

**As Reported by the Senate Ways and Means and Economic
Development Committee**

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**

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A B I L L

To amend sections 321.261 and 323.47 of the Revised	1
Code to authorize the prosecutor and treasurer of	2
a county with a population greater than 100,000 to	3
utilize surplus delinquent tax collections to	4
facilitate nuisance abatement of deteriorated	5
residential buildings in foreclosure and to	6
prosecute criminal and civil real estate	7
transaction-related violations of the law, and to	8
require all taxes, penalties, and assessments	9
known to be a lien against foreclosed property	10
when the deed is transferred to be discharged out	11
of the proceeds of judicial and partition sales.	12
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BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF OHIO:

Section 1. That sections 321.261 and 323.47 of the Revised	14
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Code be amended to read as follows:

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Sec. 321.261. (A) Five per cent of all delinquent real
property, personal property, and manufactured and mobile home
taxes and assessments collected by the county treasurer shall be
deposited in the delinquent tax and assessment collection fund,
which shall be created in the county treasury. The Except as
otherwise provided in division (B) of this section, the moneys in
the fund, one-half of which shall be appropriated by the board of
county commissioners to the treasurer and one-half of which shall
be appropriated to the county prosecuting attorney, shall be used
solely in connection with the collection of delinquent real
property, personal property, and manufactured and mobile home
taxes and assessments.

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

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(B) In a county having a population of more than one hundred
thousand according to the department of development's 2006 census
estimate, if the county treasurer or prosecuting attorney
determines that the amount appropriated to the office from the
county's delinquent tax and assessment collection fund under
division (A) of this section exceeds the amount required to be
used as prescribed by that division, the county treasurer or

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prosecuting attorney may expend the excess to assist townships or
municipal corporations located in the county as provided in this
division, provided that the combined amount so expended each year
in a county shall not exceed three million dollars. Upon
application for the funds by a township or municipal corporation,
the county treasurer and prosecuting attorney may assist the
township or municipal corporation in abating foreclosed
residential nuisances, including paying the costs of securing such
buildings, lot maintenance, and demolition. At the prosecuting
attorney's discretion, the prosecuting attorney also may apply the
funds to costs of prosecuting alleged violations of criminal and
civil laws governing real estate and related transactions,
including fraud and abuse.

Sec. 323.47. If land held by tenants in common is sold upon
proceedings in partition, or taken by the election of any of the
parties to such proceedings, or real estate is sold at judicial
sale, or by administrators, executors, guardians, or trustees, the
court shall order that the taxes, penalties, ~~and assessments then~~
~~due and payable~~, and interest thereon, that are or will be a lien
on such land or real estate at the time the deed is transferred
following the sale, be discharged out of the proceeds of such sale
or election. For purposes of determining such amount, the county
treasurer ~~may~~ shall estimate the amount of taxes, assessments,
interest, and penalties that will be ~~payable~~ a lien on the land or
real estate at the time the deed of the property is transferred to
the purchaser. If the county treasurer's estimate exceeds the
amount of taxes, assessments, interest, and penalties ~~actually~~
~~payable that are a lien~~ when the deed is transferred to the
purchaser, the officer who conducted the sale shall refund to the
purchaser the difference between the estimate and the actual
amount ~~actually payable of the lien~~. If the amount of taxes,
assessments, interest, and penalties ~~actually payable that are a~~

lien when the deed is transferred to the purchaser exceeds the 78
county treasurer's estimate, the officer shall certify the amount 79
of the excess to the treasurer, who shall enter that amount on the 80
real and public utility property tax duplicate opposite the 81
property; the amount of the excess shall be payable at the next 82
succeeding date prescribed for payment of taxes in section 323.12 83
of the Revised Code. 84

Section 2. That existing sections 321.261 and 323.47 of the 85
Revised Code are hereby repealed. 86