

**As Passed by the Senate**

**127th General Assembly**

**Regular Session**

**2007-2008**

**Am. Sub. H. B. No. 359**

**Representative Huffman**

**Cosponsors: Representatives McGregor, J., Peterson, Healy, McGregor, R.,  
Jones, Bacon, Adams, Lundy, Stebelton, Evans, Gibbs, Letson, Slesnick,  
Patton, Batchelder, Bolon, Boyd, Brown, Chandler, Combs, DeBose,  
DeGeeter, Dolan, Domenick, Dyer, Flowers, Hite, Hughes, Luckie, Newcomb,  
Oelslager, Setzer, Skindell, Stewart, D., Strahorn, Williams, S., Yuko  
Senators Amstutz, Spada, Roberts, Sawyer, Harris, Miller, D., Miller, R.,  
Padgett, Stivers, Wilson, Smith, Fedor, Mason**

—

**A B I L L**

To amend section 321.261 of the Revised Code to 1  
authorize the prosecutor and treasurer of a county 2  
with a population greater than 100,000 to utilize 3  
surplus delinquent tax collections to facilitate 4  
nuisance abatement of deteriorated residential 5  
buildings in foreclosure and to prosecute criminal 6  
and civil real estate transaction-related 7  
violations of the law. 8

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

**Section 1.** That section 321.261 of the Revised Code be 9  
amended to read as follows: 10

**Sec. 321.261. (A)** Five per cent of all delinquent real 11  
property, personal property, and manufactured and mobile home 12  
taxes and assessments collected by the county treasurer shall be 13

deposited in the delinquent tax and assessment collection fund, 14  
which shall be created in the county treasury. The Except as 15  
otherwise provided in division (B) of this section, the moneys in 16  
the fund, one-half of which shall be appropriated by the board of 17  
county commissioners to the treasurer and one-half of which shall 18  
be appropriated to the county prosecuting attorney, shall be used 19  
solely in connection with the collection of delinquent real 20  
property, personal property, and manufactured and mobile home 21  
taxes and assessments. 22

Annually by the first day of December, the treasurer and the 23  
prosecuting attorney each shall submit a report to the board 24  
regarding the use of the moneys appropriated to their respective 25  
offices from the delinquent tax and assessment collection fund. 26  
Each report shall specify the amount appropriated to the office 27  
during the current calendar year, an estimate of the amount so 28  
appropriated that will be expended by the end of the year, a 29  
summary of how the amount appropriated has been expended in 30  
connection with delinquent tax collection activities, and an 31  
estimate of the amount that will be credited to the fund during 32  
the ensuing calendar year. 33

(B) In a county having a population of more than one hundred 34  
thousand according to the department of development's 2006 census 35  
estimate, if the county treasurer or prosecuting attorney 36  
determines that the amount appropriated to the office from the 37  
county's delinquent tax and assessment collection fund under 38  
division (A) of this section exceeds the amount required to be 39  
used as prescribed by that division, the county treasurer or 40  
prosecuting attorney may expend the excess to assist townships or 41  
municipal corporations located in the county as provided in this 42  
division, provided that the combined amount so expended each year 43  
in a county shall not exceed three million dollars. Upon 44  
application for the funds by a township or municipal corporation, 45

the county treasurer and prosecuting attorney may assist the 46  
township or municipal corporation in abating foreclosed 47  
residential nuisances, including paying the costs of securing such 48  
buildings, lot maintenance, and demolition. At the prosecuting 49  
attorney's discretion, the prosecuting attorney also may apply the 50  
funds to costs of prosecuting alleged violations of criminal and 51  
civil laws governing real estate and related transactions, 52  
including fraud and abuse. 53

**Section 2.** That existing section 321.261 of the Revised Code 54  
are hereby repealed. 55