~~at~~ 214  
~~judicial sale, or~~ by administrators, executors, guardians, or 215  
trustees, the court shall order that the taxes, penalties, and 216  
assessments then due and payable, and interest ~~thereon~~ on those 217  
taxes, penalties, and assessments, that are or will be a lien on 218  
such land or real estate at the time the deed is transferred 219  
following the sale, be discharged out of the proceeds of such sale 220  
or election. For purposes of determining such amount, the county 221  
treasurer ~~may~~ shall estimate the amount of taxes, assessments, 222  
interest, and penalties that will be payable at the time the deed 223  
of the property is transferred to the purchaser. If the county 224  
treasurer's estimate exceeds the amount of taxes, assessments, 225  
interest, and penalties actually payable when the deed is 226  
transferred to the purchaser, the officer who conducted the sale 227  
shall refund to the purchaser the difference between the estimate 228  
and the amount actually payable. If the amount of taxes, 229  
assessments, interest, and penalties actually payable when the 230  
deed is transferred to the purchaser exceeds the county 231



treasurer's estimate, the officer shall certify the amount of the  
excess to the treasurer, who shall enter that amount on the real  
and public utility property tax duplicate opposite the property;  
the amount of the excess shall be payable at the next succeeding  
date prescribed for payment of taxes in section 323.12 of the  
Revised Code.

(B)(1) If real estate is sold at judicial sale, the court  
shall order that the total of the following amounts shall be  
discharged out of the proceeds of the sale:

(a) Taxes and assessments the lien for which attaches before  
the confirmation of sale but that are not yet determined,  
assessed, and levied for the year in which confirmation occurs,  
apportioned pro rata to the part of that year that precedes  
confirmation, and any penalties and interest on those taxes and  
assessments;

(b) All other taxes, assessments, penalties, and interest the  
lien for which attached for a prior tax year but that have not  
been paid on or before the date of confirmation.

(2) Upon the request of the officer who conducted the sale,  
the county treasurer shall estimate the amount in division  
(B)(1)(a) of this section. If the county treasurer's estimate  
exceeds that amount, the officer who conducted the sale shall  
refund to the purchaser the difference between the estimate and  
the actual amount. If the actual amount exceeds the county  
treasurer's estimate, the officer shall certify the amount of the  
excess to the treasurer, who shall enter that amount on the real  
and public utility property tax duplicate opposite the property;  
the amount of the excess shall be payable at the next succeeding  
date prescribed for payment of taxes in section 323.12 of the  
Revised Code.

**Sec. 2303.11.** All writs and orders for provisional remedies,

and process of every kind, shall be issued by the clerk of the 263  
court of common pleas, or directly by an order or local rule of a 264  
court, or by a county board of revision with jurisdiction pursuant 265  
to section 323.66 of the Revised Code; but before they are issued 266  
a praecipe shall be filed with the clerk demanding the same. 267

**Sec. 2323.06.** In an action for the foreclosure of a mortgage, 268  
the court may at any stage in the action require the mortgagor and 269  
the mortgagee to participate in mediation as the court considers 270  
appropriate and may include a stipulation that requires the 271  
mortgagor and the mortgagee to appear at the mediation in person. 272

**Sec. 2323.07.** When a mortgage is foreclosed or a specific 273  
lien enforced, a sale of the property, or a transfer of property 274  
pursuant to sections 323.28, 323.65 to 323.78, and 5721.19 of the 275  
Revised Code, shall be ordered by the court having jurisdiction or 276  
the county board of revision with jurisdiction pursuant to section 277  
323.66 of the Revised Code. 278

When the real property to be sold is in one or more tracts, 279  
the court may order the officer who makes the sale to subdivide, 280  
appraise, and sell them in parcels, or sell any one of the tracts 281  
as a whole. 282

When the mortgaged property is situated in more than one 283  
county, the court may order the sheriff or master of each county 284  
to make sale of the property in ~~his~~ the sheriff's or master's 285  
county, or may direct one officer to sell the whole. When it 286  
consists of a single tract, the court may direct that it be sold 287  
as one tract or in separate parcels, and shall direct whether 288  
appraisers shall be selected for each county or one set for all; 289  
and whether publication of the sale shall be made in all the 290  
counties, or in one county only. 291

**Sec. 2327.01.** An execution is a process of a court, issued by 292

its clerk, the court itself, or the county board of revision with 293  
jurisdiction pursuant to section 323.66 of the Revised Code, and 294  
directed to the sheriff of the county. Executions may be issued to 295  
the sheriffs of different counties at the same time. 296

**Sec. 2327.02.** (A) Executions are of three kinds: 297

~~(A)~~(1) Against the property of the judgment debtor, including 298  
orders of sale or orders to transfer property pursuant to sections 299  
323.28, 323.65 to 323.78, and 5721.19 of the Revised Code; 300

~~(B)~~(2) Against the person of the judgment debtor; 301

~~(C)~~(3) For the delivery of the possession of real property, 302  
including real property sold under orders of sale or transferred 303  
under orders to transfer property pursuant to sections 323.28, 304  
323.65 to 323.78, and 5721.19 of the Revised Code. 305

(B) The writ ~~must~~ shall contain a specific description of the 306  
property, and a command to the sheriff to deliver it to the person 307  
entitled ~~thereto~~ to the property. It also may require ~~such~~ the 308  
sheriff to make the damages recovered for withholding the 309  
possession and costs, or costs alone, out of the property of the 310  
person who so withholds it. 311

(C) In the case of foreclosures of real property, including 312  
foreclosures for taxes, mortgages, judgment liens, and other valid 313  
liens, the description of the property, the order of sale, order 314  
to transfer, and any deed or deed forms may be prepared, adopted, 315  
and otherwise approved in advance by the court having jurisdiction 316  
or the county board of revision with jurisdiction pursuant to 317  
section 323.66 of the Revised Code, directly commanding the 318  
sheriff to sell, convey, or deliver possession of the property as 319  
commanded in that order. In those cases, the clerk shall 320  
journalize the order and deliver that writ or order to the sheriff 321  
for execution. If the property is sold under an order of sale or 322

transferred under an order to transfer, the officer who conducted 323  
the sale or made the transfer of the property shall collect the 324  
recording fee and any associated costs to cover the recording from 325  
the purchaser or transferee at the time of the sale or transfer 326  
and, following confirmation of the sale or transfer and the 327  
payment of the balance due on the purchase price of the property, 328  
shall execute and record the deed conveying title to the property 329  
to the purchaser or transferee. For purposes of recording that 330  
deed, by placement of a bid or making a statement of interest by 331  
any party ultimately awarded the property, the purchaser or 332  
transferee thereby appoints the officer who makes the sale or is 333  
charged with executing and delivering the deed as agent for that 334  
purchaser or transferee for the sole purpose of accepting delivery 335  
of the deed. 336

**Sec. 2329.17.** (A) When execution is levied upon lands and 337  
tenements, the officer who makes the levy shall call an inquest of 338  
three disinterested freeholders, residents of the county where the 339  
lands taken in execution are situated, and administer to them an 340  
oath impartially to appraise the property so levied upon, upon 341  
actual view. They forthwith shall return to such officer, under 342  
their hands, an estimate of the real value of the property in 343  
money. 344

(B) The municipal corporation or township in which the real 345  
property is situated may inspect prior to the judicial sale any 346  
structures located on lands subject to a writ of execution. 347

**Sec. 2329.18.** When an officer receives the return provided 348  
for in division (A) of section 2329.17 of the Revised Code, ~~he~~ the 349  
officer forthwith shall deposit a copy of it with the clerk of the 350  
court from which the writ issued, and immediately advertise and 351  
sell such real estate in conformity with sections 2329.01 to 352  
2329.61, ~~inclusive,~~ of the Revised Code. 353

Sec. 2329.19. Upon the return of the estimate provided for in 354  
division (A) of section 2329.17 of the Revised Code, if it appears 355  
by the inquisition that two thirds of the appraised value of the 356  
lands and tenements levied upon is sufficient to satisfy the 357  
execution, with costs, the judgment on which the execution issued 358  
shall not operate as a lien on the residue of the debtor's estate 359  
to the prejudice of any other judgment creditor. 360

Sec. 2329.191. (A) As used in this section, "title insurance 361  
company" has the same meaning as in section 3953.01 of the Revised 362  
Code. 363

(B) In every action demanding the judicial sale of 364  
residential real estate consisting of one to four single-family 365  
units, the party seeking that judicial sale shall file with the 366  
clerk of the court of common pleas within fourteen days after 367  
filing the pleadings requesting relief a preliminary judicial 368  
report on a form that is approved by the department of insurance 369  
that is prepared and issued by a duly licensed title insurance 370  
agent on behalf of a licensed title insurance company or by a 371  
title insurance company that is authorized by the department of 372  
insurance to transact business in this state. The preliminary 373  
judicial report shall be effective within thirty days prior to the 374  
filing of the complaint or other pleading requesting a judicial 375  
sale and shall include at least all of the following: 376

(1) A legal description of each parcel of real estate to be 377  
sold at the judicial sale; 378

(2) The street address of the real estate or, if there is no 379  
street address, the name of the street or road upon which the real 380  
estate fronts together with the names of the streets or roads 381  
immediately to the north and south or east and west of the real 382  
estate; 383

(3) The county treasurer's permanent parcel number or other 384  
tax identification number of the real estate; 385

(4) The name of the owners of record of the real estate to be 386  
sold; 387

(5) A reference to the volume and page or instrument number 388  
of the recording by which the owners acquired title to the real 389  
estate; 390

(6) A description of the record title to the real estate; 391  
however, easements, restrictions, setback lines, declarations, 392  
conditions, covenants, reservations, and rights-of-way that were 393  
filed for record prior to the lien being foreclosed are not 394  
required to be included; 395

(7) The name and address of each lienholder and the name and 396  
address of each lienholder's attorney, if any, as shown on the 397  
recorded lien of the lienholder. 398

Prior to submitting any order or judgment entry to a court 399  
that would order the sale of the residential real estate, the 400  
party submitting the order or judgment entry shall file with the 401  
clerk of the court of common pleas a final judicial report that 402  
updates the state of the record title to that real estate from the 403  
effective date of the preliminary judicial report through the date 404  
of lis pendens and includes a copy of the court's docket for the 405  
case. The cost of the title examination necessary for the 406  
preparation of both the preliminary judicial report and the final 407  
judicial report together with the premiums for those reports 408  
computed as required by the department of insurance, based on the 409  
fair market value of the real estate, or in the case of a 410  
foreclosure, the principal balance of the mortgage or other lien 411  
being foreclosed on or any other additional amount as may be 412  
ordered by the court shall be taxed as costs in the case. 413

(C) In every action demanding the judicial sale of 414

residential real estate consisting of more than four single-family 415  
units or of commercial real estate, the party seeking that 416  
judicial sale shall file with the clerk of the court of common 417  
pleas within fourteen days after filing the pleadings requesting 418  
relief either a preliminary judicial report or a commitment for an 419  
owner's fee policy of title insurance on the form approved by the 420  
department of insurance that is prepared and issued by a duly 421  
licensed title insurance agent on behalf of a licensed title 422  
insurance company. Division (B) of this section applies if the 423  
party seeking the judicial sale files a preliminary judicial 424  
report. If the party seeking the judicial sale files a commitment 425  
for an owner's fee policy of title insurance, the commitment shall 426  
have an effective date within fourteen days prior to the filing of 427  
the complaint or other pleading requesting a judicial sale and 428  
shall contain at least all of the information required in 429  
divisions (B)(1) to (7) of this section. The commitment shall 430  
cover each parcel of real estate to be sold, shall include the 431  
amount of the successful bid at the judicial sale, shall show the 432  
purchaser at the judicial sale as the proposed insured, and shall 433  
not expire until thirty days after the recordation of the deed by 434  
the officer who makes the sale to that purchaser. After the 435  
officer's return of the order of sale and prior to the 436  
confirmation of the sale, the party requesting the order of sale 437  
shall cause an invoice for the cost of the title insurance policy, 438  
commitment cost related expenses, and cancellation fees, if any, 439  
to be filed with the clerk of the court of common pleas. The 440  
amount of the invoice shall be taxed as costs in the case. The 441  
purchaser at the judicial sale may, by paying the premium for the 442  
title insurance policy, obtain the issuance of title insurance in 443  
accordance with the commitment. 444

**Sec. 2329.23.** All notices and advertisements for the sale of 445  
lands and tenements located in a municipal corporation, made by 446

virtue of the proceedings in a court of record ~~therein~~, in 447  
addition to a description of ~~such~~ the lands and tenements, shall 448  
contain the street number of the buildings erected on the lands, 449  
or the street number of the lots offered for sale. If no such 450  
number exists, then the notice or advertisement ~~must~~ shall contain 451  
the name of the street or road upon which ~~such~~ the lands and 452  
tenements are located, together with the names of the streets or 453  
roads immediately north and south or east and west of ~~such~~ the 454  
lands and tenements that cross or intersect the street or road 455  
upon which they are located. The notice or advertisement shall, if 456  
applicable, include the web site address of the officer who makes 457  
the sale that allows a person to obtain a complete legal 458  
description of the lands and tenements. 459

**Sec. 2329.26.** (A) Lands and tenements taken in execution 460  
shall not be sold until ~~both~~ all of the following occur: 461

(1)(a) Except as otherwise provided in division (A)(1)(b) of 462  
this section, the judgment creditor who seeks the sale of the 463  
lands and tenements or the judgment creditor's attorney does both 464  
of the following: 465

(i) Causes a written notice of the date, time, and place of 466  
the sale to be served in accordance with divisions (A) and (B) of 467  
Civil Rule 5 upon the judgment debtor and upon each other party to 468  
the action in which the judgment giving rise to the execution was 469  
rendered; 470

(ii) At least seven calendar days prior to the date of the 471  
sale, files with the clerk of the court that rendered the judgment 472  
giving rise to the execution a copy of the written notice 473  
described in division (A)(1)(a)(i) of this section with proof of 474  
service endorsed on the copy in the form described in division (D) 475  
of Civil Rule 5. 476

(b) Service of the written notice described in division 477



(A)(1)(a)(i) of this section is not required to be made upon any party who is in default for failure to appear in the action in which the judgment giving rise to the execution was rendered.

(2) The officer taking the lands and tenements gives public notice of the date, time, and place of the sale for at least ~~thirty days~~ three weeks before the day of sale by advertisement in a newspaper published in and of general circulation in the county. The court ordering the sale may designate in the order of sale the newspaper in which this public notice shall be published, and this public notice is subject to division (A) of section 2329.27 of the Revised Code.

(3) The officer taking the lands and tenements shall collect the purchaser's information required by section 2329.271 of the Revised Code.

(B) A sale of lands and tenements taken in execution may be set aside in accordance with division (B) of section 2329.27 of the Revised Code.

**Sec. 2329.27.** (A) When the public notice required by division (A)(2) of section 2329.26 of the Revised Code is made in a newspaper published weekly, it is sufficient to insert it for three consecutive weeks. If both a daily and weekly edition of the paper are published and the circulation of the daily in the county exceeds that of the weekly in the county, or if the lands and tenements taken in execution are situated in a city, both a daily and weekly edition of the paper are published, and the circulation of the daily in that city exceeds the circulation of the weekly in that city, it is sufficient to publish the public notice in the daily once a week for three consecutive weeks before the day of sale, each insertion to be on the same day of the week. The expense of that publication in a daily shall not exceed the cost of publishing it in a weekly.

(B)(1) Subject to divisions (B)(2) and (3) of this section, 509  
all sales of lands and tenements taken in execution that are made 510  
without compliance with the written notice requirements of 511  
division (A)(1)(a) of section 2329.26 of the Revised Code ~~and~~, the 512  
public notice requirements of division (A)(2) of that section, the 513  
purchaser information requirements of section 2329.271 of the 514  
Revised Code, and division (A) of this section shall be set aside, 515  
on motion by any interested party, by the court to which the 516  
execution is returnable. 517

(2) Proof of service endorsed upon a copy of the written 518  
notice required by division (A)(1)(a) of section 2329.26 of the 519  
Revised Code shall be conclusive evidence of the service of the 520  
written notice in compliance with the requirements of that 521  
division, unless a party files a motion to set aside the sale of 522  
the lands and tenements pursuant to division (B)(1) of this 523  
section and establishes by a preponderance of the evidence that 524  
the proof of service is fraudulent. 525

(3) If the court to which the execution is returnable enters 526  
its order confirming the sale of the lands and tenements, the 527  
order shall have both of the following effects: 528

(a) The order shall be deemed to constitute a judicial 529  
finding as follows: 530

(i) That the sale of the lands and tenements complied with 531  
the written notice requirements of division (A)(1)(a) of section 532  
2329.26 of the Revised Code and the public notice requirements of 533  
division (A)(2) of that section and division (A) of this section, 534  
or that compliance of that nature did not occur but the failure to 535  
give a written notice to a party entitled to notice under division 536  
(A)(1)(a) of section 2329.26 of the Revised Code has not 537  
prejudiced that party; 538

(ii) That all parties entitled to notice under division 539

(A)(1)(a) of section 2329.26 of the Revised Code received adequate notice of the date, time, and place of the sale of the lands and tenements;

(iii) That the purchaser has submitted the contact information required by section 2329.271 of the Revised Code.

(b) The order bars the filing of any further motions to set aside the sale of the lands and tenements.

Sec. 2329.271. (A)(1) Subject to division (A)(2) of this section, the purchaser of lands and tenements taken in execution shall submit to the officer who makes the sale the following information:

(a) The name, address, and telephone number of the purchaser;

(b) If the lands and tenements taken in execution are residential rental property and the residential rental property is purchased by a trust, business trust, estate, partnership, limited partnership, limited liability company, association, corporation, or any other business entity, the name, address, and telephone number of the following with the provision that the purchaser be readily accessible through the identified contact person:

(i) A trustee, in the case of a trust or business trust;

(ii) The executor or administrator, in the case of an estate;

(iii) A general partner, in the case of a partnership or a limited partnership;

(iv) A member, manager, or officer, in the case of a limited liability company;

(v) An associate, in the case of an association;

(vi) An officer, in the case of a corporation;

(vii) A member, manager, or officer, in the case of any other business entity.

(c) A statement indicating whether the purchaser will occupy 569  
the lands and tenements. 570

(2) If the lands and tenements taken in execution are not 571  
residential rental property and the purchaser of those lands and 572  
tenements is a corporation, partnership, association, estate, 573  
trust, or other business organization the only place of business 574  
of which is in the county in which the real property is located, 575  
the information required by divisions (A)(1)(a) and (c) of this 576  
section shall be the contact information for the office of an 577  
employee of the purchasing entity that is located in that county 578  
and that the purchasing entity has designated to receive notices 579  
or inquiries about the property. If the purchasing entity has a 580  
place of business outside the county in which the real property is 581  
located and the purchasing entity's principal place of business is 582  
located in this state, the information required by divisions 583  
(A)(1)(a) and (c) of this section shall be the contact information 584  
for the office of an employee of the purchasing entity that is 585  
located in this state and that the purchasing entity has 586  
designated to receive notices or inquiries about the property. If 587  
the purchasing entity's principal place of business is not located 588  
in this state, the information required by divisions (A)(1)(a) and 589  
(c) of this section shall be the contact information for a natural 590  
person who is employed by the purchasing entity at the purchasing 591  
entity's principal place of business outside of this state and 592  
whom the purchasing entity has designated to receive notices or 593  
inquiries about the property. 594

(B) The information required by division (A) of this section 595  
shall be part of the sheriff's record of proceedings and shall be 596  
part of the record of the court of common pleas. The information 597  
is a public record and open to public inspection. 598

**Sec. 2329.272.** (A) The officer who will make the sale of 599

lands and tenements that are delinquent vacant tenements or 600  
premises or abandoned tenements or premises may hold an open house 601  
of the delinquent vacant tenements or premises or abandoned 602  
tenements or premises to allow any person to view the delinquent 603  
vacant tenements or premises or abandoned tenements or premises 604  
prior to the sale. The officer may include a notice of the open 605  
house in the public notice of the date, time, and place of the 606  
sale pursuant to section 2329.26 of the Revised Code. The officer 607  
is not required to give those persons who view the delinquent 608  
vacant tenements or premises or abandoned tenements or premises 609  
any advice regarding the tenements or premises. 610

(B) The officer who makes the sale of lands and tenements 611  
shall deduct any costs associated with holding the open house from 612  
the proceeds of the sale of the lands and tenements. 613

(C) The officer who holds the open house is not liable as 614  
provided in Chapter 2744. of the Revised Code for injury, death, 615  
or loss to person or property that occurs at the open house. 616

**Sec. 2329.30.** The court from which an execution or order of 617  
sale issues, upon notice and motion of the officer who makes the 618  
sale, or of an interested party, ~~shall~~ may punish ~~as for contempt~~ 619  
any purchaser of ~~real property~~ lands and tenements who fails to 620  
pay within thirty days of the confirmation of the sale the 621  
~~purchase money therefor~~ balance due on the purchase price of the 622  
lands and tenements by forfeiting the sale of the lands and 623  
tenements and returning any deposit paid in connection with the 624  
sale of the lands and tenements, by forfeiting any deposit paid in 625  
connection with the sale of the lands and tenements, as for 626  
contempt, or in any other manner the court considers appropriate. 627

**Sec. 2329.31.** (A) Upon the return of any writ of execution 628  
for the satisfaction of which lands and tenements have been sold, 629

on careful examination of the proceedings of the officer making 630  
the sale, if the court of common pleas finds that the sale was 631  
made, in all respects, in conformity with sections 2329.01 to 632  
2329.61, ~~inclusive~~, of the Revised Code, it shall, within thirty 633  
days of the return of the writ, direct the clerk of the court of 634  
common pleas to make an entry on the journal that the court is 635  
satisfied of the legality of such sale, and that the ~~officer~~ 636  
attorney who filed the writ of execution make to the purchaser a 637  
deed for the lands and tenements. Nothing in this section prevents 638  
the court of common pleas from staying the confirmation of the 639  
sale to permit a property owner time to redeem the property or for 640  
any other reason that it determines is appropriate. In those 641  
instances, the sale shall be confirmed within thirty days after 642  
the termination of any stay of confirmation. 643

(B) The officer making the sale shall require the purchaser, 645  
including a lienholder, to pay within thirty days of the 646  
confirmation of the sale the balance due on the purchase price of 647  
the lands and tenements. 648

**Sec. 2329.36.** ~~An officer, including a master commissioner and~~ 649  
~~a special master, who sells real property, on confirmation of the~~ 650  
~~sale, must~~ (A) The attorney who files the writ of execution shall, 651  
not later than seven days after the filing of the order of 652  
confirmation of sale pursuant to section 2329.31 of the Revised 653  
Code, make to the purchaser a deed, containing the names of the 654  
parties to the judgment, the names of the owners of the property 655  
sold, a reference to the volume and page of the recording of the 656  
next preceding recorded instrument by or through which the owners 657  
claim title, the date and amount of the judgment, the substance of 658  
the execution or order on which the property was sold, the 659  
substance of the officer's return thereon, and the order of 660  
confirmation and deliver the deed to the officer who sold the real 661

property. The deed shall be executed, acknowledged, and recorded 662  
as other deeds. The officer or the officer's legal representative 663  
may review and approve or reject the deed for form and substance. 664

(B) By placing a bid at a sale conducted pursuant to this 665  
chapter, the purchaser appoints the officer who makes the sale as 666  
agent of the purchaser for the sole purpose of accepting delivery 667  
of the deed described in division (A) of this section. 668

(C) The officer who sells the real property shall record the 669  
deed, or for registered land file the documents required by 670  
section 5309.64 of the Revised Code, with the county recorder 671  
within fourteen business days of the date the purchaser pays the 672  
balance due on the purchase price of the lands and tenements. The 673  
officer shall charge the purchaser a fee to cover the actual costs 674  
of recording the deed or filing the documents. 675

**Sec. 2703.141.** (A) If service by publication is necessary in 676  
an action to foreclose a mortgage or to enforce a lien or other 677  
encumbrance or charge on real property, the party seeking service 678  
by publication shall cause the publication to be made once a week 679  
for three consecutive weeks instead of as provided by Civil Rule 680  
4.4. 681

(B) In any county that has adopted a permanent parcel system, 682  
the parcel may be described in the notice described in division 683  
(A) of this section by listing the complete street address and the 684  
parcel number, instead of also with a complete legal description, 685  
or the parcel may be described in the notice by listing the 686  
complete street address of the parcel and by indicating that the 687  
complete legal description of the parcel may be obtained from the 688  
county auditor. 689

**Sec. 2703.26.** When ~~summons has been served or publication~~ 690  
made a complaint is filed, the action is pending so as to charge a 691

third person with notice of its pendency. While pending, no 692  
interest can be acquired by third persons in the subject of the 693  
action, as against the plaintiff's title. 694

**Sec. 5309.64.** (A) Whenever registered land is sold to satisfy 695  
any judgment, decree, or order of a court, or the title is 696  
transferred or affected by a decree or judgment of a court, the 697  
purchaser, or the person in whose favor such decree was rendered, 698  
on filing with the county recorder a certificate that the terms of 699  
sale have been complied with and a certified copy of the order of 700  
sale and return thereof and confirmation, or a certified copy of 701  
the decree of the court transferring or affecting the title, as 702  
the case may be, is entitled to have the property transferred to 703  
~~him~~ the purchaser or person in whose favor the decree was rendered 704  
and ~~his~~ the title registered accordingly and a new certificate of 705  
title issued therefor. 706

(B) When registered land is sold by the sheriff under order 707  
of a court, the sheriff shall file with the county recorder a 708  
certificate that the terms of sale have been complied with and a 709  
certified copy of the order of sale and return thereof and 710  
confirmation. The purchaser is thereafter entitled to have the 711  
property transferred to the purchaser and the title registered 712  
accordingly and a new certificate of title issued therefor. 713

**Sec. 5721.18.** The county prosecuting attorney, upon the 714  
delivery to the prosecuting attorney by the county auditor of a 715  
delinquent land or delinquent vacant land tax certificate, or of a 716  
master list of delinquent or delinquent vacant tracts, shall 717  
institute a foreclosure proceeding under this section in the name 718  
of the county treasurer to foreclose the lien of the state, in any 719  
court with jurisdiction or in the county board of revision with 720  
jurisdiction pursuant to section 323.66 of the Revised Code, 721  
unless the taxes, assessments, charges, penalties, and interest 722



are paid prior to the time a complaint is filed, or unless a 723  
foreclosure or foreclosure and forfeiture action has been or will 724  
be instituted under section 323.25 or 5721.14 of the Revised Code. 725  
If the delinquent land or delinquent vacant land tax certificate 726  
or the master list of delinquent or delinquent vacant tracts lists 727  
minerals or rights to minerals listed pursuant to sections 728  
5713.04, 5713.05, and 5713.06 of the Revised Code, the county 729  
prosecuting attorney may institute a foreclosure proceeding in the 730  
name of the county treasurer, in any court with jurisdiction, to 731  
foreclose the lien of the state against such minerals or rights to 732  
minerals, unless the taxes, assessments, charges, penalties, and 733  
interest are paid prior to the time the complaint is filed, or 734  
unless a foreclosure or foreclosure and forfeiture action has been 735  
or will be instituted under section 323.25 or 5721.14 of the 736  
Revised Code. 737

The prosecuting attorney shall prosecute the proceeding to 738  
final judgment and satisfaction. Within ten days after obtaining a 739  
judgment, the prosecuting attorney shall notify the treasurer in 740  
writing that judgment has been rendered. If there is a copy of a 741  
written delinquent tax contract attached to the certificate or an 742  
asterisk next to an entry on the master list, or if a copy of a 743  
delinquent tax contract is received from the auditor prior to the 744  
commencement of the proceeding under this section, the prosecuting 745  
attorney shall not institute the proceeding under this section, 746  
unless the prosecuting attorney receives a certification of the 747  
treasurer that the delinquent tax contract has become void. 748

(A) This division applies to all foreclosure proceedings not 749  
instituted and prosecuted under section 323.25 of the Revised Code 750  
or division (B) or (C) of this section. The foreclosure 751  
proceedings shall be instituted and prosecuted in the same manner 752  
as is provided by law for the foreclosure of mortgages on land, 753  
except that, if service by publication is necessary, such 754

publication shall be made once a week for three consecutive weeks 755  
instead of as provided by the Rules of Civil Procedure, and the 756  
service shall be complete at the expiration of three weeks after 757  
the date of the first publication. In any proceeding prosecuted 758  
under this section, if the prosecuting attorney determines that 759  
service upon a defendant may be obtained ultimately only by 760  
publication, the prosecuting attorney may cause service to be made 761  
simultaneously by certified mail, return receipt requested, 762  
ordinary mail, and publication. 763

In any county that has adopted a permanent parcel number 764  
system, the parcel may be described in the notice by parcel number 765  
only, instead of also with a complete legal description, if the 766  
prosecuting attorney determines that the publication of the 767  
complete legal description is not necessary to provide reasonable 768  
notice of the foreclosure proceeding to the interested parties. If 769  
the complete legal description is not published, the notice shall 770  
indicate where the complete legal description may be obtained. 771

It is sufficient, having been made a proper party to the 772  
foreclosure proceeding, for the treasurer to allege in the 773  
treasurer's complaint that the certificate or master list has been 774  
duly filed by the auditor, that the amount of money appearing to 775  
be due and unpaid is due and unpaid, and that there is a lien 776  
against the property described in the certificate or master list, 777  
without setting forth in the complaint any other or special matter 778  
relating to the foreclosure proceeding. The prayer of the 779  
complaint shall be that the court or the county board of revision 780  
with jurisdiction pursuant to section 323.66 of the Revised Code 781  
issue an order that the property be sold or conveyed by the 782  
sheriff, or if the action is in the municipal court by the 783  
bailiff, in the manner provided in section 5721.19 of the Revised 784  
Code. 785

In the foreclosure proceeding, the treasurer may join in one 786

action any number of lots or lands, but the decree shall be 787  
rendered separately, and any proceedings may be severed, in the 788  
discretion of the court or board of revision, for the purpose of 789  
trial or appeal, and the court or board of revision shall make 790  
such order for the payment of costs as is considered proper. The 791  
certificate or master list filed by the auditor with the 792  
prosecuting attorney is prima-facie evidence at the trial of the 793  
foreclosure action of the amount and validity of the taxes, 794  
assessments, charges, penalties, and interest appearing due and 795  
unpaid and of their nonpayment. 796

(B) Foreclosure proceedings constituting an action in rem may 797  
be commenced by the filing of a complaint after the end of the 798  
second year from the date on which the delinquency was first 799  
certified by the auditor. Prior to filing such an action in rem, 800  
the prosecuting attorney shall cause a title search to be 801  
conducted for the purpose of identifying any lienholders or other 802  
persons with interests in the property subject to foreclosure. 803  
Following the title search, the action in rem shall be instituted 804  
by filing in the office of the clerk of a court with jurisdiction 805  
a complaint bearing a caption substantially in the form set forth 806  
in division (A) of section 5721.181 of the Revised Code. 807

Any number of parcels may be joined in one action. Each 808  
separate parcel included in a complaint shall be given a serial 809  
number and shall be separately indexed and docketed by the clerk 810  
of the court in a book kept by the clerk for such purpose. A 811  
complaint shall contain the permanent parcel number of each parcel 812  
included in it, the full street address of the parcel when 813  
available, a description of the parcel as set forth in the 814  
certificate or master list, the name and address of the last known 815  
owner of the parcel if they appear on the general tax list, the 816  
name and address of each lienholder and other person with an 817  
interest in the parcel identified in the title search relating to 818

the parcel that is required by this division, and the amount of 819  
taxes, assessments, charges, penalties, and interest due and 820  
unpaid with respect to the parcel. It is sufficient for the 821  
treasurer to allege in the complaint that the certificate or 822  
master list has been duly filed by the auditor with respect to 823  
each parcel listed, that the amount of money with respect to each 824  
parcel appearing to be due and unpaid is due and unpaid, and that 825  
there is a lien against each parcel, without setting forth any 826  
other or special matters. The prayer of the complaint shall be 827  
that the court issue an order that the land described in the 828  
complaint be sold in the manner provided in section 5721.19 of the 829  
Revised Code. 830

(1) Within thirty days after the filing of a complaint, the 831  
clerk of the court in which the complaint was filed shall cause a 832  
notice of foreclosure substantially in the form of the notice set 833  
forth in division (B) of section 5721.181 of the Revised Code to 834  
be published once a week for three consecutive weeks in a 835  
newspaper of general circulation in the county. In any county that 836  
has adopted a permanent parcel number system, the parcel may be 837  
described in the notice by parcel number only, instead of also 838  
with a complete legal description, if the prosecuting attorney 839  
determines that the publication of the complete legal description 840  
is not necessary to provide reasonable notice of the foreclosure 841  
proceeding to the interested parties. If the complete legal 842  
description is not published, the notice shall indicate where the 843  
complete legal description may be obtained. 844

After the third publication, the publisher shall file with 845  
the clerk of the court an affidavit stating the fact of the 846  
publication and including a copy of the notice of foreclosure as 847  
published. Service of process for purposes of the action in rem 848  
shall be considered as complete on the date of the last 849  
publication. 850

Within thirty days after the filing of a complaint and before 851  
the final date of publication of the notice of foreclosure, the 852  
clerk of the court also shall cause a copy of a notice 853  
substantially in the form of the notice set forth in division (C) 854  
of section 5721.181 of the Revised Code to be mailed by certified 855  
mail, with postage prepaid, to each person named in the complaint 856  
as being the last known owner of a parcel included in it, or as 857  
being a lienholder or other person with an interest in a parcel 858  
included in it. The notice shall be sent to the address of each 859  
such person, as set forth in the complaint, and the clerk shall 860  
enter the fact of such mailing upon the appearance docket. If the 861  
name and address of the last known owner of a parcel included in a 862  
complaint is not set forth in it, the auditor shall file an 863  
affidavit with the clerk stating that the name and address of the 864  
last known owner does not appear on the general tax list. 865

(2)(a) An answer may be filed in an action in rem under this 866  
division by any person owning or claiming any right, title, or 867  
interest in, or lien upon, any parcel described in the complaint. 868  
The answer shall contain the caption and number of the action and 869  
the serial number of the parcel concerned. The answer shall set 870  
forth the nature and amount of interest claimed in the parcel and 871  
any defense or objection to the foreclosure of the lien of the 872  
state for delinquent taxes, assessments, charges, penalties, and 873  
interest as shown in the complaint. The answer shall be filed in 874  
the office of the clerk of the court, and a copy of the answer 875  
shall be served on the prosecuting attorney, not later than 876  
twenty-eight days after the date of final publication of the 877  
notice of foreclosure. If an answer is not filed within such time, 878  
a default judgment may be taken as to any parcel included in a 879  
complaint as to which no answer has been filed. A default judgment 880  
is valid and effective with respect to all persons owning or 881  
claiming any right, title, or interest in, or lien upon, any such 882  
parcel, notwithstanding that one or more of such persons are 883

minors, incompetents, absentees or nonresidents of the state, or 884  
convicts in confinement. 885

(b)(i) A receiver appointed pursuant to divisions (C)(2) and 886  
(3) of section 3767.41 of the Revised Code may file an answer 887  
pursuant to division (B)(2)(a) of this section, but is not 888  
required to do so as a condition of receiving proceeds in a 889  
distribution under division (B)(1) of section 5721.17 of the 890  
Revised Code. 891

(ii) When a receivership under section 3767.41 of the Revised 892  
Code is associated with a parcel, the notice of foreclosure set 893  
forth in division (B) of section 5721.181 of the Revised Code and 894  
the notice set forth in division (C) of that section shall be 895  
modified to reflect the provisions of division (B)(2)(b)(i) of 896  
this section. 897

(3) At the trial of an action in rem under this division, the 898  
certificate or master list filed by the auditor with the 899  
prosecuting attorney shall be prima-facie evidence of the amount 900  
and validity of the taxes, assessments, charges, penalties, and 901  
interest appearing due and unpaid on the parcel to which the 902  
certificate or master list relates and their nonpayment. If an 903  
answer is properly filed, the court may, in its discretion, and 904  
shall, at the request of the person filing the answer, grant a 905  
severance of the proceedings as to any parcel described in such 906  
answer for purposes of trial or appeal. 907

(C) In addition to the actions in rem authorized under 908  
division (B) of this section and section 5721.14 of the Revised 909  
Code, an action in rem may be commenced under this division. An 910  
action commenced under this division shall conform to all of the 911  
requirements of division (B) of this section except as follows: 912

(1) The prosecuting attorney shall not cause a title search 913  
to be conducted for the purpose of identifying any lienholders or 914

other persons with interests in the property subject to 915  
foreclosure, except that the prosecuting attorney shall cause a 916  
title search to be conducted to identify any receiver's lien. 917

(2) The names and addresses of lienholders and persons with 918  
an interest in the parcel shall not be contained in the complaint, 919  
and notice shall not be mailed to lienholders and persons with an 920  
interest as provided in division (B)(1) of this section, except 921  
that the name and address of a receiver under section 3767.41 of 922  
the Revised Code shall be contained in the complaint and notice 923  
shall be mailed to the receiver. 924

(3) With respect to the forms applicable to actions commenced 925  
under division (B) of this section and contained in section 926  
5721.181 of the Revised Code: 927

(a) The notice of foreclosure prescribed by division (B) of 928  
section 5721.181 of the Revised Code shall be revised to exclude 929  
any reference to the inclusion of the name and address of each 930  
lienholder and other person with an interest in the parcel 931  
identified in a statutorily required title search relating to the 932  
parcel, and to exclude any such names and addresses from the 933  
published notice, except that the revised notice shall refer to 934  
the inclusion of the name and address of a receiver under section 935  
3767.41 of the Revised Code and the published notice shall include 936  
the receiver's name and address. The notice of foreclosure also 937  
shall include the following in boldface type: 938

"If pursuant to the action the parcel is sold, the sale shall 939  
not affect or extinguish any lien or encumbrance with respect to 940  
the parcel other than a receiver's lien and other than the lien 941  
for land taxes, assessments, charges, interest, and penalties for 942  
which the lien is foreclosed and in satisfaction of which the 943  
property is sold. All other liens and encumbrances with respect to 944  
the parcel shall survive the sale." 945

(b) The notice to the owner, lienholders, and other persons 946  
with an interest in a parcel shall be a notice only to the owner 947  
and to any receiver under section 3767.41 of the Revised Code, and 948  
the last two sentences of the notice shall be omitted. 949

(4) As used in this division, a "receiver's lien" means the 950  
lien of a receiver appointed pursuant to divisions (C)(2) and (3) 951  
of section 3767.41 of the Revised Code that is acquired pursuant 952  
to division (H)(2)(b) of that section for any unreimbursed 953  
expenses and other amounts paid in accordance with division (F) of 954  
that section by the receiver and for the fees of the receiver 955  
approved pursuant to division (H)(1) of that section. 956

(D) If the prosecuting attorney determines that an action in 957  
rem under division (B) or (C) of this section is precluded by law, 958  
then foreclosure proceedings shall be filed pursuant to division 959  
(A) of this section, and the complaint in the action in personam 960  
shall set forth the grounds upon which the action in rem is 961  
precluded. 962

(E) The conveyance by the owner of any parcel against which a 963  
complaint has been filed pursuant to this section at any time 964  
after the date of publication of the parcel on the delinquent tax 965  
list but before the date of a judgment of foreclosure pursuant to 966  
section 5721.19 of the Revised Code shall not nullify the right of 967  
the county to proceed with the foreclosure. 968

**Sec. 5721.19.** (A) In its judgment of foreclosure rendered 969  
with respect to actions filed pursuant to section 5721.18 of the 970  
Revised Code, the court or the county board of revision with 971  
jurisdiction pursuant to section 323.66 of the Revised Code shall 972  
enter a finding with respect to each parcel of the amount of the 973  
taxes, assessments, charges, penalties, and interest, and the 974  
costs incurred in the foreclosure proceeding instituted against 975  
it, ~~which~~ that are due and unpaid. The court or the county board 976



of revision shall order such premises to be transferred pursuant 977  
to division (I) of this section or may order each parcel to be 978  
sold, without appraisal, for not less than either of the 979  
following: 980

(1) The fair market value of the parcel, as determined by the 981  
county auditor, plus the costs incurred in the foreclosure 982  
proceeding; 983

(2) The total amount of the finding entered by the court, or 984  
the county board of revision, including all taxes, assessments, 985  
charges, penalties, and interest payable subsequent to the 986  
delivery to the county prosecuting attorney of the delinquent land 987  
tax certificate or master list of delinquent tracts and prior to 988  
the transfer of the deed of the parcel to the purchaser following 989  
confirmation of sale, plus the costs incurred in the foreclosure 990  
proceeding. For purposes of determining such amount, the county 991  
treasurer may estimate the amount of taxes, assessments, interest, 992  
penalties, and costs that will be payable at the time the deed of 993  
the property is transferred to the purchaser. 994

Notwithstanding the minimum sales price provisions of 995  
divisions (A)(1) and (2) of this section to the contrary, a parcel 996  
sold pursuant to this section shall not be sold for less than the 997  
amount described in division (A)(2) of this section if the highest 998  
bidder is the owner of record of the parcel immediately prior to 999  
the judgment of foreclosure or a member of the following class of 1000  
parties connected to that owner: a member of that owner's 1001  
immediate family, a person with a power of attorney appointed by 1002  
that owner who subsequently transfers the parcel to the owner, a 1003  
sole proprietorship owned by that owner or a member of that 1004  
owner's immediate family, or a partnership, trust, business trust, 1005  
corporation, or association in which the owner or a member of the 1006  
owner's immediate family owns or controls directly or indirectly 1007  
more than fifty per cent. If a parcel sells for less than the 1008

amount described in division (A)(2) of this section, the officer 1009  
conducting the sale shall require the buyer to complete an 1010  
affidavit stating that the buyer is not the owner of record 1011  
immediately prior to the judgment of foreclosure or a member of 1012  
the specified class of parties connected to that owner, and the 1013  
affidavit shall become part of the court records of the 1014  
proceeding. If the county auditor discovers within three years 1015  
after the date of the sale that a parcel was sold to that owner or 1016  
a member of the specified class of parties connected to that owner 1017  
for a price less than the amount so described, and if the parcel 1018  
is still owned by that owner or a member of the specified class of 1019  
parties connected to that owner, the auditor within thirty days 1020  
after such discovery shall add the difference between that amount 1021  
and the sale price to the amount of taxes that then stand charged 1022  
against the parcel and is payable at the next succeeding date for 1023  
payment of real property taxes. As used in this paragraph, 1024  
"immediate family" means a spouse who resides in the same 1025  
household and children. 1026

(B) Each parcel affected by the court's finding and order of 1027  
sale shall be separately sold, unless the court orders any of such 1028  
parcels to be sold together. 1029

Each parcel shall be advertised and sold by the officer to 1030  
whom the order of sale is directed in the manner provided by law 1031  
for the sale of real property on execution. The advertisement for 1032  
sale of each parcel shall be published once a week for three 1033  
consecutive weeks and shall include the date on which a second 1034  
sale will be conducted if no bid is accepted at the first sale. 1035  
Any number of parcels may be included in one advertisement. 1036

The notice of the advertisement shall be substantially in the 1037  
form of the notice set forth in section 5721.191 of the Revised 1038  
Code. In any county that has adopted a permanent parcel number 1039  
system, the parcel may be described in the notice by parcel number 1040

only, instead of also with a complete legal description, if the 1041  
prosecuting attorney determines that the publication of the 1042  
complete legal description is not necessary to provide reasonable 1043  
notice of the foreclosure sale to potential bidders. If the 1044  
complete legal description is not published, the notice shall 1045  
indicate where the complete legal description may be obtained. 1046

(C)(1) Whenever the officer charged to conduct the sale 1047  
offers any parcel for sale the officer first shall read aloud a 1048  
complete legal description of the parcel, or in the alternative, 1049  
may read aloud only a summary description, including the complete 1050  
street address of the parcel, if any, and a parcel number if the 1051  
county has adopted a permanent parcel number system and if the 1052  
advertising notice prepared pursuant to this section includes a 1053  
complete legal description or indicates where the complete legal 1054  
description may be obtained. Whenever the officer charged to 1055  
conduct the sale offers any parcel for sale and no bids are made 1056  
equal to the lesser of the amounts described in divisions (A)(1) 1057  
and (2) of this section, the officer shall adjourn the sale of the 1058  
parcel to the second date that was specified in the advertisement 1059  
of sale. The second date shall be not less than two weeks or more 1060  
than six weeks from the day on which the parcel was first offered 1061  
for sale. The second sale shall be held at the same place and 1062  
commence at the same time as set forth in the advertisement of 1063  
sale. The officer shall offer any parcel not sold at the first 1064  
sale. Upon the conclusion of any sale, or if any parcel remains 1065  
unsold after being offered at two sales, the officer conducting 1066  
the sale shall report the results to the court. 1067

(2)(a) If a parcel remains unsold after being offered at two 1068  
sales, or if a parcel sells at any sale but the amount of the 1069  
price is less than the costs incurred in the proceeding instituted 1070  
against the parcel under section 5721.18 of the Revised Code, then 1071  
the clerk of the court shall certify to the county auditor the 1072

amount of those costs that remains unpaid. At the next semiannual 1073  
apportionment of real property taxes that occurs following any 1074  
such certification, the auditor shall reduce the real property 1075  
taxes that the auditor otherwise would distribute to each taxing 1076  
district. In making the reductions, the auditor shall subtract 1077  
from the otherwise distributable real property taxes to a taxing 1078  
district an amount that shall be determined by multiplying the 1079  
certified costs by a fraction the numerator of which shall be the 1080  
amount of the taxes, assessments, charges, penalties, and interest 1081  
on the parcel owed to that taxing district at the time the parcel 1082  
first was offered for sale pursuant to this section, and the 1083  
denominator of which shall be the total of the taxes, assessments, 1084  
charges, penalties, and interest on the parcel owed to all the 1085  
taxing districts at that time. The auditor promptly shall pay to 1086  
the clerk of the court the amounts of the reductions. 1087

(b) If reductions occur pursuant to division (C)(2)(a) of 1088  
this section, and if at a subsequent time a parcel is sold at a 1089  
foreclosure sale or a forfeiture sale pursuant to Chapter 5723. of 1090  
the Revised Code, then, notwithstanding other provisions of the 1091  
Revised Code, except section 5721.17 of the Revised Code, 1092  
governing the distribution of the proceeds of a foreclosure or 1093  
forfeiture sale, the proceeds first shall be distributed to 1094  
reimburse the taxing districts subjected to reductions in their 1095  
otherwise distributable real property taxes. The distributions 1096  
shall be based on the same proportions used for purposes of 1097  
division (C)(2)(a) of this section. 1098

(3) The court, in its discretion, may order any parcel not 1099  
sold pursuant to the original order of sale to be advertised and 1100  
offered for sale at a subsequent foreclosure sale. For such 1101  
purpose, the court may direct the parcel to be appraised and fix a 1102  
minimum price for which it may be sold. 1103

(D) Except as otherwise provided in division (B)(1) of 1104

section 5721.17 of the Revised Code, upon the confirmation of a sale, the proceeds of the sale shall be applied as follows:

(1) The costs incurred in any proceeding filed against the parcel pursuant to section 5721.18 of the Revised Code shall be paid first.

(2) Following the payment required by division (D)(1) of this section, the part of the proceeds that is equal to five per cent of the taxes and assessments due shall be deposited in the delinquent tax and assessment collection fund created pursuant to section 321.261 of the Revised Code.

(3) Following the payment required by division (D)(2) of this section, the amount found due for taxes, assessments, charges, penalties, and interest shall be paid, including all taxes, assessments, charges, penalties, and interest payable subsequent to the delivery to the county prosecuting attorney of the delinquent land tax certificate or master list of delinquent tracts and prior to the transfer of the deed of the parcel to the purchaser following confirmation of sale. If the proceeds available for distribution pursuant to division (D)(3) of this section are sufficient to pay the entire amount of those taxes, assessments, charges, penalties, and interest, the portion of the proceeds representing taxes, interest, and penalties shall be paid to each claimant in proportion to the amount of taxes levied by the claimant in the preceding tax year, and the amount representing assessments and other charges shall be paid to each claimant in the order in which they became due. If the proceeds are not sufficient to pay that entire amount, the proportion of the proceeds representing taxes, penalties, and interest shall be paid to each claimant in the same proportion that the amount of taxes levied by the claimant against the parcel in the preceding tax year bears to the taxes levied by all such claimants against the parcel in the preceding tax year, and the proportion of the

proceeds representing items of assessments and other charges shall 1137  
be credited to those items in the order in which they became due. 1138

(E) If the proceeds from the sale of a parcel are 1139  
insufficient to pay in full the amount of the taxes, assessments, 1140  
charges, penalties, and interest which are due and unpaid; the 1141  
costs incurred in the foreclosure proceeding instituted against it 1142  
which are due and unpaid; and, if division (B)(1) of section 1143  
5721.17 of the Revised Code is applicable, any notes issued by a 1144  
receiver pursuant to division (F) of section 3767.41 of the 1145  
Revised Code and any receiver's lien as defined in division (C)(4) 1146  
of section 5721.18 of the Revised Code, the court, pursuant to 1147  
section 5721.192 of the Revised Code, may enter a deficiency 1148  
judgment against the owner of record of the parcel for the unpaid 1149  
amount. If that owner of record is a corporation, the court may 1150  
enter the deficiency judgment against the stockholder holding a 1151  
majority of that corporation's stock. 1152

If after distribution of proceeds from the sale of the parcel 1153  
under division (D) of this section the amount of proceeds to be 1154  
applied to pay the taxes, assessments, charges, penalties, 1155  
interest, and costs is insufficient to pay them in full, and the 1156  
court does not enter a deficiency judgment against the owner of 1157  
record pursuant to this division, the taxes, assessments, charges, 1158  
penalties, interest, and costs shall be deemed satisfied. 1159

(F)(1) Upon confirmation of a sale, a spouse of the party 1160  
charged with the delinquent taxes or assessments shall thereby be 1161  
barred of the right of dower in the property sold, though such 1162  
spouse was not a party to the action. No statute of limitations 1163  
shall apply to such action. When the land or lots stand charged on 1164  
the tax duplicate as certified delinquent, it is not necessary to 1165  
make the state a party to the foreclosure proceeding, but the 1166  
state shall be deemed a party to such action through and be 1167  
represented by the county treasurer. 1168

(2) Except as otherwise provided in divisions (F)(3) and (G) 1169  
of this section, unless such land or lots were previously redeemed 1170  
pursuant to section 5721.25 of the Revised Code, upon the filing 1171  
of the entry of confirmation of sale, the title to such land or 1172  
lots shall be incontestable in the purchaser and shall be free and 1173  
clear of all liens and encumbrances, except a federal tax lien 1174  
notice of which is properly filed in accordance with section 1175  
317.09 of the Revised Code prior to the date that a foreclosure 1176  
proceeding is instituted pursuant to division (B) of section 1177  
5721.18 of the Revised Code and the easements and covenants of 1178  
record running with the land or lots that were created prior to 1179  
the time the taxes or assessments, for the nonpayment of which the 1180  
land or lots are sold at foreclosure, became due and payable. 1181

(3) When proceedings for foreclosure are instituted under 1182  
division (C) of section 5721.18 of the Revised Code, unless the 1183  
land or lots were previously redeemed pursuant to section 5721.25 1184  
of the Revised Code, upon the filing of the entry of confirmation 1185  
of sale, the title to such land or lots shall be incontestable in 1186  
the purchaser and shall be free of any receiver's lien as defined 1187  
in division (C)(4) of section 5721.18 of the Revised Code and, 1188  
except as otherwise provided in division (G) of this section, the 1189  
liens for land taxes, assessments, charges, interest, and 1190  
penalties for which the lien was foreclosed and in satisfaction of 1191  
which the property was sold. All other liens and encumbrances with 1192  
respect to the land or lots shall survive the sale. 1193

(4) The title shall not be invalid because of any 1194  
irregularity, informality, or omission of any proceedings under 1195  
this chapter, or in any processes of taxation, if such 1196  
irregularity, informality, or omission does not abrogate the 1197  
provision for notice to holders of title, lien, or mortgage to, or 1198  
other interests in, such foreclosed lands or lots, as prescribed 1199  
in this chapter. 1200

(G) If a parcel is sold under this section for the amount 1201  
described in division (A)(2) of this section, and the county 1202  
treasurer's estimate exceeds the amount of taxes, assessments, 1203  
interest, penalties, and costs actually payable when the deed is 1204  
transferred to the purchaser, the officer who conducted the sale 1205  
shall refund to the purchaser the difference between the estimate 1206  
and the amount actually payable. If the amount of taxes, 1207  
assessments, interest, penalties, and costs actually payable when 1208  
the deed is transferred to the purchaser exceeds the county 1209  
treasurer's estimate, the officer shall certify the amount of the 1210  
excess to the treasurer, who shall enter that amount on the real 1211  
and public utility property tax duplicate opposite the property; 1212  
the amount of the excess shall be payable at the next succeeding 1213  
date prescribed for payment of taxes in section 323.12 of the 1214  
Revised Code. 1215

(H) If a parcel is sold or transferred under this section or 1216  
sections 323.28 and 323.65 to 323.78 of the Revised Code, the 1217  
officer who conducted the sale or made the transfer of the 1218  
property shall collect the recording fee and any associated costs 1219  
to cover the recording from the purchaser or transferee at the 1220  
time of the sale or transfer and, following confirmation of the 1221  
sale or transfer, shall ~~prepare~~ execute and record the deed 1222  
conveying title to the parcel to the purchaser or transferee. For 1223  
purposes of recording such deed, by placement of a bid or making a 1224  
statement of interest by any party ultimately awarded the parcel, 1225  
that purchaser or transferee thereby appoints the officer who 1226  
makes the sale or is charged with executing and delivering the 1227  
deed as agent for the purchaser or transferee for the sole purpose 1228  
of accepting delivery of the deed. For such purposes, the 1229  
confirmation of any such sale or order to transfer the parcel 1230  
without appraisal or sale shall be deemed delivered upon the 1231  
confirmation of such sale or transfer. 1232



(I) Notwithstanding section 5722.03 of the Revised Code, if 1233  
the complaint alleges that the property is delinquent vacant land 1234  
as defined in section 5721.01 of the Revised Code, abandoned lands 1235  
as defined in section 323.65 of the Revised Code, or lands 1236  
described in division (E) of section 5722.01 of the Revised Code, 1237  
and the value of the taxes, assessments, penalties, interest, and 1238  
all other charges and costs of the action exceed the auditor's 1239  
fair market value of the parcel, then the court or board of 1240  
revision having jurisdiction over the matter on motion of the 1241  
plaintiff, or on the court's or board's own motion, shall, upon 1242  
any adjudication of foreclosure, order, without appraisal and 1243  
without sale, the fee simple title of the property to be 1244  
transferred to and vested in an electing subdivision as defined in 1245  
division (A) of section 5722.01 of the Revised Code. For purposes 1246  
of determining whether the taxes, assessments, penalties, 1247  
interest, and all other charges and costs of the action exceed the 1248  
actual fair market value of the parcel, the auditor's most current 1249  
valuation shall be rebuttably presumed to be, and constitute 1250  
prima-facie evidence of, the fair market value of the parcel. In 1251  
such case, the filing for journalization of a decree of 1252  
foreclosure ordering that direct transfer without appraisal or 1253  
sale shall constitute confirmation of the transfer and thereby 1254  
terminate any further statutory or common law right of redemption. 1255

**Sec. 5723.01.** (A)(1) Every tract of land and town lot, which, 1257  
pursuant to foreclosure proceedings under section 323.25 or 1258  
5721.18 of the Revised Code, has been advertised and offered for 1259  
sale on two separate occasions, not less than two weeks apart, and 1260  
not sold for want of bidders, shall be forfeited to the state or 1261  
to a political subdivision pursuant to division (A)(3) of this 1262  
section. 1263

(2) The county prosecuting attorney shall certify to the 1264

court that such tract of land or town lot has been twice offered 1265  
for sale and not sold for want of a bidder. Such forfeiture of 1266  
lands and town lots shall be effective when the court by entry 1267  
orders such lands and town lots forfeited to the state or to a 1268  
political subdivision pursuant to division (A)(3) of this section. 1269  
A copy of such entry shall be certified to the county auditor and, 1270  
after the date of the certification, all the right, title, claim, 1271  
and interest of the former owner is transferred to and vested in 1272  
the state to be disposed of in compliance with this chapter. 1273

(3) After having been notified pursuant to division (A)(2) of 1274  
this section that the tract of land or town lot has been twice 1275  
offered for sale and not sold for want of bidders, the court shall 1276  
notify the political subdivision in which the property is located 1277  
and offer to forfeit the property to the political subdivision, or 1278  
to an electing subdivision as defined in section 5722.01 of the 1279  
Revised Code, upon a petition from the political subdivision. If 1280  
the political subdivision does not petition the court within ten 1281  
days of the notification by the court, the court shall forfeit the 1282  
property to the state. If the political subdivision requests 1283  
through a petition to receive the property through forfeiture, the 1284  
forfeiture of land and town lots is effective when, by entry, the 1285  
court orders such lands and town lots forfeited to the political 1286  
subdivision. The court shall certify a copy of the entry to the 1287  
county auditor and, after the date of certification, all the 1288  
right, title, claim, and interest of the former owner is 1289  
transferred to and vested in the political subdivision. 1290

(B) Every parcel against which a judgment of foreclosure and 1291  
forfeiture is made in accordance with section 5721.16 of the 1292  
Revised Code is forfeited to the state on the date the court 1293  
enters a finding under that section. After that date, all the 1294  
right, title, claim, and interest of the former owner is 1295  
transferred to the state to be disposed of in compliance with the 1296

relevant provisions of this chapter. 1297

**Section 2.** That existing sections 323.25, 323.28, 323.47, 1298  
2303.11, 2323.07, 2327.01, 2327.02, 2329.17, 2329.18, 2329.19, 1299  
2329.23, 2329.26, 2329.27, 2329.30, 2329.31, 2329.36, 2703.26, 1300  
5309.64, 5721.18, 5721.19, and 5723.01 of the Revised Code are 1301  
hereby repealed. 1302