

# As Introduced

**127th General Assembly  
Regular Session  
2007-2008**

**H. B. No. 602**

**Representative Patton**

**Cosponsors: Representatives Dolan, McGregor, J., Setzer, Yuko**

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## A B I L L

To amend sections 122.65, 135.341, 135.35, 135.351, 1  
307.01, 307.07, 307.09, 307.10, 307.12, 307.64, 2  
307.698, 307.78, 307.806, 307.846, 319.20, 3  
319.201, 319.30, 319.43, 319.45, 319.54, 321.24, 4  
321.261, 321.34, 323.121, 323.132, 323.15, 323.25, 5  
323.26, 323.28, 323.31, 323.47, 323.49, 323.50, 6  
323.65, 323.66, 323.67, 323.68, 323.69, 323.70, 7  
323.71, 323.72, 323.73, 323.74, 323.75, 323.76, 8  
323.77, 323.78, 715.26, 715.261, 1724.01, 1724.02, 9  
1724.04, 1724.05, 1724.07, 1724.10, 1724.11, 10  
5705.05, 5705.19, 5709.12, 5721.01, 5721.011, 11  
5721.03, 5721.06, 5721.10, 5721.11, 5721.18, 12  
5721.19, 5721.191, 5721.20, 5721.25, 5721.30, 13  
5721.31, 5721.32, 5721.33, 5721.36, 5721.37, 14  
5721.38, 5721.39, 5721.40, 5721.43, 5722.01, 15  
5722.02, 5722.03, 5722.04, 5722.06, 5722.07, 16  
5722.08, 5722.09, 5722.10, 5722.13, 5722.14, 17  
5722.15, 5722.21, 5723.01, 5723.03, 5723.04, 18  
5723.08, 5723.11, 5723.12, and 5723.18, to amend, 19  
for the purpose of adopting new section numbers as 20  
indicated in parentheses, sections 321.341 21  
(321.342) and 323.78 (323.79), to enact new 22  
sections 321.341 and 323.78 and sections 133.082, 23

307.781, 321.263, 321.36, 1724.03, and 5722.22 of 24  
the Revised Code to authorize the creation of land 25  
reutilization corporations to facilitate the 26  
reclamation, rehabilitation, and reutilization of 27  
vacant, abandoned, tax-foreclosed, or other real 28  
property and to revise the expedited, nonjudicial 29  
foreclosure procedure for abandoned lands. 30  
31

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

**Section 1.** That sections 122.65, 135.341, 135.35, 135.351, 32  
307.01, 307.07, 307.09, 307.10, 307.12, 307.64, 307.698, 307.78, 33  
307.806, 307.846, 319.20, 319.201, 319.30, 319.43, 319.45, 319.54, 34  
321.24, 321.261, 321.34, 323.121, 323.132, 323.15, 323.25, 323.26, 35  
323.28, 323.31, 323.47, 323.49, 323.50, 323.65, 323.66, 323.67, 36  
323.68, 323.69, 323.70, 323.71, 323.72, 323.73, 323.74, 323.75, 37  
323.76, 323.77, 323.78, 715.26, 715.261, 1724.01, 1724.02, 38  
1724.04, 1724.05, 1724.07, 1724.10, 1724.11, 5705.05, 5705.19, 39  
5709.12, 5721.01, 5721.011, 5721.03, 5721.06, 5721.10, 5721.11, 40  
5721.18, 5721.19, 5721.191, 5721.20, 5721.25, 5721.30, 5721.31, 41  
5721.32, 5721.33, 5721.36, 5721.37, 5721.38, 5721.39, 5721.40, 42  
5721.43, 5722.01, 5722.02, 5722.03, 5722.04, 5722.06, 5722.07, 43  
5722.08, 5722.09, 5722.10, 5722.13, 5722.14, 5722.15, 5722.21, 44  
5723.01, 5723.03, 5723.04, 5723.08, 5723.11, 5723.12, and 5723.18 45  
be amended, sections 321.341 (321.342) and 323.78 (323.79) be 46  
amended for the purpose of adopting new section numbers as 47  
indicated in parentheses, and new sections 321.341 and 323.78 and 48  
sections 133.082, 307.781, 321.263, 321.36, 1724.03, and 5722.22 49  
of the Revised Code be enacted to read as follows: 50

**Sec. 122.65.** As used in sections 122.65 to 122.659 of the 52

Revised Code:	53
(A) "Applicable cleanup standards" means either of the following:	54 55
(1) For property to which Chapter 3734. of the Revised Code and rules adopted under it apply, the requirements for closure or corrective action established in rules adopted under section 3734.12 of the Revised Code;	56 57 58 59
(2) For property to which Chapter 3746. of the Revised Code and rules adopted under it apply, the cleanup standards that are established in rules adopted under section 3746.04 of the Revised Code.	60 61 62 63
(B) "Applicant" means a county, township, municipal corporation, port authority, or conservancy district or a park district, other similar park authority, <u>county land reutilization corporation organized under Chapter 1724. of the Revised Code,</u> nonprofit organization, or organization for profit that has entered into an agreement with a county, township, municipal corporation, port authority, or conservancy district to work in conjunction with that county, township, municipal corporation, port authority, or conservancy district for the purposes of sections 122.65 to 122.658 of the Revised Code.	64 65 66 67 68 69 70 71 72 73
(C) "Assessment" means a phase I and phase II property assessment conducted in accordance with section 3746.04 of the Revised Code and rules adopted under that section.	74 75 76
(D) "Brownfield" means an abandoned, idled, or under-used industrial, commercial, or institutional property where expansion or redevelopment is complicated by known or potential releases of hazardous substances or petroleum.	77 78 79 80
(E) "Certified professional," "hazardous substance," "petroleum," and "release" have the same meanings as in section	81 82

3746.01 of the Revised Code. 83

(F) "Cleanup or remediation" means any action to contain, 84  
remove, or dispose of hazardous substances or petroleum at a 85  
brownfield. "Cleanup or remediation" includes the acquisition of a 86  
brownfield, demolition performed at a brownfield, and the 87  
installation or upgrade of the minimum amount of infrastructure 88  
that is necessary to make a brownfield operational for economic 89  
development activity. 90

(G) "Distressed area" means either a municipal corporation 91  
with a population of at least fifty thousand or a county that 92  
meets any two of the following criteria: 93

(1) Its average rate of unemployment, during the most recent 94  
five-year period for which data are available, is equal to at 95  
least one hundred twenty-five per cent of the average rate of 96  
unemployment for the United States for the same period. 97

(2) It has a per capita income equal to or below eighty per 98  
cent of the median county per capita income of the United States 99  
as determined by the most recently available figures from the 100  
United States census bureau. 101

(3)(a) In the case of a municipal corporation, at least 102  
twenty per cent of the residents have a total income for the most 103  
recent census year that is below the official poverty line. 104

(b) In the case of a county, in intercensal years, the county 105  
has a ratio of transfer payment income to total county income 106  
equal to or greater than twenty-five per cent. 107

"Distressed area" includes a municipal corporation the 108  
majority of the population of which is situated in a county that 109  
is a distressed area. 110

(H) "Eligible area" means a distressed area, an inner city 111  
area, a labor surplus area, or a situational distress area. 112

(I) "Inner city area" means an area in a municipal corporation that has a population of at least one hundred thousand, is not a labor surplus area, and is a targeted investment area established by the municipal corporation that is comprised of block tracts identified in the most recently available figures from the United States census bureau in which at least twenty per cent of the population in the area is at or below the official poverty line or of contiguous block tracts meeting those criteria.

(J) "Institutional property" means property currently or formerly owned or controlled by the state that is or was used for a public or charitable purpose. However, "institutional property" does not mean property that is or was used for educational purposes.

(K) "Integrating committee" means a district public works integrating committee established under section 164.04 of the Revised Code.

(L) "Labor surplus area" means an area designated as a labor surplus area by the United States department of labor.

(M) "Loan" includes credit enhancement.

(N) "No further action letter" means a letter that is prepared by a certified professional when, on the basis of the best knowledge, information, and belief of the certified professional, the certified professional concludes that the cleanup or remediation of a brownfield meets the applicable cleanup standards and that contains all of the information specified in rules adopted under division (B)(7) of section 3746.04 of the Revised Code.

(O) "Nonprofit organization" means a corporation, association, group, institution, society, or other organization that is exempt from federal income taxation under section

501(c)(3) of the "Internal Revenue Code of 1986," 100 Stat. 2085, 144  
26 U.S.C. 501(c)(3), as amended. 145

(P) "Property" means any parcel of real property, or portion 146  
of such a parcel, and any improvements to it. 147

(Q) "Public health project" means the cleanup or remediation 148  
of a release or threatened release of hazardous substances or 149  
petroleum at a property where little or no economic redevelopment 150  
potential exists. 151

(R) "Official poverty line" has the same meaning as in 152  
section 3923.51 of the Revised Code. 153

(S) "Situational distress area" means a county or a municipal 154  
corporation that has experienced or is experiencing a closing or 155  
downsizing of a major employer that will adversely affect the 156  
county or municipal corporation's economy and that has applied to 157  
the director of development to be designated as a situational 158  
distress area for not more than thirty months by demonstrating all 159  
of the following: 160

(1) The number of jobs lost by the closing or downsizing; 161

(2) The impact that the job loss has on the county or 162  
municipal corporation's unemployment rate as measured by the 163  
director of job and family services; 164

(3) The annual payroll associated with the job loss; 165

(4) The amount of state and local taxes associated with the 166  
job loss; 167

(5) The impact that the closing or downsizing has on 168  
suppliers located in the county or municipal corporation. 169

**Sec. 133.082.** (A) A board of county commissioners, upon the 170  
written request of the county treasurer, may issue securities in 171  
anticipation of the collection of the current real property taxes 172

and assessments that have become delinquent. The aggregate 173  
principal amount of such securities shall not exceed ninety per 174  
cent of the difference between the following amounts: 175

(1) The amount of the current taxes and assessments that 176  
became delinquent in the current calendar year; 177

(2) To the extent ascertainable by the county treasurer, the 178  
amount of the current taxes and assessments then delinquent that 179  
have been collected during the period commencing on the day 180  
immediately following the last day when such taxes and assessments 181  
could have been paid without penalty and ending with the business 182  
day immediately preceding the day on which an agreement for the 183  
sale of the securities is executed. 184

(B) Securities issued under this section shall be issued not 185  
later than the first day of December of the year in which such 186  
current real property taxes were not paid when due, and shall 187  
mature not later than the thirty-first day of December of the 188  
third year following the year in which the current real property 189  
taxes were not paid when due. 190

(C) Proceeds from the sale of the securities not applied to 191  
the payment of any financing costs shall be disbursed by the 192  
county treasurer to the taxing authorities that levied the taxes 193  
in the same manner as such taxes and assessments would have been 194  
disbursed had such taxes and assessments been paid when due. 195

(D) The county officers authorized by the county taxing 196  
authority shall execute the necessary documents, including, but 197  
not limited to, trust agreements and other agreements and 198  
certifications, to provide for the pledge, protection, and 199  
disposition of the pledged revenues from which debt charges on the 200  
securities issued under this section are to be paid. 201

(E) Anticipation securities issued under this section shall 202

not be general obligations of the county. Anticipation securities 203  
issued under this section shall be secured only by a pledge of and 204  
lien upon the delinquent real property taxes and assessments, the 205  
collection of which is being anticipated by the issuance of the 206  
securities in accordance with this section, and any securities 207  
issued to fund or refund those securities. The pledge shall be 208  
valid and binding from the time the pledge is made, and the tax 209  
receipts and proceeds pledged and thereafter received by the 210  
county treasurer shall immediately be subject to the lien of that 211  
pledge without any physical delivery of those tax receipts or 212  
proceeds or further act. The lien of any pledge is valid and 213  
binding as against all parties having claims of any kind in tort, 214  
contract, or otherwise against the county, whether or not such 215  
parties have notice of the lien. Neither the resolution nor any 216  
trust agreement by which a pledge is created or further evidenced 217  
need be filed or recorded except in the records of the county 218  
taxing authority. 219

(F) As long as any securities issued under this section, in 220  
either original or refunded form, remain outstanding, except as 221  
otherwise provided in those documents, the delinquent real 222  
property taxes and assessments pledged to the payment of debt 223  
charges on the securities shall remain under the control of the 224  
county taxing authority and shall not be appropriated other than 225  
in accordance with division (H) of this section. 226

(G) Sections 9.98 to 9.983 of the Revised Code apply to 227  
securities issued under this section, notwithstanding any other 228  
provision in this chapter. 229

(H) The amounts from the collection of the delinquent real 230  
property taxes and assessments anticipated by the securities and 231  
needed to pay debt charges on the securities issued under this 232  
section shall be considered appropriated for that purpose, and 233  
other appropriations from those sources by the county taxing 234



authority shall be limited to the balance available after 235  
deducting the amount needed to pay those debt charges. The 236  
portions of those amounts as received and to be applied to those 237  
debt charges shall be deposited and set aside in an account for 238  
that purpose in the bond retirement fund in the amounts and at the 239  
times required to pay those debt charges as provided for by the 240  
authorizing legislation, or as otherwise provided by law. 241

**Sec. 135.341.** (A) There shall be a county investment advisory 242  
committee consisting of three members: two county commissioners to 243  
be designated by the board of county commissioners, and the county 244  
treasurer. 245

Notwithstanding the preceding sentence, the board of county 246  
commissioners may declare that all three county commissioners 247  
shall serve on the county investment advisory committee. If the 248  
board so declares, the county investment advisory committee shall 249  
consist of five members: the three county commissioners, the 250  
county treasurer, and the clerk of the court of common pleas of 251  
the county. 252

(B) The committee shall elect its own chairperson, and 253  
committee members shall receive no additional compensation for the 254  
performance of their duties as committee members. 255

(C) The committee shall establish written county investment 256  
policies and shall meet at least once every three months, to 257  
review or revise its policies and to advise the investing 258  
authority on the county investments in order to ensure the best 259  
and safest return of funds available to the county for deposit or 260  
investment. Any member of the county investment advisory 261  
committee, upon giving five days' notice, may call a meeting of 262  
the committee. The committee's policies may establish a limit on 263  
the period of time that moneys may be invested in any particular 264  
type of investment. 265

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

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

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

(G) The committee may enter into a current unpaid or delinquent tax line of credit with the county treasurer for the purposes set forth in section 321.36 of the Revised Code if all of the following apply:

(1) The county treasurer requests in writing that the committee enter into a current unpaid or delinquent tax line of credit with the county treasurer.

(2) The committee approves, by affirmative vote of the two county commissioners designated to sit on the committee, the form of the current unpaid or delinquent tax line of credit and the execution of the current unpaid or delinquent tax line of credit.

(3) The maximum aggregate available amount under the current 297  
unpaid or delinquent tax line of credit shall not exceed fifteen 298  
per cent of the county's total average portfolio of inactive 299  
moneys as of the date of execution and delivery of the line of 300  
credit. 301

(4) The maximum term during which draws on the line of credit 302  
can be made shall be five years; provided, however, that nothing 303  
in this division prohibits the execution and delivery of another 304  
current unpaid or delinquent tax line of credit at the end of the 305  
term of a line of credit, if at that time no unreimbursed draws, 306  
plus accrued but unpaid interest thereon, have been outstanding 307  
beyond the last day of the second year immediately following the 308  
year in which the draw was made. 309

(5) Repayment in full of each draw on the line of credit, 310  
plus any accrued and unpaid interest thereon, shall be made not 311  
later than the last day of the second calendar year after the year 312  
in which the draw is made. 313

**Sec. 135.35.** (A) The investing authority shall deposit or 314  
invest any part or all of the county's inactive moneys and shall 315  
invest all of the money in the county public library fund when 316  
required by section 135.352 of the Revised Code. The following 317  
classifications of securities and obligations are eligible for 318  
such deposit or investment: 319

(1) United States treasury bills, notes, bonds, or any other 320  
obligation or security issued by the United States treasury, any 321  
other obligation guaranteed as to principal or interest by the 322  
United States, or any book entry, zero-coupon United States 323  
treasury security that is a direct obligation of the United 324  
States. 325

Nothing in the classification of eligible securities and 326  
obligations set forth in divisions (A)(2) to (11) of this section 327

shall be construed to authorize any investment in stripped 328  
principal or interest obligations of such eligible securities and 329  
obligations. 330

(2) Bonds, notes, debentures, or any other obligations or 331  
securities issued by any federal government agency or 332  
instrumentality, including but not limited to, the federal 333  
national mortgage association, federal home loan bank, federal 334  
farm credit bank, federal home loan mortgage corporation, 335  
government national mortgage association, and student loan 336  
marketing association. All federal agency securities shall be 337  
direct issuances of federal government agencies or 338  
instrumentalities. 339

(3) Time certificates of deposit or savings or deposit 340  
accounts, including, but not limited to, passbook accounts, in any 341  
eligible institution mentioned in section 135.32 of the Revised 342  
Code; 343

(4) Bonds and other obligations of this state or the 344  
political subdivisions of this state, provided that such political 345  
subdivisions are located wholly or partly within the same county 346  
as the investing authority; 347

(5) No-load money market mutual funds consisting exclusively 348  
of obligations described in division (A)(1) or (2) of this section 349  
and repurchase agreements secured by such obligations, provided 350  
that investments in securities described in this division are made 351  
only through eligible institutions mentioned in section 135.32 of 352  
the Revised Code; 353

(6) The Ohio subdivision's fund as provided in section 135.45 354  
of the Revised Code; 355

(7) Securities lending agreements with any eligible 356  
institution mentioned in section 135.32 of the Revised Code that 357  
is a member of the federal reserve system or federal home loan 358

bank or with any recognized United States government securities 359  
dealer meeting the description in division (J)(1) of this section, 360  
under the terms of which agreements the investing authority lends 361  
securities and the eligible institution or dealer agrees to 362  
simultaneously exchange similar securities or cash, equal value 363  
for equal value. 364

Securities and cash received as collateral for a securities 365  
lending agreement are not inactive moneys of the county or moneys 366  
of a county public library fund. The investment of cash collateral 367  
received pursuant to a securities lending agreement may be 368  
invested only in instruments specified by the investing authority 369  
in the written investment policy described in division (K) of this 370  
section. 371

(8) Up to twenty-five per cent of the county's total average 372  
portfolio in either of the following investments: 373

(a) Commercial paper notes issued by an entity that is 374  
defined in division (D) of section 1705.01 of the Revised Code and 375  
that has assets exceeding five hundred million dollars, to which 376  
notes all of the following apply: 377

(i) The notes are rated at the time of purchase in the 378  
highest classification established by at least two nationally 379  
recognized standard rating services. 380

(ii) The aggregate value of the notes does not exceed ten per 381  
cent of the aggregate value of the outstanding commercial paper of 382  
the issuing corporation. 383

(iii) The notes mature not later than two hundred seventy 384  
days after purchase. 385

(b) Bankers acceptances of banks that are insured by the 386  
federal deposit insurance corporation and to which both of the 387  
following apply: 388

(i) The obligations are eligible for purchase by the federal reserve system.	389 390
(ii) The obligations mature not later than one hundred eighty days after purchase.	391 392
No investment shall be made pursuant to division (A)(8) of this section unless the investing authority has completed additional training for making the investments authorized by division (A)(8) of this section. The type and amount of additional training shall be approved by the auditor of state and may be conducted by or provided under the supervision of the auditor of state.	393 394 395 396 397 398 399
(9) Up to fifteen per cent of the county's total average portfolio in notes issued by corporations that are incorporated under the laws of the United States and that are operating within the United States, or by depository institutions that are doing business under authority granted by the United States or any state and that are operating within the United States, provided both of the following apply:	400 401 402 403 404 405 406
(a) The notes are rated in the second highest or higher category by at least two nationally recognized standard rating services at the time of purchase.	407 408 409
(b) The notes mature not later than two years after purchase.	410
(10) No-load money market mutual funds rated in the highest category at the time of purchase by at least one nationally recognized standard rating service and consisting exclusively of obligations described in division (A)(1), (2), or (6) of section 135.143 of the Revised Code;	411 412 413 414 415
(11) Debt interests rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government. All interest and	416 417 418 419

principal shall be denominated and payable in United States funds. 420  
The investments made under division (A)(11) of this section shall 421  
not exceed in the aggregate one per cent of a county's total 422  
average portfolio. 423

The investing authority shall invest under division (A)(11) 424  
of this section in a debt interest issued by a foreign nation only 425  
if the debt interest is backed by the full faith and credit of 426  
that foreign nation, there is no prior history of default, and the 427  
debt interest matures not later than five years after purchase. 428  
For purposes of division (A)(11) of this section, a debt interest 429  
is rated in the three highest categories by two nationally 430  
recognized standard rating services if either the debt interest 431  
itself or the issuer of the debt interest is rated, or is 432  
implicitly rated, at the time of purchase in the three highest 433  
categories by two nationally recognized standard rating services. 434

(12) A current unpaid or delinquent tax line of credit 435  
authorized under division (G) of section 135.341 of the Revised 436  
Code, provided that all of the conditions for entering into such a 437  
line of credit under that division are satisfied. 438

(B) Nothing in the classifications of eligible obligations 439  
and securities set forth in divisions (A)(1) to (11) of this 440  
section shall be construed to authorize investment in a 441  
derivative, and no investing authority shall invest any county 442  
inactive moneys or any moneys in a county public library fund in a 443  
derivative. For purposes of this division, "derivative" means a 444  
financial instrument or contract or obligation whose value or 445  
return is based upon or linked to another asset or index, or both, 446  
separate from the financial instrument, contract, or obligation 447  
itself. Any security, obligation, trust account, or other 448  
instrument that is created from an issue of the United States 449  
treasury or is created from an obligation of a federal agency or 450  
instrumentality or is created from both is considered a derivative 451

instrument. An eligible investment described in this section with 452  
a variable interest rate payment, based upon a single interest 453  
payment or single index comprised of other eligible investments 454  
provided for in division (A)(1) or (2) of this section, is not a 455  
derivative, provided that such variable rate investment has a 456  
maximum maturity of two years. A treasury inflation-protected 457  
security shall not be considered a derivative, provided the 458  
security matures not later than five years after purchase. 459

460

(C) Except as provided in division (D) of this section, any 461  
investment made pursuant to this section must mature within five 462  
years from the date of settlement, unless the investment is 463  
matched to a specific obligation or debt of the county or to a 464  
specific obligation or debt of a political subdivision of this 465  
state located wholly or partly within the county, and the 466  
investment is specifically approved by the investment advisory 467  
committee. 468

(D) The investing authority may also enter into a written 469  
repurchase agreement with any eligible institution mentioned in 470  
section 135.32 of the Revised Code or any eligible securities 471  
dealer pursuant to division (J) of this section, under the terms 472  
of which agreement the investing authority purchases and the 473  
eligible institution or dealer agrees unconditionally to 474  
repurchase any of the securities listed in divisions (B)(1) to 475  
(5), except letters of credit described in division (B)(2), of 476  
section 135.18 of the Revised Code. The market value of securities 477  
subject to an overnight written repurchase agreement must exceed 478  
the principal value of the overnight written repurchase agreement 479  
by at least two per cent. A written repurchase agreement must 480  
exceed the principal value of the overnight written repurchase 481  
agreement, by at least two per cent. A written repurchase 482  
agreement shall not exceed thirty days, and the market value of 483



securities subject to a written repurchase agreement must exceed 484  
the principal value of the written repurchase agreement by at 485  
least two per cent and be marked to market daily. All securities 486  
purchased pursuant to this division shall be delivered into the 487  
custody of the investing authority or the qualified custodian of 488  
the investing authority or an agent designated by the investing 489  
authority. A written repurchase agreement with an eligible 490  
securities dealer shall be transacted on a delivery versus payment 491  
basis. The agreement shall contain the requirement that for each 492  
transaction pursuant to the agreement the participating 493  
institution shall provide all of the following information: 494

(1) The par value of the securities; 495

(2) The type, rate, and maturity date of the securities; 496

(3) A numerical identifier generally accepted in the 497  
securities industry that designates the securities. 498

No investing authority shall enter into a written repurchase 499  
agreement under the terms of which the investing authority agrees 500  
to sell securities owned by the county to a purchaser and agrees 501  
with that purchaser to unconditionally repurchase those 502  
securities. 503

(E) No investing authority shall make an investment under 504  
this section, unless the investing authority, at the time of 505  
making the investment, reasonably expects that the investment can 506  
be held until its maturity. The investing authority's written 507  
investment policy shall specify the conditions under which an 508  
investment may be redeemed or sold prior to maturity. 509

(F) No investing authority shall pay a county's inactive 510  
moneys or moneys of a county public library fund into a fund 511  
established by another subdivision, treasurer, governing board, or 512  
investing authority, if that fund was established by the 513  
subdivision, treasurer, governing board, or investing authority 514

for the purpose of investing or depositing the public moneys of 515  
other subdivisions. This division does not apply to the payment of 516  
public moneys into either of the following: 517

(1) The Ohio subdivision's fund pursuant to division (A)(6) 518  
of this section; 519

(2) A fund created solely for the purpose of acquiring, 520  
constructing, owning, leasing, or operating municipal utilities 521  
pursuant to the authority provided under section 715.02 of the 522  
Revised Code or Section 4 of Article XVIII, Ohio Constitution. 523

For purposes of division (F) of this section, "subdivision" 524  
includes a county. 525

(G) The use of leverage, in which the county uses its current 526  
investment assets as collateral for the purpose of purchasing 527  
other assets, is prohibited. The issuance of taxable notes for the 528  
purpose of arbitrage is prohibited. Contracting to sell securities 529  
not owned by the county, for the purpose of purchasing such 530  
securities on the speculation that bond prices will decline, is 531  
prohibited. 532

(H) Any securities, certificates of deposit, deposit 533  
accounts, or any other documents evidencing deposits or 534  
investments made under authority of this section shall be issued 535  
in the name of the county with the county treasurer or investing 536  
authority as the designated payee. If any such deposits or 537  
investments are registrable either as to principal or interest, or 538  
both, they shall be registered in the name of the treasurer. 539

(I) The investing authority shall be responsible for the 540  
safekeeping of all documents evidencing a deposit or investment 541  
acquired under this section, including, but not limited to, 542  
safekeeping receipts evidencing securities deposited with a 543  
qualified trustee, as provided in section 135.37 of the Revised 544  
Code, and documents confirming the purchase of securities under 545

any repurchase agreement under this section shall be deposited 546  
with a qualified trustee, provided, however, that the qualified 547  
trustee shall be required to report to the investing authority, 548  
auditor of state, or an authorized outside auditor at any time 549  
upon request as to the identity, market value, and location of the 550  
document evidencing each security, and that if the participating 551  
institution is a designated depository of the county for the 552  
current period of designation, the securities that are the subject 553  
of the repurchase agreement may be delivered to the treasurer or 554  
held in trust by the participating institution on behalf of the 555  
investing authority. 556

Upon the expiration of the term of office of an investing 557  
authority or in the event of a vacancy in the office for any 558  
reason, the officer or the officer's legal representative shall 559  
transfer and deliver to the officer's successor all documents 560  
mentioned in this division for which the officer has been 561  
responsible for safekeeping. For all such documents transferred 562  
and delivered, the officer shall be credited with, and the 563  
officer's successor shall be charged with, the amount of moneys 564  
evidenced by such documents. 565

(J)(1) All investments, except for investments in securities 566  
described in divisions (A)(5) and (6) of this section, shall be 567  
made only through a member of the national association of 568  
securities dealers, through a bank, savings bank, or savings and 569  
loan association regulated by the superintendent of financial 570  
institutions, or through an institution regulated by the 571  
comptroller of the currency, federal deposit insurance 572  
corporation, or board of governors of the federal reserve system. 573

(2) Payment for investments shall be made only upon the 574  
delivery of securities representing such investments to the 575  
treasurer, investing authority, or qualified trustee. If the 576  
securities transferred are not represented by a certificate, 577

payment shall be made only upon receipt of confirmation of 578  
transfer from the custodian by the treasurer, governing board, or 579  
qualified trustee. 580

(K)(1) Except as otherwise provided in division (K)(2) of 581  
this section, no investing authority shall make an investment or 582  
deposit under this section, unless there is on file with the 583  
auditor of state a written investment policy approved by the 584  
investing authority. The policy shall require that all entities 585  
conducting investment business with the investing authority shall 586  
sign the investment policy of that investing authority. All 587  
brokers, dealers, and financial institutions, described in 588  
division (J)(1) of this section, initiating transactions with the 589  
investing authority by giving advice or making investment 590  
recommendations shall sign the investing authority's investment 591  
policy thereby acknowledging their agreement to abide by the 592  
policy's contents. All brokers, dealers, and financial 593  
institutions, described in division (J)(1) of this section, 594  
executing transactions initiated by the investing authority, 595  
having read the policy's contents, shall sign the investment 596  
policy thereby acknowledging their comprehension and receipt. 597

(2) If a written investment policy described in division 598  
(K)(1) of this section is not filed on behalf of the county with 599  
the auditor of state, the investing authority of that county shall 600  
invest the county's inactive moneys and moneys of the county 601  
public library fund only in time certificates of deposits or 602  
savings or deposit accounts pursuant to division (A)(3) of this 603  
section, no-load money market mutual funds pursuant to division 604  
(A)(5) of this section, or the Ohio subdivision's fund pursuant to 605  
division (A)(6) of this section. 606

(L)(1) The investing authority shall establish and maintain 607  
an inventory of all obligations and securities acquired by the 608  
investing authority pursuant to this section. The inventory shall 609

include a description of each obligation or security, including 610  
type, cost, par value, maturity date, settlement date, and any 611  
coupon rate. 612

(2) The investing authority shall also keep a complete record 613  
of all purchases and sales of the obligations and securities made 614  
pursuant to this section. 615

(3) The investing authority shall maintain a monthly 616  
portfolio report and issue a copy of the monthly portfolio report 617  
describing such investments to the county investment advisory 618  
committee, detailing the current inventory of all obligations and 619  
securities, all transactions during the month that affected the 620  
inventory, any income received from the obligations and 621  
securities, and any investment expenses paid, and stating the 622  
names of any persons effecting transactions on behalf of the 623  
investing authority. 624

(4) The monthly portfolio report shall be a public record and 625  
available for inspection under section 149.43 of the Revised Code. 626

(5) The inventory and the monthly portfolio report shall be 627  
filed with the board of county commissioners. 628

(M) An investing authority may enter into a written 629  
investment or deposit agreement that includes a provision under 630  
which the parties agree to submit to nonbinding arbitration to 631  
settle any controversy that may arise out of the agreement, 632  
including any controversy pertaining to losses of public moneys 633  
resulting from investment or deposit. The arbitration provision 634  
shall be set forth entirely in the agreement, and the agreement 635  
shall include a conspicuous notice to the parties that any party 636  
to the arbitration may apply to the court of common pleas of the 637  
county in which the arbitration was held for an order to vacate, 638  
modify, or correct the award. Any such party may also apply to the 639  
court for an order to change venue to a court of common pleas 640

located more than one hundred miles from the county in which the 641  
investing authority is located. 642

For purposes of this division, "investment or deposit 643  
agreement" means any agreement between an investing authority and 644  
a person, under which agreement the person agrees to invest, 645  
deposit, or otherwise manage, on behalf of the investing 646  
authority, a county's inactive moneys or moneys in a county public 647  
library fund, or agrees to provide investment advice to the 648  
investing authority. 649

(N) An investment held in the county portfolio on September 650  
27, 1996, that was a legal investment under the law as it existed 651  
before September 27, 1996, may be held until maturity, or if the 652  
investment does not have a maturity date the investment may be 653  
held until five years from September 27, 1996, regardless of 654  
whether the investment would qualify as a legal investment under 655  
the terms of this section as amended. 656

**Sec. 135.351.** (A) Except as provided in sections 135.352 and 657  
1545.22 of the Revised Code, all interest earned on money included 658  
within the county treasury shall be credited to the general fund 659  
of the county. 660

(B) Unless otherwise provided by law, with respect to moneys 661  
belonging to another political subdivision, taxing district, or 662  
special district that are deposited or invested by the county, the 663  
county shall pay and distribute such moneys in accordance with 664  
division (B)(1), (2), or (3) of this section, as appropriate: 665

(1) On or before the tenth day of the month following the 666  
month in which the county received such moneys or on or before 667  
such later date authorized by the legislative authority or other 668  
governing body of the other political subdivision or district, pay 669  
and distribute all such moneys to the treasurer or other 670  
appropriate officer of the other political subdivision or 671

district. 672

(2) With respect to moneys due to boards and subdivisions 673  
under section 321.31 of the Revised Code, pay and distribute such 674  
moneys within five business days after the final date prescribed 675  
by law for such settlement, or if the settlement date is lawfully 676  
extended, within five business days after the date of such lawful 677  
extension. 678

(3) With respect to moneys for which any advance authorized 679  
by section 321.34 or ~~321.341~~ 321.342 of the Revised Code has been 680  
requested, pay and distribute such moneys within five business 681  
days after the request for the advance is delivered to the county 682  
auditor. 683

(C) If the county fails to make any payment and distribution 684  
required by division (B) of this section within the time periods 685  
prescribed by that division, the county shall pay to the 686  
appropriate other political subdivision, taxing district, or 687  
special district any interest that the county has received or will 688  
receive on any moneys or advance described in that division which 689  
accrues after the date such moneys or advance should have been 690  
distributed, together with the principal amount of such moneys or 691  
advance. The county shall make this payment of principal and 692  
interest within five business days after the treasurer or other 693  
appropriate officer of such other political subdivision or 694  
district files a written demand for payment with the county 695  
auditor. 696

**Sec. 307.01.** (A) A courthouse, jail, public comfort station, 697  
offices for county officers, and a county home shall be provided 698  
by the board of county commissioners when, in its judgment, any of 699  
them are needed. The buildings and offices shall be of such style, 700  
dimensions, and expense as the board determines. All new jails and 701  
renovations to existing jails shall be designed, and all existing 702

jails shall be operated in such a manner as to comply 703  
substantially with the minimum standards for jails in Ohio adopted 704  
by the department of rehabilitation and correction. The board 705  
shall also provide equipment, stationery, and postage, as it 706  
considers reasonably necessary for the proper and convenient 707  
conduct of county offices, and such facilities as will result in 708  
expeditious and economical administration of such offices, except 709  
that, for the purpose of obtaining federal or state reimbursement, 710  
the board may impose on the public children services agency 711  
reasonable charges, not exceeding the amount for which 712  
reimbursement will be made and consistent with cost-allocation 713  
standards adopted by the department of job and family services, 714  
for the provision of office space, supplies, stationery, 715  
utilities, telephone use, postage, and general support services. 716

The board of county commissioners shall provide all rooms, 717  
fireproof and burglarproof vaults, safes, and other means of 718  
security in the office of the county treasurer that are necessary 719  
for the protection of public moneys and property in the office. 720

(B) The court of common pleas shall annually submit a written 721  
request for an appropriation to the board of county commissioners 722  
that shall set forth estimated administrative expenses of the 723  
court that the court considers reasonably necessary for its 724  
operation. The board shall conduct a public hearing with respect 725  
to the written request submitted by the court and shall 726  
appropriate the amount of money each year that it determines, 727  
after conducting the public hearing and considering the written 728  
request of the court, is reasonably necessary to meet all 729  
administrative expenses of the court. 730

If the court considers the appropriation made by the board 731  
pursuant to this division insufficient to meet all the 732  
administrative expenses of the court, it shall commence an action 733  
under Chapter 2731. of the Revised Code in the court of appeals 734



for the judicial district for a determination of the duty of the 735  
board of county commissioners to appropriate the amount of money 736  
in dispute. The court of appeals shall give priority to the action 737  
filed by the court of common pleas over all cases pending on its 738  
docket. The burden shall be on the court of common pleas to prove 739  
that the appropriation requested is reasonably necessary to meet 740  
all its administrative expenses. If, prior to the filing of an 741  
action under Chapter 2731. of the Revised Code or during the 742  
pendency of the action, any judge of the court exercises the 743  
contempt power of the court of common pleas in order to obtain the 744  
amount of money in dispute, the judge shall not order the 745  
imprisonment of any member of the board of county commissioners 746  
notwithstanding sections 2705.02 to 2705.06 of the Revised Code. 747

(C) Division (B) of this section does not apply to 748  
appropriations for the probate court or the juvenile court that 749  
are subject to section 2101.11 or 2151.10 of the Revised Code. 750

(D) The board of county commissioners may provide offices for 751  
or lease offices to a county land reutilization corporation 752  
organized under Chapter 1724. of the Revised Code and, in 753  
connection with such a lease, charge rentals that are at or below 754  
the market rentals for such offices, if the board determines that 755  
providing offices for or leasing offices to the corporation will 756  
promote economic development or the general welfare of the people 757  
of the county through a plan of providing affordable housing, land 758  
reutilization, and community development. 759

**Sec. 307.07.** (A) The board of county commissioners, by 760  
resolution, may create an office of economic development, to 761  
develop and promote plans and programs designed to assure that 762  
county resources are efficiently used, economic growth is properly 763  
balanced, and that county economic development is coordinated with 764  
that of the state and other local governments. For this purpose, 765

the board may appropriate moneys from the county general fund, or, 766  
pursuant to section 307.64 of the Revised Code, moneys derived 767  
from a tax levied pursuant to division (EE) of section 5705.19 of 768  
the Revised Code, for the creation and operation of the office 769  
for, any economic development purpose of the office, and to 770  
provide for the establishment and operation of a program of 771  
economic development, including in support of a county land 772  
reutilization corporation organized under Chapter 1724. of the 773  
Revised Code. The board may hire a director of economic 774  
development, who shall be a member of the unclassified civil 775  
service, and fix ~~his~~ the director's compensation; or may do any of 776  
the following: 777

(1) Enter into an agreement with a county planning commission 778  
within the county, created under section 713.22 of the Revised 779  
Code, or a regional planning commission, created under section 780  
713.21 of the Revised Code, regardless of whether the county is a 781  
member of the commission, to carry out all of the functions and 782  
duties of a director of economic development under division (B) of 783  
this section. Any agreement shall set forth the procedure by which 784  
the county or regional planning commission shall gain the approval 785  
of the board of county commissioners for any actions, functions, 786  
and duties under division (B) of this section. Any agreement may 787  
continue in effect for a period of one to three years and may be 788  
renewed with the consent of all parties. The civil service status 789  
of planning commission staff shall not be affected by any 790  
agreement under this division. 791

(2) Enter into an agreement with the Ohio cooperative 792  
extension service, providing for the use of employees hired by the 793  
Ohio state university under section 3335.36 of the Revised Code to 794  
carry out all of the functions and duties of a director of 795  
economic development under division (B) of this section. Any 796  
agreement shall set forth the procedure by which the Ohio 797

cooperative extension service shall gain the approval of the board 798  
of county commissioners for any actions, functions, and duties 799  
under division (B) of this section. Any agreement may continue in 800  
effect for a period of one to three years and may be renewed with 801  
the consent of all parties. The employment classification of Ohio 802  
cooperative extension service employees shall not be affected by 803  
any agreement under this division. 804

Any moneys appropriated by the board of county commissioners 805  
to execute an agreement for the provision of services pursuant to 806  
this section by the Ohio cooperative extension service shall be 807  
paid to the Ohio state university to the credit of the Ohio 808  
cooperative extension service fund created under section 3335.35 809  
of the Revised Code. 810

(3) Enter into an agreement with a public or private 811  
nonprofit organization to carry out all of the functions and 812  
duties of a director of economic development under division (B) of 813  
this section. The agreement shall set forth the procedure by which 814  
the nonprofit organization shall gain the approval of the board of 815  
county commissioners for any actions, functions, and duties under 816  
that division. The agreement may continue in effect for a period 817  
of one to three years and may be renewed with the consent of all 818  
parties. The employment classification of the nonprofit 819  
organization's employees shall not be affected by an agreement 820  
under this division. 821

(B) The director of economic development may: 822

(1) With the approval of the board, hire such staff and 823  
employ such technical and advisory personnel as ~~he~~ the director 824  
sees fit to enable ~~him~~ the director to carry out the functions and 825  
duties of the office; 826

(2) With the approval of the board, contract for services 827  
necessary to enable ~~him~~ the director to carry out the functions 828

and duties of the office;	829
(3) With the approval of the board, enter into agreements	830
with federal, state, and local governments and agencies thereof,	831
and with public, private, or nonprofit organizations to carry out	832
the functions and duties of the office;	833
(4) Maintain membership in development organizations;	834
(5) With the approval of the board, make loans or grants and	835
provide other forms of financial assistance for the purpose of	836
economic development, including financial assistance for permanent	837
public improvements, in compliance with applicable laws of this	838
state, and fix the rate of interest and charges to be made for	839
such financial assistance;	840
(6) With the approval of the board, receive and accept	841
grants, gifts, and contributions of money, property, labor, and	842
other things of value, to be held, used, and applied only for the	843
purpose for which they are made, from individuals, private and	844
public corporations, the United States government or any agency	845
thereof, from the state or any agency thereof, or from any	846
political subdivision or any agency thereof, and may agree to	847
repay any contribution of money or return any property contributed	848
or the value thereof in amounts, and on terms and conditions,	849
excluding the payment of interest, as the director determines, and	850
may evidence the obligations by written evidence;	851
(7) Establish with the board any funds that are necessary for	852
the deposit and disbursement of gifts or contributions of money	853
accepted for economic development purposes;	854
(8) With the approval of the board, design, implement,	855
monitor, oversee, and evaluate economic development plans,	856
programs, strategies, and policies;	857
(9) <u>Purchase real property to convey to a county land</u>	858
<u>reutilization corporation to be used in accordance with its public</u>	859

purposes; 860

(10) Perform all acts necessary to fulfill the functions and 861  
duties of the office. 862

(C) The boards of county commissioners of two or more 863  
counties, by resolution, may create a joint office of economic 864  
development for the purposes set forth in division (A) of this 865  
section. The counties participating in a joint office of economic 866  
development shall enter into an agreement that sets forth the 867  
contribution of funds, services, and property to the joint office 868  
from each participating county; establishes the person, public 869  
agency, or nonprofit organization that shall carry out the 870  
functions and duties of the office; and discloses any other terms 871  
by which the joint office shall operate. 872

The boards of county commissioners of counties participating 873  
in a joint office of economic development may appropriate moneys 874  
from their respective county general funds, or, pursuant to 875  
section 307.64 of the Revised Code, moneys derived from a tax 876  
levied pursuant to division (EE) of section 5705.19 of the Revised 877  
Code, for the creation and operation of the joint office, for any 878  
economic development purpose of the office, and to provide for the 879  
establishment and operation of a program of economic development. 880  
The participating counties may hire a director of economic 881  
development for the joint office or enter into an agreement with a 882  
public agency or nonprofit organization in a manner set forth in 883  
division (A) of this section to carry out the functions and duties 884  
set forth in division (B) of this section. 885

Any agreement establishing a joint office of economic 886  
development shall set forth the procedure by which the person, 887  
public agency, or nonprofit organization carrying out the 888  
functions and duties of the office shall gain the approval of the 889  
participating boards of county commissioners for any actions, 890  
functions, and duties under division (B) of this section. 891

(D) As used in this section, "economic development" has the 892  
same meaning as in section 307.64 of the Revised Code. 893

**Sec. 307.09.** (A) If the interests of the county so require, 894  
the board of county commissioners may sell any real property 895  
belonging to the county and not needed for public use, including 896  
all or portions of buildings acquired by the board to house county 897  
offices, or may lease or rent the same, but no such lease shall be 898  
for a longer term than five years, unless such lease is part of a 899  
lease-purchase agreement, in which case the lease may be for a 900  
period not exceeding twenty-five years, or unless the lease is to 901  
a commercial tenant who uses the property as a retail store room, 902  
office, or restaurant, and the leased property is located in a 903  
building initially acquired to house county offices or in a 904  
parking facility constructed or acquired to serve a building that 905  
houses county offices, in which case the lease may be for a period 906  
not exceeding twenty years, and may include provision for one or 907  
more renewals for lesser periods. In the case of real property 908  
used or to be used for the purpose of airports, landing fields, or 909  
air navigational facilities, including restaurants, parking lots, 910  
motels, gasoline service stations, public recreation facilities, 911  
public parks, office buildings, retail stores for merchandising or 912  
services, and industrial uses located or to be located thereon, or 913  
parts thereof, belonging to the county, the primary term of such 914  
lease shall not exceed twenty-five years and the board of county 915  
commissioners may renew such leases for one or more periods of 916  
years. The total of such renewal periods, when added to the 917  
primary term of such lease, shall not exceed sixty years. 918

(B) The board may grant leases, rights, and easements to the 919  
United States government, to the state or any department or agency 920  
thereof, or to municipal corporations or other governmental 921  
subdivisions of the state for public purposes, or to privately 922  
owned electric light and power companies, or natural gas 923

companies, or telephone or telegraph companies for purposes of 924  
rendering their several public utilities services, or to 925  
corporations not for profit for hospital, charitable, water, 926  
sewer, any of the purposes specified in section 1724.01 of the 927  
Revised Code, or recreational purposes, including among other such 928  
purposes memorial structures, parks, golf courses, and underground 929  
structures, poles, piers, towers, wires, pipelines, underground 930  
cables, and manholes, on or in lands owned by the county where 931  
such lease, right, or easement is not deemed by the board to be 932  
inconsistent with the need of such land for public use by the 933  
county. Any such lease, right, or easement granted to the United 934  
States government, to the state or any department or agency 935  
thereof, or to a municipal corporation or other governmental 936  
subdivision of the state, or to privately owned electric light and 937  
power companies, or natural gas companies, or telephone or 938  
telegraph companies for purposes of rendering their several public 939  
utilities services, or to corporations not for profit for 940  
hospital, charitable, water, sewer, or recreational purposes, may 941  
be for such length of time, upon such terms, for such purposes, 942  
and may provide for such renewals thereof as the board deems for 943  
the best interests of the county. 944

(C) In case of the sale of such real property not used for 945  
county purposes, and in case of a lease of real property used or 946  
to be used for the purpose of airports, landing fields, or air 947  
navigational facilities, including restaurants, parking lots, 948  
motels, gasoline service stations, public recreation facilities, 949  
public parks, office buildings, retail stores for merchandising or 950  
services, and industrial uses, and in case of such a grant of 951  
lease, right, or easement to the United States government, to the 952  
state or any department or agency thereof or to a municipal 953  
corporation or other governmental subdivision of the state, or to 954  
privately owned electric light and power companies, or natural gas 955  
companies, or telephone or telegraph companies for purposes of 956

rendering their several public utilities services, or to 957  
corporations not for profit for hospital, charitable, water, 958  
sewer, or recreational purposes, all or such part of the proceeds 959  
thereof as the board designates may be placed by the board in a 960  
separate fund to be used only for construction, equipment, 961  
furnishing, maintenance, or repair of the county buildings and the 962  
acquisition of sites therefor, or for the payment of principal of 963  
or interest on bonds of the county issued for any county building. 964

**Sec. 307.10.** (A) No sale of real property, or lease of real 965  
property used or to be used for the purpose of airports, landing 966  
fields, or air navigational facilities, or parts thereof, as 967  
provided by section 307.09 of the Revised Code shall be made 968  
unless it is authorized by a resolution adopted by a majority of 969  
the board of county commissioners. When a sale of real property as 970  
provided by section 307.09 of the Revised Code is authorized, the 971  
board may either deed the property to the highest responsible 972  
bidder, after advertisement once a week for four consecutive weeks 973  
in a newspaper of general circulation in the county or offer the 974  
real property for sale at a public auction, after giving at least 975  
thirty days' notice of the auction by publication in a newspaper 976  
of general circulation in the county. The board may reject any and 977  
all bids. The board may, as it considers best, sell real property 978  
pursuant to this section as an entire tract or in parcels. The 979  
board, by resolution adopted by a majority of the board, may lease 980  
real property, in accordance with division (A) of section 307.09 981  
of the Revised Code, without advertising for bids. 982

(B) The board, by resolution, may transfer real property in 983  
fee simple belonging to the county and not needed for public use 984  
to the United States government, to the state or any department or 985  
agency thereof, to municipal corporations or other political 986  
subdivisions of the state, ~~or~~ to the county board of mental 987  
retardation and developmental disabilities, or to a county land 988



reutilization corporation organized under Chapter 1724. of the 989  
Revised Code for public purposes upon the terms and in the manner 990  
that it may determine to be in the best interests of the county, 991  
without advertising for bids. The board shall execute a deed or 992  
other proper instrument when such a transfer is approved. 993

(C) The board, by resolution adopted by a majority of the 994  
board, may grant leases, rights, or easements to the United States 995  
government, to the state or any department or agency thereof, or 996  
to municipal corporations and other political subdivisions of the 997  
state, or to privately owned electric light and power companies, 998  
natural gas companies, or telephone or telegraph companies for 999  
purposes of rendering their several public utilities services, in 1000  
accordance with division (B) of section 307.09 of the Revised 1001  
Code, without advertising for bids. When such grant of lease, 1002  
right, or easement is authorized, a deed or other proper 1003  
instrument therefor shall be executed by the board. 1004

**Sec. 307.12.** (A) Except as otherwise provided in divisions 1005  
(D), (E), and (G) of this section, when the board of county 1006  
commissioners finds, by resolution, that the county has personal 1007  
property, including motor vehicles acquired for the use of county 1008  
officers and departments, and road machinery, equipment, tools, or 1009  
supplies, which is not needed for public use, is obsolete, or is 1010  
unfit for the use for which it was acquired, and when the fair 1011  
market value of the property to be sold or donated under this 1012  
division is, in the opinion of the board, in excess of two 1013  
thousand five hundred dollars, the board may do either of the 1014  
following: 1015

(1) Sell the property at public auction or by sealed bid to 1016  
the highest bidder. Notice of the time, place, and manner of the 1017  
sale shall be published in a newspaper of general circulation in 1018  
the county at least ten days prior to the sale, and a typewritten 1019

or printed notice of the time, place, and manner of the sale shall 1020  
be posted at least ten days before the sale in the offices of the 1021  
county auditor and the board of county commissioners. 1022

If a board conducts a sale of property by sealed bid, the 1023  
form of the bid shall be as prescribed by the board, and each bid 1024  
shall contain the name of the person submitting it. Bids received 1025  
shall be opened and tabulated at the time stated in the notice. 1026  
The property shall be sold to the highest bidder, except that the 1027  
board may reject all bids and hold another sale, by public auction 1028  
or sealed bid, in the manner prescribed by this section. 1029

(2) Donate any motor vehicle that does not exceed four 1030  
thousand five hundred dollars in value to a nonprofit organization 1031  
exempt from federal income taxation pursuant to 26 U.S.C. 501(a) 1032  
and (c)(3) for the purpose of meeting the transportation needs of 1033  
participants in the Ohio works first program established under 1034  
Chapter 5107. of the Revised Code and participants in the 1035  
prevention, retention, and contingency program established under 1036  
Chapter 5108. of the Revised Code. 1037

(B) When the board of county commissioners finds, by 1038  
resolution, that the county has personal property, including motor 1039  
vehicles acquired for the use of county officers and departments, 1040  
and road machinery, equipment, tools, or supplies, which is not 1041  
needed for public use, is obsolete, or is unfit for the use for 1042  
which it was acquired, and when the fair market value of the 1043  
property to be sold or donated under this division is, in the 1044  
opinion of the board, two thousand five hundred dollars or less, 1045  
the board may do either of the following: 1046

(1) Sell the property by private sale, without advertisement 1047  
or public notification; 1048

(2) Donate the property to an eligible nonprofit organization 1049  
that is located in this state and is exempt from federal income 1050

taxation pursuant to 26 U.S.C. 501(a) and (c)(3). Before donating 1051  
any property under this division, the board shall adopt a 1052  
resolution expressing its intent to make unneeded, obsolete, or 1053  
unfit-for-use county personal property available to these 1054  
organizations. The resolution shall include guidelines and 1055  
procedures the board considers necessary to implement a donation 1056  
program under this division and shall indicate whether the county 1057  
will conduct the donation program or the board will contract with 1058  
a representative to conduct it. If a representative is known when 1059  
the resolution is adopted, the resolution shall provide contact 1060  
information such as the representative's name, address, and 1061  
telephone number. 1062

The resolution shall include within its procedures a 1063  
requirement that any nonprofit organization desiring to obtain 1064  
donated property under this division shall submit a written notice 1065  
to the board or its representative. The written notice shall 1066  
include evidence that the organization is a nonprofit organization 1067  
that is located in this state and is exempt from federal income 1068  
taxation pursuant to 26 U.S.C. 501(a) and (c)(3); a description of 1069  
the organization's primary purpose; a description of the type or 1070  
types of property the organization needs; and the name, address, 1071  
and telephone number of a person designated by the organization's 1072  
governing board to receive donated property and to serve as its 1073  
agent. 1074

After adoption of the resolution, the board shall publish, in 1075  
a newspaper of general circulation in the county, notice of its 1076  
intent to donate unneeded, obsolete, or unfit-for-use county 1077  
personal property to eligible nonprofit organizations. The notice 1078  
shall include a summary of the information provided in the 1079  
resolution and shall be published at least twice. The second and 1080  
any subsequent notice shall be published not less than ten nor 1081  
more than twenty days after the previous notice. A similar notice 1082

also shall be posted continually in a conspicuous place in the 1083  
offices of the county auditor and the board of county 1084  
commissioners, and, if the county maintains a web site on the 1085  
internet, the notice shall be posted continually at that web site. 1086

The board or its representative shall maintain a list of all 1087  
nonprofit organizations that notify the board or its 1088  
representative of their desire to obtain donated property under 1089  
this division and that the board or its representative determines 1090  
to be eligible, in accordance with the requirements set forth in 1091  
this section and in the donation program's guidelines and 1092  
procedures, to receive donated property. 1093

The board or its representatives also shall maintain a list 1094  
of all county personal property the board finds to be unneeded, 1095  
obsolete, or unfit for use and to be available for donation under 1096  
this division. The list shall be posted continually in a 1097  
conspicuous location in the offices of the county auditor and the 1098  
board of county commissioners, and, if the county maintains a web 1099  
site on the internet, the list shall be posted continually at that 1100  
web site. An item of property on the list shall be donated to the 1101  
eligible nonprofit organization that first declares to the board 1102  
or its representative its desire to obtain the item unless the 1103  
board previously has established, by resolution, a list of 1104  
eligible nonprofit organizations that shall be given priority with 1105  
respect to the item's donation. Priority may be given on the basis 1106  
that the purposes of a nonprofit organization have a direct 1107  
relationship to specific public purposes of programs provided or 1108  
administered by the board. A resolution giving priority to certain 1109  
nonprofit organizations with respect to the donation of an item of 1110  
property shall specify the reasons why the organizations are given 1111  
that priority. 1112

(C) Members of the board of county commissioners shall 1113  
consult with the Ohio ethics commission, and comply with the 1114

provisions of Chapters 102. and 2921. of the Revised Code, with 1115  
respect to any sale or donation under division (A) or (B) of this 1116  
section to a nonprofit organization of which a county 1117  
commissioner, any member of the county commissioner's family, or 1118  
any business associate of the county commissioner is a trustee, 1119  
officer, board member, or employee. 1120

(D) Notwithstanding anything to the contrary in division (A), 1121  
(B), or (E) of this section and regardless of the property's 1122  
value, the board of county commissioners may sell or donate county 1123  
personal property, including motor vehicles, to the federal 1124  
government, the state, ~~or~~ any political subdivision of the state, 1125  
or a county land reutilization corporation without advertisement 1126  
or public notification. 1127

(E) Notwithstanding anything to the contrary in division (A), 1128  
(B), or (G) of this section and regardless of the property's 1129  
value, the board of county commissioners may sell personal 1130  
property, including motor vehicles acquired for the use of county 1131  
officers and departments, and road machinery, equipment, tools, or 1132  
supplies, which is not needed for public use, is obsolete, or is 1133  
unfit for the use for which it was acquired, by internet auction. 1134  
The board shall adopt, during each calendar year, a resolution 1135  
expressing its intent to sell that property by internet auction. 1136  
The resolution shall include a description of how the auctions 1137  
will be conducted and shall specify the number of days for bidding 1138  
on the property, which shall be no less than fifteen days, 1139  
including Saturdays, Sundays, and legal holidays. The resolution 1140  
shall indicate whether the county will conduct the auction or the 1141  
board will contract with a representative to conduct the auction 1142  
and shall establish the general terms and conditions of sale. If a 1143  
representative is known when the resolution is adopted, the 1144  
resolution shall provide contact information such as the 1145  
representative's name, address, and telephone number. 1146

After adoption of the resolution, the board shall publish, in 1147  
a newspaper of general circulation in the county, notice of its 1148  
intent to sell unneeded, obsolete, or unfit-for-use county 1149  
personal property by internet auction. The notice shall include a 1150  
summary of the information provided in the resolution and shall be 1151  
published at least twice. The second and any subsequent notice 1152  
shall be published not less than ten nor more than twenty days 1153  
after the previous notice. A similar notice also shall be posted 1154  
continually throughout the calendar year in a conspicuous place in 1155  
the offices of the county auditor and the board of county 1156  
commissioners, and, if the county maintains a web site on the 1157  
internet, the notice shall be posted continually throughout the 1158  
calendar year at that web site. 1159

When property is to be sold by internet auction, the board or 1160  
its representative may establish a minimum price that will be 1161  
accepted for specific items and may establish any other terms and 1162  
conditions for the particular sale, including requirements for 1163  
pick-up or delivery, method of payment, and sales tax. This type 1164  
of information shall be provided on the internet at the time of 1165  
the auction and may be provided before that time upon request 1166  
after the terms and conditions have been determined by the board 1167  
or its representative. 1168

(F) When a county officer or department head determines that 1169  
county-owned personal property under the jurisdiction of the 1170  
officer or department head, including motor vehicles, road 1171  
machinery, equipment, tools, or supplies, is not of immediate 1172  
need, the county officer or department head may notify the board 1173  
of county commissioners, and the board may lease that personal 1174  
property to any municipal corporation, township, ~~or~~ other 1175  
political subdivision of the state, or to a county land 1176  
reutilization corporation. The lease shall require the county to 1177  
be reimbursed under terms, conditions, and fees established by the 1178

board, or under contracts executed by the board. 1179

(G) If the board of county commissioners finds, by 1180  
resolution, that the county has vehicles, equipment, or machinery 1181  
which is not needed, or is unfit for public use, and the board 1182  
desires to sell the vehicles, equipment, or machinery to the 1183  
person or firm from which it proposes to purchase other vehicles, 1184  
equipment, or machinery, the board may offer to sell the vehicles, 1185  
equipment, or machinery to that person or firm, and to have the 1186  
selling price credited to the person or firm against the purchase 1187  
price of other vehicles, equipment, or machinery. 1188

(H) If the board of county commissioners advertises for bids 1189  
for the sale of new vehicles, equipment, or machinery to the 1190  
county, it may include in the same advertisement a notice of the 1191  
willingness of the board to accept bids for the purchase of 1192  
county-owned vehicles, equipment, or machinery which is obsolete 1193  
or not needed for public use, and to have the amount of those bids 1194  
subtracted from the selling price of the other vehicles, 1195  
equipment, or machinery as a means of determining the lowest 1196  
responsible bidder. 1197

(I) If a board of county commissioners determines that county 1198  
personal property is not needed for public use, or is obsolete or 1199  
unfit for the use for which it was acquired, and that the property 1200  
has no value, the board may discard or salvage that property. 1201

(J) A county engineer, in the engineer's discretion, may 1202  
dispose of scrap construction materials on such terms as the 1203  
engineer determines reasonable, including disposal without 1204  
recovery of costs, if the total value of the materials does not 1205  
exceed twenty-five thousand dollars. The engineer shall maintain 1206  
records of all dispositions made under this division, including 1207  
identification of the origin of the materials, the final 1208  
disposition, and copies of all receipts resulting from the 1209  
dispositions. 1210

As used in division (I) of this section, "scrap construction materials" means construction materials that result from a road or bridge improvement, remain after the improvement is completed, and are not reusable. Construction material that is metal and that results from a road or bridge improvement and remains after the improvement is completed is scrap construction material only if it cannot be used in any other road or bridge improvement or other project in its current state.

**Sec. 307.64.** The board of county commissioners of any county may appropriate moneys derived from a tax levied pursuant to division (EE) of section 5705.19 of the Revised Code to be expended by the county for the creation and operation of an office or joint office of economic development pursuant to section 307.07 of the Revised Code, for any economic development purpose of the office or joint office, and to otherwise provide for the establishment and operation of a program of economic development. A board of county commissioners may appropriate funds under this section to pay expenses of a county land reutilization corporation organized under Chapter 1724. of the Revised Code if the board finds that the purposes of the expenses promote economic development in the county. As used in this section, "economic development" means promoting the economic welfare and improving the economic opportunities of the people in the county or in the counties participating in a joint office of economic development by assisting in the establishment or expansion within the county or counties of industrial, commercial, or research facilities and by creating and preserving job and employment opportunities for the people of the county or counties.

**Sec. 307.698.** The board of county commissioners may spend moneys from the general fund for housing purposes, including the housing purposes of a county land reutilization corporation



organized under Chapter 1724. of the Revised Code. 1242

**Sec. 307.78. (A)** The board of county commissioners of any 1243  
county may make contributions of moneys, supplies, equipment, 1244  
office facilities, and other personal property or services to any 1245  
community improvement corporation organized pursuant to Chapter 1246  
1724. of the Revised Code to defray the expenses of the 1247  
corporation. The community improvement corporation may use the 1248  
board's contributions for any of its functions under Chapter 1724. 1249  
of the Revised Code. 1250

(B) Any moneys contributed by the board for such purposes 1251  
shall be drawn from the general fund of the county not otherwise 1252  
appropriated. The board may anticipate the contributions of money 1253  
for such purposes and enter the amount of such contributions in 1254  
its annual statement to the county budget commission for inclusion 1255  
in the budget upon which rates of taxation are based. 1256

(C) The board of county commissioners of any county may 1257  
pledge, as security for the repayment of moneys borrowed by a 1258  
community improvement corporation under division (A) of section 1259  
1724.02 of the Revised Code, revenue appropriated to a county 1260  
treasurer under section 321.261 of the Revised Code, subject to 1261  
annual appropriation of specific amounts of such revenues, and any 1262  
other specified revenue lawfully available for the purposes for 1263  
which such a corporation is organized. 1264

**Sec. 307.781. (A)** As used in this section, "current unpaid or 1265  
delinquent tax line of credit" means a line of credit under which 1266  
the county treasurer is authorized to make draws for the purpose 1267  
of distributing to the taxing authorities of the county an amount 1268  
not exceeding the amount of current real property taxes and 1269  
assessments that have not been paid when and as due and that will 1270  
or have become delinquent. 1271

(B) Upon the written request of the county treasurer, the 1272  
board of county commissioners may enter into a current unpaid or 1273  
delinquent tax line of credit with a public depository, as defined 1274  
in section 135.01 of the Revised Code, for the purposes of making 1275  
payment of unpaid current taxes and assessments under section 1276  
321.341 of the Revised Code, provided that all of the following 1277  
apply: 1278

(1) The board approves the terms and execution and delivery 1279  
of the current unpaid or delinquent tax line of credit by majority 1280  
vote and the county prosecuting attorney approves its form. 1281

(2) The maximum aggregate available amount under the current 1282  
unpaid or delinquent tax line of credit does not exceed an amount 1283  
which the treasurer estimates could be repaid with interest within 1284  
twenty-four months from collections of the unpaid current taxes 1285  
and assessments. The treasurer's estimate shall be based on the 1286  
payments received on unpaid current taxes and assessments in the 1287  
immediately preceding two fiscal years, adjusted proportionately 1288  
for the difference between the aggregate unpaid current taxes and 1289  
assessments in each of those preceding years and the aggregate 1290  
unpaid current taxes and assessments in the current year. 1291

(3) The maximum term during which draws on the line of credit 1292  
can be made shall be five years. 1293

(4) Repayment in full of each draw on the line of credit, 1294  
plus any accrued and unpaid interest thereon, shall be required to 1295  
be made not later than the last day of the second calendar year 1296  
after the year in which the draw is made. 1297

(C) At the conclusion of a current unpaid or delinquent tax 1298  
line of credit, a board of county commissioners may enter into a 1299  
new current unpaid or delinquent tax line of credit under this 1300  
section if, at that time, there are no unreimbursed draws, 1301  
including any accrued interest on the draws, outstanding from a 1302

prior line of credit beyond the last day of the second year 1303  
immediately following the year in which the draw was made under 1304  
that prior line of credit. 1305

(D) The general terms of the current unpaid or delinquent tax 1306  
line of credit shall be set forth in the resolution of the board 1307  
of county commissioners authorizing the execution and delivery of 1308  
the line of credit, or a form of the current unpaid or delinquent 1309  
tax line of credit and ancillary agreement, if any, providing for 1310  
the terms and conditions governing the line of credit shall be 1311  
attached as an exhibit to the resolution. Except as otherwise 1312  
provided in this section, a resolution authorizing the execution 1313  
and delivery of a line of credit may include other provisions as 1314  
approved by the board in the resolution and the exhibits. 1315

(E) The reimbursement of draws under a current unpaid or 1316  
delinquent tax line of credit, together with interest, shall be 1317  
secured by a pledge of and security interest in the delinquent 1318  
current taxes and assessments due, and may be secured by such 1319  
other legally available sources as the board in its discretion 1320  
determines in its authorizing resolution. The board of county 1321  
commissioners shall, by resolution, make a pledge of and grant a 1322  
security interest in the applicable delinquent taxes and 1323  
assessments and any other legally available resources. The 1324  
delinquent current taxes and assessments and any other sources 1325  
pledged or subject to a security interest, which shall be 1326  
collectively referred to in this section as the "pledged 1327  
receipts," and thereafter received by the county treasurer or 1328  
otherwise received, are immediately subject to the pledge and 1329  
security interest without any physical delivery or further act. 1330  
The pledge and security interest are valid, binding, and 1331  
enforceable against all parties having claims of any kind against 1332  
the county or the county treasurer, whether or not such parties 1333  
have notice. The pledge shall create a perfected security interest 1334

for all purposes of Chapter 1309. of the Revised Code, without the 1335  
necessity for separation, delivery, or possession of the pledged 1336  
receipts, or for the filing or recording of the authorizing 1337  
resolution by which the pledge and security interest are created, 1338  
or any certificate, statement, or other related document. The 1339  
pledge of receipts and the security interest are effective, and 1340  
the money from them may be applied to the purposes for which it is 1341  
pledged, without requiring an appropriation. 1342

(F) A current unpaid or delinquent tax line of credit is not 1343  
a general obligation of the county and is not subject to Chapter 1344  
133. of the Revised Code. 1345

**Sec. 307.806.** The county microfilming board may enter into a 1346  
contract with the legislative authorities of any municipal 1347  
corporation, township, port authority, water or sewer district, 1348  
school district, library district, county law library association, 1349  
health district, park district, soil and water conservation 1350  
district, conservancy district, other taxing district, regional 1351  
council established pursuant to Chapter 167. of the Revised Code, 1352  
or otherwise, county land reutilization corporation organized 1353  
under Chapter 1724. of the Revised Code, or with the board of 1354  
county commissioners or the microfilming board of any other 1355  
county, or with any other federal or state governmental agency, 1356  
and such authorities may enter into contracts with the county 1357  
microfilming board, to provide microfilming services to any of 1358  
them. The board shall establish a schedule of charges upon which 1359  
the cost of providing such services shall be based. All moneys 1360  
collected by the board for services rendered pursuant to contracts 1361  
entered into under this section shall be deposited in the county 1362  
general fund; however, such moneys may be segregated into a 1363  
special fund in the county treasury until the end of the calendar 1364  
year. County offices may also be charged for such services and the 1365  
appropriation so charged and the appropriation of the board so 1366

credited. 1367

**Sec. 307.846.** The county automatic data processing board may 1368  
enter into a contract with the legislative authorities of any 1369  
municipal corporation, township, port authority, water or sewer 1370  
district, school district, library district, county law library 1371  
association, health district, park district, soil and water 1372  
conservation district, conservancy district, other taxing 1373  
district, regional council established pursuant to Chapter 167. of 1374  
the Revised Code, county land reutilization corporation organized 1375  
under Chapter 1724. of the Revised Code, or otherwise or with the 1376  
board of county commissioners or the automatic data processing 1377  
board of any other county, or with any other federal or state 1378  
governmental agency, and such authorities or entities may enter 1379  
into contracts with the county automatic data processing board, to 1380  
provide automatic data processing services to any of them. The 1381  
board shall establish a schedule of charges upon which the cost of 1382  
providing such services shall be based. All moneys collected by 1383  
the board for services rendered pursuant to contracts entered into 1384  
under this section shall be deposited in the county general fund; 1385  
however, such moneys may be segregated into a special fund in the 1386  
county treasury until the end of the calendar year. County offices 1387  
may also be charged for such services and the appropriation so 1388  
charged and the appropriation of the board so credited. 1389

**Sec. 319.20.** After complying with sections 319.202, 315.251, 1390  
and 319.203 of the Revised Code, and on application and 1391  
presentation of title, with the affidavits required by law, or the 1392  
proper order of a court or the county board of revision, bearing 1393  
the last known address of the grantee, or of any one of the 1394  
grantees named in the title, and a reference to the volume and 1395  
page of the recording, or other means of identifying the 1396  
recording, of the next preceding recorded instrument by or through 1397

which the grantor claims title, the county auditor shall transfer 1398  
any land or town lot or part thereof, minerals therein, or mineral 1399  
rights thereto, charged with taxes on the tax list, from the name 1400  
in which it stands into the name of the owner, when rendered 1401  
necessary by a conveyance, partition, devise, descent, or 1402  
otherwise. If by reason of the conveyance or otherwise, a part 1403  
only of a tract or lot, minerals therein, or mineral rights 1404  
thereto, as charged in the tax list, is to be transferred, the 1405  
auditor shall determine the tax value of the part of a tract or 1406  
lot of real estate, minerals therein, or mineral rights thereto, 1407  
so transferred, and the value of the remaining part compared with 1408  
the value of the whole. 1409

Whenever a part only of a tract or lot of real estate has 1410  
been transferred by the auditor and the tract or lot bears unpaid 1411  
taxes, penalties, interest, or special assessments, the unpaid 1412  
taxes, penalties, interest, or special assessments shall 1413  
immediately be apportioned, upon demand or request by the 1414  
transferee or remaining owner, in the following manner: 1415

(A) The auditor shall allocate to the part so transferred, 1416  
and to the remaining part, amounts of any current or delinquent 1417  
taxes, interest, or penalties that have accrued against the parcel 1418  
as a whole, proportionate to their respective values. 1419

(B) The lien of taxes, penalties, interest, and special 1420  
assessments, as levied against the original tract, shall extend to 1421  
the part so transferred and the part remaining only to the extent 1422  
of the amounts so allocated to the respective parts. 1423

This section does not change the total amount of taxes, 1424  
special assessments, or other charges as originally levied, or the 1425  
total amount of the balance due. The auditor shall certify such 1426  
apportionments to the county treasurer. 1427

Whenever the state acquires an entire parcel or a part only 1428

of a parcel of real property in fee simple, the county auditor, 1429  
upon application of the grantor or property owner or the state, 1430  
which application shall contain a description of the property as 1431  
it appears on the tax list and the date of transfer of ownership, 1432  
shall prepare an estimate of the taxes that are a lien on the 1433  
property, but have not been determined, assessed, and levied for 1434  
the year in which the property was acquired. The county auditor 1435  
shall thereupon apportion the estimated taxes proportionately 1436  
between the grantor and the state for the period of the lien year 1437  
that each had or shall have had ownership or possession of the 1438  
property, whichever is earlier. The county treasurer shall accept 1439  
payment from the state for estimated taxes at the time that the 1440  
real property is acquired. If the state has paid in full in the 1441  
year in which the property is acquired that proportion of the 1442  
estimated taxes that the tax commissioner determines are not 1443  
subject to remission by the county auditor for such year under 1444  
division (C) of section 5713.08 of the Revised Code, the estimated 1445  
taxes paid shall be considered the tax liability on the exempted 1446  
property for that year. 1447

Section 319.42 of the Revised Code applies to the 1448  
apportionment of special assessments. 1449

Complaint against such values as determined by the auditor or 1450  
the allocation of assessments by the certifying authority may be 1451  
filed by the transferee or the remaining owner, and if filed, 1452  
proceedings including appeals shall be had in the manner and 1453  
within the time provided by sections 5717.01 to 5717.06 and 1454  
5715.19 to 5715.22 of the Revised Code, for complaints against 1455  
valuation or assessment of real property. 1456

The auditor shall endorse on the deed or other evidences of 1457  
title presented to the auditor that the proper transfer of the 1458  
real estate described in the deed has been made in the auditor's 1459  
office or that it is not entered for taxation, and sign the 1460

auditor's name to the deed. The address of the grantee, or any one 1461  
of the grantees, set forth in the deed or other evidences of title 1462  
shall be entered by the auditor on the transfer sheets and on the 1463  
general tax list of real property prepared pursuant to section 1464  
319.28 of the Revised Code. 1465

**Sec. 319.201.** Whenever the state or any political subdivision 1466  
thereof acquires an easement, right, title, or interest in a 1467  
parcel or part of a parcel of real property, either by deed of 1468  
purchase or by order of a court or a county board of revision, 1469  
upon which parcel of real property the lien for taxes has attached 1470  
under section 323.11 or 5727.06 of the Revised Code, the state 1471  
agency or political subdivision acquiring such real property shall 1472  
file evidence of title, by purchase or by order of a court ~~order~~ 1473  
or a board of revision, with the county auditor of the county in 1474  
which such property is located. Such evidence of title shall 1475  
contain a reference to the volume and page of the recording of the 1476  
next preceding recorded instrument by or through which the grantor 1477  
or previous property owner acquired or claims title. Such evidence 1478  
of title shall be endorsed by the county auditor as provided in 1479  
section 317.22 of the Revised Code, and recorded as other 1480  
instruments of conveyance are recorded. Any evidence of title to 1481  
real property that the state or an agency of the state files 1482  
pursuant to this section shall identify the agency of the state 1483  
that has the use and benefit of the property as specified in 1484  
section 5301.012 of the Revised Code. 1485

All taxes appearing on the current tax duplicate as owing on 1486  
such transferred parcel or part of such parcel of real property 1487  
shall be due and payable as of the date of transfer or acquisition 1488  
of easement, right, or interest, whichever is later. 1489

Whenever said easement, right, or interest has been acquired 1490  
in a parcel or part of a parcel of real property after the lien 1491



for taxes has attached and the taxes for said tax lien year have 1492  
not been determined, assessed, and levied for that year, the 1493  
county auditor, upon application of the grantee or the grantor or 1494  
property owner, shall make an estimate of the taxes that will be 1495  
assessed and levied against said parcel for the tax lien year. 1496

If the grantor or property owner has transferred only a part 1497  
of the parcel by easement, right, or interest in or to such part 1498  
of the parcel of real property to the state or a political 1499  
subdivision thereof, the county auditor shall apportion the tax 1500  
valuation of the parcel of real property proportionately between 1501  
the part acquired by the state or the political subdivision and 1502  
the residue remaining with the grantor. If such tax valuation of 1503  
the residue remaining with the property owner is sufficient to 1504  
support the taxes that are a lien or that are due and payable, the 1505  
lien for taxes shall attach to the residue part of the parcel. If 1506  
such apportioned assessed valuation of the part of the parcel 1507  
remaining with the grantor or property owner is not sufficient to 1508  
support the taxes on the parcel that are due and payable and the 1509  
proportionate amount of the estimated taxes that are a lien but 1510  
not determined, assessed, and levied, such taxes shall immediately 1511  
be due and payable; provided, that the grantor or property owner 1512  
shall be liable only for that portion of the estimated taxes, for 1513  
the period of the tax lien year preceding the transfer or 1514  
conveyance of the property to the state or the political 1515  
subdivision. 1516

This section does not change the total amount of taxes, 1517  
special assessments, or other charges as originally levied, or the 1518  
total amount of the balance due. The auditor shall certify such 1519  
apportionments to the county treasurer. 1520

Section 319.42 of the Revised Code applies to the 1521  
apportionment of special assessments. 1522

Upon presentation of the executed instrument of conveyance of 1523

an easement or the order of court conveying or granting such an 1524  
easement for highway purposes together with evidence or proof 1525  
showing that the proportionate amount of taxes, penalties, and 1526  
interest charged against the part of the whole parcel over which 1527  
the easement attaches and the proportionate amount of estimated 1528  
taxes to be levied and assessed against the part of the parcel 1529  
acquired for highway purposes have been paid or provision made for 1530  
the payment thereof, the county auditor shall reduce the tax 1531  
valuation of the parcel to reflect the value of the part or 1532  
portion used or occupied as a public highway in accordance with 1533  
section 5713.04 of the Revised Code. 1534

The lien for taxes shall thereupon be extinguished as to that 1535  
part or portion acquired and used for public highway purposes. 1536

Any instrument by which real property is acquired pursuant to 1537  
this section shall identify the agency of the state that has the 1538  
use and benefit of the real property as specified in section 1539  
5301.012 of the Revised Code. 1540

**Sec. 319.30.** (A) After receiving from officers and 1541  
authorities empowered to determine the rates or amounts of taxes 1542  
to be levied for the various purposes authorized by law, 1543  
statements of the rates and sums to be levied for the current 1544  
year, the county auditor shall proceed to determine the sums to be 1545  
levied upon each tract and lot of real property, adding, except as 1546  
provided under section 319.48 of the Revised Code for tracts and 1547  
lots on the real property tax suspension list, the taxes of any 1548  
previous year that have been omitted or that are delinquent, 1549  
including the penalties and interest thereon, and upon the amount 1550  
of public utility property listed on the general tax list and 1551  
duplicate in the county, in the name of each public utility, which 1552  
shall be assessed equally on all property subject to such taxes, 1553  
and entered in one or more columns, in such manner and form as the 1554

tax commissioner prescribes. The auditor shall enter as separate 1555  
items any interest required to be so entered under division (B)(1) 1556  
~~or~~, (2), or (3) of section 323.121 of the Revised Code. 1557

(B) If a taxing authority or unit has not certified the 1558  
necessary levies to the county auditor by the time prescribed by 1559  
section 5705.34 of the Revised Code and an appeal of an action of 1560  
the budget commission with respect to the tax rate of that 1561  
authority or unit has been initiated under section 5705.341 or 1562  
5705.37 of the Revised Code but a final determination has not been 1563  
made, the county auditor, in order to avoid a delay in the 1564  
preparation of the tax list and duplicate, may proceed under 1565  
division (A) of this section, using in lieu of the rate of tax to 1566  
be levied for such authority or unit for any levy that has not 1567  
been so certified, the estimated rate certified to the taxing 1568  
authority or unit under section 5705.34 of the Revised Code. If as 1569  
a result of the appeal the tax rate certified to the county 1570  
auditor is not the same as the estimated rate used to determine 1571  
the sums to be levied, the auditor shall proceed in the manner 1572  
prescribed by this section and sections 319.301 and 319.302 of the 1573  
Revised Code to determine the correct amount of taxes to be 1574  
levied, charged, and payable for the year. If the correct amount 1575  
of taxes charged and payable after the determination is complete 1576  
is greater than or less than the taxes charged and payable as 1577  
shown on the tax list and duplicate, a clerical error shall be 1578  
deemed to have occurred in the preparation of the tax list and 1579  
duplicate, and the auditor shall proceed in the manner prescribed 1580  
by section 319.35 of the Revised Code. 1581

(C) Notwithstanding section 2723.01 of the Revised Code, when 1582  
any taxing district or the county auditor or county treasurer is 1583  
involved in litigation, no court shall, with respect to such 1584  
litigation, enjoin the collection of any taxes on real property, 1585  
except assessments, for the current tax year, on or after the 1586

fifteenth day of November of that year. Any such injunction issued 1587  
prior to that date shall expire on the fifteenth day of November 1588  
of that year, and the county auditor and county treasurer shall 1589  
proceed to levy and collect taxes for that year as required by 1590  
law, in the following manner: 1591

(1) Each tax that is a subject of the litigation and that was 1592  
approved and authorized by the county budget commission pursuant 1593  
to section 5705.31 of the Revised Code shall be levied by the 1594  
county auditor at the rate approved and authorized by the budget 1595  
commission. 1596

(2) With respect to any other matter that was the subject of 1597  
any order, determination, or certification required by law to be 1598  
made by the tax commissioner, or is the subject of any rule, 1599  
opinion, order, or instruction issued by the commissioner pursuant 1600  
to section 5715.28, 5715.29, or 5715.30 of the Revised Code, the 1601  
county auditor shall proceed in accordance with such authority. 1602

The court shall attempt to decide the litigation prior to the 1603  
first day of May, so that, absent an appeal, the county auditor 1604  
may adjust the amount of taxes to be collected at the second-half 1605  
collection in accordance with the order of the court. In such a 1606  
case the adjustment shall be treated as the correction of a 1607  
clerical error pursuant to section 319.35 of the Revised Code. 1608

**Sec. 319.43. (A)** On or before the fifteenth day of February 1609  
and on or before the tenth day of August of each year, the county 1610  
auditor shall attend at ~~his~~ the auditor's office to make 1611  
settlement with the county treasurer and ascertain the amount of 1612  
real property taxes and assessments and public utility property 1613  
taxes with which such treasurer is to stand charged. At each 1614  
August settlement the auditor shall take from the duplicate 1615  
previously put into the hands of the treasurer for collection a 1616  
list of all such taxes and assessments as the treasurer has been 1617

unable to collect, describing in such list the property on which 1618  
the delinquent taxes and assessments are charged as described on 1619  
the duplicate, and note on the list, in a marginal column, the 1620  
several reasons assigned by the treasurer why such taxes and 1621  
assessments should not be collected. Such list shall be signed by 1622  
the treasurer, who shall testify to its correctness, under oath to 1623  
be administered by the auditor. 1624

(B) When making a settlement required by this section, if the 1625  
county treasurer has made advance payments under divisions (A) and 1626  
(B) of section 321.341 of the Revised Code to the several taxing 1627  
districts of the current taxes and assessments due but unpaid or 1628  
delinquent at the time of the advance payment, the county auditor 1629  
shall not apportion the current taxes and assessments thereafter 1630  
collected if the distribution of the taxes and assessments was 1631  
made by advance payment. The county treasurer shall apply the 1632  
taxes and assessments to repayment or reimbursement of the source 1633  
from which the money to make the advance payments was drawn. The 1634  
county auditor shall not apportion the penalties and interest on 1635  
the current taxes and assessments collected thereafter to the 1636  
several subdivisions. The county treasurer shall retain penalties 1637  
and interest in the county treasury and shall credit the penalties 1638  
and interest to the county land reutilization corporation fund 1639  
established under section 321.263 of the Revised Code while 1640  
pending appropriation to and for the benefit of a county land 1641  
reutilization corporation organized under Chapter 1724. of the 1642  
Revised Code. 1643

**Sec. 319.45.** (A) In making the settlement required by 1644  
sections 319.43 and 319.44 of the Revised Code, the county auditor 1645  
shall carefully examine the tax duplicate and ascertain, from the 1646  
entries of taxes, interest, and penalty paid in whole or in part, 1647  
and from such other sources of information as are within the 1648  
auditor's reach, the true amount collected by the county treasurer 1649

on account of each of the several taxes charged on such duplicate, 1650  
the amount remaining in the hands of the treasurer payable to each 1651  
fund, and shall give to the treasurer separate certificates, in 1652  
duplicate, of the separate sums found to have been collected by 1653  
the treasurer. 1654

(B) In making each of those settlements, the county auditor, 1655  
except as provided in division (B) of section 319.43 of the 1656  
Revised Code, shall apportion any delinquent taxes, penalties, and 1657  
interest among the several taxing districts in the same 1658  
proportions that the amount of real and public utility property 1659  
taxes levied by each district in the preceding tax year bears to 1660  
the amount of real and public utility property taxes levied by all 1661  
such districts in the preceding tax year. 1662

**Sec. 319.54.** (A) On all moneys collected by the county 1663  
treasurer on any tax duplicate of the county, other than estate 1664  
tax duplicates, and on all moneys received as advance payments of 1665  
personal property and classified property taxes, the county 1666  
auditor, on settlement with the treasurer and tax commissioner, on 1667  
or before the date prescribed by law for such settlement or any 1668  
lawful extension of such date, shall be allowed as compensation 1669  
for the county auditor's services the following percentages: 1670

(1) On the first one hundred thousand dollars, two and 1671  
one-half per cent; 1672

(2) On the next two million dollars, eight thousand three 1673  
hundred eighteen ten-thousandths of one per cent; 1674

(3) On the next two million dollars, six thousand six hundred 1675  
fifty-five ten-thousandths of one per cent; 1676

(4) On all further sums, one thousand six hundred sixty-three 1677  
ten-thousandths of one per cent. 1678

If any settlement is not made on or before the date 1679

prescribed by law for such settlement or any lawful extension of 1680  
such date, the aggregate compensation allowed to the auditor shall 1681  
be reduced one per cent for each day such settlement is delayed 1682  
after the prescribed date. No penalty shall apply if the auditor 1683  
and treasurer grant all requests for advances up to ninety per 1684  
cent of the settlement pursuant to section 321.34 of the Revised 1685  
Code. The compensation allowed in accordance with this section on 1686  
settlements made before the dates prescribed by law, or the 1687  
reduced compensation allowed in accordance with this section on 1688  
settlements made after the date prescribed by law or any lawful 1689  
extension of such date, shall be apportioned ratably by the 1690  
auditor and deducted from the shares or portions of the revenue 1691  
payable to the state as well as to the county, townships, 1692  
municipal corporations, and school districts. 1693

(B) For the purpose of reimbursing county auditors for the 1694  
expenses associated with the increased number of applications for 1695  
reductions in real property taxes under sections 323.152 and 1696  
4503.065 of the Revised Code that results from the amendment of 1697  
those sections by Am. Sub. H.B. 119 of the 127th general assembly, 1698  
on the first day of August of each year there shall be paid from 1699  
the state's general revenue fund to the county treasury to the 1700  
credit of the real estate assessment fund created by section 1701  
325.31 of the Revised Code an amount equal to one per cent of the 1702  
total annual amount of property tax relief reimbursement paid to 1703  
that county under sections 323.156 and 4503.068 of the Revised 1704  
Code for the preceding tax year. 1705

(C) From all moneys collected by the county treasurer on any 1706  
tax duplicate of the county, other than estate tax duplicates, and 1707  
on all moneys received as advance payments of personal property 1708  
and classified property taxes, there shall be paid into the county 1709  
treasury to the credit of the real estate assessment fund created 1710  
by section 325.31 of the Revised Code, an amount to be determined 1711

by the county auditor, which shall not exceed the percentages 1712  
prescribed in divisions (C)(1) and (2) of this section. 1713

(1) For payments made after June 30, 2007, and before 2011, 1714  
the following percentages: 1715

(a) On the first five hundred thousand dollars, four per 1716  
cent; 1717

(b) On the next five million dollars, two per cent; 1718

(c) On the next five million dollars, one per cent; 1719

(d) On all further sums not exceeding one hundred fifty 1720  
million dollars, three-quarters of one per cent; 1721

(e) On amounts exceeding one hundred fifty million dollars, 1722  
five hundred eighty-five thousandths of one per cent. 1723

(2) For payments made in or after 2011, the following 1724  
percentages: 1725

(a) On the first five hundred thousand dollars, four per 1726  
cent; 1727

(b) On the next ten million dollars, two per cent; 1728

(c) On amounts exceeding ten million five hundred thousand 1729  
dollars, three-fourths of one per cent. 1730

Such compensation shall be apportioned ratably by the auditor 1731  
and deducted from the shares or portions of the revenue payable to 1732  
the state as well as to the county, townships, municipal 1733  
corporations, and school districts. 1734

(D) Each county auditor shall receive four per cent of the 1735  
amount of tax collected and paid into the county treasury, on 1736  
property omitted and placed by the county auditor on the tax 1737  
duplicate. 1738

(E) On all estate tax moneys collected by the county 1739  
treasurer, the county auditor, on settlement semiannually with the 1740



tax commissioner, shall be allowed, as compensation for the 1741  
auditor's services under Chapter 5731. of the Revised Code, the 1742  
following percentages: 1743

(1) Four per cent on the first one hundred thousand dollars; 1744

(2) One-half of one per cent on all additional sums. 1745

Such percentages shall be computed upon the amount collected 1746  
and reported at each semiannual settlement, and shall be for the 1747  
use of the general fund of the county. 1748

(F) On all cigarette license moneys collected by the county 1749  
treasurer, the county auditor, on settlement semiannually with the 1750  
treasurer, shall be allowed as compensation for the auditor's 1751  
services in the issuing of such licenses one-half of one per cent 1752  
of such moneys, to be apportioned ratably and deducted from the 1753  
shares of the revenue payable to the county and subdivisions, for 1754  
the use of the general fund of the county. 1755

(G) The county auditor shall charge and receive fees as 1756  
follows: 1757

(1) For deeds of land sold for taxes to be paid by the 1758  
purchaser, five dollars; 1759

(2) For the transfer or entry of land, lot, or part of lot, 1760  
or the transfer or entry on or after January 1, 2000, of a used 1761  
manufactured home or mobile home as defined in section 5739.0210 1762  
of the Revised Code, fifty cents for each transfer or entry, to be 1763  
paid by the person requiring it; 1764

(3) For receiving statements of value and administering 1765  
section 319.202 of the Revised Code, one dollar, or ten cents for 1766  
each one hundred dollars or fraction of one hundred dollars, 1767  
whichever is greater, of the value of the real property 1768  
transferred or, for sales occurring on or after January 1, 2000, 1769  
the value of the used manufactured home or used mobile home, as 1770

defined in section 5739.0210 of the Revised Code, transferred, 1771  
except no fee shall be charged when the transfer is made: 1772

(a) To or from the United States, this state, or any 1773  
instrumentality, agency, or political subdivision of the United 1774  
States or this state; 1775

(b) Solely in order to provide or release security for a debt 1776  
or obligation; 1777

(c) To confirm or correct a deed previously executed and 1778  
recorded; 1779

(d) To evidence a gift, in trust or otherwise and whether 1780  
revocable or irrevocable, between husband and wife, or parent and 1781  
child or the spouse of either; 1782

(e) On sale for delinquent taxes or assessments; 1783

(f) Pursuant to court order, to the extent that such transfer 1784  
is not the result of a sale effected or completed pursuant to such 1785  
order; 1786

(g) Pursuant to a reorganization of corporations or 1787  
unincorporated associations or pursuant to the dissolution of a 1788  
corporation, to the extent that the corporation conveys the 1789  
property to a stockholder as a distribution in kind of the 1790  
corporation's assets in exchange for the stockholder's shares in 1791  
the dissolved corporation; 1792

(h) By a subsidiary corporation to its parent corporation for 1793  
no consideration, nominal consideration, or in sole consideration 1794  
of the cancellation or surrender of the subsidiary's stock; 1795

(i) By lease, whether or not it extends to mineral or mineral 1796  
rights, unless the lease is for a term of years renewable forever; 1797

(j) When the value of the real property or the manufactured 1798  
or mobile home or the value of the interest that is conveyed does 1799  
not exceed one hundred dollars; 1800

(k) Of an occupied residential property, including a 1801  
manufactured or mobile home, being transferred to the builder of a 1802  
new residence or to the dealer of a new manufactured or mobile 1803  
home when the former residence is traded as part of the 1804  
consideration for the new residence or new manufactured or mobile 1805  
home; 1806

(l) To a grantee other than a dealer in real property or in 1807  
manufactured or mobile homes, solely for the purpose of, and as a 1808  
step in, the prompt sale of the real property or manufactured or 1809  
mobile home to others; 1810

(m) To or from a person when no money or other valuable and 1811  
tangible consideration readily convertible into money is paid or 1812  
to be paid for the real estate or manufactured or mobile home and 1813  
the transaction is not a gift; 1814

(n) Pursuant to division (B) of section 317.22 of the Revised 1815  
Code, or section 2113.61 of the Revised Code, between spouses or 1816  
to a surviving spouse pursuant to section 5302.17 of the Revised 1817  
Code as it existed prior to April 4, 1985, between persons 1818  
pursuant to section 5302.17 or 5302.18 of the Revised Code on or 1819  
after April 4, 1985, to a person who is a surviving, survivorship 1820  
tenant pursuant to section 5302.17 of the Revised Code on or after 1821  
April 4, 1985, or pursuant to section 5309.45 of the Revised Code; 1822

(o) To a trustee acting on behalf of minor children of the 1823  
deceased; 1824

(p) Of an easement or right-of-way when the value of the 1825  
interest conveyed does not exceed one thousand dollars; 1826

(q) Of property sold to a surviving spouse pursuant to 1827  
section 2106.16 of the Revised Code; 1828

(r) To or from an organization exempt from federal income 1829  
taxation under section 501(c)(3) of the "Internal Revenue Code of 1830  
1986," 100 Stat. 2085, 26 U.S.C.A. 1, as amended, provided such 1831

transfer is without consideration and is in furtherance of the 1832  
charitable or public purposes of such organization; 1833

(s) Among the heirs at law or devisees, including a surviving 1834  
spouse, of a common decedent, when no consideration in money is 1835  
paid or to be paid for the real property or manufactured or mobile 1836  
home; 1837

(t) To a trustee of a trust, when the grantor of the trust 1838  
has reserved an unlimited power to revoke the trust; 1839

(u) To the grantor of a trust by a trustee of the trust, when 1840  
the transfer is made to the grantor pursuant to the exercise of 1841  
the grantor's power to revoke the trust or to withdraw trust 1842  
assets; 1843

(v) To the beneficiaries of a trust if the fee was paid on 1844  
the transfer from the grantor of the trust to the trustee or if 1845  
the transfer is made pursuant to trust provisions which became 1846  
irrevocable at the death of the grantor; 1847

(w) To a corporation for incorporation into a sports facility 1848  
constructed pursuant to section 307.696 of the Revised Code; 1849

(x) Between persons pursuant to section 5302.18 of the 1850  
Revised Code. 1851

(y) From a county land reutilization corporation organized 1852  
under Chapter 1724. of the Revised Code to a third party. 1853

The auditor shall compute and collect the fee. The auditor 1854  
shall maintain a numbered receipt system, as prescribed by the tax 1855  
commissioner, and use such receipt system to provide a receipt to 1856  
each person paying a fee. The auditor shall deposit the receipts 1857  
of the fees on conveyances in the county treasury daily to the 1858  
credit of the general fund of the county, except that fees charged 1859  
and received under division (G)(3) of this section for a transfer 1860  
of real property to a county land reutilization corporation shall 1861

be credited to the county land reutilization corporation fund 1862  
established under section 321.263 of the Revised Code. 1863

The real property transfer fee provided for in division 1864  
(G)(3) of this section shall be applicable to any conveyance of 1865  
real property presented to the auditor on or after January 1, 1866  
1968, regardless of its time of execution or delivery. 1867

The transfer fee for a used manufactured home or used mobile 1868  
home shall be computed by and paid to the county auditor of the 1869  
county in which the home is located immediately prior to the 1870  
transfer. 1871

**Sec. 321.24.** (A) On or before the fifteenth day of February, 1872  
in each year, the county treasurer shall settle with the county 1873  
auditor for all taxes and assessments that the treasurer has 1874  
collected on the general duplicate of real and public utility 1875  
property at the time of making the settlement. If the county 1876  
treasurer has made advance payments of unpaid or delinquent 1877  
current taxes and assessments to the several taxing districts 1878  
under section 321.341 of the Revised Code before collecting them, 1879  
the county treasurer shall take the advance payments into account 1880  
for purposes of the settlement with the county auditor under this 1881  
division. 1882

(B) On or before the thirtieth day of June, in each year, the 1883  
treasurer shall settle with the auditor for all advance payments 1884  
of general personal and classified property taxes that the 1885  
treasurer has received at the time of making the settlement. 1886

(C) On or before the tenth day of August, in each year, the 1887  
treasurer shall settle with the auditor for all taxes and 1888  
assessments that the treasurer has collected on the general 1889  
duplicates of real and public utility property at the time of 1890  
making such settlement, not included in the preceding February 1891  
settlement. If the county treasurer has made advance payments of 1892

unpaid or delinquent current taxes and assessments to the several 1893  
taxing districts under section 321.341 of the Revised Code before 1894  
collecting them, the county treasurer shall take the advance 1895  
payments into account for purposes of the settlement with the 1896  
county auditor under this division. 1897

(D) On or before the thirty-first day of October, in each 1898  
year, the treasurer shall settle with the auditor for all taxes 1899  
that the treasurer has collected on the general personal and 1900  
classified property duplicates, and for all advance payments of 1901  
general personal and classified property taxes, not included in 1902  
the preceding June settlement, that the treasurer has received at 1903  
the time of making such settlement. 1904

(E) In the event the time for the payment of taxes is 1905  
extended, pursuant to section 323.17 of the Revised Code, the date 1906  
on or before which settlement for the taxes so extended must be 1907  
made, as herein prescribed, shall be deemed to be extended for a 1908  
like period of time. At each such settlement, the auditor shall 1909  
allow to the treasurer, on the moneys received or collected and 1910  
accounted for by the treasurer, the treasurer's fees, at the rate 1911  
or percentage allowed by law, at a full settlement of the 1912  
treasurer. 1913

(F) Within thirty days after the day of each settlement of 1914  
taxes required under divisions (A) and (C) of this section, the 1915  
treasurer shall certify to the tax commissioner any adjustments 1916  
that have been made to the amount certified previously pursuant to 1917  
section 319.302 of the Revised Code and that the settlement has 1918  
been completed. Upon receipt of such certification, the 1919  
commissioner shall provide for payment to the county treasurer 1920  
from the general revenue fund of an amount equal to one-half of 1921  
the amount certified by the treasurer in the preceding tax year 1922  
under section 319.302 of the Revised Code, less one-half of the 1923  
amount computed for all taxing districts in that county for the 1924

current fiscal year under section 5703.80 of the Revised Code for 1925  
crediting to the property tax administration fund. Such payment 1926  
shall be credited upon receipt to the county's undivided income 1927  
tax fund, and the county auditor shall transfer to the county 1928  
general fund from the amount thereof the total amount of all fees 1929  
and charges which the auditor and treasurer would have been 1930  
authorized to receive had such section not been in effect and that 1931  
amount had been levied and collected as taxes. The county auditor 1932  
shall distribute the amount remaining among the various taxing 1933  
districts in the county as if it had been levied, collected, and 1934  
settled as real property taxes. The amount distributed to each 1935  
taxing district shall be reduced by the total of the amounts 1936  
computed for the district under section 5703.80 of the Revised 1937  
Code, but the reduction shall not exceed the amount that otherwise 1938  
would be distributed to the taxing district under this division. 1939  
The tax commissioner shall make available to taxing districts such 1940  
information as is sufficient for a taxing district to be able to 1941  
determine the amount of the reduction in its distribution under 1942  
this section. 1943

(G)(1) Within thirty days after the day of the settlement 1944  
required in division (D) of this section, the county treasurer 1945  
shall notify the tax commissioner that the settlement has been 1946  
completed. Upon receipt of that notification, the commissioner 1947  
shall provide for payment to the county treasurer from the general 1948  
revenue fund of an amount equal to the amount certified under 1949  
former section 319.311 of the Revised Code and paid in the state's 1950  
fiscal year 2003 multiplied by the percentage specified in 1951  
division (G)(2) of this section. The payment shall be credited 1952  
upon receipt to the county's undivided income tax fund, and the 1953  
county auditor shall distribute the amount thereof among the 1954  
various taxing districts of the county as if it had been levied, 1955  
collected, and settled as personal property taxes. The amount 1956  
received by a taxing district under this division shall be 1957

apportioned among its funds in the same proportion as the current year's personal property taxes are apportioned. 1958  
1959

(2) Payments required under division (G)(1) of this section shall be made at the following percentages of the amount certified under former section 319.311 of the Revised Code and paid under division (G)(1) of this section in the state's fiscal year 2003: 1960  
1961  
1962  
1963

(a) In fiscal year 2004, ninety per cent; 1964

(b) In fiscal year 2005, eighty per cent; 1965

(c) In fiscal year 2006, sixty-four per cent; 1966

(d) In fiscal year 2007, forty per cent; 1967

(e) In fiscal year 2008, thirty-two per cent; 1968

(f) In fiscal year 2009, sixteen per cent. 1969

After fiscal year 2009, no payments shall be made under division (G)(1) of this section. 1970  
1971

(H)(1) On or before the fifteenth day of April each year, the county treasurer shall settle with the county auditor for all manufactured home taxes that the county treasurer has collected on the manufactured home tax duplicate at the time of making the settlement. 1972  
1973  
1974  
1975  
1976

(2) On or before the fifteenth day of September each year, the county treasurer shall settle with the county auditor for all remaining manufactured home taxes that the county treasurer has collected on the manufactured home tax duplicate at the time of making the settlement. 1977  
1978  
1979  
1980  
1981

(3) If the time for payment of such taxes is extended under section 4503.06 of the Revised Code, the time for making the settlement as prescribed by divisions (H)(1) and (2) of this section is extended for a like period of time. 1982  
1983  
1984  
1985

(I) Within thirty days after the day of each settlement of 1986



taxes required under division (H) of this section, the county 1987  
treasurer shall certify to the tax commissioner any adjustments 1988  
that have been made to the amount certified previously pursuant to 1989  
section 319.302 of the Revised Code and that the settlement has 1990  
been completed. Upon receipt of such certification, the 1991  
commissioner shall provide for payment to the county treasurer 1992  
from the general revenue fund of an amount equal to one-half of 1993  
the amount certified by the treasurer in the current tax year 1994  
under section 319.302 of the Revised Code. Such payment shall be 1995  
credited upon receipt to the county's undivided income tax fund, 1996  
and the county auditor shall transfer to the county general fund 1997  
from the amount thereof the total amount of all fees and charges 1998  
that the auditor and treasurer would have been authorized to 1999  
receive had such section not been in effect and that amount had 2000  
been levied and collected as taxes. The county auditor shall 2001  
distribute the amount remaining among the various taxing districts 2002  
in the county as if it had been levied, collected, and settled as 2003  
manufactured home taxes. 2004

**Sec. 321.261. (A)** Five per cent of all delinquent real 2005  
property, personal property, and manufactured and mobile home 2006  
taxes and assessments collected by the county treasurer shall be 2007  
deposited in the delinquent tax and assessment collection fund, 2008  
which shall be created in the county treasury. The moneys in the 2009  
fund, one-half of which shall be appropriated by the board of 2010  
county commissioners to the treasurer and one-half of which shall 2011  
be appropriated to the county prosecuting attorney, shall be used 2012  
~~solely~~ only for the following purposes: 2013

(1) By the county treasurer and the county prosecuting 2014  
attorney in connection with the collection of delinquent real 2015  
property, personal property, and manufactured and mobile home 2016  
taxes and assessments including proceedings related to foreclosure 2017  
of the state's lien for such taxes against such property; 2018

(2) With respect to any portion of the amount appropriated to the county treasurer for the benefit of the county land reutilization corporation organized under Chapter 1724. of the Revised Code, whether by transfer to or other application on behalf of, the county land reutilization corporation. Upon the deposit of amounts in the delinquent tax and assessment collection fund of the county, any amounts allocated at the direction of the treasurer to the support of the county land reutilization corporation shall be paid out of such fund to the corporation upon a warrant of the county auditor.

(B) During the period of time that a county land reutilization corporation is functioning as such on behalf of a county, the board of county commissioners, upon the request of the county treasurer, may designate by resolution that an additional amount, not exceeding five per cent of all collections of delinquent real property, personal property, and manufactured and mobile home taxes and assessments, shall be deposited in the delinquent tax and assessment collection fund and be available for appropriation by the board for the use of the corporation. Any such amounts so deposited and appropriated under this division shall be paid out of the delinquent tax and assessment collection fund to the corporation upon a warrant of the county auditor.

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 or land

reutilization, and an estimate of the amount that will be credited 2051  
to the fund during the ensuing calendar year. 2052

(C) The annual report of a county land reutilization 2053  
corporation required by section 1724.05 of the Revised Code shall 2054  
include information regarding the amount and use of the moneys 2055  
that the corporation received from the delinquent tax and 2056  
assessment collection fund of the county. 2057

Sec. 321.263. A county land reutilization fund shall be 2058  
established in the county treasury of each county in which a 2059  
county land reutilization corporation has been organized under 2060  
Chapter 1724. of the Revised Code and in which the county 2061  
treasurer has made advance payments under section 321.341 of the 2062  
Revised Code. The county treasurer shall credit all penalties and 2063  
interest on the unpaid and delinquent current taxes and 2064  
assessments to the fund as provided under section 321.341 of the 2065  
Revised Code when the taxes and assessments are collected. 2066

Any amount in the county land reutilization corporation fund 2067  
appropriated by a board of county commissioners shall be paid to 2068  
the corporation by the county treasurer upon the warrant of the 2069  
county auditor. The county treasurer shall transfer any amount 2070  
remaining in the fund at the end of each fiscal year, and not 2071  
reserved for appropriation to the corporation in the succeeding 2072  
fiscal year, to the county general fund for appropriation by the 2073  
board of county commissioners for the succeeding fiscal year. 2074

Sec. 321.34. (A)(1) When the local authorities by resolution 2075  
so request, the county auditor shall pay township fiscal officers, 2076  
treasurers of municipal corporations, the treasurer of any board 2077  
of education, and the treasurer of any other political subdivision 2078  
or taxing district whose funds derived from taxes or other sources 2079  
are payable by law to the county treasurer, any money that may be 2080

in the county treasury to the accounts of the local authorities, 2081  
respectively, and lawfully applicable to the purpose of the 2082  
current fiscal year in which the request is made. The auditor and 2083  
county treasurer shall retain any amounts needed to make the 2084  
payments of obligations of local political subdivisions or taxing 2085  
districts as are required by law to be paid directly by the county 2086  
authorities. 2087

(2)(a) For purposes of this section, in addition to the 2088  
moneys payable under division (A)(1) of this section, money in the 2089  
county treasury to the account of a board of education that is to 2090  
be included in the settlement required under division (C) of 2091  
section 321.24 of the Revised Code shall be paid to the treasurer 2092  
when the board of education, by resolution, so requests. 2093

(b) The money becomes lawfully applicable to the purposes of 2094  
the fiscal year in which the request is made upon the adoption of 2095  
the resolution making the request if that resolution specifies the 2096  
board's intent to use the money for the purposes of the fiscal 2097  
year in which the request is made. 2098

(B) The auditor, in making the advance payment, shall draw 2099  
separate warrants for the payments for that part of the funds 2100  
allocated to the general fund of the subdivision and the part 2101  
allocated to service the debt charges of the subdivision. That 2102  
part of the advance payment allocated to the servicing of debt 2103  
charges shall be payable to the officer, board of trustees, or 2104  
commission of the subdivision charged with the payment and 2105  
retirement of the bonds and notes of such subdivision, and shall 2106  
be used for no other purpose. Any officer, board, or commission 2107  
receiving the advance payment shall return a certificate, in the 2108  
form prescribed by the tax commissioner, to the auditor that the 2109  
funds so advanced and received have been paid into the bond 2110  
retirement fund. 2111

(C) Upon the request, in like form, of any board of public 2112

library trustees or board of township park commissioners for which 2113  
a share of the undivided classified property taxes collected in 2114  
the county has been allowed and fixed by the budget commission, 2115  
the auditor may, prior to the first day of April, in any year, pay 2116  
to the treasurer of the board, from any undivided tax funds in the 2117  
county treasury, an amount not exceeding twenty-five per cent of 2118  
the board's share of the undivided classified property taxes; but 2119  
the auditor and county treasurer shall retain an amount sufficient 2120  
to meet all other requests for payments which have been made under 2121  
this section or can be reasonably anticipated prior to such first 2122  
day of April. On or after the first day of April, all amounts paid 2123  
out of undivided tax funds shall be reimbursed to the funds from 2124  
which they have been paid and charged against the share of the 2125  
board of library trustees or board of township park commissioners 2126  
in the undivided classified property tax fund. 2127

(D) Nothing in this section prohibits a county treasurer from 2128  
making an advance payment to a local authority under section 2129  
321.341 of the Revised Code, notwithstanding that a local 2130  
authority has not requested advance payment by resolution as 2131  
otherwise provided in this section. 2132

Sec. 321.341. (A) Within one hundred twenty days after the 2133  
last day on which the first installment of real property taxes may 2134  
be paid without penalty, the county treasurer, in the treasurer's 2135  
sole discretion, may advance the payment of unpaid current taxes 2136  
and assessments that are due and payable to any of the taxing 2137  
districts, upon presentation of the warrant by the county auditor. 2138  
The treasurer may make advance payment of the current taxes and 2139  
assessments due and payable but unpaid from collections of the 2140  
taxes and assessments during the one-hundred-twenty-day collection 2141  
period, either from a line of credit established under section 2142  
307.781 or 321.36 of the Revised Code, or from the issuance of 2143  
notes under section 133.082 of the Revised Code. 2144

(B) Within one hundred twenty days after the last day on 2145  
which the second installment of real property taxes may be paid 2146  
without penalty, the county treasurer, in the treasurer's sole 2147  
discretion, may advance the payment of unpaid current taxes and 2148  
assessments and delinquent taxes and assessments that are due and 2149  
payable to any of the taxing districts, upon presentation of the 2150  
warrant by the county auditor. The treasurer may make advance 2151  
payment of the current and delinquent taxes and assessments due 2152  
and payable but unpaid from collections of the taxes and 2153  
assessments during the one-hundred-twenty-day collection period, 2154  
either from a line of credit established under section 307.781 or 2155  
321.36 of the Revised Code or from the issuance of notes under 2156  
section 133.082 of the Revised Code. 2157

(C) All advance payments of taxes and assessments made under 2158  
this section shall be made in the same manner as provided for the 2159  
advancement of taxes and assessments in section 321.34 of the 2160  
Revised Code. The county treasurer may fund any payment made under 2161  
division (A) or (B) of this section from the proceeds of 2162  
delinquent tax anticipation notes issued by the county under 2163  
section 133.082 of the Revised Code or from a draw under a line of 2164  
credit established pursuant to section 307.781 or division (G) of 2165  
section 135.341 and division (A)(12) of section 135.35 of the 2166  
Revised Code, or both. Upon the collection of all taxes and 2167  
assessments upon which advances were made under this section, the 2168  
treasurer shall deposit those taxes and assessments into a special 2169  
account and shall apply them to either repayment of the delinquent 2170  
tax anticipation notes issued under section 133.082 of the Revised 2171  
Code or to the reimbursement of the draw under a line of credit 2172  
that funded the advance payment in either or both cases. A county 2173  
treasurer that makes an advance payment under this section shall 2174  
be entitled to receive any penalty and interest that was or will 2175  
be charged on the current unpaid taxes and assessments. The 2176  
treasurer shall deposit all penalties and interest that are 2177

collected in the county land reutilization corporation fund 2178  
established under section 321.26 of the Revised Code. No taxing 2179  
district receiving advance payment under division (A) or (B) of 2180  
this section shall be entitled to receive payment of penalties or 2181  
interest when penalties or interest are collected by the treasurer 2182  
on those unpaid taxes and assessments. 2183

**Sec. ~~321.341~~ 321.342.** Immediately upon receipt of payment for 2184  
any taxes due under Chapter 5731. of the Revised Code, the county 2185  
treasurer shall notify the taxing authority of the township or 2186  
municipal corporation entitled to share in the proceeds thereof. 2187  
The notice shall identify the estate for which the tax was paid 2188  
and the portion of the estate's total tax credited to that 2189  
subdivision in the undivided estate tax fund. At any time prior to 2190  
a settlement under section 5731.46 of the Revised Code, the fiscal 2191  
officer of a municipal corporation or a township may request the 2192  
county auditor to make payment to such subdivision from the fund 2193  
of an amount not to exceed seventy-five per cent of taxes paid 2194  
into such fund and standing to the credit of the subdivision, 2195  
including both taxes with respect to which a final determination 2196  
has been made under section 5731.27 of the Revised Code and taxes 2197  
subject to review and final determination under section 5731.26 of 2198  
the Revised Code. Within five days of the receipt of such request 2199  
the auditor shall draw a warrant in such amount upon such fund, 2200  
payable to the subdivision. 2201

**Sec. 321.36.** The county treasurer may enter into a current 2202  
unpaid or delinquent tax line of credit as defined in division (G) 2203  
of section 135.341 of the Revised Code with the county investment 2204  
advisory committee for the purpose of borrowing money from the 2205  
county treasury to make advance payment of the current and 2206  
delinquent taxes and assessments due but unpaid to the several 2207  
taxing districts in accordance with section 321.341 of the Revised 2208

Code. The current unpaid or delinquent tax line of credit shall 2209  
conform to the requirements of division (G) of section 135.341 of 2210  
the Revised Code, and the county treasurer is hereby authorized to 2211  
do all things necessary and appropriate for the execution and 2212  
delivery of the line of credit under that division. 2213

**Sec. 323.121.** (A)(1) Except as otherwise provided in division 2214  
(A)(2) of this section, if one-half of the current taxes charged 2215  
against an entry of real estate together with the full amount of 2216  
any delinquent taxes are not paid on or before the thirty-first 2217  
day of December in that year or on or before the last day for 2218  
payment as extended pursuant to section 323.17 of the Revised 2219  
Code, a penalty of ten per cent shall be charged against the 2220  
unpaid balance of such half of the current taxes on the duplicate. 2221  
If the total amount of all the taxes is not paid on or before the 2222  
twentieth day of June, next thereafter, or on or before the last 2223  
day for payment as extended pursuant to section 323.17 of the 2224  
Revised Code, a like penalty shall be charged on the balance of 2225  
the total amount of such unpaid current taxes. 2226

(2) After a valid delinquent or omitted tax contract that 2227  
includes unpaid current taxes from a first-half collection period 2228  
described in section 323.12 of the Revised Code has been entered 2229  
into under section 323.31 or 5713.20 of the Revised Code, no ten 2230  
per cent penalty shall be charged against such taxes after the 2231  
second-half collection period while the delinquent or omitted tax 2232  
contract remains in effect. On the day a delinquent or omitted tax 2233  
contract becomes void, the ten per cent penalty shall be charged 2234  
against such taxes and shall equal the amount of penalty that 2235  
would have been charged against unpaid current taxes outstanding 2236  
on the date on which the second-half penalty would have been 2237  
charged thereon under division (A)(1) of this section if the 2238  
contract had not been in effect. 2239



(B)(1) On the first day of the month following the last day 2240  
the second installment of taxes may be paid without penalty, 2241  
interest shall be charged against and computed on all delinquent 2242  
taxes other than the current taxes that became delinquent taxes at 2243  
the close of the last day such second installment could be paid 2244  
without penalty. The charge shall be for interest that accrued 2245  
during the period that began on the preceding first day of 2246  
December and ended on the last day of the month that included the 2247  
last date such second installment could be paid without penalty. 2248  
The interest shall be computed at the rate per annum prescribed by 2249  
section 5703.47 of the Revised Code and shall be entered as a 2250  
separate item on the tax list and duplicate compiled under section 2251  
319.28 or 5721.011 of the Revised Code, whichever list and 2252  
duplicate are first compiled after the date on which the interest 2253  
is computed and charged. However, for tracts and lots on the real 2254  
property tax suspension list under section 319.48 of the Revised 2255  
Code, the interest shall not be entered on the tax list and 2256  
duplicate compiled under section 319.28 of the Revised Code, but 2257  
shall be entered on the first tax list and duplicate compiled 2258  
under section 5721.011 of the Revised Code after the date on which 2259  
the interest is computed and charged. 2260

(2) In a county on behalf of which a county land 2261  
reutilization corporation has been organized under Chapter 1724. 2262  
of the Revised Code, on the first day of the first month following 2263  
the month in which interest otherwise would be charged in 2264  
accordance with division (B)(1) of this section, and each 2265  
subsequent month, interest shall be charged against and computed 2266  
on all delinquent taxes remaining delinquent on the last day of 2267  
the preceding month at a rate of one per cent per month. If 2268  
interest is charged under division (B)(2) of this section, 2269  
interest shall not be charged under division (B)(1) or (3) of this 2270  
section. 2271

(3) On the first day of December, the interest shall be 2272  
charged against and computed on all delinquent taxes. The charge 2273  
shall be for interest that accrued during the period that began on 2274  
the first day of the month following the last date prescribed for 2275  
the payment of the second installment of taxes in the current year 2276  
and ended on the immediately preceding last day of November. The 2277  
interest shall be computed at the rate per annum prescribed by 2278  
section 5703.47 of the Revised Code and shall be entered as a 2279  
separate item on the tax list and duplicate compiled under section 2280  
319.28 or 5721.011 of the Revised Code, whichever list and 2281  
duplicate are first compiled after the date on which the interest 2282  
is computed and charged. However, for tracts and lots on the real 2283  
property tax suspension list under section 319.48 of the Revised 2284  
Code, the interest shall not be entered on the tax list and 2285  
duplicate compiled under section 319.28 of the Revised Code, but 2286  
shall be entered on the first tax list and duplicate compiled 2287  
under section 5721.011 of the Revised Code after the date on which 2288  
the interest is computed and charged. 2289

~~(3)~~(4) After a valid delinquent tax contract has been entered 2290  
into for the payment of any delinquent taxes, no interest shall be 2291  
charged against such delinquent taxes while the delinquent tax 2292  
contract remains in effect in compliance with section 323.31 of 2293  
the Revised Code. If a valid delinquent tax contract becomes void, 2294  
interest shall be charged against the delinquent taxes for the 2295  
periods that interest was not permitted to be charged while the 2296  
delinquent tax contract was in effect. The interest shall be 2297  
charged on the day the delinquent tax contract becomes void and 2298  
shall equal the amount of interest that would have been charged 2299  
against the unpaid delinquent taxes outstanding on the dates on 2300  
which interest would have been charged thereon under divisions 2301  
(B)(1) ~~and~~, (2), ~~and~~ (3) of this section had the delinquent tax 2302  
contract not been in effect. 2303

(C) If the full amount of the taxes due at either of the 2304  
times prescribed by division (A) of this section is paid within 2305  
ten days after such time, the county treasurer shall waive the 2306  
collection of and the county auditor shall remit one-half of the 2307  
penalty provided for in that division for failure to make that 2308  
payment by the prescribed time. 2309

(D) The county treasurer shall compile and deliver to the 2310  
county auditor a list of all tax payments the treasurer has 2311  
received as provided in division (C) of this section. The list 2312  
shall include any information required by the auditor for the 2313  
remission of the penalties waived by the treasurer. The taxes so 2314  
collected shall be included in the settlement next succeeding the 2315  
settlement then in process. 2316

**Sec. 323.132.** If one-half of the current taxes charged 2317  
against an entry of real estate is not paid on or before the 2318  
thirty-first day of December of the year for which they are 2319  
charged or on or before the last day for such payment as extended 2320  
pursuant to section 323.17 of the Revised Code, that amount, 2321  
together with the penalty charged under division (A)(1) of section 2322  
323.121 of the Revised Code and all delinquent taxes or 2323  
installment thereof, charged against such entry may be paid at any 2324  
time prior to the date on which tax bills for the second half 2325  
collection are mailed and delivered, without at the same time 2326  
requiring payment of the second half of such taxes. 2327

If the total amount of such current taxes, delinquent taxes, 2328  
and all installment payments due under section 323.31 of the 2329  
Revised Code are not paid on or before the twentieth day of June, 2330  
next thereafter, or on or before the last day for that payment as 2331  
extended pursuant to section 323.17 of the Revised Code, the 2332  
balance of the amount of such taxes, plus all penalties and 2333  
interest imposed by section 323.121 of the Revised Code, 2334

constitutes the delinquent taxes on such entry, which shall be 2335  
placed on the delinquent land list and duplicate pursuant to 2336  
section 5721.011 of the Revised Code and shall be collected in the 2337  
manner prescribed by law, unless the property against which such 2338  
taxes are charged is the subject of an application for exemption 2339  
from taxation pursuant to section 5715.27 of the Revised Code. 2340

A taxpayer may tender, and the treasurer shall accept, the 2341  
full amount of delinquent taxes charged against an entry of real 2342  
estate without having to tender at the same time the payment of 2343  
any current taxes that are due and payable. 2344

A county treasurer may accept partial payments of taxes. Any 2345  
overpayment shall be refunded by the treasurer in the manner most 2346  
convenient to the treasurer. When the amount tendered and accepted 2347  
is less than the amount due, the unpaid balance shall be treated 2348  
as other unpaid taxes, and, except when the unpaid amount is the 2349  
penalty or interest and charges on the unpaid taxes, the treasurer 2350  
shall notify the taxpayer of such deficiency. 2351

If the taxpayer files with the payment of taxes a copy of an 2352  
application to the tax commissioner for remission of penalty, or 2353  
the payment is received within ten days after the last day the 2354  
taxes may be paid without penalty, the county treasurer shall 2355  
accept a partial payment in which the only unpaid amount is the 2356  
penalty for late payment. 2357

If, at any time, and having been provided such documentation 2358  
as may be found acceptable by the county treasurer, the county 2359  
treasurer determines that due to a clerical error, a taxpayer has 2360  
overpaid either the first one-half or second one-half payment of 2361  
current taxes as charged on the tax list and duplicate, the 2362  
treasurer may refund the amount of the overpayment to the taxpayer 2363  
in the manner most convenient to the treasurer. 2364

**Sec. 323.15.** The county treasurer may accept payment of less 2365

than the full amount of taxes charged and payable for all purposes 2366  
on real estate at the times provided by sections 323.12 and 323.17 2367  
of the Revised Code in such amounts as the county treasurer 2368  
considers reasonable. Except as otherwise provided by sections 2369  
323.133, 323.31, and 5715.19 of the Revised Code, and when the 2370  
collection of a particular tax is legally enjoined, interest and 2371  
penalties shall accrue on the unpaid amount as prescribed by 2372  
section 323.121 of the Revised Code. A person claiming to be the 2373  
owner of an undivided interest in any real estate may present to 2374  
the county auditor the recorded evidence of the existence and 2375  
fractional extent of such interest; and the auditor may note the 2376  
existence and extent of such interest, as ascertained by the 2377  
auditor, on the margin of the tax list in the name of such person 2378  
and give a certificate of the interest to the county treasurer, 2379  
who shall enter it on the margin of the tax duplicate. Any person 2380  
claiming to be entitled to or in any way interested in such 2381  
interest may pay, and the treasurer may receive that proportion of 2382  
the full amount of the taxes charged and payable for all purposes 2383  
on the real estate affected, which is represented by the fraction 2384  
expressing the extent of such interest. The payment so made and 2385  
received shall be entered on the duplicate, shall be credited by 2386  
the treasurer at the time of the next succeeding settlement of 2387  
real estate taxes, and shall have the effect of relieving the 2388  
undivided interest in such real estate, so entered on the margin 2389  
of the tax list and duplicate, from the lien of the taxes charged 2390  
on such duplicate against the real estate. Thereafter, in making 2391  
up the tax list and duplicate, the auditor shall enter such 2392  
interest and the proportional value of it separately from the 2393  
other interests in such land, and shall adjust the value of the 2394  
latter accordingly. 2395

**Sec. 323.25.** When taxes charged against an entry on the tax 2396  
duplicate, or any part of such taxes, are not paid within sixty 2397

days after delivery of the delinquent land duplicate to the county treasurer as prescribed by section 5721.011 of the Revised Code, the county treasurer shall enforce the lien for such taxes by civil action in the treasurer's official capacity as treasurer, for the sale of such premises, in the court of common pleas of the county in the same way mortgage liens are enforced. After the civil action has been instituted, but before the ~~filing of an entry of confirmation of sale pursuant to the action~~ expiration of the applicable redemption period, any person entitled to redeem the land may do so by tendering to the county treasurer an amount sufficient, as determined by the court, to pay the taxes, assessments, penalties, interest, and charges then due and unpaid, and the costs incurred in the civil action, and by demonstrating that the property is in compliance with all applicable zoning regulations, land use restrictions, and building, health, and safety codes.

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

If service by publication is necessary, such publication shall be made once a week for three consecutive weeks instead of as provided by the Rules of Civil Procedure, and the service shall be complete at the expiration of three weeks after the date of the first publication. If the prosecuting attorney determines that service upon a defendant may be obtained ultimately only by publication, the prosecuting attorney may cause service to be made simultaneously by certified mail, return receipt requested, ordinary mail, and publication. The county treasurer shall not

enforce the lien for taxes against real property to which any of 2430  
the following applies: 2431

(A) The real property is the subject of an application for 2432  
exemption from taxation under section 5715.27 of the Revised Code 2433  
and does not appear on the delinquent land duplicate; 2434

(B) The real property is the subject of a valid delinquent 2435  
tax contract under section 323.31 of the Revised Code for which 2436  
the county treasurer has not made certification to the county 2437  
auditor that the delinquent tax contract has become void in 2438  
accordance with that section; 2439

(C) A tax certificate respecting that property has been sold 2440  
under section 5721.32 or 5721.33 of the Revised Code; provided, 2441  
however, that nothing in this division shall prohibit the county 2442  
treasurer or the county prosecuting attorney from enforcing the 2443  
lien of the state and its political subdivisions for taxes against 2444  
a certificate parcel with respect to any or all of such taxes that 2445  
at the time of enforcement of such lien are not the subject of a 2446  
tax certificate. 2447

Upon application of the plaintiff, the court shall advance 2448  
such cause on the docket, so that it may be first heard. 2449

**Sec. 323.26.** Having made the proper parties in a suit under 2450  
section 323.25 of the Revised Code, it shall be sufficient for the 2451  
county treasurer to allege in ~~his~~ the treasurer's petition that 2452  
the taxes are charged on the tax duplicate against lands, lots, or 2453  
parcels thereof, the amount of the taxes, and that the taxes are 2454  
unpaid, and ~~he~~ the treasurer shall not be required to set forth in 2455  
the petition any other or further special matter relating to such 2456  
taxes. A certified copy of the entry on the tax duplicate shall be 2457  
prima-facie evidence of such allegations and the validity of the 2458  
taxes. In the petition, the county treasurer may invoke the 2459  
alternative redemption period provided under section 323.78 of the 2460

Revised Code. Notwithstanding the provisions for sale of property 2461  
foreclosed under Chapters 323. and 5721. of the Revised Code, if 2462  
the treasurer's petition invokes the alternative redemption 2463  
period, upon the expiration of the alternative redemption period, 2464  
title to the parcels may be transferred by deed to a municipal 2465  
corporation, county, township, school district, or a county land 2466  
reutilization corporation organized under Chapter 1724. of the 2467  
Revised Code in accordance with section 323.78 of the Revised 2468  
Code. 2469

**Sec. 323.28.** (A) A finding shall be entered in a proceeding 2470  
under section 323.25 of the Revised Code for taxes, assessments, 2471  
penalties, interest, and charges due and payable at the time the 2472  
deed of real property sold under this section is transferred to 2473  
the purchaser, plus the cost of the proceeding. For purposes of 2474  
determining such amount, the county treasurer may estimate the 2475  
amount of taxes, assessments, interest, penalties, charges, and 2476  
costs that will be payable at the time the deed of the property is 2477  
transferred to the purchaser. 2478

The court of common pleas shall order such premises to be 2479  
sold for payment of the finding, but for not less than either of 2480  
the following, unless the county treasurer applies for an 2481  
appraisal: 2482

(1) The total amount of such finding; 2483

(2) The fair market value of the premises, as determined by 2484  
the county auditor, plus the cost of the proceeding. 2485

If the county treasurer applies for an appraisal, the 2486  
premises shall be appraised in the manner provided by section 2487  
2329.17 of the Revised Code, and shall be sold for at least 2488  
two-thirds of the appraised value. 2489

Notwithstanding the minimum sales price provisions of 2490



divisions (A)(1) and (2) of this section to the contrary, a parcel 2491  
sold pursuant to this section shall not be sold for less than the 2492  
amount described in division (A)(1) of this section if the highest 2493  
bidder is the owner of record of the parcel immediately prior to 2494  
the judgment of foreclosure or a member of the following class of 2495  
parties connected to that owner: a member of that owner's 2496  
immediate family, a person with a power of attorney appointed by 2497  
that owner who subsequently transfers the parcel to the owner, a 2498  
sole proprietorship owned by that owner or a member of ~~his~~ the 2499  
owner's immediate family, or partnership, trust, business trust, 2500  
corporation, or association in which the owner or a member of ~~his~~ 2501  
the owner's immediate family owns or controls directly or 2502  
indirectly more than fifty per cent. If a parcel sells for less 2503  
than the amount described in division (A)(1) of this section, the 2504  
officer conducting the sale shall require the buyer to complete an 2505  
affidavit stating that the buyer is not the owner of record 2506  
immediately prior to the judgment of foreclosure or a member of 2507  
the specified class of parties connected to that owner, and the 2508  
affidavit shall become part of the court records of the 2509  
proceeding. If the county auditor discovers within three years 2510  
after the date of the sale that a parcel was sold to that owner or 2511  
a member of the specified class of parties connected to that owner 2512  
for a price less than the amount so described, and if the parcel 2513  
is still owned by that owner or a member of the specified class of 2514  
parties connected to that owner, the auditor within thirty days 2515  
after such discovery shall add the difference between that amount 2516  
and the sale price to the amount of taxes that then stand charged 2517  
against the parcel and is payable at the next succeeding date for 2518  
payment of real property taxes. As used in this paragraph, 2519  
"immediate family" means a spouse who resides in the same 2520  
household and children. 2521

(B) From the proceeds of the sale the costs shall be first 2522  
paid, next the amount found due for taxes, then the amount of any 2523

taxes accruing after the entry of the finding and before the deed 2524  
of the property is transferred to the purchaser following the 2525  
sale, all of which taxes shall be deemed satisfied, though the 2526  
amount applicable to them is deficient, and any balance shall be 2527  
distributed according to section 5721.20 of the Revised Code. No 2528  
statute of limitations shall apply to such action. Upon sale, all 2529  
liens for taxes due at the time the deed of the property is 2530  
transferred to the purchaser following the sale, and liens 2531  
subordinate to liens for taxes, shall be deemed satisfied and 2532  
discharged unless otherwise provided by the order of sale. 2533

(C) If the county treasurer's estimate of the amount of the 2534  
finding under division (A) of this section exceeds the amount of 2535  
taxes, assessments, interest, penalties, and costs actually 2536  
payable when the deed is transferred to the purchaser, the officer 2537  
who conducted the sale shall refund to the purchaser the 2538  
difference between the estimate and the amount actually payable. 2539  
If the amount of taxes, assessments, interest, penalties, and 2540  
costs actually payable when the deed is transferred to the 2541  
purchaser exceeds the county treasurer's estimate, the officer 2542  
shall certify the amount of the excess to the treasurer, who shall 2543  
enter that amount on the real and public utility property tax 2544  
duplicate opposite the property; the amount of the excess shall be 2545  
payable at the next succeeding date prescribed for payment of 2546  
taxes in section 323.12 of the Revised Code, and shall not be 2547  
deemed satisfied and discharged pursuant to division (B) of this 2548  
section. 2549

(D) Premises ordered to be sold under this section but 2550  
remaining unsold for want of bidders after being offered for sale 2551  
on two separate occasions, not less than two weeks apart, shall be 2552  
forfeited to the state and disposed of pursuant to Chapter 5723. 2553  
of the Revised Code, or if requested by a municipal corporation, 2554  
county, township, school district, or county land reutilization 2555

corporation organized under Chapter 1724. of the Revised Code, to 2556  
such requesting subdivision or corporation. If no such request is 2557  
made, the parcel shall be forfeited to the state and disposed of 2558  
pursuant to Chapter 5723. of the Revised Code. 2559

**Sec. 323.31.** (A)(1) A person who owns agricultural real 2560  
property or owns and occupies residential real property or a 2561  
manufactured or mobile home that does not have an outstanding tax 2562  
lien certificate or judgment of foreclosure against it, and a 2563  
person who is a vendee of such property under a purchase agreement 2564  
or land contract and who occupies the property, shall have at 2565  
least one opportunity to pay any delinquent or unpaid current 2566  
taxes, or both, charged against the property by entering into a 2567  
written delinquent tax contract with the county treasurer in a 2568  
form prescribed or approved by the tax commissioner. Subsequent 2569  
opportunities to enter into a delinquent tax contract shall be at 2570  
the county treasurer's sole discretion. 2571

(2) The treasurer may enter into a delinquent tax contract in 2572  
accordance with division (A) of this section with an owner or 2573  
vendee of real property, other than residential real property or a 2574  
manufactured or mobile home that is occupied by the owner, and 2575  
other than agricultural real property. 2576

(3) The delinquent tax contract described in division (A) of 2577  
this section may be entered into at any time prior to ~~the~~ 2578  
~~commencement~~ an adjudication of foreclosure pursuant to 2579  
proceedings by the county treasurer and the county prosecuting 2580  
attorney pursuant to section 323.25 or 323.65 to 323.79 of the 2581  
Revised Code or by the county prosecuting attorney pursuant to 2582  
section 5721.18 of the Revised Code, the ~~commencement~~ adjudication 2583  
of foreclosure pursuant to proceedings by a private attorney 2584  
pursuant to section 5721.37 of the Revised Code, the commencement 2585  
of foreclosure and forfeiture proceedings pursuant to section 2586

5721.14 of the Revised Code, or the commencement of collection 2587  
proceedings pursuant to division (H) of section 4503.06 of the 2588  
Revised Code by the filing of a civil action as provided in that 2589  
division. A duplicate copy of each delinquent tax contract shall 2590  
be filed with the county auditor, who shall attach the copy to the 2591  
delinquent land tax certificate, delinquent vacant land tax 2592  
certificate, or the delinquent manufactured home tax list, or who 2593  
shall enter an asterisk in the margin next to the entry for the 2594  
tract or lot on the master list of delinquent tracts, master list 2595  
of delinquent vacant tracts, or next to the entry for the home on 2596  
the delinquent manufactured home tax list, prior to filing it with 2597  
the prosecuting attorney under section 5721.13 of the Revised 2598  
Code, or, in the case of the delinquent manufactured home tax 2599  
list, prior to delivering it to the county treasurer under 2600  
division (H)(2) of section 4503.06 of the Revised Code. If the 2601  
delinquent tax contract is entered into after the certificate or 2602  
the master list has been filed with the prosecuting attorney, the 2603  
treasurer shall file the duplicate copy with the prosecuting 2604  
attorney. 2605

(4) A delinquent tax contract entered into under division (A) 2606  
of this section shall provide for the payment of any delinquent or 2607  
unpaid current taxes, or both, in installments over a period not 2608  
to exceed five years after the date of the first payment made 2609  
under the contract; however, a person entering into a delinquent 2610  
tax contract who owns and occupies residential real property may 2611  
request, and the treasurer shall allow, a delinquent tax contract 2612  
providing for payment in installments over a period of no fewer 2613  
than two years after the date of the first payment made under the 2614  
contract. 2615

(5) For each delinquent tax contract entered into under 2616  
division (A) of this section, the county treasurer shall determine 2617  
and shall specify in the delinquent tax contract the number of 2618

installments, the amount of each installment, and the schedule for 2619  
payment of the installments. The Except as otherwise provided for 2620  
taxes, penalties, and interest under division (B) of section 2621  
319.43 of the Revised Code, the part of each installment payment 2622  
representing taxes and penalties and interest thereon shall be 2623  
apportioned among the several taxing districts in the same 2624  
proportion that the amount of taxes levied by each district 2625  
against the entry in the preceding tax year bears to the taxes 2626  
levied by all such districts against the entry in the preceding 2627  
tax year. The part of each payment representing assessments and 2628  
other charges shall be credited to those items in the order in 2629  
which they became due. Each payment made to a taxing district 2630  
shall be apportioned among the taxing district's several funds for 2631  
which taxes or assessments have been levied. 2632

(6) When an installment payment is not received by the 2633  
treasurer when due under a delinquent tax contract entered into 2634  
under division (A) of this section or any current taxes or special 2635  
assessments charged against the property become unpaid, the 2636  
delinquent tax contract becomes void unless the treasurer permits 2637  
a new delinquent tax contract to be entered into; if the treasurer 2638  
does not permit a new delinquent tax contract to be entered into, 2639  
the treasurer shall certify to the auditor that the delinquent tax 2640  
contract has become void. 2641

(7) Upon receipt of certification described in division 2642  
(A)(6) of this section, the auditor shall destroy the duplicate 2643  
copy of the voided delinquent tax contract. If such copy has been 2644  
filed with the prosecuting attorney, the auditor immediately shall 2645  
deliver the certification to the prosecuting attorney, who shall 2646  
attach it to the appropriate certificate and the duplicate copy of 2647  
the voided delinquent tax contract or strike through the asterisk 2648  
entered in the margin of the master list next to the entry for the 2649  
tract or lot that is the subject of the voided delinquent tax 2650

contract. The prosecuting attorney then shall institute a 2651  
proceeding to foreclose the lien of the state in accordance with 2652  
section 323.25, sections 323.65 to 323.79, or section 5721.18 of 2653  
the Revised Code or, in the case of delinquent vacant land, a 2654  
foreclosure proceeding in accordance with section 323.25, sections 2655  
323.65 to 323.79, or section 5721.18 of the Revised Code, or a 2656  
foreclosure and forfeiture proceeding in accordance with section 2657  
5721.14 of the Revised Code. In the case of a manufactured or 2658  
mobile home, the county treasurer shall cause a civil action to be 2659  
brought as provided under division (H) of section 4503.06 of the 2660  
Revised Code. 2661

(B) If there is an outstanding tax certificate respecting a 2662  
delinquent parcel under section 5721.32 or 5721.33 of the Revised 2663  
Code, a written delinquent tax contract may not be entered into 2664  
under this section. To redeem a tax certificate in installments, 2665  
the owner or other person seeking to redeem the tax certificate 2666  
shall enter into a redemption payment plan under division (C) of 2667  
section 5721.38 of the Revised Code. 2668

(C) As used in this section, "unpaid current taxes" means any 2669  
current taxes charged on the general tax list and duplicate of 2670  
real and public utility property or the manufactured home tax list 2671  
and duplicate that remain unpaid after the last day prescribed for 2672  
payment of the first installment of such taxes without penalty, 2673  
and any penalties associated with such taxes. 2674

**Sec. 323.47.** If land held by tenants in common is sold upon 2675  
proceedings in partition, or taken by the election of any of the 2676  
parties to such proceedings, or real estate is sold at judicial 2677  
sale, or by administrators, executors, guardians, or trustees, the 2678  
court shall order that the taxes, penalties, and assessments then 2679  
due and payable, and interest thereon, that are or will be a lien 2680  
on such land or real estate at the time the deed is transferred 2681

following the sale, be discharged out of, but only to the extent 2682  
of, the proceeds of such sale or election. For purposes of 2683  
determining such amount, the county treasurer may estimate the 2684  
amount of taxes, assessments, interest, and penalties that will be 2685  
payable at the time the deed of the property is transferred to the 2686  
purchaser. If the county treasurer's estimate exceeds the amount 2687  
of taxes, assessments, interest, and penalties actually payable 2688  
when the deed is transferred to the purchaser, the officer who 2689  
conducted the sale shall refund to the purchaser the difference 2690  
between the estimate and the amount actually payable. If the 2691  
amount of taxes, assessments, interest, and penalties actually 2692  
payable when the deed is transferred to the purchaser exceeds the 2693  
county treasurer's estimate, the officer shall certify the amount 2694  
of the excess to the treasurer, who shall enter that amount on the 2695  
real and public utility property tax duplicate opposite the 2696  
property; the amount of the excess shall be payable at the next 2697  
succeeding date prescribed for payment of taxes in section 323.12 2698  
of the Revised Code. 2699

**Sec. 323.49.** (A) In addition to all other means provided by 2700  
law for collecting taxes and assessments charged upon real estate 2701  
specifically as such and penalties and interest charged on any tax 2702  
list and duplicate or delinquent land list in any county against 2703  
any entry of real estate, the county treasurer at any time after 2704  
any installment of such taxes and assessments has been delinquent 2705  
for more than six months and remains due and unpaid shall apply by 2706  
petition to the court of common pleas to be appointed receiver ex 2707  
officio of the rents, issues, and income of the real property 2708  
against which such taxes and assessments are charged, for the 2709  
purpose of satisfying out of such rents, issues, and income the 2710  
taxes and assessments upon such real property, together with the 2711  
penalties, interest, and costs charged or thereafter becoming 2712  
chargeable on any tax list and duplicate, or otherwise collectible 2713

in respect thereof, and such costs and expenses of the 2714  
receivership as are allowed by the court. 2715

(B) If the proper parties are before the court, it shall be 2716  
sufficient for the treasurer to allege in such petition the 2717  
description of such real property that appears on the tax list and 2718  
duplicate, that the money appearing to be due and unpaid by the 2719  
tax list and duplicate or by the delinquent land list has been due 2720  
and unpaid for more than six months, and that the treasurer 2721  
believes that collection thereof can be made by applying the 2722  
rents, issues, and income of such real property thereto, without 2723  
setting forth in the petition any other or special matter relating 2724  
thereto. The prayer of the petition shall be that the court make 2725  
an order that the rents, issues, and income of such real property 2726  
be applied to the payment of the amount set forth in the petition, 2727  
and if a penalty is otherwise chargeable by law on all or any part 2728  
of such amount, to the payment of such penalty to the date of 2729  
final entry in such action, and that the plaintiff be appointed 2730  
receiver ex officio of such rents, issues, and income for that 2731  
purpose. 2732

(C) In such proceedings the treasurer may join in one action 2733  
any number of lots or lands, but the decree and any orders shall 2734  
be rendered separately, and any proceedings may be severed in the 2735  
decision of the court for the purpose of trial or appeal, where an 2736  
appeal is allowed, and the court shall make such order for payment 2737  
of costs as it deems equitable. 2738

(D) The tax duplicate or the delinquent land tax certificate 2739  
or master list of delinquent tracts filed by the auditor with the 2740  
prosecuting attorney shall be prima-facie evidence on the trial of 2741  
such action of the amount and validity of the taxes, assessments, 2742  
and charges appearing due and unpaid thereon and of the nonpayment 2743  
thereof. The petition of the treasurer shall be verified and shall 2744  
be prima-facie evidence of all other facts therein stated. 2745



(E) This section does not apply to any of the following:	2746
(1) Real property entirely used and occupied in good faith by the owner thereof as a private residence;	2747 2748
(2) The collection of delinquent taxes and assessments charged against real property, the payment of which is subject to a delinquent tax contract entered into pursuant to section 323.31 of the Revised Code, so long as the delinquent tax contract remains in effect;	2749 2750 2751 2752 2753
(3) The collection of delinquent taxes charged against real property that is the subject of an application for exemption from taxation pursuant to section 5715.27 of the Revised Code.	2754 2755 2756
<u>(F) A county treasurer appointed under this section as receiver ex officio of the rents, issues, and income of the real property against which the delinquent taxes, assessments, penalties, interest, and charges are charged, with the consent of the court, may enter into a written agreement with a county land reutilization corporation organized under Chapter 1724. of the Revised Code for the corporation, acting as the treasurer's agent, to exercise all powers granted to the treasurer under this section and the order of appointment as receiver ex officio.</u>	2757 2758 2759 2760 2761 2762 2763 2764 2765
<b>Sec. 323.50.</b> In proceedings brought under section 323.49 of the Revised Code, a finding shall be entered of the amount of taxes and assessments found due and unpaid, of the penalty, interest, costs, and charges, and of the probable annual amount of the rents, issues, and income of such real property, together with the probable costs and expenses of the receivership. If such real property is used in whole or in part by the owner thereof for manufacturing, mercantile, industrial, commercial, or other business purposes, the court of common pleas shall find the annual rental value thereof, which shall be considered as rents, issues, and income of such real property for the purposes of this section.	2766 2767 2768 2769 2770 2771 2772 2773 2774 2775 2776

If the court finds that the amount due and unpaid, together with 2777  
penalty, interest, costs, and other charges, and the costs and 2778  
expenses of the receivership applied for can be so collected, the 2779  
court shall order the same to be satisfied out of the rents, 2780  
issues, and income of such property ~~and~~, shall appoint the county 2781  
treasurer receiver ex officio thereof, and may consent to the 2782  
agency of a county land reutilization corporation if requested by 2783  
the treasurer in a petition filed under division (F) of section 2784  
323.49 of the Revised Code; provided that if the court finds that 2785  
the aggregate probable annual amount of the rents, issues, and 2786  
income of such real property joined in any one such action is less 2787  
than two thousand dollars, it shall be conclusively presumed that 2788  
the amount due and unpaid, together with penalty, interest, costs, 2789  
and other charges, cannot be collected, and in such event no such 2790  
order shall be made and the proceedings shall be dismissed, but 2791  
the court in such event shall adjudge the costs of the proceedings 2792  
against the defendant unless it is found that the action was 2793  
improvidently filed, in which event the costs may be adjudged 2794  
against the treasurer, and the treasurer shall pay the same from 2795  
an appropriation made for such purposes by the board of county 2796  
commissioners. Such receiver or the receiver's agent shall not be 2797  
required to give bond other than ~~his~~ the treasurer's official 2798  
bond. Upon application of any proper party, the court shall, after 2799  
a full hearing, order the receiver or the receiver's agent to pay 2800  
out of the rents, issues, and income collected by ~~him~~ the receiver 2801  
or the receiver's agent from such property such expenses in 2802  
connection with the maintenance and operation of the property as 2803  
the court finds necessary to secure the greatest income from such 2804  
property, and shall from such rents, issues, and income order the 2805  
payment of premiums for fire, windstorm, and public liability 2806  
insurance. If the real property is used in whole or in part by the 2807  
owner thereof for manufacturing, mercantile, industrial, 2808  
commercial, or other business purposes, the court shall order such 2809

owner to pay to the receiver or the receiver's agent in equal 2810  
monthly installments, in advance, the annual rental value of such 2811  
real property, as found by the court, until the amount for the 2812  
satisfaction of which such appointment was made, together with 2813  
costs and expenses of the receivership have been paid in full. If 2814  
any such installment of rent is not paid when due, such order 2815  
shall have the effect of a writ authorizing the receiver or the 2816  
receiver's agent summarily to evict such owner from such real 2817  
property and to exclude such owner from the use and occupation 2818  
thereof until such order is complied with. Whenever the amount for 2819  
the satisfaction of which such appointment has been made, has been 2820  
fully satisfied out of the rents, issues, and income collected by 2821  
the receiver or the receiver's agent from such property, and the 2822  
discharge of the receiver or the receiver's agent has been decreed 2823  
by the court, the proceedings shall be dismissed, and the owner or 2824  
any person interested in the real property may upon presentation 2825  
of a certified copy of the final decree of the court to the 2826  
treasurer receive receipted tax bills for the payment of the taxes 2827  
so satisfied. 2828

**Sec. 323.65.** As used in sections 323.65 to ~~323.78~~ 323.79 of 2829  
the Revised Code: 2830

(A) "Abandoned land" means delinquent lands or delinquent 2831  
vacant lands, including any improvements on the lands, that are 2832  
unoccupied and that first appeared on the ~~abandoned land~~ list 2833  
compiled under division (C) of section 323.67 of the Revised Code, 2834  
or the delinquent tax list or delinquent vacant land tax list 2835  
compiled under section 5721.03 of the Revised Code, at whichever 2836  
of the following times is applicable: 2837

(1) In the case of lands other than agricultural lands, at 2838  
any time after the county auditor makes the certification of the 2839  
delinquent land list under section 5721.011 of the Revised Code; 2840

(2) In the case of agricultural lands, at any time after two 2841  
years after the county auditor makes the certification of the 2842  
delinquent land list under section 5721.011 of the Revised Code. 2843

"Abandoned land" includes only such land and improvements 2844  
that are unoccupied, unless a county land reutilization 2845  
corporation is the holder of a tax lien certificate with respect 2846  
to that property, in which case such land and improvements may be 2847  
occupied. 2848

(B) "Agricultural land" means lands on the agricultural land 2849  
tax list maintained under section 5713.33 of the Revised Code. 2850

(C) "Clerk of court" means the clerk of the court of common 2851  
pleas of the county in which specified abandoned land is located. 2852

(D) "Delinquent lands" has the same meaning as in section 2853  
5721.01 of the Revised Code. 2854

(E) "Delinquent vacant lands" means all lands that are 2855  
delinquent lands and that are unimproved by any structure. 2856

(F) "Impositions" means delinquent taxes, assessments, 2857  
penalties, interest, costs, reasonable attorney's fees of a 2858  
certificate holder, applicable and permissible costs of the 2859  
prosecuting attorney of a county, and other permissible charges 2860  
against abandoned land. 2861

(G)(1) "Unoccupied," with respect to a parcel of abandoned 2862  
land, means any of the following: 2863

(a) No building, structure, land, or other improvement that 2864  
is subject to taxation and that is located on the parcel is 2865  
physically inhabited as a dwelling; 2866

(b) No trade or business is actively being conducted on the 2867  
parcel by the owner, a tenant, or another party occupying the 2868  
parcel pursuant to a lease or other legal authority, or in a 2869  
building, structure, or other improvement that is subject to 2870

taxation and that is located on the parcel; 2871

(c) The parcel is uninhabited and there are no signs that it 2872  
is undergoing a change in tenancy and remains legally habitable, 2873  
or that it is undergoing improvements, as indicated by an 2874  
application for a building permit or other facts indicating that 2875  
the parcel is experiencing ongoing improvements; 2876

(d) In the case of delinquent vacant land, there is no 2877  
permanent structure or improvement affixed on the land. 2878

(2) For purposes of division (G)(1) of this section, it is 2879  
prima-facie evidence and a rebuttable presumption that may be 2880  
rebutted to the county board of revision that abandoned land is 2881  
unoccupied if, at the time the county auditor makes the 2882  
certification under section 5721.011 of the Revised Code, the 2883  
abandoned land is not agricultural land, and two or more of the 2884  
following apply: 2885

(a) At the time of the inspection of the abandoned land by 2886  
~~the~~ a county, municipal corporation, or township in which the 2887  
abandoned land is located, no person, trade, or business inhabits, 2888  
or is visibly present from an exterior inspection of, the 2889  
abandoned land. 2890

(b) No utility connections, including, but not limited to, 2891  
water, sewer, natural gas, or electric connections, service the 2892  
abandoned land, ~~and~~ or no such utility connections are actively 2893  
being billed by any utility provider regarding the abandoned land. 2894

2895

(c) The abandoned land is boarded up or otherwise sealed 2896  
because, immediately prior to being boarded up or sealed, it was 2897  
deemed by a political subdivision pursuant to its municipal, 2898  
county, state, or federal authority to be open, vacant, or 2899  
vandalized. 2900

(H) "Community development organization" means a nonprofit 2901

corporation that is formed or organized under Chapter 1702. or 2902  
1724. of the Revised Code and to which both of the following 2903  
apply: 2904

(1) The organization is in good standing under law at the 2905  
time the county auditor makes the certification under section 2906  
5721.011 of the Revised Code and has remained in good standing 2907  
uninterrupted for at least the two years immediately preceding the 2908  
time of that certification or, in the case of a county land 2909  
reutilization corporation, has remained so from the date of 2910  
organization if less than two years. 2911

(2) As of the time the county auditor makes the certification 2912  
under section 5721.011 of the Revised Code, the organization has 2913  
received from the county, municipal corporation, or township in 2914  
which abandoned land is located official authority or agreement by 2915  
a duly authorized officer of that county, municipal corporation, 2916  
or township to accept the owner's fee simple interest in the 2917  
abandoned land and to the abandoned land being foreclosed, and 2918  
that official authority or agreement had been ~~filed with~~ delivered 2919  
to the county treasurer or county board of revision in a form that 2920  
will reasonably confirm the county's, municipal corporation's, or 2921  
township's assent to transfer the land to that community 2922  
development organization under section 323.74 of the Revised Code. 2923  
No official authority or agreement by a duly authorized officer of 2924  
a county, municipal corporation, or township must be received if a 2925  
county land reutilization corporation is authorized to receive 2926  
tax-foreclosed property under its articles of incorporation, 2927  
regulations, or Chapter 1724. of the Revised Code. 2928

(I) "Certificate holder" has the same meaning as in section 2930  
5721.30 of the Revised Code. 2931

(J) "Abandoned land list" means the list of abandoned lands 2932  
compiled under division (A) of section 323.67 of the Revised Code. 2933

(K) "Alternative redemption period," in any action to 2934  
foreclose the state's lien for unpaid delinquent taxes, 2935  
assessments, charges, penalties, interest, and costs on a parcel 2936  
of real property pursuant to section 323.25, sections 323.65 to 2937  
323.79, or section 5721.18 of the Revised Code, means forty-five 2938  
days after an adjudication of foreclosure of the parcel is 2939  
journalized by a court or county board of revision having 2940  
jurisdiction over the foreclosure proceedings. Upon the expiration 2941  
of the alternative redemption period, the right and equity of 2942  
redemption of any owner or party shall terminate without further 2943  
order of the court or board of revision. As used in any section of 2944  
the Revised Code and for any proceeding under this chapter or 2945  
section 5721.18 of the Revised Code, for purposes of determining 2946  
the alternative redemption period, the period commences on the day 2947  
immediately following the adjudication of foreclosure and ends on 2948  
and includes the forty-fifth day thereafter. 2949

(L) "County land reutilization corporation" means a 2951  
corporation organized under Chapter 1724. of the Revised Code. 2952

**Sec. 323.66.** (A) In lieu of utilizing the judicial 2953  
foreclosure proceedings and other procedures and remedies 2954  
available under sections 323.25 to 323.28 or under Chapter 5721., 2955  
5722., or 5723. of the Revised Code, a county board of revision 2956  
created under section 5715.01 of the Revised Code, upon the 2957  
board's initiative, expressed by resolution, may foreclose the 2958  
state's lien for real estate taxes upon abandoned land in the 2959  
county and, upon the complaint of a certificate holder or county 2960  
land reutilization corporation, foreclose the lien of the state or 2961  
the certificate holder held under sections 5721.30 to 5721.43 of 2962  
the Revised Code. The board shall ~~dispose~~ order disposition of the 2963  
abandoned land by public auction or by other conveyance in the 2964  
manner prescribed by sections 323.65 to ~~323.78~~ 323.79 of the 2965

Revised Code. If the certificate holder is a county land reutilization corporation, any lands to which the certificates apply are deemed to be abandoned lands regardless of occupancy, thereby vesting jurisdiction in the board of revision to foreclose upon such certificate holder's lien under sections 323.65 to 323.79 of the Revised Code. 2966  
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(B)(1) A county board of revision may adopt rules as are necessary to administer cases subject to its jurisdiction under Chapter 5715. or adjudicated under sections 323.65 to ~~323.78~~ 323.79 of the Revised Code, as long as the rules are consistent with rules adopted by the tax commissioner under Chapter 5715. of the Revised Code. Rules adopted by a board shall be limited to rules relating to hearing procedure, the scheduling and location of proceedings, case management, and practice forms. 2972  
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(2) A county board of revision, upon any adjudication of foreclosure under sections 323.65 to ~~323.78~~ 323.79 of the Revised Code, may prepare final orders of sale and deeds. For such purposes, the board may create its own order of sale and deed forms. The sheriff or clerk of court shall execute and deliver any forms prepared under this division in the manner prescribed in sections 323.65 to ~~323.78~~ 323.79 of the Revised Code. 2980  
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(C) In addition to all other duties and functions provided by law, under sections 323.65 to ~~323.78~~ 323.79 of the Revised Code the clerk of court, in the same manner as in civil actions, shall provide summons and notice of hearings, maintain an official case file, docket all proceedings, and tax as costs all necessary actions in connection therewith in furtherance of the foreclosure of abandoned land under those sections. The county board of revision shall file with the clerk of court all ~~resolutions~~ orders and adjudications of the board, and the clerk shall docket, as needed, and journalize all ~~resolutions~~ orders and adjudications so 2987  
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filed by the board. The clerk may utilize the court's existing 2997  
journal or maintain a separate journal for purposes of sections 2998  
323.65 to ~~323.78~~ 323.79 of the Revised Code. ~~The resolutions~~ Other 2999  
than notices of hearings, the orders and adjudications of the 3000  
board shall not become effective until journalized by the clerk. 3001  
Staff of the board of revision may schedule and execute, and file 3002  
with the clerk of courts, notices of hearings. 3003  
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(D) For the purpose of efficiently and promptly implementing 3005  
sections 323.65 to ~~323.78~~ 323.79 of the Revised Code, the 3006  
prosecuting attorney of the county, the county treasurer, the 3007  
clerk of court of the county, the county auditor, and the sheriff 3008  
of the county may promulgate rules, not inconsistent with sections 3009  
323.65 to ~~323.78~~ 323.79 of the Revised Code, regarding practice 3010  
forms, forms of notice for hearings and notice to parties, forms 3011  
of orders and adjudications, fees, publication, and other 3012  
procedures customarily within their official purview and 3013  
respective duties. 3014

**Sec. 323.67.** (A) The county treasurer, prosecuting attorney, 3015  
county auditor, a county land reutilization corporation, or a 3016  
certificate holder, from the list compiled under division (C) of 3017  
this section or the delinquent tax list or delinquent vacant land 3018  
tax list compiled under section 5721.03 of the Revised Code, may 3019  
identify and compile a list of the parcels in the county that the 3020  
treasurer, prosecuting attorney, auditor, corporation, or 3021  
certificate holder determines to be abandoned lands suitable for 3022  
disposition under sections 323.65 to ~~323.78~~ 323.79 of the Revised 3023  
Code. ~~Those parcels may be identified in an affidavit directed to~~ 3024  
~~the county treasurer and executed by a duly authorized officer of~~ 3025  
~~the municipal corporation or township in which the parcel is~~ 3026  
~~located~~ The list may contain one or more parcels and may be 3027  
transmitted to the board of revision in such a form and manner 3028

that allows the board to reasonably discern that the parcels 3029  
constitute abandoned lands. 3030

(B)(1) ~~If a county treasurer compiles a~~ From the list of 3031  
parcels compiled under division (A) of this section ~~that the~~ 3032  
~~treasurer determines to be abandoned lands suitable for~~ 3033  
~~disposition under sections 323.65 to 323.78 of the Revised Code,~~ 3034  
the county treasurer may declare by resolution that or prosecuting 3035  
attorney, for purposes of collecting the delinquent taxes, 3036  
interest, penalties, and charges levied on ~~the abandoned lands on~~ 3037  
~~the list are uncollected, that the restoration of the abandoned~~ 3038  
~~lands~~ those parcels and expeditiously restoring them to the tax 3039  
list is of sufficient public interest to justify the expeditious 3040  
foreclosure of the state's lien for the delinquent taxes, and that 3041  
the abandoned lands, for those reasons, shall be offered for sale 3042  
by public auction or otherwise conveyed pursuant to, may proceed 3043  
to foreclose the lien for those impositions in the manner 3044  
prescribed by sections 323.65 to 323.78 323.79 of the Revised 3045  
Code. ~~The treasurer shall certify a copy of the resolution to the~~ 3046  
~~prosecuting attorney of the county served by the treasurer.~~ 3047

(2) If a certificate holder or county land reutilization 3049  
corporation compiles a list of parcels under division (A) of this 3050  
section that the certificate holder determines to be abandoned 3051  
lands suitable for disposition under sections 323.65 to ~~323.78~~ 3052  
323.79 of the Revised Code, the certificate holder or corporation 3053  
may proceed under sections 323.68 and 323.69 of the Revised Code. 3054

(C) For purposes of sections 323.65 to ~~323.78~~ 323.79 of the 3055  
Revised Code, the county auditor or county treasurer may compile 3056  
or certify ~~an abandoned land~~ a list of abandoned lands in any 3057  
manner and at such times as will give effect to the expedited 3058  
foreclosure of abandoned land. 3059

Sec. 323.68. (A)(1) ~~If a county treasurer adopts a resolution~~ 3060  
~~under division (B) of section 323.67 of the Revised Code and~~ 3061  
~~certifies a copy of the resolution to the prosecuting attorney For~~ 3062  
~~each parcel subject to foreclosure under sections 323.65 to 323.79~~ 3063  
~~of the Revised Code, the prosecuting attorney shall cause a title~~ 3064  
search to be conducted for the purpose of identifying any 3065  
lienholders or other persons having a legal or equitable ownership 3066  
interest or other security interest of record in such abandoned 3067  
land ~~appearing on the list compiled under division (A) of that~~ 3068  
~~section.~~ 3069

(2) If a certificate holder or a county land reutilization 3070  
corporation compiles a list of the parcels that the certificate 3071  
holder or corporation determines to be abandoned land under 3072  
division (A) of section 323.67 of the Revised Code, the 3073  
certificate holder or corporation shall cause a title search to be 3074  
conducted for the purpose of identifying any lienholders or other 3075  
persons having a legal or equitable ownership interest or other 3076  
security interest of record in the abandoned land ~~appearing on the~~ 3077  
~~list.~~ 3078

(B) Notwithstanding section 5301.252 of the Revised Code, an 3079  
affidavit of a type described in that section shall not be 3080  
considered a lien or encumbrance on the abandoned land, and the 3081  
recording of an affidavit of a type described in that section 3082  
shall not serve in any way to impede the bona fide purchaser 3083  
status of the purchaser of any abandoned land sold at public 3084  
auction under sections 323.65 to ~~323.78~~ 323.79 of the Revised Code 3085  
or of any other recipient of abandoned land transferred under 3086  
those sections. However, any affiant who records an affidavit 3087  
pursuant to section 5301.252 of the Revised Code shall be given 3088  
notice and summons under sections 323.69 to ~~323.78~~ 323.79 of the 3089  
Revised Code in the same manner as any lienholder. 3090

**Sec. 323.69.** (A) Upon the completion of the title search 3091  
required by section 323.68 of the Revised Code, the prosecuting 3092  
attorney, representing the county treasurer, the county land 3093  
reutilization corporation, or the certificate holder may file with 3094  
the clerk of court a complaint for the foreclosure of each parcel 3095  
of abandoned land appearing on the abandoned land list ~~compiled~~ 3096  
~~under division (A) of section 323.67 of the Revised Code~~, and for 3097  
the equity of redemption on each parcel. The complaint shall name 3098  
all parties having any interest of record in the abandoned land 3099  
that was discovered in the title search. 3100

(B)(1) In accordance with Civil Rule 4, the clerk of court 3101  
promptly shall serve notice of the summons and the complaint filed 3102  
under division (A) of this section to the last known address of 3103  
the record owner of the abandoned land and to the last known 3104  
address of each lienholder or other person having a legal or 3105  
equitable ownership interest or security interest of record 3106  
identified by the title search. The notice shall inform the 3107  
addressee that delinquent taxes stand charged against the 3108  
abandoned land; that the land will be sold at public auction or 3109  
otherwise disposed of if not redeemed by the owner or other 3110  
addressee; that the sale or transfer will occur at a date, time, 3111  
and place, and in the manner prescribed in sections 323.65 to 3112  
~~323.78~~ 323.79 of the Revised Code; that the owner or other 3113  
addressee may redeem the land by paying the total of the 3114  
impositions against the land ~~within thirty days after the date on~~ 3115  
~~which service of process is perfected in accordance with Civil~~ 3116  
~~Rule 4, or may file within thirty days after that date a petition~~ 3117  
~~with the county board of revision requesting a hearing on the~~ 3118  
foreclosure at any time before confirmation of sale or transfer of 3119  
the parcel as prescribed in sections 323.65 to 323.79 of the 3120  
Revised Code or before the expiration of the alternative 3121  
redemption period, as may be applicable to the proceeding; that 3122

the case is being prosecuted by the prosecuting attorney of the 3123  
county in the name of the county treasurer for the county in which 3124  
the abandoned land is located or by a certificate holder, 3125  
whichever is applicable; of the name, address, and telephone 3126  
number of the county board of revision before which the action is 3127  
pending; of the board case number for the action, which shall be 3128  
maintained in the official file and docket of the clerk of court; 3129  
and that all subsequent pleadings, petitions, and papers 3130  
associated with the case and filed by any interested party must be 3131  
filed with the clerk of court and will become part of the case 3132  
file for the board of revision. 3133

(2) The notice required by division (B)(1) of this section 3134  
also shall inform the addressee that ~~the addressee~~ any owner of 3135  
record may, at any time on or before the twentieth day after 3136  
service of process is perfected, file a ~~petition~~ pleading with the 3137  
~~county board of revision~~ clerk of court requesting that the board 3138  
dismiss the complaint and order that the abandoned land identified 3139  
in the notice be removed from the abandoned land list ~~compiled~~ 3140  
~~under division (A) of section 323.67 of the Revised Code~~. The 3141  
notice shall further inform the addressee that, upon filing such a 3142  
~~petition~~ pleading to remove the abandoned land from that list, the 3143  
abandoned land will be removed from the list and cannot thereafter 3144  
be disposed of under sections 323.65 to ~~323.78~~ 323.79 of the 3145  
Revised Code, until the record owner of the abandoned land who is 3146  
provided notice under division (B)(1) of this section sells or 3147  
otherwise conveys the owner's ownership interest, and that any 3148  
future attempts to collect delinquent taxes, interest, penalties, 3149  
and charges owed with respect to that land and appearing on the 3150  
delinquent tax list or delinquent vacant land tax list, whichever 3151  
the case may be, will be conducted in accordance with the judicial 3152  
foreclosure proceedings and other remedies and procedures 3153  
prescribed under sections 323.25 to 323.28 or under Chapters 3154  
5721., 5722., and 5723. of the Revised Code until the record owner 3155

sells or otherwise conveys the owner's ownership interest. 3156

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(C) Subsequent pleadings, ~~petitions~~ motions, or papers 3158  
associated with the case and filed with the clerk of court shall 3159  
be served upon all parties of record in accordance with Civil 3160  
Rules 4 and 5, except that service by publication in any case 3161  
requiring such service shall require that any such publication 3162  
shall be advertised in the manner, and for the time periods and 3163  
frequency, prescribed in section 5721.18 of the Revised Code. A 3164  
party that fails to appear after being served with notice of a 3165  
final or interim hearing, by publication or otherwise, shall be 3166  
deemed to be in default, and no further service as to any 3167  
subsequent proceedings is required on such a party. Any 3168  
inadvertent noncompliance with those rules does not serve to 3169  
defeat or terminate the case, or subject the case to dismissal, as 3170  
long as actual notice or service of filed papers is shown by a 3171  
preponderance of the evidence or is acknowledged by the party 3172  
charged with notice or service, including by having made an 3173  
appearance or filing in relation to the case. The county board of 3174  
revision may conduct evidentiary hearings on the sufficiency of 3175  
process, service of process, or sufficiency of service of papers 3176  
in any proceeding arising from a complaint filed under this 3177  
section. Other than the notice and service provisions contained in 3178  
Civil Rules 4 and 5, the Rules of Civil Procedure shall not be 3179  
applicable to the proceedings of the board. The board of revision 3180  
may utilize procedures contained in the Rules of Civil Procedure 3181  
to the extent that such use facilitates the needs of the 3182  
proceedings, such as vacating orders, correcting clerical 3183  
mistakes, and providing notice to parties. To the extent not 3184  
otherwise provided in sections 323.65 to 323.79 of the Revised 3185  
Code, the board may apply the procedures prescribed by sections 3186  
323.25 to 323.28 or Chapters 5721., 5722., and 5723. of the 3187  
Revised Code. Board practice shall be in accordance with the 3188

practice and rules, if any, of the board that are promulgated by 3189  
the board under section 323.66 of the Revised Code and are not 3190  
inconsistent with sections 323.65 to ~~323.78~~ 323.79 of the Revised 3191  
Code. 3192

(D) At any time after a foreclosure action is filed under 3193  
this section, the county board of revision may, upon its own 3194  
motion, dismiss the case without prejudice if it determines that, 3195  
given the complexity of the case or other circumstances, a court 3196  
would be a more appropriate forum for the action. 3197

**Sec. 323.70.** (A) Subject to this section and to sections 3198  
323.71 and 323.72 of the Revised Code, a county board of revision 3199  
shall conduct a final hearing on the merits of a complaint filed 3200  
under section 323.69 of the Revised Code, including the validity 3201  
or amount of any impositions alleged in the complaint, not sooner 3202  
than thirty days ~~nor later than one hundred eighty days~~ after the 3203  
service of notice of summons and complaint has been perfected ~~in~~ 3204  
~~accordance with Civil Rule 4.~~ If, after a hearing, the board finds 3205  
that the validity or amount of all or a portion of the impositions 3206  
is not supported by a preponderance of the evidence, the board may 3207  
order the county auditor to remove from the tax list and duplicate 3208  
amounts the board finds invalid or not supported by a 3209  
preponderance of the evidence. The auditor shall remove all such 3210  
amounts from the tax list and duplicate as ordered by the board of 3211  
revision, including any impositions asserted under sections 715.26 3212  
and 715.261 of the Revised Code. 3213

(B) If, on or before the twentieth day after service of 3214  
process is perfected under division (B) of section 323.69 of the 3215  
Revised Code, ~~the a record owner, or a lienholder or other person~~ 3216  
~~having a legal or equitable ownership interest or security~~ 3217  
~~interest of record in abandoned land,~~ the United States government 3218  
files with the clerk of court a petition with motion requesting 3219

~~that~~ the county board of revision ~~requesting that the board order~~ 3220  
~~that~~ the complaint to be dismissed and ~~that~~ the abandoned land ~~be~~ 3221  
removed from the abandoned land list ~~compiled under division (A)~~ 3222  
~~of section 323.67 of the Revised Code~~, the board shall, without 3223  
conducting a hearing on the matter, immediately promptly dismiss 3224  
the complaint for foreclosure of that land and order ~~that~~ the land 3225  
to be removed from the list. Thereafter, until the record owner 3226  
sells or otherwise conveys the owner's ownership interest, any 3227  
attempts to collect delinquent taxes, interest, penalties, and 3228  
charges owed with respect to that land and appearing on the 3229  
delinquent tax list or delinquent vacant land tax list, whichever 3230  
the case may be, shall be conducted in accordance with the 3231  
judicial foreclosure proceedings and other remedies and procedures 3232  
prescribed under sections 323.25 to 323.28 or under Chapters 3233  
5721., 5722., and 5723. of the Revised Code. 3234

**Sec. 323.71.** (A)(1) If the county board of revision, upon its 3235  
own motion or pursuant to a hearing under division (A)(2) of this 3236  
section, determines that the impositions against a parcel of 3237  
abandoned land that is the subject of a complaint filed under 3238  
section 323.69 of the Revised Code exceed the fair market value of 3239  
that parcel as currently shown by the latest valuation by the 3240  
auditor of the county in which the land is located, then the 3241  
~~prosecuting attorney or the certificate holder, whichever is~~ 3242  
~~applicable, may notify the county board of revision in writing by~~ 3243  
~~filing a notice with the clerk of court that, in the prosecuting~~ 3244  
~~attorney's or certificate holder's opinion, based on the auditor's~~ 3245  
~~then current valuation of the parcel of abandoned land, the~~ 3246  
~~impositions against that parcel exceed the fair market value of~~ 3247  
~~that parcel. The prosecuting attorney or certificate holder shall~~ 3248  
~~file this notice not later than fourteen days before the final~~ 3249  
~~hearing is conducted pursuant to section 323.70 of the Revised~~ 3250  
~~Code. After the clerk's receipt of the notice, the board shall~~ 3251



~~schedule a hearing on the question of the valuation of the~~ 3252  
~~abandoned land, as prescribed in this section. The board shall~~ 3253  
~~give notice of the hearing in accordance with section 323.69 of~~ 3254  
~~the Revised Code. In addition to determining the valuation of the~~ 3255  
~~abandoned land at the hearing, the board also may adjudicate the~~ 3256  
~~ultimate disposition of the case pursuant to section 323.72 of the~~ 3257  
~~Revised Code, if the notice of the hearing specifies that the~~ 3258  
~~hearing may adjudicate that ultimate disposition board may proceed~~ 3259  
~~to hear and adjudicate the case as provided under sections 323.70~~ 3260  
~~and 323.72 of the Revised Code. Upon entry of an order of~~ 3261  
~~foreclosure, the parcel may be disposed of as prescribed by~~ 3262  
~~division (G) of section 323.73 of the Revised Code.~~ 3263

If the board of revision, upon its own motion or pursuant to 3264  
a hearing under division (A)(2) of this section, determines that 3265  
the impositions against a parcel do not exceed the fair market 3266  
value of the parcel as shown by the county auditor's then-current 3267  
valuation of the parcel, the parcel shall not be disposed of as 3268  
prescribed by division (G) of section 323.73 of the Revised Code, 3269  
but may be disposed of as otherwise provided in section 323.73, 3270  
323.74, 323.75, or 323.77 of the Revised Code. 3271

(2) A By a motion filed not later than seven days before a 3272  
final hearing on a complaint is held under section 323.70 of the 3273  
Revised Code, an owner or lienholder may file with the county 3274  
board of revision a good faith appraisal of the parcel ~~of~~ 3275  
~~abandoned land~~ from a licensed professional appraiser and request 3276  
a hearing ~~under division (A)(1) of this section. If the lienholder~~ 3277  
~~shows by a preponderance of the evidence that to determine whether~~ 3278  
the impositions against the parcel of abandoned land exceed or do 3279  
not exceed the fair market value of that parcel as ~~determined~~ 3280  
shown by the auditor's then-current valuation of that parcel, ~~then~~ 3281  
~~the board may dismiss the complaint and may remove that abandoned~~ 3282  
~~land from the list compiled under division (A) of section 323.67~~ 3283

~~of the Revised Code.~~ 3284

~~(3) The county. If the motion is timely filed, the board of 3285  
revision shall conduct a valuation hearing as provided in this 3286  
section and shall make a factual finding as to whether the 3287  
impositions against the parcel of abandoned land exceed or do not 3288  
exceed the fair market value of that parcel as determined shown by 3289  
the auditor's then-current valuation of that parcel. An owner or 3290  
lienholder must show by a preponderance of the evidence that the 3291  
impositions against the parcel do not exceed the auditor's 3292  
then-current valuation of the parcel in order to preclude the 3293  
application of division (G) of section 323.73 of the Revised Code. 3294  
If the board finds that the impositions do not exceed the fair 3295  
market value of that parcel as determined by the auditor's 3296  
then-current valuation of that parcel, then the board shall 3297  
determine whether the restoration of the abandoned land to the tax 3298  
duplicate remains of sufficient public interest to justify 3299  
adjudicating the case under sections 323.65 to 323.78 of the 3300  
Revised Code. In making its determination under this division, the 3301  
board may consider any of the following: 3302~~

~~(a) The period of time in which the parcel has been tax 3303  
delinquent; 3304~~

~~(b) The likelihood of payment of the tax delinquency; 3305~~

~~(c) The interest in the parcel by, or the input of, any 3306  
affected municipal corporation, county, township, or community 3307  
development organization; 3308~~

~~(d) The existence of any land reutilization program 3309  
authorized under Chapter 5722. of the Revised Code; 3310~~

~~(e) Any other factors or testimony that the board determines 3311  
will more expeditiously cause the abandoned land to be restored to 3312  
the tax duplicate. 3313~~

~~(4) If the county board of revision determines at a hearing 3314~~

~~held under division (A) of this section that the impositions 3315  
against the parcel do not exceed the fair market value of that 3316  
parcel as determined by the auditor's then current valuation of 3317  
that parcel, the board may, but is not required to, order that the 3318  
complaint be dismissed and that the parcel be removed from the 3319  
list compiled under division (A) of section 323.67 of the Revised 3320  
Code, provided that, if the lienholder requests a hearing under 3321  
division (A)(2) of this section and either does not appear at the 3322  
hearing or does not supply the board with a good faith appraisal 3323  
within the time and in the manner prescribed in this section, the 3324  
complaint shall not be dismissed and the parcel shall not be 3325  
removed from the list. 3326~~

~~(5) If the county board of revision determines at the hearing 3327  
held under division (A) of this section that the impositions 3328  
against the parcel exceed the fair market value of that parcel as 3329  
determined by the auditor's then current valuation of that parcel, 3330  
or that the restoration of the abandoned land to the tax duplicate 3331  
remains of sufficient public interest to justify adjudicating the 3332  
ease under sections 323.65 to 323.78 of the Revised Code, the 3333  
board shall not dismiss the complaint nor order that the parcel be 3334  
removed from the list compiled under division (A) of section 3335  
323.67 of the Revised Code and may proceed to hear and adjudicate 3336  
the case pursuant to section 323.72 of the Revised Code. 3337~~

(B) Any parcel of abandoned land for which the complaint is 3338  
not dismissed and that is not removed from the abandoned land list 3339  
~~compiled under division (A) of section 323.67 of the Revised Code 3340  
in accordance with division (A)(2) or (4) of this section, or 3341  
pursuant to a dismissal petition filed under division (B) of 3342  
section 323.70 of the Revised Code shall be disposed of as 3343  
prescribed in sections 323.65 to ~~323.78~~ 323.79 of the Revised 3344  
Code. 3345~~

(C) Notwithstanding sections 323.65 to ~~323.78~~ 323.79 of the 3346

Revised Code to the contrary, for purposes of determining in any 3347  
proceeding under those sections whether the total of the 3348  
impositions against the abandoned land exceed the fair market 3349  
value of the abandoned land, it is prima-facie evidence and a 3350  
rebuttable presumption that may be rebutted to the county board of 3351  
revision that the auditor's then-current valuation of that 3352  
abandoned land is the fair market value of the land, regardless of 3353  
whether an independent appraisal has been performed. 3354

~~Sec. 323.72. (A) Within thirty days after service of process 3355  
has been perfected pursuant to (1) At any time after a complaint 3356  
is filed under section 323.69 of the Revised Code, ~~in the answer~~ 3357  
~~to a complaint filed under that section:~~ 3358~~

~~(1) The and before a decree of foreclosure is entered, the 3359  
record owner or another person having a legal or equitable 3360  
ownership interest in the abandoned land may plead only that the 3361  
impositions shown by the notice to be due and outstanding have 3362  
been paid in full or are invalid or inapplicable in whole or in 3363  
part, and may raise issues pertaining to service of process and 3364  
the parcel's status as abandoned land.~~ 3365

~~(2) At any time before confirmation of sale or transfer of 3366  
abandoned land or before the expiration of the alternative 3367  
redemption period, a lienholder or another person having a 3368  
security interest of record in the abandoned land may plead that 3369  
the impositions shown by the notice to be due and outstanding have 3370  
been paid in full or, subject to division (C) of this section, 3371  
that in order to preserve the lienholder's or other person's 3372  
security interest of record in the land, the complaint should be 3373  
dismissed and the abandoned land should be removed from the 3374  
abandoned land list ~~compiled under division (A) of section 323.67~~ 3375  
~~of the Revised Code~~ and not disposed of as provided in sections 3376  
323.65 to ~~323.78~~ 323.79 of the Revised Code. 3377~~

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(B) If the record owner or another person having a legal or equitable ownership interest in a parcel of abandoned land ~~timely~~ files ~~an answer~~ a pleading with the county board of revision under division (A)(1) of this section, or if a lienholder or another person having a security interest of record in the abandoned land ~~timely~~ files ~~an answer~~ a pleading with the board under division (A)(2) of this section that asserts that the impositions have been paid in full, the board shall schedule a hearing for a date not sooner than thirty days, and not later than ninety days, after the board receives the ~~answer~~ pleading. Upon scheduling the hearing, the board shall notify the person that filed the ~~answer~~ pleading and all interested parties, other than parties in default, of the date, time, and place of the hearing, and shall conduct the hearing. The only questions to be considered at the hearing are the amount and validity of all or a portion of the impositions, whether those impositions have in fact been paid in full, and, under division (A)(1) of this section, whether valid issues pertaining to service of process and the parcel's status as abandoned land have been raised. If the record owner, lienholder, or other person shows by a preponderance of the evidence that all impositions against the parcel have been paid, the board shall dismiss the complaint and remove the parcel of abandoned land from the abandoned land list ~~compiled under division (A) of section 323.67 of the Revised Code~~, and that land shall not be offered for sale or otherwise conveyed under sections 323.65 to ~~323.78~~ 323.79 of the Revised Code. If the record owner, lienholder, or other person fails to appear, or appears and fails to show by a preponderance of the evidence that all impositions against the parcel have been paid, the board shall proceed in the manner prescribed in section 323.73 of the Revised Code. A hearing under this division may be consolidated with any final hearing on the matter under section 323.70 of the Revised Code.

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If the board determines that the impositions have been paid, 3412  
then the board, on its own motion, may dismiss the case without a 3413  
hearing. 3414

(C) If a lienholder or another person having a security 3415  
interest of record in the abandoned land, other than the owner, 3416  
timely files ~~an answer~~ a pleading under division (A)(2) of this 3417  
section ~~and requests~~ requesting that the complaint be dismissed 3418  
and the parcel of land be removed from the abandoned land list 3419  
~~compiled under division (A) of section 323.67 of the Revised Code~~ 3420  
and not disposed of as provided in sections 323.65 to ~~323.78~~ 3421  
323.79 of the Revised Code in order to preserve the lienholder's 3422  
or other person's security interest, the county board of revision 3423  
may approve the request if the board finds that the sale or other 3424  
conveyance of the parcel of land under those sections would 3425  
unreasonably jeopardize the lienholder's or other person's ability 3426  
to enforce the security interest or to otherwise preserve the 3427  
lienholder's or other person's security interest. The board may 3428  
~~approve the request, by board order, without conducting~~ conduct a 3429  
~~hearing, but shall not disapprove the request unless and until a~~ 3430  
~~hearing is held~~ on the request and ~~the board makes~~ make a ruling 3431  
based on the available and submitted evidence of the parties. If 3432  
the board approves the request without a hearing, the board shall 3433  
file the decision with the clerk of court, and the clerk shall 3434  
send a notice of the decision to the lienholder or other person by 3435  
ordinary mail. In order for a lienholder or other person having a 3436  
security interest to show for purposes of this division that the 3437  
parcel of abandoned land should be removed from the list in order 3438  
"to preserve the lienholder's or other person's security 3439  
interest," the lienholder or other person must make a minimum 3440  
showing by a preponderance of the evidence pursuant to section 3441  
323.71 of the Revised Code that the impositions against the parcel 3442

of abandoned land do not exceed the fair market value of the 3443  
abandoned land as determined by the auditor's then-current 3444  
valuation of that parcel, which valuation is presumed, subject to 3445  
rebuttal, to be the fair market value of the land. 3446

(D) If ~~an answer~~ a pleading as described in division (B) or 3447  
(C) of this section is filed and the county board of revision 3448  
approves a request made under those divisions, regardless of 3449  
whether a hearing is conducted under division (C) of this section, 3450  
the board shall ~~send notice of its approval to the prosecuting~~ 3451  
~~attorney or the certificate holder that filed the complaint for~~ 3452  
~~foreclosure, and shall~~ dismiss the complaint ~~and remove the~~ 3453  
~~abandoned land from the list compiled under division (A) of~~ 3454  
~~section 323.67 of the Revised Code. Thereafter, the land shall not~~ 3455  
~~be disposed of by sale or otherwise conveyed pursuant to sections~~ 3456  
~~323.65 to 323.78 of the Revised Code unless the record owner,~~ 3457  
~~lienholder, or other person who filed the answer first consents to~~ 3458  
~~proceedings under those sections by filing written notice with the~~ 3459  
~~board. If a record owner, lienholder, or other person so consents,~~ 3460  
~~the proceedings may recommence as provided in sections 323.65 to~~ 3461  
~~323.78 of the Revised Code with the reentry of the land on the~~ 3462  
~~list and the conducting of a new title search.~~ 3463

If the county board of revision does not, ~~under division~~ 3464  
~~(A)(2) or (4) of section 323.71 of the Revised Code,~~ dismiss the 3465  
complaint ~~and remove the abandoned land from the list compiled~~ 3466  
~~under division (A) of section 323.67 of the Revised Code or does~~ 3467  
not approve a request as described in division (B) or (C) of this 3468  
section after conducting a hearing, the board shall proceed with 3469  
the final hearing prescribed in section 323.70 of the Revised Code 3470  
and file its decision on the complaint for foreclosure with the 3471  
clerk of court. The clerk shall send written notice of the 3472  
decision to the parties by ordinary mail or by certified mail, 3473  
return receipt requested. If the board renders a decision ordering 3474

the foreclosure and forfeiture of the parcel of abandoned land, 3475  
the parcel shall be disposed of under section 323.73 of the 3476  
Revised Code. 3477

**Sec. 323.73.** (A) Except as provided in division (G) of this 3478  
section or section 323.78 of the Revised Code, a parcel of 3479  
abandoned land that is to be disposed of under this section shall 3480  
be disposed of at a public auction scheduled and conducted as 3481  
described in this section. At least twenty-one days prior to the 3482  
date of the public auction, the clerk of court or sheriff of the 3483  
county shall advertise the public auction in a newspaper of 3484  
general circulation in the county in which the land is located. 3485  
The advertisement shall include the ~~street address, if available,~~ 3486  
~~of the abandoned land to be sold at the public auction, the date,~~ 3487  
time, and place of the auction, the permanent parcel number of the 3488  
land if a permanent parcel number system is in effect in the 3489  
county as provided in section 319.28 of the Revised Code or, if a 3490  
permanent parcel number system is not in effect, any other means 3491  
of identifying the parcel, and a notice stating that the abandoned 3492  
land is to be sold subject to the terms of sections 323.65 to 3493  
~~323.78~~ 323.79 of the Revised Code. 3494

(B) The sheriff of the county or a designee of the sheriff 3495  
shall conduct the public auction at which the abandoned land will 3496  
be offered for sale. To qualify as a bidder, a person shall file 3497  
with the sheriff on a form provided by the sheriff a written 3498  
acknowledgment that the abandoned land being offered for sale is 3499  
to be conveyed in fee simple to the successful bidder. At the 3500  
auction, the sheriff of the county or a designee of the sheriff 3501  
shall begin the bidding at an amount equal to the total of the 3502  
impositions against the abandoned land, plus the costs apportioned 3503  
to the land under section 323.75 of the Revised Code. The 3504  
abandoned land shall be sold to the highest bidder. The county 3505  
sheriff or designee may reject any and all bids not meeting the 3506



minimum bid requirements specified in this division. 3507

(C) Except as otherwise permitted under section 323.74 of the 3508  
Revised Code, the successful bidder at a public auction conducted 3509  
under this section shall pay the sheriff of the county or a 3510  
designee of the sheriff a deposit of at least ten per cent of the 3511  
purchase price in cash, or by bank draft or official bank check, 3512  
at the time of the public auction, and shall pay the balance of 3513  
the purchase price ~~to the county treasurer~~ within thirty days 3514  
after the day on which the auction was held. Notwithstanding 3515  
section 321.261 of the Revised Code, with respect to ~~abandoned~~ 3516  
~~land foreclosed~~ any proceedings initiated pursuant to sections 3517  
323.65 to ~~323.78~~ 323.79 of the Revised Code, from the total 3518  
proceeds arising from the sale, transfer, or redemption of ~~that~~ 3519  
abandoned land, ~~the greater of~~ twenty per cent of such proceeds, 3520  
~~or the amount necessary under division (B) of section 323.75 of~~ 3521  
~~the Revised Code to reimburse the delinquent tax and assessment~~ 3522  
~~collection fund for the costs paid from the fund with respect to~~ 3523  
~~the abandoned land sold at the public auction,~~ shall be deposited 3524  
to the credit of ~~that~~ the delinquent tax and assessment collection 3525  
fund to reimburse the fund for costs paid from the fund for the 3526  
transfer, redemption, or sale of abandoned land at public auction. 3527  
Not more than one-half of the twenty per cent may be used by the 3528  
treasurer for community development, nuisance abatement, 3529  
foreclosure prevention, demolition, and related services or 3530  
distributed by the treasurer to a land reutilization corporation. 3531  
The balance of the proceeds, if any, shall be distributed to the 3532  
appropriate political subdivisions and other taxing units in 3533  
proportion to their respective claims for taxes, assessments, 3534  
interest, and penalties on the land. Upon the sale of foreclosed 3535  
lands, the clerk of court shall hold any surplus proceeds in 3536  
excess of the impositions until the clerk receives an order of 3537  
priority and amount of distribution of the surplus that are 3538  
adjudicated by a court of competent jurisdiction or receives a 3539

certified copy of an agreement between the parties entitled to a 3540  
share of the surplus providing for the priority and distribution 3541  
of the surplus. Any party to the action claiming a right to 3542  
distribution of surplus shall have a separate cause of action in 3543  
the county or municipal court of the jurisdiction in which the 3544  
land reposes, provided the board confirms the transfer or 3545  
regularity of the sale. Any dispute over the distribution of the 3546  
surplus shall not affect or revive the equity of redemption after 3547  
the board confirms the transfer or sale. 3548

(D) Upon the sale or transfer of abandoned land pursuant to 3549  
this section, the owner's fee simple interest in the land shall be 3550  
conveyed to the purchaser. A conveyance under this division is 3551  
free and clear of any liens and encumbrances of the parties named 3552  
in the complaint for foreclosure attaching before the sale or 3553  
transfer, and free and clear of any liens for taxes, except for 3554  
federal tax liens and covenants and easements of record attaching 3555  
before the sale. 3556

(E) The county board of revision shall reject the sale of 3557  
abandoned land to any person if it is shown by a preponderance of 3558  
the evidence that the person is delinquent in the payment of taxes 3559  
levied by or pursuant to Chapter 307., 322., 324., 5737., 5739., 3560  
5741., or 5743. of the Revised Code or any real property taxing 3561  
provision of the Revised Code. The board also shall reject the 3562  
sale of abandoned land to any person if it is shown by a 3563  
preponderance of the evidence that the person is delinquent in the 3564  
payment of property taxes on any parcel in the county, or to a 3565  
member of any of the following classes of parties connected to 3566  
that person: 3567

(1) A member of that person's immediate family; 3568

(2) Any other person with a power of attorney appointed by 3569  
that person; 3570

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

(4) A partnership, trust, business trust, corporation, association, or other entity in which that person or a member of that person's immediate family owns or controls directly or indirectly any beneficial or legal interest.

(F) If the purchase of abandoned land sold pursuant to this section or section 323.74 of the Revised Code is for less than the sum of the impositions against the abandoned land and the costs apportioned to the land under division (A) of section 323.75 of the Revised Code, then, upon the sale or transfer, all liens for taxes due at the time the deed of the property is conveyed to the purchaser following the sale or transfer, and liens subordinate to liens for taxes, shall be deemed satisfied and discharged.

(G) If the county board of revision finds that the total of the impositions against the abandoned land are greater than the fair market value of the abandoned land as determined by the auditor's then-current valuation of that land, the board, at any final hearing under section 323.70 of the Revised Code, may order the property foreclosed and, without an appraisal or public auction, order the sheriff to execute a deed to the certificate holder or county land reutilization corporation that filed a complaint under section 323.69 of the Revised Code, or to a community development organization, school district, municipal corporation, county, or township, whichever is applicable, as provided in section 323.74 of the Revised Code. Upon a transfer under this division, all liens for taxes due at the time the deed of the property is transferred to the certificate holder, community development organization, school district, municipal corporation, county, or township following the conveyance, and liens subordinate to liens for taxes, shall be deemed satisfied and discharged.

Sec. 323.74. (A) If a public auction is held for abandoned 3603  
land pursuant to section 323.73 of the Revised Code, but the land 3604  
is not sold at the public auction, the county board of revision 3605  
may order the disposition of the abandoned land in accordance with 3606  
division (B) or (C) of this section. 3607

(B) The abandoned land offered for sale at a public auction 3608  
as described in section 323.73 of the Revised Code, but not sold 3609  
at the auction, may be offered, ~~at the discretion of the county~~ 3610  
~~board of revision, at a subsequent public auction occurring within~~ 3611  
~~sixty days after the public auction at which it first was offered~~ 3612  
for sale in any usual and customary manner by the sheriff as 3613  
otherwise provided by law. The subsequent public auction ~~shall~~ may 3614  
be held in the same manner as the public auction was held under 3615  
section 323.73 of the Revised Code, but the minimum bid at an 3616  
auction held under this division shall be the lesser of fifty per 3617  
cent of fair market value of the abandoned land as currently shown 3618  
by the county auditor's latest valuation, or the sum of the 3619  
impositions against the abandoned land plus the costs apportioned 3620  
to the land under section 323.75 of the Revised Code. Notice of 3621  
any subsequent sale pursuant to this section may be given in the 3622  
original notice of sale listing the time, date, and place of the 3623  
subsequent sale. 3624

(C) Upon certification from the sheriff that abandoned land 3625  
was offered for sale at a public auction as described in section 3626  
323.73 of the Revised Code but was not purchased, a community 3627  
development organization or any school district, municipal 3628  
corporation, county, or township in which the land is located may 3629  
~~file a petition with the county board of revision for transfer of~~ 3630  
~~the~~ request that title to the land be transferred to the community 3631  
development organization, school district, municipal corporation, 3632  
county, or township at the time described in this division. The 3633  
~~board must receive the petition~~ request shall be delivered to the 3634

board of revision at any time from the date the complaint for 3635  
foreclosure is filed under section 323.69 of the Revised Code, but 3636  
not later than sixty days after the date on which the land was 3637  
first offered for sale. The ~~petition request~~ shall include a 3638  
representation that the ~~petitioner will commence~~ organization, 3639  
district, or political subdivision, not later than thirty days 3640  
after receiving legal title to the abandoned land, will begin 3641  
basic exterior improvements that will protect the land from 3642  
further unreasonable deterioration. The improvements shall 3643  
include, but are not limited to, the removal of trash and refuse 3644  
from the exterior of the premises and the securing of open, 3645  
vacant, or vandalized areas on the exterior of the premises. The 3646  
representation shall be deemed to have been given if the notice is 3647  
supplied by an electing subdivision as defined in section 5722.01 3648  
of the Revised Code. 3649

(D) The county board of revision, ~~by resolution, may certify~~ 3650  
~~to the sheriff that it has entered an~~ upon any adjudication of 3651  
foreclosure and forfeiture against the abandoned land ~~and, may~~ 3652  
order the sheriff to dispose of the abandoned land as prescribed 3653  
in ~~this division~~ sections 323.65 to 323.79 of the Revised Code. 3654  
The order by the board shall include instructions to the sheriff 3655  
to transfer the land to the specified community development 3656  
organization, school district, municipal corporation, county, or 3657  
township after payment of the costs of disposing of the abandoned 3658  
land pursuant to section 323.75 of the Revised Code or, if any 3659  
negotiated price has been agreed to between the county treasurer 3660  
and the community development organization, school district, 3661  
municipal corporation, county, or township, after payment of that 3662  
negotiated price as certified by the board to the sheriff. 3663

(E) Upon receipt of ~~a certification and~~ payment under this 3664  
section, the sheriff shall convey by sheriff's deed the ~~owner's~~ 3665  
fee simple interest in, and to, the abandoned land. If the 3666

abandoned land is transferred pursuant to division (D) of this 3667  
section and the county treasurer reasonably determines that the 3668  
transfer will result in the property being occupied, the county 3669  
treasurer may waive, but is not required to waive, some or all of 3670  
the impositions against the abandoned land or costs apportioned to 3671  
the land under section 323.75 of the Revised Code ~~if the county~~ 3672  
~~treasurer determines, in the treasurer's reasonable discretion,~~ 3673  
~~that the transfer of the abandoned property will result in the~~ 3674  
~~property being occupied.~~ 3675

(F) Upon a transfer under this section, all liens for taxes 3676  
due at the time the deed of the property is conveyed to a 3677  
purchaser or transferred to a community development organization, 3678  
school district, municipal corporation, county, or township, and 3679  
liens subordinate to liens for taxes, shall be deemed satisfied 3680  
and discharged. 3681

(G) Any parcel that has been advertised and offered for sale 3682  
pursuant to foreclosure proceedings and has not sold for want of 3683  
bidders or been otherwise transferred under sections 323.65 to 3684  
323.79 of the Revised Code shall be forfeited or otherwise 3685  
disposed of in the same manner as lands under section 323.25 or 3686  
5721.18 or Chapter 5723. of the Revised Code. 3687

**Sec. 323.75.** (A) The county treasurer or county prosecuting 3688  
attorney shall apportion the costs of the proceedings with respect 3689  
to abandoned lands offered for sale at a public auction held 3690  
pursuant to section 323.73 or 323.74 of the Revised Code among 3691  
those lands ~~either~~ according to actual identified costs, equally, 3692  
or in proportion to the fair market values of the lands. The costs 3693  
of the proceedings include the costs of conducting the title 3694  
search, notifying record owners or other persons required to be 3695  
notified of the pending sale, advertising the sale, and any other 3696  
costs incurred by the county board of revision, county treasurer, 3697

county auditor, clerk of court, prosecuting attorney, or county 3698  
sheriff in performing their duties under sections 323.65 to ~~323.78~~ 3699  
323.79 of the Revised Code. 3700

(B) All costs assessed in connection with proceedings under 3701  
sections 323.65 to ~~323.78~~ 323.79 of the Revised Code may be paid 3702  
~~as~~ after they are incurred, as follows: 3703

(1) If the abandoned land in question is purchased at public 3704  
auction, from the purchaser of the abandoned land; 3705

(2) In the case of abandoned land transferred to a community 3706  
development organization, school district, municipal corporation, 3707  
county, or township ~~pursuant to division (D) of~~ under section 3708  
323.74 of the Revised Code, from either of the following: 3709

(a) ~~From~~ At the discretion of the county treasurer, in whole 3710  
or in part from the delinquent tax and assessment collection fund 3711  
created under section 321.261 of the Revised Code, in which case 3712  
the amount shall be a prior charge to the fund before its equal 3713  
allocation between the county treasurer and prosecuting attorney; 3714

(b) ~~In the reasonable discretion of the county treasurer,~~ 3715  
~~from~~ From the community development organization, school district, 3716  
municipal corporation, county, or township, whichever is 3717  
applicable, ~~by mutual agreement between the organization,~~ 3718  
~~municipal corporation, county, or township and the treasurer.~~ 3719

(3) If the abandoned land in question is transferred to a 3720  
certificate holder, from the certificate holder. 3721

(C) If a parcel of abandoned land is sold or otherwise 3722  
transferred pursuant to sections 323.65 to ~~323.78~~ 323.79 of the 3723  
Revised Code, the officer who conducted the sale or made the 3724  
transfer, the prosecuting attorney, or the county treasurer may 3725  
collect a recording fee from the purchaser or transferee of the 3726  
parcel at the time of the sale or transfer and shall prepare the 3727

deed conveying title to the parcel or execute the deed prepared by 3728  
the board for that purpose. That officer or the prosecuting 3729  
attorney or treasurer is authorized to record on behalf of that 3730  
purchaser or transferee the deed conveying title to the parcel, 3731  
notwithstanding that the deed may not actually have been delivered 3732  
to the purchaser or transferee prior to the recording of the deed. 3733  
Receiving title to a parcel under sections 323.65 to 323.79 of the 3734  
Revised Code constitutes the transferee's consent to an officer, 3735  
prosecuting attorney, or county treasurer to file the deed to the 3736  
parcel for recording. Nothing in this division shall be construed 3737  
to require an officer, prosecuting attorney, or treasurer to file 3738  
a deed or to relieve a transferee's obligation to file a deed. 3739  
Upon confirmation of that sale or transfer, the deed shall be 3740  
deemed delivered to the purchaser or transferee of the parcel. 3741

**Sec. 323.76.** Upon the sale of abandoned land at public 3743  
auction pursuant to section 323.73 or 323.74 of the Revised Code, 3744  
or upon the county board of revision's order to the sheriff to 3745  
transfer abandoned land to a community development organization, 3746  
school district, municipal corporation, county, or township 3747  
~~pursuant to division (D) of~~ under section 323.74 of the Revised 3748  
Code, any common law or statutory right of redemption shall 3749  
forever terminate upon the occurrence of whichever of the 3750  
following is applicable: 3751

(A) In the case of a sale of the land at public auction, upon 3752  
the order of confirmation of the sale by ~~resolution of~~ the county 3753  
board of revision and the filing of a ~~copy of the resolution~~ such 3754  
order with the clerk of court, who shall enter it upon the journal 3755  
of the court or a separate journal; 3756

(B) In the case of a transfer of the land to a community 3757  
development organization, school district, municipal corporation, 3758



county, or township ~~pursuant to division (D) of~~ under section 3759  
323.74 of the Revised Code, upon the filing with the clerk of 3760  
court ~~of a copy of the resolution of~~ an order to transfer the 3761  
parcel based on the adjudication of foreclosure by the county 3762  
board of revision ~~certifying the entry of an adjudication of~~ 3763  
~~foreclosure and forfeiture of the land and of the order to~~ 3764  
ordering the sheriff to transfer the land in fee simple to the 3765  
community development organization, school district, municipal 3766  
corporation, county, or township pursuant to such adjudication, 3767  
which the clerk shall enter upon the journal of the court or a 3768  
separate journal; 3769

(C)(1) In the case of a transfer of the land to a certificate 3770  
holder or county land reutilization corporation pursuant to 3771  
division (G) of section 323.73 of the Revised Code, upon the 3772  
filing with the clerk of court ~~of a copy of~~ the county board of 3773  
revision's order to the sheriff to execute a deed to the 3774  
certificate holder or corporation based on the adjudication of 3775  
foreclosure, which the clerk shall enter upon the journal of the 3776  
court or a separate journal; 3777

(2) In the case of an adjudication of foreclosure in which a 3778  
court or board of revision has included in its adjudication decree 3779  
that the alternative redemption period authorized in section 3780  
323.78 of the Revised Code applies, then upon the expiration of 3781  
such alternative redemption period. 3782

**Sec. 323.77.** (A) As used in this section, "electing 3783  
subdivision" has the same meaning as in section 5722.01 of the 3784  
Revised Code. 3785

(B) At any time from the date the complaint for foreclosure 3786  
is filed under section 323.69 of the Revised Code, but not later 3787  
than sixty days after the date on which the land was first offered 3788  
for sale, an electing subdivision or a county land reutilization 3789

corporation may give the county treasurer, prosecuting attorney, 3790  
or board of revision notice in writing that it seeks to acquire 3791  
any parcel of abandoned land, identified by parcel number, from 3792  
the abandoned land list compiled by the county treasurer pursuant 3793  
to division (A) of section 323.67 of the Revised Code. If any such 3794  
parcel of abandoned land identified under this section is offered 3795  
for sale pursuant to section 323.73 of the Revised Code, but is 3796  
not sold for want of a minimum bid, the electing subdivision or a 3797  
county land reutilization corporation that identified that parcel 3798  
of abandoned land shall be deemed to have appeared at the sale and 3799  
submitted the winning bid at the auction, and the parcel of 3800  
abandoned land shall be sold to the electing subdivision or 3801  
corporation for no consideration other than the costs prescribed 3802  
in section 323.75 of the Revised Code or those costs to which the 3803  
electing subdivision or corporation and the county treasurer 3804  
mutually agree. The conveyance shall be confirmed, and any common 3805  
law or statutory right of redemption forever terminated, upon the 3806  
filing with the clerk of court of a copy of the resolution of the 3807  
order of confirmation based on the adjudication of foreclosure by 3808  
the county board of revision certifying the entry of an 3809  
adjudication of foreclosure and forfeiture of the land and the 3810  
order to the sheriff to convey the land in fee simple to the 3811  
electing subdivision, which the clerk shall enter upon the journal 3812  
of the court or a separate journal. 3813

If a county land reutilization corporation and an electing 3814  
subdivision both request to acquire the parcel, the electing 3815  
subdivision shall have priority to acquire the parcel. 3816  
Notwithstanding its prior notice to the county treasurer under 3817  
this section that it seeks to acquire the parcel of abandoned 3818  
land, if a county land reutilization corporation has also 3819  
requested to acquire the parcel, the electing subdivision may 3820  
withdraw the notice before confirmation of the conveyance, in 3821  
which case the parcel shall be conveyed to the county land 3822

reutilization corporation. 3823

Sec. 323.78. Notwithstanding anything in Chapters 323., 3824  
5721., and 5723. of the Revised Code, if the county treasurer in 3825  
any petition for foreclosure elects to invoke the alternative 3826  
redemption period, then upon any adjudication of foreclosure by 3827  
any court or the board of revision in any proceeding under section 3828  
323.25, sections 323.65 to 323.79, or section 5721.18 of the 3829  
Revised Code, the following apply: 3830

(A) The petition shall assert, and any notice of final 3831  
hearing shall include, that upon foreclosure of the parcel, the 3832  
equity of redemption in any parcel by its owner shall be forever 3833  
terminated, and after the expiration of the alternative redemption 3834  
period, that the parcel thereafter may be sold at sheriff's sale 3835  
either by itself or together with other parcels as permitted by 3836  
law; or that the parcel may, by order of the court or board of 3837  
revision, be transferred directly to a municipal corporation, 3838  
township, county, school district, or county land reutilization 3839  
corporation without appraisal and without a sale, free and clear 3840  
of all impositions and any other liens on the property, which 3841  
shall be deemed forever satisfied and discharged. 3842

(B) After the expiration of the alternative redemption period 3843  
following an adjudication of foreclosure, by order of the court or 3844  
board of revision, any equity of redemption is forever 3845  
extinguished, and the parcel may be transferred individually or in 3846  
lots with other tax-foreclosed properties to a municipal 3847  
corporation, township, county, school district, or county land 3848  
reutilization corporation without appraisal and without a sale, 3849  
upon which all impositions and any other liens subordinate to 3850  
liens for impositions due at the time the deed to the property is 3851  
conveyed to a purchaser or transferred to a community development 3852  
organization, county land reutilization corporation, municipal 3853

corporation, county, township, or school district, shall be deemed 3854  
satisfied and discharged. Other than the order of the court or 3855  
board of revision so ordering the transfer of the parcel, no 3856  
further act of confirmation or other order shall be required for 3857  
such a transfer, or for the extinguishment of any right of 3858  
redemption. 3859

(C) Upon the expiration of the alternative redemption period 3860  
in cases to which the alternative redemption period has been 3861  
ordered, if no community development organization, county land 3862  
reutilization corporation, municipal corporation, county, 3863  
township, or school district has requested title to the parcel, 3864  
the court or board of revision may order the property sold as 3865  
otherwise provided in Chapters 323. and 5721. of the Revised Code, 3866  
and, failing any bid at any such sale, the parcel shall be 3867  
forfeited to the state and otherwise disposed of pursuant to 3868  
Chapter 5723. of the Revised Code. 3869

**Sec. ~~323.78~~ 323.79.** Any party to any proceeding instituted 3870  
pursuant to sections 323.65 to ~~323.78~~ 323.79 of the Revised Code 3871  
who is aggrieved in any of the proceedings of the county board of 3872  
revision under those sections may file an appeal in the court of 3873  
common pleas pursuant to Chapters 2505. and 2506. of the Revised 3874  
Code upon a final order of foreclosure and forfeiture by the 3875  
board. A final order of foreclosure and forfeiture occurs upon 3876  
confirmation of any sale or upon confirmation of any conveyance or 3877  
transfer to a certificate holder, community development 3878  
organization, county land reutilization corporation organized 3879  
under Chapter 1724. of the Revised Code, municipal corporation, 3880  
county, or township pursuant to sections 323.65 to ~~323.78~~ 323.79 3881  
of the Revised Code. An appeal as provided in this section shall 3882  
proceed as an appeal de novo and may include issues raised or 3883  
adjudicated in the proceedings before the county board of 3884  
revision, as well as other issues that are raised for the first 3885

time on appeal and that are pertinent to the abandoned land that 3886  
is the subject of those proceedings. 3887

An appeal shall be filed not later than fourteen days after 3888  
the date on which the order of confirmation of the sale or of the 3889  
conveyance or transfer to a certificate holder, community 3890  
development organization, county land reutilization corporation, 3891  
municipal corporation, county, or township is filed with and 3892  
journalized by the clerk of court. The court does not have 3893  
jurisdiction to hear any appeal filed after the expiration of that 3894  
fourteen-day period. If the fourteenth day after the date on which 3895  
the confirmation is filed with the clerk of court falls upon a 3896  
weekend or official holiday during which the court is closed, then 3897  
the filing shall be made on the next day the court is open for 3898  
business. 3899

**Sec. 715.26.** Any municipal corporation may: 3900

(A) Regulate the erection of buildings or other structures 3901  
and the sanitary condition thereof, the repair of, alteration in, 3902  
and addition to buildings or other structures; 3903

(B) Provide for the inspection of buildings or other 3904  
structures and for the removal and repair of insecure, unsafe, or 3905  
structurally defective buildings or other structures under this 3906  
section or section 715.261 of the Revised Code. At least thirty 3907  
days prior to the removal or repair of any insecure, unsafe, or 3908  
structurally defective building, the municipal corporation, or its 3909  
agent pursuant to an agreement entered into under division (E) of 3910  
section 715.261 of the Revised Code, shall give notice by 3911  
certified mail of its intention with respect to such removal or 3912  
repair to the holders of legal or equitable liens of record upon 3913  
the real property on which such building is located and to owners 3914  
of record of such property. The owners of record of such property 3915

or the holders of liens of record upon such property may enter 3916  
into an agreement with the municipal corporation, or a county land 3917  
reutilization corporation organized under Chapter 1724. of the 3918  
Revised Code that is serving as the municipal corporation's agent, 3919  
to perform the removal or repair of the insecure, unsafe, or 3920  
structurally defective building. If an emergency exists, as 3921  
determined by the municipal corporation, notice may be given other 3922  
than by certified mail and less than thirty days prior to such 3923  
removal or repair. If for any reason notice is not given, the lien 3924  
provided for in section 715.261 of the Revised Code as a result of 3925  
such removal or repair is valid but shall be subordinate to any 3926  
liens of prior record. If notice is provided in accordance with 3927  
this section, a lien under section 715.261 of the Revised Code for 3928  
such removal or repair is effective on the date the municipal 3929  
corporation or county land reutilization corporation incurred 3930  
expenses in such removal or repair. 3931

(C) Require, regulate, and provide for the numbering and 3932  
renumbering of buildings by the owners or occupants thereof or at 3933  
the expense of such municipal corporation; 3934

(D) Provide for the construction, erection, operation of, and 3935  
placing of elevators, stairways, and fire escapes in and upon 3936  
buildings; 3937

(E) Contract for the services of an electrical safety 3938  
inspector, as defined in section 3783.01 of the Revised Code, to 3939  
conduct inspections of electrical installations within the 3940  
municipal corporation; 3941

(F) Whenever a policy or policies of insurance are in force 3942  
providing coverage against the peril of fire on a building or 3943  
structure and the loss agreed to between the named insured or 3944  
insureds and the company or companies is more than five thousand 3945  
dollars and equals or exceeds sixty per cent of the aggregate 3946  
limits of liability on all fire policies covering the building or 3947

structure on the property, accept security payments and follow the 3948  
procedures of divisions (C) and (D) of section 3929.86 of the 3949  
Revised Code. 3950

**Sec. 715.261.** (A) As used in this section, "total cost" means 3951  
any costs incurred due to the use of employees, materials, or 3952  
equipment of the municipal corporation or its agent pursuant to 3953  
division (E) of this section, any costs arising out of contracts 3954  
for labor, materials, or equipment, and costs of service of notice 3955  
or publication required under this section. 3956

(B) A municipal corporation or its agent pursuant to division 3957  
(E) of this section may collect the total cost of removing, 3958  
repairing, or securing insecure, unsafe, structurally defective, 3959  
abandoned, deserted, or open and vacant buildings or other 3960  
structures, of making emergency corrections of hazardous 3961  
conditions, or of abating any nuisance by any of the following 3962  
methods: 3963

(1) The clerk of the legislative authority of the municipal 3964  
corporation or its agent pursuant to division (E) of this section 3965  
may certify the total costs, together with a proper description of 3966  
the lands, to the county auditor who shall place the costs upon 3967  
the tax list and duplicate. The costs are a lien upon such lands 3968  
from and after the date ~~of entry~~ the costs were incurred. The 3969  
costs shall be collected as other taxes and returned to the 3970  
municipal corporation or its agent pursuant to division (E) of 3971  
this section, as directed by the clerk of the legislative 3972  
authority in the certification of the total costs or in an 3973  
affidavit from the agent delivered to the county auditor or county 3974  
treasurer. The placement of the costs on the tax list and 3975  
duplicate relates back to, and is effective in priority, as of the 3976  
date the costs were incurred, provided that the municipal 3977  
corporation or its agent pursuant to division (E) of this section 3978

certifies the total costs within one year from the date the costs 3979  
were incurred. 3980

(2) The municipal corporation or its agent pursuant to 3981  
division (E) of this section may commence a civil action to 3982  
recover the total costs from the owner. 3983

(C) This section applies to any action taken by a municipal 3984  
corporation, or its agent pursuant to division (E) of this 3985  
section, pursuant to section 715.26 of the Revised Code or 3986  
pursuant to Section 3 of Article XVIII, Ohio Constitution. 3987

(D) A municipal corporation or its agent pursuant to division 3988  
(E) of this section shall not certify to the county auditor for 3989  
placement upon the tax list and duplicate the cost of any action 3990  
that it takes under division (B) of this section if the action is 3991  
taken on land that has been forfeited to this state for delinquent 3992  
taxes, unless the owner of record redeems the land. 3993

(E) A municipal corporation may enter into an agreement with 3994  
a county land reutilization corporation organized under Chapter 3995  
1724. of the Revised Code wherein the county land reutilization 3996  
corporation agrees to act as the agent of the municipal 3997  
corporation in connection with removing, repairing, or securing 3998  
insecure, unsafe, structurally defective, abandoned, deserted, or 3999  
open and vacant buildings or other structures, making emergency 4000  
corrections of hazardous conditions, or abating any nuisance, 4001  
including high weeds, overgrown brush, and trash and debris from 4002  
vacant lots. The total costs of such actions may be collected by 4003  
the corporation pursuant to division (B) of this section, and 4004  
shall be paid to the corporation if it paid or incurred such costs 4005  
and has not been reimbursed. 4006

(F) In the case of the lien of a county land reutilization 4007  
corporation that is the agent of a municipal corporation, a 4008  
notation shall be placed on the tax list and duplicate showing the 4009



amount of the lien ascribed specifically to the agent's total 4010  
costs. The agent has standing to pursue a separate cause of action 4011  
for money damages to satisfy the lien or pursue a foreclosure 4012  
action in a court of competent jurisdiction or with the board of 4013  
revision to enforce the lien without regard to occupancy. For 4014  
purposes of a foreclosure proceeding by the county treasurer for 4015  
delinquent taxes, this division does not affect the lien priority 4016  
as between a county land reutilization corporation and the county 4017  
treasurer, but the corporation's lien is superior to the lien of 4018  
any other lienholder of the property. As to a direct action by a 4019  
county land reutilization corporation, the lien for the taxes, 4020  
assessment, charges, costs, penalties, and interest on the tax 4021  
list and duplicate is in all cases superior to the lien of a 4022  
county land reutilization corporation, whose lien for total costs 4023  
shall be next in priority as against all other interests, except 4024  
as provided in division (G) of this section. 4025

(G) A county land reutilization corporation acting as an 4026  
agent of a municipal corporation under an agreement under this 4027  
section may, with the county treasurer's consent, petition the 4028  
court or board of revision with jurisdiction over an action 4029  
undertaken under division (F) of this section pleading that the 4030  
lien of the corporation, as agent, for the total costs shall be 4031  
superior to the lien for the taxes, assessments, charges, costs, 4032  
penalties, and interest. If the court or board of revision 4033  
determines that the lien is for total costs paid or incurred by 4034  
the corporation as such an agent, and that subordinating the lien 4035  
for such taxes and other impositions to the lien of the 4036  
corporation promotes the expeditious abatement of public 4037  
nuisances, the court or board may order the lien for the taxes and 4038  
other impositions to be subordinate to the corporation's lien. The 4039  
court or board may not subordinate the lien for taxes and other 4040  
such impositions to any other liens. 4041

**Sec. 1724.01.** (A) As used in this chapter: 4042

(1) "Economic development corporation" means a corporation organized for the purposes described in division (B)(1) of this section. 4043  
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(2) "County land reutilization corporation" means a corporation organized for the purposes described in division (B)(2) of this section. 4046  
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(B) A corporation not for profit may be organized in the manner provided in section 1702.04 of the Revised Code, and as provided in sections 1724.01 to 1724.09, ~~inclusive,~~ of the Revised Code, for the ~~sole purpose of advancing~~ purposes of:

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(1) Advancing, encouraging, and promoting the industrial, economic, commercial, and civic development of a community or area; or 4053  
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(2)(a) Facilitating the reclamation, rehabilitation, and reutilization of vacant, abandoned, tax-foreclosed, or other real property within the county for whose benefit the corporation is being organized, but not limited to the purposes described in division (A) of this section; 4056  
4057  
4058  
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(b) Efficiently holding and managing vacant, abandoned, tax-foreclosed, or other real property pending its reclamation, rehabilitation, and reutilization; 4061  
4062  
4063

(c) Assisting governmental entities and other nonprofit or for-profit persons to assemble, clear, and clear the title of property described in this division in a coordinated manner; or 4064  
4065  
4066

(d) Promoting economic and housing development in the county or region. 4067  
4068

**Sec. 1724.02.** In furtherance of the purposes set forth in section 1724.01 of the Revised Code, the corporation shall have 4069  
4070

the following powers: 4071

(A)(1) To borrow money for any of the purposes of the 4072  
corporation; ~~to issue therefor~~ by means of loans, lines of credit, 4073  
or any other financial instruments or securities, including the 4074  
issuance of its bonds, debentures, notes, or other evidences of 4075  
indebtedness, whether secured or unsecured, and to secure the same 4076  
by mortgage, pledge, deed of trust, or other lien on its property, 4077  
franchises, rights, and privileges of every kind and nature or any 4078  
part thereof or interest therein; and 4079

(2) If the corporation is a county land reutilization 4080  
corporation, the corporation may request, by resolution: 4081

(a) That the board of county commissioners of the county 4082  
served by the corporation pledge a specifically identified source 4083  
or sources of revenue pursuant to division (C) of section 307.78 4084  
of the Revised Code as security for such borrowing by the 4085  
corporation; and 4086

(b)(i) If the land subject to reutilization is located within 4087  
an unincorporated area of the county, that the board of county 4088  
commissioners issue notes under section 307.082 of the Revised 4089  
Code for the purpose of constructing public infrastructure 4090  
improvements and take other actions as the board determines are in 4091  
the interest of the county and are authorized under sections 4092  
5709.78 to 5709.81 of the Revised Code or bonds or notes under 4093  
section 5709.81 of the Revised Code for the refunding purposes set 4094  
forth in that section; or 4095

(ii) If the land subject to reutilization is located within 4096  
the corporate boundaries of a municipal corporation, that the 4097  
municipal corporation issue bonds for the purpose of constructing 4098  
public infrastructure improvements and take such other actions as 4099  
the municipal corporation determines are in its interest and are 4100  
authorized under sections 5709.40 to 5709.43 of the Revised Code. 4101

(B) To make loans to any person, firm, partnership, 4102  
corporation, joint stock company, association, or trust, and to 4103  
establish and regulate the terms and conditions with respect to 4104  
any such loans; provided ~~the~~ that an economic development 4105  
corporation shall not approve any application for a loan unless 4106  
and until the person applying for said loan shows that the person 4107  
has applied for the loan through ordinary banking or commercial 4108  
channels and that the loan has been refused by at least one bank 4109  
or other financial institution~~+~~. Nothing in this division shall 4110  
preclude a county land reutilization corporation from making 4111  
revolving loans to community development corporations or groups 4112  
for the purposes contained in the corporation's plan under section 4113  
1724.10 of the Revised Code. 4114

(C) To purchase, receive, hold, manage, lease, 4115  
lease-purchase, or otherwise acquire and to sell, convey, 4116  
transfer, lease, sublease, or otherwise dispose of real and 4117  
personal property, together with such rights and privileges as may 4118  
be incidental and appurtenant thereto and the use thereof, 4119  
including but not restricted to, any real or personal property 4120  
acquired by the corporation from time to time in the satisfaction 4121  
of debts or enforcement of obligations~~+~~, and to enter into 4122  
contracts with third parties, including the federal government, 4123  
the state, any political subdivision, or any other entity. 4124

(D) To acquire the good will, business, rights, real and 4125  
personal property, and other assets, or any part thereof, or 4126  
interest therein, of any persons, firms, partnerships, 4127  
corporations, joint stock companies, associations, or trusts, and 4128  
to assume, undertake, or pay the obligations, debts, and 4129  
liabilities of any such person, firm, partnership, corporation, 4130  
joint stock company, association, or trust; to acquire, reclaim, 4131  
manage, or contract for the management of improved or unimproved 4132  
and underutilized real estate for the purpose of constructing 4133

industrial plants ~~or~~, other business establishments, or housing 4134  
thereon, or causing the same to occur, for the purpose of 4135  
assembling and enhancing utilization of the real estate, or for 4136  
the purpose of disposing of such real estate to others in whole or 4137  
in part for the construction of industrial plants ~~or~~, other 4138  
business establishments, or housing; and to acquire, reclaim, 4139  
manage, contract for the management of, construct or reconstruct, 4140  
alter, repair, maintain, operate, sell, convey, transfer, lease, 4141  
sublease, or otherwise dispose of industrial plants ~~or~~, business 4142  
establishments~~,~~, or housing. 4143

(E) To acquire, subscribe for, own, hold, sell, assign, 4144  
transfer, mortgage, pledge, or otherwise dispose of the stock, 4145  
shares, bonds, debentures, notes, or other securities and 4146  
evidences of interest in, or indebtedness of, any person, firm, 4147  
corporation, joint stock company, association, or trust, and while 4148  
the owner or holder thereof, to exercise all the rights, powers, 4149  
and privileges of ownership, including the right to vote therein~~,~~ 4150  
provided that no tax revenue, if any, received by a community 4151  
improvement corporation shall be used for such acquisition or 4152  
subscription. 4153

(F) To mortgage, pledge, or otherwise encumber any property 4154  
acquired pursuant to the powers contained in divisions (C), (D), 4155  
or (E) of this section~~,~~ 4156

(G) Nothing in this section shall limit the right of a 4157  
community improvement corporation to become a member of or a 4158  
stockholder in ~~an improvement~~ a corporation formed under Chapter 4159  
1726. of the Revised Code~~,~~ 4160

(H) To serve as an agent for grant applications and for the 4161  
administration of grants~~,~~ or to make applications as principal 4162  
for grants for county land reutilization corporations. 4163

(I) To exercise the powers enumerated under Chapter 5722. of 4164

the Revised Code on behalf of a county that organizes or contracts 4165  
with a county land reutilization corporation. 4166

(J) To engage in code enforcement and nuisance abatement, 4167  
including, but not limited to, cutting grass and weeds, boarding 4168  
up vacant or abandoned structures, and demolishing condemned 4169  
structures on properties that are subject to a delinquent tax or 4170  
assessment lien, or property for which a municipal corporation or 4171  
township has contracted with a county land reutilization 4172  
corporation to provide code enforcement or nuisance abatement 4173  
assistance. 4174

(K) To charge fees or exchange in-kind goods or services for 4175  
services rendered to political subdivisions and other persons or 4176  
entities for whom services are rendered. 4177

(L) To employ and provide compensation for an executive 4178  
director who shall manage corporate operations and employ others 4179  
for the benefit of the corporation as approved and funded by the 4180  
board of directors. No employee of the corporation is or shall be 4181  
deemed to be an employee of the political subdivision for whose 4182  
benefit the corporation is organized solely because the employee 4183  
is employed by the corporation; 4184

(M) To purchase tax certificates at auction, negotiated sale, 4185  
or from a third party who purchased and is a holder of one or more 4186  
tax certificates issued pursuant to sections 5721.30 to 5721.43 of 4187  
the Revised Code; 4188

(N) To be assigned a mortgage on real property from a 4189  
mortgagee in lieu of acquiring such real property subject to a 4190  
mortgage. 4191

(O) To do all acts and things necessary or convenient to 4192  
carry out the purposes of section 1724.01 of the Revised Code and 4193  
the powers especially created for a community improvement 4194  
corporation in Chapter 1724. of the Revised Code, including, but 4195

not limited to, contracting with the federal government, the state 4196  
or any political subdivision, and any other party, whether 4197  
nonprofit or for-profit. Notwithstanding all other provisions of 4198  
the Revised Code, a community improvement corporation shall not be 4199  
subject to any public bidding requirements applicable to the state 4200  
or any political subdivisions, including, but not limited to, the 4201  
requirements of section 307.86 of the Revised Code. 4202

The powers enumerated in this chapter shall not be construed 4203  
to limit the general powers of a community improvement 4204  
corporation. The powers granted under this chapter are in addition 4205  
to those powers granted by any other chapter of the Revised Code. 4206

**Sec. 1724.03.** (A) After the articles of incorporation have 4207  
been filed, and at the first meeting of the board of directors of 4208  
a county land reutilization corporation, the board shall adopt 4209  
regulations for the government of the corporation, the conduct of 4210  
its affairs, and the management of its property, consistent with 4211  
law and the articles. The content of the regulations shall be 4212  
governed by section 1702.11 of the Revised Code to the extent not 4213  
inconsistent with this chapter. 4214

(B) The board of directors of a county land reutilization 4215  
corporation shall be composed of the county treasurer and at least 4216  
two of the members of the board of county commissioners. A county 4217  
treasurer and the county commissioners may appoint a 4218  
representative, as a director of the corporation, to act for the 4219  
officer at any of the meetings of the corporation. Except as may 4220  
otherwise be authorized by the regulations of the corporation, all 4221  
members of the board of directors shall serve without 4222  
compensation, but shall be reimbursed for actual and necessary 4223  
expenses. 4224

**Sec. 1724.04.** ~~When~~ After an election by a county under 4225

section 5722.02 of the Revised Code to adopt and implement the 4226  
procedures set forth in sections 5722.02 to 5722.15 of the Revised 4227  
Code, the county may organize a county land reutilization 4228  
corporation under this chapter and Chapter 1702. of the Revised 4229  
Code for the purpose of exercising the powers granted to a county 4230  
under Chapter 5722. of the Revised Code. The county treasurer of 4231  
the county for the benefit of which the corporation is being 4232  
organized shall be the incorporator of the county land 4233  
reutilization corporation. The form of the articles of 4234  
incorporation of the corporation shall be approved by resolution 4235  
of the board of county commissioners of the county. 4236

When the articles of incorporation of any community 4237  
improvement corporation, or any amendment, amended articles, 4238  
merger, or consolidation which provides for the creation of such a 4239  
corporation, are deposited for filing and recording in the office 4240  
of the secretary of state, the secretary of state shall submit 4241  
them to the attorney general for examination. If such articles, 4242  
amendment, amended articles, merger, or consolidation, are found 4243  
by the attorney general to be in accordance with Chapter 1724. of 4244  
the Revised Code, and not inconsistent with the constitution and 4245  
laws of the United States and of this state, ~~he~~ the attorney 4246  
general shall endorse thereon ~~his~~ the attorney general's approval 4247  
and deliver them to the secretary of state, who shall file and 4248  
record them pursuant to section 1702.07 of the Revised Code. 4249

**Sec. 1724.05.** Each community improvement corporation shall 4250  
prepare an annual financial report that conforms to rules 4251  
prescribed by the auditor of state pursuant to section 117.20 of 4252  
the Revised Code, that is prepared according to generally accepted 4253  
accounting principles, and that is certified by the board of 4254  
~~trustees~~ directors of the corporation or its treasurer or other 4255  
chief fiscal officer to the best knowledge and belief of those 4256  
persons certifying the report. The financial report shall be filed 4257



with the auditor of state within one hundred twenty days following 4258  
the last day of the corporation's fiscal year, unless the auditor 4259  
of state extends that deadline. The auditor of state may establish 4260  
terms and conditions for granting any extension of that deadline. 4261  
4262

Each community improvement corporation shall submit to audits 4263  
by the auditor of state, the scope and frequency of which shall be 4264  
in accordance with section 117.11 of the Revised Code as if the 4265  
corporation were a public office subject to that section. However, 4266  
a community improvement corporation may request in accordance with 4267  
section 115.56 of the Revised Code, as if the corporation were a 4268  
public office subject to that section, the performance of any of 4269  
those audits by an independent certified public accountant or firm 4270  
of certified public accountants. 4271

The auditor of state is authorized to receive and file the 4272  
annual financial reports required by this section and the reports 4273  
of all audits performed in accordance with this section. The 4274  
auditor of state shall analyze those annual financial reports and 4275  
the reports of those audits to determine whether the activities of 4276  
~~the~~ a community improvement corporation involved are in accordance 4277  
with this chapter. 4278

**Sec. 1724.07.** In the event of any voluntary or involuntary 4279  
dissolution, liquidation, or failure to reinstate the articles 4280  
after cancellation of the corporation, any remaining assets shall 4281  
be applied as follows: 4282

(A) In the case of an economic development corporation, to 4283  
such civic projects or public charitable purposes in the community 4284  
or area as may be determined by the ~~trustees~~ directors with the 4285  
approval of the court of common pleas of the county wherein the 4286  
corporation has its principal place of business; 4287

(B) In the case of a county land reutilization corporation, 4288

as determined by the board of county commissioners with the 4289  
written approval of the county treasurer. Pending the 4290  
determination, the remaining assets shall be transferred to the 4291  
general fund of the county to be held and accounted for in a 4292  
separate account until applied as determined by the board. 4293

**Sec. 1724.10. (A)** A community improvement corporation may be 4294  
designated ~~by~~: 4295

(1) By a county, one or more townships, one or more municipal 4296  
corporations, two or more adjoining counties, or any combination 4297  
of the foregoing as the agency of each such political subdivision 4298  
for the industrial, commercial, distribution, and research 4299  
development in such political subdivision when the legislative 4300  
authority of such political subdivision has determined that the 4301  
policy of the political subdivision is to promote the health, 4302  
safety, morals, and general welfare of its inhabitants through the 4303  
designation of a community improvement corporation as such agency; 4304

(2) Solely by a county as the agency for the reclamation, 4305  
rehabilitation, and reutilization of vacant, abandoned, 4306  
tax-foreclosed, or other real property in the county; 4307

(3) By any political subdivision as the agency for the 4308  
reclamation, rehabilitation, and reutilization of vacant, 4309  
abandoned, tax-foreclosed, or other real property within the 4310  
political subdivision if the subdivision enters into an agreement 4311  
with the community improvement corporation that is the agency of a 4312  
county, under division (A)(2) of this section, designating the 4313  
corporation as the agency of the political subdivision. Such 4314  
designation 4315

(B) Designations under this section shall be made by the 4316  
legislative authority of the political subdivision by resolution 4317  
or ordinance. Any political subdivision which has designated a 4318  
community improvement corporation as such agency under this 4319

section may enter into an agreement with it to provide any one or 4320  
more of the following: 4321

~~(A)(1)~~ That the community improvement corporation shall 4322  
prepare a plan for the political subdivision of industrial, 4323  
commercial, distribution, and research development, or of 4324  
reclamation, rehabilitation, and reutilization of vacant, 4325  
abandoned, tax-foreclosed, or other real property, and such plan 4326  
shall provide therein the extent to which the community 4327  
improvement corporation shall participate as the agency of the 4328  
political subdivision in carrying out such plan. Such plan shall 4329  
be confirmed by the legislative authority of the political 4330  
subdivision. A community improvement corporation may insure 4331  
mortgage payments required by a first mortgage on any industrial, 4332  
economic, commercial, or civic property for which funds have been 4333  
loaned by any person, corporation, bank, or financial or lending 4334  
institution upon such terms and conditions as the community 4335  
improvement corporation may prescribe. A community improvement 4336  
corporation may incur debt, mortgage its property acquired under 4337  
this section or otherwise, and issue its obligations, for the 4338  
purpose of acquiring, constructing, improving, and equipping 4339  
buildings, structures, and other properties, and acquiring sites 4340  
therefor, for lease or sale by the community improvement 4341  
corporation in order to carry out its participation in such plan. 4342  
~~Any~~ Except as provided for in division (C) of section 307.78 of 4343  
the Revised Code, any such debt shall be solely that of the 4344  
corporation and shall not be secured by the pledge of any moneys 4345  
received or to be received from any political subdivision. All 4346  
revenue bonds issued under sections 1724.02 and 1724.10 of the 4347  
Revised Code are lawful investments of banks, savings and loan 4348  
associations, deposit guarantee associations, trust companies, 4349  
trustees, fiduciaries, trustees or other officers having charge of 4350  
sinking or bond retirement funds of municipal corporations and 4351  
other subdivisions of the state, and of domestic insurance 4352

companies notwithstanding sections 3907.14 and 3925.08 of the Revised Code. Not less than two-fifths of the governing board of any ~~community improvement~~ economic development corporation designated as the agency of one or more political subdivisions shall be composed of mayors, members of municipal legislative authorities, members of boards of township trustees, members of boards of county commissioners, or any other appointed or elected officers of such political subdivisions, provided that at least one officer from each political subdivision shall be a member of the governing board. Membership on the governing board of a community improvement corporation does not constitute the holding of a public office or employment within the meaning of sections 731.02 and 731.12 of the Revised Code or any other section of the Revised Code. The governing board of a county land reutilization corporation shall be composed of the public officials set forth in section 1724.03 of the Revised Code. Membership on such governing boards shall not constitute an interest, either direct or indirect, in a contract or expenditure of money by any municipal corporation, township, county, or other political subdivision. No member of such governing boards shall be disqualified from holding any public office or employment, nor shall such member forfeit any such office or employment, by reason of ~~his~~ membership on the governing board of a community improvement corporation notwithstanding any law to the contrary.

Actions taken under this section shall be in accordance with any applicable planning or zoning regulations.

Any agreement entered into under this section may be amended or supplemented from time to time by the parties thereto.

~~A community improvement~~ An economic development corporation designated as the agency of a political subdivision under this section shall promote and encourage the establishment and growth in such subdivision of industrial, commercial, distribution, and

research facilities. A county land reutilization corporation 4385  
designated as the agency of a political subdivision in an 4386  
agreement between a political subdivision and a corporation shall 4387  
promote the reclamation, rehabilitation, and reutilization of 4388  
vacant, abandoned, tax-foreclosed, or other real property in the 4389  
subdivision. 4390

~~(B)~~(2) Authorization for the community improvement 4391  
corporation to sell or to lease any lands or interests in lands 4392  
owned by the political subdivision determined from time to time by 4393  
the legislative authority thereof not to be required by such 4394  
political subdivision for its purposes, for uses determined by the 4395  
legislative authority as those that will promote the welfare of 4396  
the people of the political subdivision, stabilize the economy, 4397  
provide employment, ~~and~~ assist in the development of industrial, 4398  
commercial, distribution, and research activities to the benefit 4399  
of the people of the political subdivision ~~and~~, will provide 4400  
additional opportunities for their gainful employment, or will 4401  
promote the reclamation, rehabilitation, and reutilization of 4402  
vacant, abandoned, tax-foreclosed, or other real property within 4403  
the subdivision. The legislative authority shall specify the 4404  
consideration for such sale or lease and any other terms thereof. 4405  
Any determinations made by the legislative authority under this 4406  
division shall be conclusive. The community improvement 4407  
corporation acting through its officers and on behalf and as agent 4408  
of the political subdivision shall execute the necessary 4409  
instruments, including deeds conveying the title of the political 4410  
subdivision or leases, to accomplish such sale or lease. Such 4411  
conveyance or lease shall be made without advertising and receipt 4412  
of bids. A copy of such agreement shall be recorded in the office 4413  
of the county recorder of any county in which lands or interests 4414  
in lands to be sold or leased are situated prior to the recording 4415  
of a deed or lease executed pursuant to such agreement. The county 4416  
recorder shall not charge ~~the same~~ a county land reutilization 4417

corporation a fee as otherwise provided in section 317.32 of the 4418  
Revised Code for the recording, indexing, or making of a certified 4419  
copy thereof as provided in section 317.32 of the Revised Code or 4420  
for the filing of any instrument by a county land reutilization 4421  
corporation consistent with its public purposes. 4422

~~(C)~~(3) That the political subdivision executing the agreement 4423  
will convey to the community improvement corporation lands and 4424  
interests in lands owned by the political subdivision and 4425  
determined by the legislative authority thereof not to be required 4426  
by the political subdivision for its purposes and that such 4427  
conveyance of such land or interests in land will promote the 4428  
welfare of the people of the political subdivision, stabilize the 4429  
economy, provide employment, ~~and~~ assist in the development of 4430  
industrial, commercial, distribution, and research activities to 4431  
the benefit of the people of the political subdivision ~~and~~, 4432  
provide additional opportunities for their gainful employment or 4433  
will promote the reclamation, rehabilitation, and reutilization of 4434  
vacant, abandoned, tax-foreclosed, or other real property in the 4435  
subdivision, for the consideration and upon the terms established 4436  
in the agreement, and further that as the agency for development 4437  
or land reutilization the community improvement corporation may 4438  
acquire from others additional lands or interests in lands, and 4439  
any lands or interests in land so conveyed by it for uses that 4440  
will promote the welfare of the people of the political 4441  
subdivision, stabilize the economy, provide employment, ~~and~~ assist 4442  
in the development of industrial, commercial, distribution, and 4443  
research activities required for the people of the political 4444  
subdivision and for their gainful employment or will promote the 4445  
reclamation, rehabilitation, and reutilization of vacant, 4446  
abandoned, tax-foreclosed, or other real property in the 4447  
subdivision. Any conveyance or lease by the political subdivision 4448  
to the community improvement corporation shall be made without 4449  
advertising and receipt of bids. If any lands or interests in land 4450

conveyed by a political subdivision under this division are sold 4451  
by the community improvement corporation at a price in excess of 4452  
the consideration received by the political subdivision from the 4453  
community improvement corporation, such excess shall be paid to 4454  
such political subdivision after deducting, to the extent and in 4455  
the manner provided in the agreement, the costs of such 4456  
acquisition and sale, taxes, assessments, costs of maintenance, 4457  
costs of improvements to the land by the community improvement 4458  
corporation, service fees, and any debt service charges of the 4459  
corporation attributable to such land or interests. 4460

**Sec. 1724.11.** (A) When a community improvement corporation is 4461  
acting as an agent of a political subdivision designated pursuant 4462  
to section 1724.10 of the Revised Code and at all times as a 4463  
county land reutilization corporation, both of the following 4464  
apply: 4465

(1) Any financial and proprietary information, including 4466  
trade secrets, submitted by or on behalf of an entity to the 4467  
community improvement corporation in connection with the 4468  
relocation, location, expansion, improvement, or preservation of 4469  
the business of that entity, or in the pursuit of any one or more 4470  
of the purposes under division (B) of section 1724.01 of the 4471  
Revised Code for which a county land reutilization corporation is 4472  
organized, held or kept by the community improvement corporation, 4473  
or by any political subdivision for which the community 4474  
improvement corporation is acting as agent, is confidential 4475  
information and is not a public record subject to section 149.43 4476  
of the Revised Code. 4477

(2) Any other information submitted by or on behalf of an 4478  
entity to the community improvement corporation in connection with 4479  
the relocation, location, expansion, improvement, or preservation 4480  
of the business of that entity held or kept by the community 4481

improvement corporation, or by any political subdivision for which 4482  
the community improvement corporation is acting as agent, is 4483  
confidential information and is not a public record subject to 4484  
section 149.43 of the Revised Code, until the entity commits in 4485  
writing to proceed with the relocation, location, expansion, 4486  
improvement, ~~or~~ preservation of its business, or other purpose 4487  
under division (B) of section 1724.01 of the Revised Code. 4488

(B)(1) When the board of ~~trustees~~ directors of a community 4489  
improvement corporation or any committee or subcommittee of such a 4490  
board meets to consider information that is not a public record 4491  
pursuant to division (A) of this section, the board, committee, or 4492  
subcommittee, by unanimous vote of all members present, may close 4493  
the meeting during consideration of the confidential information. 4494  
The board, committee, or subcommittee shall consider no other 4495  
information during the closed session. 4496

(2) Any meeting at which a decision or determination of the 4497  
board is ~~made~~ required in connection with the relocation, 4498  
location, expansion, improvement, or preservation of the business 4499  
of the entity or is required in pursuit of any purpose under 4500  
division (B) of section 1724.01 of the Revised Code for which a 4501  
county land reutilization corporation is organized shall be open 4502  
to the public. 4503

**Sec. 5705.05.** The purpose and intent of the general levy for 4504  
current expenses is to provide one general operating fund derived 4505  
from taxation from which any expenditures for current expenses of 4506  
any kind may be made, and the taxing authority of a political 4507  
subdivision may include in such levy the amounts required for 4508  
carrying into effect any of the general or special powers granted 4509  
by law to such subdivision, including the acquisition or 4510  
construction of permanent improvements and the payment of 4511  
judgments, but excluding the construction, reconstruction, 4512



resurfacing, or repair of roads and bridges in counties and 4513  
townships and the payment of debt charges. The power to include in 4514  
the general levy for current expenses additional amounts for 4515  
purposes for which a special tax is authorized shall not affect 4516  
the right or obligation to levy such special tax. Without 4517  
prejudice to the generality of the authority to levy a general tax 4518  
for any current expense, such general levy shall include: 4519

(A) The amounts certified to be necessary for the payment of 4520  
final judgments; 4521

(B) The amounts necessary for general, special, and primary 4522  
elections; 4523

(C) The amounts necessary for boards and commissioners of 4524  
health, and other special or district appropriating authorities 4525  
deriving their revenue in whole or part from the subdivision; 4526

(D) In the case of municipal corporations, the amounts 4527  
necessary for the maintenance, operation, and repair of public 4528  
buildings, wharves, bridges, parks, and streets, for the 4529  
prevention, control, and abatement of air pollution, and for a 4530  
sanitary fund; 4531

(E) In the case of counties, the amounts necessary for the 4532  
maintenance, operation, and repair of public buildings, for 4533  
providing or maintaining senior citizens services or facilities, 4534  
for the relief and support of the poor, for the relief of needy 4535  
blind, for the support of mental health, mental retardation, or 4536  
developmental disability services, for the relief of honorably 4537  
discharged soldiers, indigent soldiers, sailors, and marines, for 4538  
the operation and maintenance and the acquisition, construction, 4539  
or improvement of permanent improvements, including, without 4540  
limitation, the acquisition and improvement of land and buildings 4541  
owned or used by a county land reutilization corporation organized 4542  
under Chapter 1724. of the Revised Code, for mothers' pension 4543

fund, support of soil and water conservation districts, watershed 4544  
conservancy districts, and educational television, for the 4545  
prevention, control, and abatement of air pollution, and for the 4546  
county's share of the compensation paid judges; 4547

(F) In the case of a school district, the amounts necessary 4548  
for tuition, the state teachers retirement system, and the 4549  
maintenance, operation, and repair of schools; 4550

(G) In the case of a township, the amounts necessary for the 4551  
relief of the poor and for the prevention, control, and abatement 4552  
of air pollution. This section does not require the inclusion 4553  
within the general levy of amounts for any purpose for which a 4554  
special levy is authorized by section 5705.06 of the Revised Code. 4555

**Sec. 5705.19.** This section does not apply to school districts 4556  
or county school financing districts. 4557

The taxing authority of any subdivision at any time and in 4558  
any year, by vote of two-thirds of all the members of the taxing 4559  
authority, may declare by resolution and certify the resolution to 4560  
the board of elections not less than seventy-five days before the 4561  
election upon which it will be voted that the amount of taxes that 4562  
may be raised within the ten-mill limitation will be insufficient 4563  
to provide for the necessary requirements of the subdivision and 4564  
that it is necessary to levy a tax in excess of that limitation 4565  
for any of the following purposes: 4566

(A) For current expenses of the subdivision, except that the 4567  
total levy for current expenses of a detention facility district 4568  
or district organized under section 2151.65 of the Revised Code 4569  
shall not exceed two mills and that the total levy for current 4570  
expenses of a combined district organized under sections 2151.65 4571  
and 2152.41 of the Revised Code shall not exceed four mills; 4572

(B) For the payment of debt charges on certain described 4573

bonds, notes, or certificates of indebtedness of the subdivision	4574
issued subsequent to January 1, 1925;	4575
(C) For the debt charges on all bonds, notes, and	4576
certificates of indebtedness issued and authorized to be issued	4577
prior to January 1, 1925;	4578
(D) For a public library of, or supported by, the subdivision	4579
under whatever law organized or authorized to be supported;	4580
(E) For a municipal university, not to exceed two mills over	4581
the limitation of one mill prescribed in section 3349.13 of the	4582
Revised Code;	4583
(F) For the construction or acquisition of any specific	4584
permanent improvement or class of improvements that the taxing	4585
authority of the subdivision may include in a single bond issue;	4586
(G) For the general construction, reconstruction,	4587
resurfacing, and repair of streets, roads, and bridges in	4588
municipal corporations, counties, or townships;	4589
(H) For parks and recreational purposes;	4590
(I) For the purpose of providing and maintaining fire	4591
apparatus, appliances, buildings, or sites therefor, or sources of	4592
water supply and materials therefor, or the establishment and	4593
maintenance of lines of fire alarm telegraph, or the payment of	4594
permanent, part-time, or volunteer firefighters or firefighting	4595
companies to operate the same, including the payment of the	4596
firefighter employers' contribution required under section 742.34	4597
of the Revised Code, or the purchase of ambulance equipment, or	4598
the provision of ambulance, paramedic, or other emergency medical	4599
services operated by a fire department or firefighting company;	4600
(J) For the purpose of providing and maintaining motor	4601
vehicles, communications, other equipment, buildings, and sites	4602
for such buildings used directly in the operation of a police	4603

department, or the payment of salaries of permanent police 4604  
personnel, including the payment of the police officer employers' 4605  
contribution required under section 742.33 of the Revised Code, or 4606  
the payment of the costs incurred by townships as a result of 4607  
contracts made with other political subdivisions in order to 4608  
obtain police protection, or the provision of ambulance or 4609  
emergency medical services operated by a police department; 4610

(K) For the maintenance and operation of a county home or 4611  
detention facility; 4612

(L) For community mental retardation and developmental 4613  
disabilities programs and services pursuant to Chapter 5126. of 4614  
the Revised Code, except that the procedure for such levies shall 4615  
be as provided in section 5705.222 of the Revised Code; 4616

(M) For regional planning; 4617

(N) For a county's share of the cost of maintaining and 4618  
operating schools, district detention facilities, forestry camps, 4619  
or other facilities, or any combination thereof, established under 4620  
section 2151.65 or 2152.41 of the Revised Code or both of those 4621  
sections; 4622

(O) For providing for flood defense, providing and 4623  
maintaining a flood wall or pumps, and other purposes to prevent 4624  
floods; 4625

(P) For maintaining and operating sewage disposal plants and 4626  
facilities; 4627

(Q) For the purpose of purchasing, acquiring, constructing, 4628  
enlarging, improving, equipping, repairing, maintaining, or 4629  
operating, or any combination of the foregoing, a county transit 4630  
system pursuant to sections 306.01 to 306.13 of the Revised Code, 4631  
or of making any payment to a board of county commissioners 4632  
operating a transit system or a county transit board pursuant to 4633  
section 306.06 of the Revised Code; 4634

(R) For the subdivision's share of the cost of acquiring or constructing any schools, forestry camps, detention facilities, or other facilities, or any combination thereof, under section 2151.65 or 2152.41 of the Revised Code or both of those sections;	4635 4636 4637 4638
(S) For the prevention, control, and abatement of air pollution;	4639 4640
(T) For maintaining and operating cemeteries;	4641
(U) For providing ambulance service, emergency medical service, or both;	4642 4643
(V) For providing for the collection and disposal of garbage or refuse, including yard waste;	4644 4645
(W) For the payment of the police officer employers' contribution or the firefighter employers' contribution required under sections 742.33 and 742.34 of the Revised Code;	4646 4647 4648
(X) For the construction and maintenance of a drainage improvement pursuant to section 6131.52 of the Revised Code;	4649 4650
(Y) For providing or maintaining senior citizens services or facilities as authorized by section 307.694, 307.85, 505.70, or 505.706 or division (EE) of section 717.01 of the Revised Code;	4651 4652 4653
(Z) For the provision and maintenance of zoological park services and facilities as authorized under section 307.76 of the Revised Code;	4654 4655 4656
(AA) For the maintenance and operation of a free public museum of art, science, or history;	4657 4658
(BB) For the establishment and operation of a 9-1-1 system, as defined in section 4931.40 of the Revised Code;	4659 4660
(CC) For the purpose of acquiring, rehabilitating, or developing rail property or rail service. As used in this division, "rail property" and "rail service" have the same meanings as in section 4981.01 of the Revised Code. This division	4661 4662 4663 4664

applies only to a county, township, or municipal corporation. 4665

(DD) For the purpose of acquiring property for, constructing, 4666  
operating, and maintaining community centers as provided for in 4667  
section 755.16 of the Revised Code; 4668

(EE) For the creation and operation of an office or joint 4669  
office of economic development, for any economic development 4670  
purpose of the office, and to otherwise provide for the 4671  
establishment and operation of a program of economic development 4672  
pursuant to sections 307.07 and 307.64 of the Revised Code, or to 4673  
the extent that the expenses of a county land reutilization 4674  
corporation organized under Chapter 1724. of the Revised Code are 4675  
found by the board of county commissioners to constitute the 4676  
promotion of economic development, for the payment of such 4677  
operations and expenses; 4678

(FF) For the purpose of acquiring, establishing, 4679  
constructing, improving, equipping, maintaining, or operating, or 4680  
any combination of the foregoing, a township airport, landing 4681  
field, or other air navigation facility pursuant to section 505.15 4682  
of the Revised Code; 4683

(GG) For the payment of costs incurred by a township as a 4684  
result of a contract made with a county pursuant to section 4685  
505.263 of the Revised Code in order to pay all or any part of the 4686  
cost of constructing, maintaining, repairing, or operating a water 4687  
supply improvement; 4688

(HH) For a board of township trustees to acquire, other than 4689  
by appropriation, an ownership interest in land, water, or 4690  
wetlands, or to restore or maintain land, water, or wetlands in 4691  
which the board has an ownership interest, not for purposes of 4692  
recreation, but for the purposes of protecting and preserving the 4693  
natural, scenic, open, or wooded condition of the land, water, or 4694  
wetlands against modification or encroachment resulting from 4695

occupation, development, or other use, which may be styled as 4696  
protecting or preserving "greenspace" in the resolution, notice of 4697  
election, or ballot form; 4698

(II) For the support by a county of a crime victim assistance 4699  
program that is provided and maintained by a county agency or a 4700  
private, nonprofit corporation or association under section 307.62 4701  
of the Revised Code; 4702

(JJ) For any or all of the purposes set forth in divisions 4703  
(I) and (J) of this section. This division applies only to a 4704  
township. 4705

(KK) For a countywide public safety communications system 4706  
under section 307.63 of the Revised Code. This division applies 4707  
only to counties. 4708

(LL) For the support by a county of criminal justice services 4709  
under section 307.45 of the Revised Code; 4710

(MM) For the purpose of maintaining and operating a jail or 4711  
other detention facility as defined in section 2921.01 of the 4712  
Revised Code; 4713

(NN) For purchasing, maintaining, or improving, or any 4714  
combination of the foregoing, real estate on which to hold 4715  
agricultural fairs. This division applies only to a county. 4716

(OO) For constructing, rehabilitating, repairing, or 4717  
maintaining sidewalks, walkways, trails, bicycle pathways, or 4718  
similar improvements, or acquiring ownership interests in land 4719  
necessary for the foregoing improvements; 4720

(PP) For both of the purposes set forth in divisions (G) and 4721  
(OO) of this section. 4722

(QQ) For both of the purposes set forth in divisions (H) and 4723  
(HH) of this section. This division applies only to a township. 4724

(RR) For the legislative authority of a municipal 4725

corporation, board of county commissioners of a county, or board 4726  
of township trustees of a township to acquire agricultural 4727  
easements, as defined in section 5301.67 of the Revised Code, and 4728  
to supervise and enforce the easements. 4729

(SS) For both of the purposes set forth in divisions (BB) and 4730  
(KK) of this section. This division applies only to a county. 4731

(TT) For the maintenance and operation of a facility that is 4732  
organized in whole or in part to promote the sciences and natural 4733  
history under section 307.761 of the Revised Code. 4734

(UU) For the creation and operation of a county land 4735  
reutilization corporation and for any programs or activities of 4736  
such office found by the board of directors of the corporation to 4737  
be consistent with the purposes for which the corporation is 4738  
organized. 4739

The resolution shall be confined to the purpose or purposes 4740  
described in one division of this section, to which the revenue 4741  
derived therefrom shall be applied. The existence in any other 4742  
division of this section of authority to levy a tax for any part 4743  
or all of the same purpose or purposes does not preclude the use 4744  
of such revenues for any part of the purpose or purposes of the 4745  
division under which the resolution is adopted. 4746

The resolution shall specify the amount of the increase in 4747  
rate that it is necessary to levy, the purpose of that increase in 4748  
rate, and the number of years during which the increase in rate 4749  
shall be in effect, which may or may not include a levy upon the 4750  
duplicate of the current year. The number of years may be any 4751  
number not exceeding five, except as follows: 4752

(1) When the additional rate is for the payment of debt 4753  
charges, the increased rate shall be for the life of the 4754  
indebtedness. 4755

(2) When the additional rate is for any of the following, the 4756



increased rate shall be for a continuing period of time: 4757

(a) For the current expenses for a detention facility 4758  
district, a district organized under section 2151.65 of the 4759  
Revised Code, or a combined district organized under sections 4760  
2151.65 and 2152.41 of the Revised Code; 4761

(b) For providing a county's share of the cost of maintaining 4762  
and operating schools, district detention facilities, forestry 4763  
camps, or other facilities, or any combination thereof, 4764  
established under section 2151.65 or 2152.41 of the Revised Code 4765  
or under both of those sections. 4766

(3) When the additional rate is for either of the following, 4767  
the increased rate may be for a continuing period of time: 4768

(a) For the purposes set forth in division (I), (J), (U), or 4769  
(KK) of this section; 4770

(b) For the maintenance and operation of a joint recreation 4771  
district. 4772

(4) When the increase is for the purpose or purposes set 4773  
forth in division (D), (G), (H), (CC), or (PP) of this section, 4774  
the tax levy may be for any specified number of years or for a 4775  
continuing period of time, as set forth in the resolution. 4776

(5) When the additional rate is for the purpose described in 4777  
division (Z) of this section, the increased rate shall be for any 4778  
number of years not exceeding ten. 4779

A levy for one of the purposes set forth in division (G), 4780  
(I), (J), or (U) of this section may be reduced pursuant to 4781  
section 5705.261 or 5705.31 of the Revised Code. A levy for one of 4782  
the purposes set forth in division (G), (I), (J), or (U) of this 4783  
section may also be terminated or permanently reduced by the 4784  
taxing authority if it adopts a resolution stating that the 4785  
continuance of the levy is unnecessary and the levy shall be 4786

terminated or that the millage is excessive and the levy shall be 4787  
decreased by a designated amount. 4788

A resolution of a detention facility district, a district 4789  
organized under section 2151.65 of the Revised Code, or a combined 4790  
district organized under both sections 2151.65 and 2152.41 of the 4791  
Revised Code may include both current expenses and other purposes, 4792  
provided that the resolution shall apportion the annual rate of 4793  
levy between the current expenses and the other purpose or 4794  
purposes. The apportionment need not be the same for each year of 4795  
the levy, but the respective portions of the rate actually levied 4796  
each year for the current expenses and the other purpose or 4797  
purposes shall be limited by the apportionment. 4798

Whenever a board of county commissioners, acting either as 4799  
the taxing authority of its county or as the taxing authority of a 4800  
sewer district or subdistrict created under Chapter 6117. of the 4801  
Revised Code, by resolution declares it necessary to levy a tax in 4802  
excess of the ten-mill limitation for the purpose of constructing, 4803  
improving, or extending sewage disposal plants or sewage systems, 4804  
the tax may be in effect for any number of years not exceeding 4805  
twenty, and the proceeds of the tax, notwithstanding the general 4806  
provisions of this section, may be used to pay debt charges on any 4807  
obligations issued and outstanding on behalf of the subdivision 4808  
for the purposes enumerated in this paragraph, provided that any 4809  
such obligations have been specifically described in the 4810  
resolution. 4811

The resolution shall go into immediate effect upon its 4812  
passage, and no publication of the resolution is necessary other 4813  
than that provided for in the notice of election. 4814

When the electors of a subdivision have approved a tax levy 4815  
under this section, the taxing authority of the subdivision may 4816  
anticipate a fraction of the proceeds of the levy and issue 4817  
anticipation notes in accordance with section 5705.191 or 5705.193 4818

of the Revised Code. 4819

**Sec. 5709.12.** (A) As used in this section, "independent 4820  
living facilities" means any residential housing facilities and 4821  
related property that are not a nursing home, residential care 4822  
facility, or adult care facility as defined in division (A) of 4823  
section 5701.13 of the Revised Code. 4824

(B) Lands, houses, and other buildings belonging to a county, 4825  
township, or municipal corporation and used exclusively for the 4826  
accommodation or support of the poor, or leased to the state or 4827  
any political subdivision for public purposes shall be exempt from 4828  
taxation. Real and tangible personal property belonging to 4829  
institutions that is used exclusively for charitable purposes 4830  
shall be exempt from taxation, including real property belonging 4831  
to an institution that is a nonprofit corporation that receives a 4832  
grant under the Thomas Alva Edison grant program authorized by 4833  
division (C) of section 122.33 of the Revised Code at any time 4834  
during the tax year and being held for leasing or resale to 4835  
others. If, at any time during a tax year for which such property 4836  
is exempted from taxation, the corporation ceases to qualify for 4837  
such a grant, the director of development shall notify the tax 4838  
commissioner, and the tax commissioner shall cause the property to 4839  
be restored to the tax list beginning with the following tax year. 4840  
All property owned and used by a nonprofit organization 4841  
exclusively for a home for the aged, as defined in section 5701.13 4842  
of the Revised Code, also shall be exempt from taxation. 4843

(C)(1) If a home for the aged described in division (B)(1) of 4844  
section 5701.13 of the Revised Code is operated in conjunction 4845  
with or at the same site as independent living facilities, the 4846  
exemption granted in division (B) of this section shall include 4847  
kitchen, dining room, clinic, entry ways, maintenance and storage 4848  
areas, and land necessary for access commonly used by both 4849

residents of the home for the aged and residents of the 4850  
independent living facilities. Other facilities commonly used by 4851  
both residents of the home for the aged and residents of 4852  
independent living units shall be exempt from taxation only if the 4853  
other facilities are used primarily by the residents of the home 4854  
for the aged. Vacant land currently unused by the home, and 4855  
independent living facilities and the lands connected with them 4856  
are not exempt from taxation. Except as provided in division 4857  
(A)(1) of section 5709.121 of the Revised Code, property of a home 4858  
leased for nonresidential purposes is not exempt from taxation. 4859

(2) Independent living facilities are exempt from taxation if 4860  
they are operated in conjunction with or at the same site as a 4861  
home for the aged described in division (B)(2) of section 5701.13 4862  
of the Revised Code; operated by a corporation, association, or 4863  
trust described in division (B)(1)(b) of that section; operated 4864  
exclusively for the benefit of members of the corporation, 4865  
association, or trust who are retired, aged, or infirm; and 4866  
provided to those members without charge in consideration of their 4867  
service, without compensation, to a charitable, religious, 4868  
fraternal, or educational institution. For the purposes of 4869  
division (C)(2) of this section, "compensation" does not include 4870  
furnishing room and board, clothing, health care, or other 4871  
necessities, or stipends or other de minimis payments to defray 4872  
the cost thereof. 4873

(D)(1) A private corporation established under federal law, 4874  
defined in 36 U.S.C. 1101, Pub. L. No. 102-199, 105 Stat. 1629, as 4875  
amended, the objects of which include encouraging the advancement 4876  
of science generally, or of a particular branch of science, the 4877  
promotion of scientific research, the improvement of the 4878  
qualifications and usefulness of scientists, or the increase and 4879  
diffusion of scientific knowledge is conclusively presumed to be a 4880  
charitable or educational institution. A private corporation 4881

established as a nonprofit corporation under the laws of a state, 4882  
that is exempt from federal income taxation under section 4883  
501(c)(3) of the Internal Revenue Code of 1986, 100 Stat. 2085, 26 4884  
U.S.C.A. 1, as amended, and has as its principal purpose one or 4885  
more of the foregoing objects, also is conclusively presumed to be 4886  
a charitable or educational institution. 4887

The fact that an organization described in this division 4888  
operates in a manner that results in an excess of revenues over 4889  
expenses shall not be used to deny the exemption granted by this 4890  
section, provided such excess is used, or is held for use, for 4891  
exempt purposes or to establish a reserve against future 4892  
contingencies; and, provided further, that such excess may not be 4893  
distributed to individual persons or to entities that would not be 4894  
entitled to the tax exemptions provided by this chapter. Nor shall 4895  
the fact that any scientific information diffused by the 4896  
organization is of particular interest or benefit to any of its 4897  
individual members be used to deny the exemption granted by this 4898  
section, provided that such scientific information is available to 4899  
the public for purchase or otherwise. 4900

(2) Division (D)(2) of this section does not apply to real 4901  
property exempted from taxation under this section and division 4902  
(A)(3) of section 5709.121 of the Revised Code and belonging to a 4903  
nonprofit corporation described in division (D)(1) of this section 4904  
that has received a grant under the Thomas Alva Edison grant 4905  
program authorized by division (C) of section 122.33 of the 4906  
Revised Code during any of the tax years the property was exempted 4907  
from taxation. 4908

When a private corporation described in division (D)(1) of 4909  
this section sells all or any portion of a tract, lot, or parcel 4910  
of real estate that has been exempt from taxation under this 4911  
section and section 5709.121 of the Revised Code, the portion sold 4912  
shall be restored to the tax list for the year following the year 4913

of the sale and, except in connection with a sale and transfer of 4914  
such a tract, lot, or parcel to a county land reutilization 4915  
corporation organized under Chapter 1724. of the Revised Code, a 4916  
charge shall be levied against the sold property in an amount 4917  
equal to the tax savings on such property during the four tax 4918  
years preceding the year the property is placed on the tax list. 4919  
The tax savings equals the amount of the additional taxes that 4920  
would have been levied if such property had not been exempt from 4921  
taxation. 4922

The charge constitutes a lien of the state upon such property 4923  
as of the first day of January of the tax year in which the charge 4924  
is levied and continues until discharged as provided by law. The 4925  
charge may also be remitted for all or any portion of such 4926  
property that the tax commissioner determines is entitled to 4927  
exemption from real property taxation for the year such property 4928  
is restored to the tax list under any provision of the Revised 4929  
Code, other than sections 725.02, 1728.10, 3735.67, 5709.40, 4930  
5709.41, 5709.62, 5709.63, 5709.71, 5709.73, 5709.78, and 5709.84, 4931  
upon an application for exemption covering the year such property 4932  
is restored to the tax list filed under section 5715.27 of the 4933  
Revised Code. 4934

(E) Real property held by an organization organized and 4935  
operated exclusively for charitable purposes as described under 4936  
section 501(c)(3) of the Internal Revenue Code and exempt from 4937  
federal taxation under section 501(a) of the Internal Revenue 4938  
Code, 26 U.S.C.A. 501(a) and (c)(3), as amended, for the purpose 4939  
of constructing or rehabilitating residences for eventual transfer 4940  
to qualified low-income families through sale, lease, or land 4941  
installment contract, shall be exempt from taxation. 4942

The exemption shall commence on the day title to the property 4943  
is transferred to the organization and shall continue to the end 4944  
of the tax year in which the organization transfers title to the 4945

property to a qualified low-income family. In no case shall the 4946  
exemption extend beyond the second succeeding tax year following 4947  
the year in which the title was transferred to the organization. 4948  
If the title is transferred to the organization and from the 4949  
organization to a qualified low-income family in the same tax 4950  
year, the exemption shall continue to the end of that tax year. 4951  
The proportionate amount of taxes that are a lien but not yet 4952  
determined, assessed, and levied for the tax year in which title 4953  
is transferred to the organization shall be remitted by the county 4954  
auditor for each day of the year that title is held by the 4955  
organization. 4956

Upon transferring the title to another person, the 4957  
organization shall file with the county auditor an affidavit 4958  
affirming that the title was transferred to a qualified low-income 4959  
family or that the title was not transferred to a qualified 4960  
low-income family, as the case may be; if the title was 4961  
transferred to a qualified low-income family, the affidavit shall 4962  
identify the transferee by name. If the organization transfers 4963  
title to the property to anyone other than a qualified low-income 4964  
family, the exemption, if it has not previously expired, shall 4965  
terminate, and the property shall be restored to the tax list for 4966  
the year following the year of the transfer and a charge shall be 4967  
levied against the property in an amount equal to the amount of 4968  
additional taxes that would have been levied if such property had 4969  
not been exempt from taxation. The charge constitutes a lien of 4970  
the state upon such property as of the first day of January of the 4971  
tax year in which the charge is levied and continues until 4972  
discharged as provided by law. 4973

The application for exemption shall be filed as otherwise 4974  
required under section 5715.27 of the Revised Code, except that 4975  
the organization holding the property shall file with its 4976  
application documentation substantiating its status as an 4977

organization organized and operated exclusively for charitable 4978  
purposes under section 501(c)(3) of the Internal Revenue Code and 4979  
its qualification for exemption from federal taxation under 4980  
section 501(a) of the Internal Revenue Code, and affirming its 4981  
intention to construct or rehabilitate the property for the 4982  
eventual transfer to qualified low-income families. 4983

As used in this division, "qualified low-income family" means 4984  
a family whose income does not exceed two hundred per cent of the 4985  
official federal poverty guidelines as revised annually in 4986  
accordance with section 673(2) of the "Omnibus Budget 4987  
Reconciliation Act of 1981," 95 Stat. 511, 42 U.S.C.A. 9902, as 4988  
amended, for a family size equal to the size of the family whose 4989  
income is being determined. 4990

(F) Real property held by a county land reutilization 4991  
corporation organized under Chapter 1724. of the Revised Code 4992  
shall be exempt from taxation. 4993

The exemption shall commence on the day title to the property 4994  
is transferred to the corporation and shall continue to the end of 4995  
the tax year in which the corporation transfers title to the 4996  
property to another owner, if the use to which the other owner 4997  
puts the property does not qualify for an exemption under this 4998  
section or any other section of the Revised Code. If the title to 4999  
the property is transferred to the corporation and from the 5000  
corporation in the same tax year, the exemption shall continue to 5001  
the end of that tax year. The proportionate amount of taxes that 5002  
are a lien but not yet determined, assessed, and levied for the 5003  
tax year in which title is transferred to the corporation shall be 5004  
remitted by the county auditor for each day of the year that title 5005  
is held by the corporation. 5006

Upon transferring the title to another person, the 5007  
corporation shall file with the county auditor an affidavit 5008  
affirming that the title was transferred to such other person and 5009



shall identify the transferee by name. If the corporation 5010  
transfers title to the property to anyone that does not qualify or 5011  
the use to which the property is put does not qualify the property 5012  
for an exemption under this section or any other section of the 5013  
Revised Code, the exemption, if it has not previously expired, 5014  
shall terminate, and the property shall be restored to the tax 5015  
list for the year following the year of the transfer. A charge 5016  
shall be levied against the property in an amount equal to the 5017  
amount of additional taxes that would have been levied if such 5018  
property had not been exempt from taxation. The charge constitutes 5019  
a lien of the state upon such property as of the first day of 5020  
January of the tax year in which the charge is levied and 5021  
continues until discharged as provided by law. 5022

The application for exemption shall be filed as required 5023  
under section 5715.27 of the Revised Code, except that the 5024  
corporation holding the property shall file with its application 5025  
documentation substantiating its status as a county land 5026  
reutilization corporation. 5027

**Sec. 5721.01.** (A) As used in this chapter: 5028

(1) "Delinquent lands" means all lands upon which delinquent 5029  
taxes, as defined in section 323.01 of the Revised Code, remain 5030  
unpaid at the time a settlement is made between the county 5031  
treasurer and auditor pursuant to division (C) of section 321.24 5032  
of the Revised Code. 5033

(2) "Delinquent vacant lands" means all lands that have been 5034  
delinquent lands for at least two years and that are unimproved by 5035  
any dwelling. 5036

(3) "County land reutilization corporation" means a county 5037  
land reutilization corporation organized under Chapter 1724. of 5038  
the Revised Code. 5039

(B) As used in sections 5719.04, 5721.03, and 5721.31 of the Revised Code and in any other sections of the Revised Code to which those sections are applicable, a newspaper or newspaper of general circulation shall be a publication bearing a title or name, regularly issued as frequently as once a week for a definite price or consideration paid for by not less than fifty per cent of those to whom distribution is made, having a second class mailing privilege, being not less than four pages, published continuously during the immediately preceding one-year period, and circulated generally in the political subdivision in which it is published. Such publication shall be of a type to which the general public resorts for passing events of a political, religious, commercial, and social nature, current happenings, announcements, miscellaneous reading matter, advertisements, and other notices.

**Sec. 5721.011.** Immediately after each settlement required by division (C) of section 321.24 of the Revised Code, each county auditor shall compile, in substantially the same form as the list and duplicate prepared pursuant to section 319.28 of the Revised Code, a list and duplicate of all delinquent lands in ~~his~~ the auditor's county. In any such list there may be included lands that have been omitted from a prior list. Lands on which the only unpaid taxes are amounts claimed in good faith not to be due in complaints pending under section 5715.19 of the Revised Code and lands that are the subject of an application for exemption from taxation under section 5715.27 of the Revised Code shall not be included in the list. The delinquent land list and duplicate shall contain the description of the property and the name of the person in whose name it is listed as they appear on the tax list of the previous tax year and the total amount of all taxes, assessments, recoupment charges, penalties, and interest due and unpaid against the entry at the settlement and shall set forth as separate items any interest required to be so entered under ~~division~~ divisions

(B)(1) ~~or~~, (2), and (3) of section 323.121 of the Revised Code. 5072  
The original list shall be kept in the office of the auditor, and 5073  
the duplicate shall be certified and delivered to the county 5074  
treasurer within thirty days after the settlement required by 5075  
division (C) of section 321.24 of the Revised Code. 5076

**Sec. 5721.03.** (A) At the time of making the delinquent land 5077  
list, as provided in section 5721.011 of the Revised Code, the 5078  
county auditor shall compile a delinquent tax list consisting of 5079  
all lands on the delinquent land list on which taxes have become 5080  
delinquent at the close of the collection period immediately 5081  
preceding the making of the delinquent land list. The auditor 5082  
shall also compile a delinquent vacant land tax list of all 5083  
delinquent vacant lands prior to the institution of any 5084  
foreclosure and forfeiture actions against delinquent vacant lands 5085  
under section 5721.14 of the Revised Code or any foreclosure 5086  
actions against delinquent vacant lands under section 5721.18 of 5087  
the Revised Code. 5088

The delinquent tax list, and the delinquent vacant land tax 5089  
list if one is compiled, shall contain all of the information 5090  
included on the delinquent land list, except that, if the 5091  
auditor's records show that the name of the person in whose name 5092  
the property currently is listed is not the name that appears on 5093  
the delinquent land list, the name used in the delinquent tax list 5094  
or the delinquent vacant land tax list shall be the name of the 5095  
person the auditor's records show as the person in whose name the 5096  
property currently is listed. 5097

Lands that have been included in a previously published 5098  
delinquent tax list shall not be included in the delinquent tax 5099  
list so long as taxes have remained delinquent on such lands for 5100  
the entire intervening time. 5101

In either list, there may be included lands that have been 5102

omitted in error from a prior list and lands with respect to which 5103  
the auditor has received a certification that a delinquent tax 5104  
contract has become void since the publication of the last 5105  
previously published list, provided the name of the owner was 5106  
stricken from a prior list under section 5721.02 of the Revised 5107  
Code. 5108

(B)(1) The auditor shall cause the delinquent tax list and 5109  
the delinquent vacant land tax list, if one is compiled, to be 5110  
published twice within sixty days after the delivery of the 5111  
delinquent land duplicate to the county treasurer, in a newspaper 5112  
of general circulation in the county. The publication shall be 5113  
printed in the English language. 5114

The auditor shall insert display notices of the forthcoming 5115  
publication of the delinquent tax list and, if it is to be 5116  
published, the delinquent vacant land tax list once a week for two 5117  
consecutive weeks in a newspaper of general circulation in the 5118  
county. The display notices shall contain the times and methods of 5119  
payment of taxes provided by law, including information concerning 5120  
installment payments made in accordance with a written delinquent 5121  
tax contract. The display notice for the delinquent tax list also 5122  
shall include a notice that an interest charge will accrue on 5123  
accounts remaining unpaid after the last day of November unless 5124  
the taxpayer enters into a written delinquent tax contract to pay 5125  
such taxes in installments. The display notice for the delinquent 5126  
vacant land tax list if it is to be published also shall include a 5127  
notice that delinquent vacant lands in the list are lands on which 5128  
taxes have remained unpaid for ~~two years~~ one year after being 5129  
certified delinquent, and that they are subject to foreclosure 5130  
proceedings as provided in section 323.25, sections 323.65 to 5131  
323.79, or section 5721.18 of the Revised Code, or foreclosure and 5132  
forfeiture proceedings as provided in section 5721.14 of the 5133  
Revised Code. Each display notice also shall state that the lands 5134

are subject to a tax certificate sale under section 5721.32 or 5135  
5721.33 of the Revised Code or assignment to a county land 5136  
reutilization corporation, as the case may be, and shall include 5137  
any other information that the auditor considers pertinent to the 5138  
purpose of the notice. The display notices shall be furnished by 5139  
the auditor to the newspapers selected to publish the lists at 5140  
least ten days before their first publication. 5141

(2) Publication of the list or lists may be made by a 5142  
newspaper in installments, provided the complete publication of 5143  
each list is made twice during the sixty-day period. 5144

(3) There shall be attached to the delinquent tax list a 5145  
notice that the delinquent lands will be certified for foreclosure 5146  
by the auditor unless the taxes, assessments, interest, and 5147  
penalties due and owing on them are paid. There shall be attached 5148  
to the delinquent vacant land tax list, if it is to be published, 5149  
a notice that delinquent vacant lands will be certified for 5150  
foreclosure or foreclosure and forfeiture by the auditor unless 5151  
the taxes, assessments, interest, and penalties due and owing on 5152  
them are paid within twenty-eight days after the final publication 5153  
of the notice. 5154

(4) The auditor shall review the first publication of each 5155  
list for accuracy and completeness and may correct any errors 5156  
appearing in the list in the second publication. 5157

(C) For the purposes of section 5721.18 of the Revised Code, 5158  
land is first certified delinquent on the date of the 5159  
certification of the delinquent land list containing that land. 5160

**Sec. 5721.06.** (A)(1) The form of the notice required to be 5161  
attached to the published delinquent tax list by division (B)(3) 5162  
of section 5721.03 of the Revised Code shall be in substance as 5163  
follows: 5164

"DELINQUENT LAND TAX NOTICE 5165

The lands, lots, and parts of lots returned delinquent by the 5166  
county treasurer of ..... county, with the taxes 5167  
assessments, interest, and penalties, charged against them 5168  
agreeably to law, are contained and described in the following 5169  
list: (Here insert the list with the names of the owners of such 5170  
respective tracts of land or town lots as designated on the 5171  
delinquent tax list. If, prior to seven days before the 5172  
publication of the list, a delinquent tax contract has been 5173  
entered into under section 323.31 of the Revised Code, the owner's 5174  
name may be stricken from the list or designated by an asterisk 5175  
shown in the margin next to the owner's name.) 5176

Notice is hereby given that the whole of such several lands, 5177  
lots, or parts of lots will be certified for foreclosure by the 5178  
county auditor pursuant to law unless the whole of the delinquent 5179  
taxes, assessments, interest, and penalties are paid within one 5180  
year or unless a tax certificate with respect to the parcel is 5181  
sold under section 5721.32 or 5721.33 of the Revised Code. The 5182  
names of persons who have entered into a written delinquent tax 5183  
contract with the county treasurer to discharge the delinquency 5184  
are designated by an asterisk or have been stricken from the 5185  
list." 5186

(2) If the county treasurer has certified to the county 5187  
auditor that the treasurer intends to offer for sale or assign a 5188  
tax certificate with respect to one or more parcels of delinquent 5189  
land under section 5721.32 or 5721.33 of the Revised Code, the 5190  
form of the notice shall include the following statement, appended 5191  
after the second paragraph of the notice prescribed by division 5192  
(A)(1) of this section: 5193

"Notice also is hereby given that a tax certificate may be 5194  
offered for sale or assigned under section 5721.32 or 5721.33 of 5195  
the Revised Code with respect to those parcels shown on this list. 5196

If a tax certificate on a parcel is purchased, the purchaser of 5197  
the tax certificate acquires the state's or its taxing district's 5198  
first lien against the property, and an additional interest charge 5199  
of up to eighteen per cent per annum shall be assessed against the 5200  
parcel. In addition, failure by the owner of the parcel to redeem 5201  
the tax certificate may result in foreclosure proceedings against 5202  
the parcel. No tax certificate shall be offered for sale if the 5203  
owner of the parcel has either discharged the lien by paying to 5204  
the county treasurer in cash the amount of delinquent taxes, 5205  
assessments, penalties, interest, and charges charged against the 5206  
property, or has entered into a valid delinquent tax contract 5207  
pursuant to section 323.31 of the Revised Code to pay those 5208  
amounts in installments." 5209

(B) The form of the notice required to be attached to the 5210  
published delinquent vacant land tax list by division (B)(3) of 5211  
section 5721.03 of the Revised Code shall be in substance as 5212  
follows: 5213

"DELINQUENT VACANT LAND TAX NOTICE 5214

The delinquent vacant lands, returned delinquent by the 5215  
county treasurer of..... county, with the taxes 5216  
assessments, interest, and penalties charged against them 5217  
according to law, and remaining delinquent for ~~two years~~ one year, 5218  
are contained and described in the following list: (here insert 5219  
the list with the names of the owners of the respective tracts of 5220  
land as designated on the delinquent vacant land tax list. If, 5221  
prior to seven days before the publication of the list, a 5222  
delinquent tax contract has been entered into under section 323.31 5223  
of the Revised Code, the owner's name may be stricken from the 5224  
list or designated by an asterisk shown in the margin next to the 5225  
owner's name.) 5226

Notice is hereby given that these delinquent vacant lands 5227  
will be certified for foreclosure or foreclosure and forfeiture by 5228

the county auditor pursuant to law unless the whole of the 5229  
delinquent taxes, assessments, interest, and penalties are paid 5230  
within twenty-eight days after the final publication of this 5231  
notice. The names of persons who have entered into a written 5232  
delinquent tax contract with the county treasurer to discharge the 5233  
delinquency are designated by an asterisk or have been stricken 5234  
from the list." 5235

**Sec. 5721.10.** Except as otherwise provided under sections 5236  
5721.30 to 5721.43 of the Revised Code, the state shall have the 5237  
first lien on the lands and lots described in the delinquent land 5238  
list, for the amount of taxes, assessments, interest, and penalty 5239  
charged prior to the delivery of such list. If the taxes have not 5240  
been paid for one year after having been certified as delinquent, 5241  
the state shall institute foreclosure proceedings in the manner 5242  
provided by ~~sections~~ section 323.25, sections 323.65 to 323.79, or 5243  
sections 5721.01 to 5721.28 of the Revised Code, unless a tax 5244  
certificate respecting that property has been sold or assigned 5245  
under section 5721.32 or 5721.33 of the Revised Code, or unless 5246  
such taxes are the subject of a valid delinquent tax contract 5247  
under section 323.31 of the Revised Code for which the county 5248  
treasurer has not made certification to the county auditor that 5249  
the delinquent tax contract has become void. The court shall levy, 5250  
as costs in the foreclosure proceedings instituted on the 5251  
certification of delinquency, the cost of an abstract or 5252  
certificate of title to the property described in the 5253  
certification, if it is required by the court, to be paid into the 5254  
general fund of the county. Sections 5721.01 to 5721.28 of the 5255  
Revised Code do not prevent the partial payment of such delinquent 5256  
taxes, assessments, interest, and penalty during the period the 5257  
delinquency is being discharged in accordance with a delinquent 5258  
tax contract under section 323.31 of the Revised Code, but the 5259  
partial payments may be made and received as provided by law 5260



without prejudice to the right of the state to institute 5261  
foreclosure proceedings for any amount then remaining unpaid, if 5262  
the county treasurer certifies to the county auditor that the 5263  
delinquent tax contract has become void. 5264

**Sec. 5721.11.** The county auditor shall enter upon the county 5265  
auditor's tax list and county treasurer's duplicate, showing lands 5266  
delinquent, the word "delinquent," and such entry on said tax list 5267  
and duplicate is notice to all purchasers or other persons 5268  
acquiring any right, title, or interest in or to the land 5269  
pertinent to which such entry is made, of the prior right and lien 5270  
of the state under sections 323.01 to 323.79 or sections 5721.01 5271  
to 5721.28, ~~inclusive~~, of the Revised Code. 5272

**Sec. 5721.18.** The county prosecuting attorney, upon the 5273  
delivery to the prosecuting attorney by the county auditor of a 5274  
delinquent land or delinquent vacant land tax certificate, or of a 5275  
master list of delinquent or delinquent vacant tracts, shall 5276  
institute a foreclosure proceeding under this section in the name 5277  
of the county treasurer to foreclose the lien of the state, in any 5278  
court with jurisdiction, unless the taxes, assessments, charges, 5279  
penalties, and interest are paid prior to the time a complaint is 5280  
filed, or unless a foreclosure or foreclosure and forfeiture 5281  
action has been or will be instituted under section 323.25, 5282  
sections 323.65 to 323.79, or section 5721.14 of the Revised Code. 5283  
If the delinquent land or delinquent vacant land tax certificate 5284  
or the master list of delinquent or delinquent vacant tracts lists 5285  
minerals or rights to minerals listed pursuant to sections 5286  
5713.04, 5713.05, and 5713.06 of the Revised Code, the county 5287  
prosecuting attorney may institute a foreclosure proceeding in the 5288  
name of the county treasurer, in any court with jurisdiction, to 5289  
foreclose the lien of the state against such minerals or rights to 5290  
minerals, unless the taxes, assessments, charges, penalties, and 5291

interest are paid prior to the time the complaint is filed, or 5292  
unless a foreclosure or foreclosure and forfeiture action has been 5293  
or will be instituted under section 323.25, sections 323.65 to 5294  
323.79, or section 5721.14 of the Revised Code. 5295

The prosecuting attorney shall prosecute the proceeding to 5296  
final judgment and satisfaction. Within ten days after obtaining a 5297  
judgment, the prosecuting attorney shall notify the treasurer in 5298  
writing that judgment has been rendered. If there is a copy of a 5299  
written delinquent tax contract attached to the certificate or an 5300  
asterisk next to an entry on the master list, or if a copy of a 5301  
delinquent tax contract is received from the auditor prior to the 5302  
commencement of the proceeding under this section, the prosecuting 5303  
attorney shall not institute the proceeding under this section, 5304  
unless the prosecuting attorney receives a certification of the 5305  
treasurer that the delinquent tax contract has become void. 5306

(A) This division applies to all foreclosure proceedings not 5307  
instituted and prosecuted under section 323.25 of the Revised Code 5308  
or division (B) or (C) of this section. The foreclosure 5309  
proceedings shall be instituted and prosecuted in the same manner 5310  
as is provided by law for the foreclosure of mortgages on land, 5311  
except that, if service by publication is necessary, such 5312  
publication shall be made once a week for three consecutive weeks 5313  
instead of as provided by the Rules of Civil Procedure, and the 5314  
service shall be complete at the expiration of three weeks after 5315  
the date of the first publication. In any proceeding prosecuted 5316  
under this section, if the prosecuting attorney determines that 5317  
service upon a defendant may be obtained ultimately only by 5318  
publication, the prosecuting attorney may cause service to be made 5319  
simultaneously by certified mail, return receipt requested, 5320  
ordinary mail, and publication. 5321

In any county that has adopted a permanent parcel number 5322  
system, the parcel may be described in the notice by parcel number 5323

only, instead of also with a complete legal description, if the 5324  
prosecuting attorney determines that the publication of the 5325  
complete legal description is not necessary to provide reasonable 5326  
notice of the foreclosure proceeding to the interested parties. If 5327  
the complete legal description is not published, the notice shall 5328  
indicate where the complete legal description may be obtained. 5329

It is sufficient, having been made a proper party to the 5330  
foreclosure proceeding, for the treasurer to allege in the 5331  
treasurer's complaint that the certificate or master list has been 5332  
duly filed by the auditor, that the amount of money appearing to 5333  
be due and unpaid is due and unpaid, and that there is a lien 5334  
against the property described in the certificate or master list, 5335  
without setting forth in the complaint any other or special matter 5336  
relating to the foreclosure proceeding. The prayer of the 5337  
complaint shall be that the court issue an order that the property 5338  
be sold by the sheriff or otherwise be disposed of, and the equity 5339  
of redemption be extinguished, according to the alternative 5340  
redemption procedures prescribed in sections 323.65 to 323.79 of 5341  
the Revised Code, or if the action is in the municipal court by 5342  
the bailiff, in the manner provided in section 5721.19 of the 5343  
Revised Code. 5344

In the foreclosure proceeding, the treasurer may join in one 5345  
action any number of lots or lands, but the decree shall be 5346  
rendered separately, and any proceedings may be severed, in the 5347  
discretion of the court, for the purpose of trial or appeal, and 5348  
the court shall make such order for the payment of costs as is 5349  
considered proper. The certificate or master list filed by the 5350  
auditor with the prosecuting attorney is prima-facie evidence at 5351  
the trial of the foreclosure action of the amount and validity of 5352  
the taxes, assessments, charges, penalties, and interest appearing 5353  
due and unpaid and of their nonpayment. 5354

(B) Foreclosure proceedings constituting an action in rem may 5355

be commenced by the filing of a complaint after the end of the 5356  
second year from the date on which the delinquency was first 5357  
certified by the auditor. Prior to filing such an action in rem, 5358  
the prosecuting attorney shall cause a title search to be 5359  
conducted for the purpose of identifying any lienholders or other 5360  
persons with interests in the property subject to foreclosure. 5361  
Following the title search, the action in rem shall be instituted 5362  
by filing in the office of the clerk of a court with jurisdiction 5363  
a complaint bearing a caption substantially in the form set forth 5364  
in division (A) of section 5721.181 of the Revised Code. 5365

Any number of parcels may be joined in one action. Each 5366  
separate parcel included in a complaint shall be given a serial 5367  
number and shall be separately indexed and docketed by the clerk 5368  
of the court in a book kept by the clerk for such purpose. A 5369  
complaint shall contain the permanent parcel number of each parcel 5370  
included in it, the full street address of the parcel when 5371  
available, a description of the parcel as set forth in the 5372  
certificate or master list, the name and address of the last known 5373  
owner of the parcel if they appear on the general tax list, the 5374  
name and address of each lienholder and other person with an 5375  
interest in the parcel identified in the title search relating to 5376  
the parcel that is required by this division, and the amount of 5377  
taxes, assessments, charges, penalties, and interest due and 5378  
unpaid with respect to the parcel. It is sufficient for the 5379  
treasurer to allege in the complaint that the certificate or 5380  
master list has been duly filed by the auditor with respect to 5381  
each parcel listed, that the amount of money with respect to each 5382  
parcel appearing to be due and unpaid is due and unpaid, and that 5383  
there is a lien against each parcel, without setting forth any 5384  
other or special matters. The prayer of the complaint shall be 5385  
that the court issue an order that the land described in the 5386  
complaint be sold in the manner provided in section 5721.19 of the 5387  
Revised Code. 5388

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

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

Within thirty days after the filing of a complaint and before the final date of publication of the notice of foreclosure, the clerk of the court also shall cause a copy of a notice substantially in the form of the notice set forth in division (C) of section 5721.181 of the Revised Code to be mailed by certified mail, with postage prepaid, to each person named in the complaint as being the last known owner of a parcel included in it, or as being a lienholder or other person with an interest in a parcel included in it. The notice shall be sent to the address of each such person, as set forth in the complaint, and the clerk shall enter the fact of such mailing upon the appearance docket. If the name and address of the last known owner of a parcel included in a

complaint is not set forth in it, the auditor shall file an 5421  
affidavit with the clerk stating that the name and address of the 5422  
last known owner does not appear on the general tax list. 5423

(2)(a) An answer may be filed in an action in rem under this 5424  
division by any person owning or claiming any right, title, or 5425  
interest in, or lien upon, any parcel described in the complaint. 5426  
The answer shall contain the caption and number of the action and 5427  
the serial number of the parcel concerned. The answer shall set 5428  
forth the nature and amount of interest claimed in the parcel and 5429  
any defense or objection to the foreclosure of the lien of the 5430  
state for delinquent taxes, assessments, charges, penalties, and 5431  
interest as shown in the complaint. The answer shall be filed in 5432  
the office of the clerk of the court, and a copy of the answer 5433  
shall be served on the prosecuting attorney, not later than 5434  
twenty-eight days after the date of final publication of the 5435  
notice of foreclosure. If an answer is not filed within such time, 5436  
a default judgment may be taken as to any parcel included in a 5437  
complaint as to which no answer has been filed. A default judgment 5438  
is valid and effective with respect to all persons owning or 5439  
claiming any right, title, or interest in, or lien upon, any such 5440  
parcel, notwithstanding that one or more of such persons are 5441  
minors, incompetents, absentees or nonresidents of the state, or 5442  
convicts in confinement. 5443

(b)(i) A receiver appointed pursuant to divisions (C)(2) and 5444  
(3) of section 3767.41 of the Revised Code may file an answer 5445  
pursuant to division (B)(2)(a) of this section, but is not 5446  
required to do so as a condition of receiving proceeds in a 5447  
distribution under division (B)(1) of section 5721.17 of the 5448  
Revised Code. 5449

(ii) When a receivership under section 3767.41 of the Revised 5450  
Code is associated with a parcel, the notice of foreclosure set 5451  
forth in division (B) of section 5721.181 of the Revised Code and 5452

the notice set forth in division (C) of that section shall be 5453  
modified to reflect the provisions of division (B)(2)(b)(i) of 5454  
this section. 5455

(3) At the trial of an action in rem under this division, the 5456  
certificate or master list filed by the auditor with the 5457  
prosecuting attorney shall be prima-facie evidence of the amount 5458  
and validity of the taxes, assessments, charges, penalties, and 5459  
interest appearing due and unpaid on the parcel to which the 5460  
certificate or master list relates and their nonpayment. If an 5461  
answer is properly filed, the court may, in its discretion, and 5462  
shall, at the request of the person filing the answer, grant a 5463  
severance of the proceedings as to any parcel described in such 5464  
answer for purposes of trial or appeal. 5465

(C) In addition to the actions in rem authorized under 5466  
division (B) of this section and section 5721.14 of the Revised 5467  
Code, an action in rem may be commenced under this division. An 5468  
action commenced under this division shall conform to all of the 5469  
requirements of division (B) of this section except as follows: 5470

(1) The prosecuting attorney shall not cause a title search 5471  
to be conducted for the purpose of identifying any lienholders or 5472  
other persons with interests in the property subject to 5473  
foreclosure, except that the prosecuting attorney shall cause a 5474  
title search to be conducted to identify any receiver's lien. 5475

(2) The names and addresses of lienholders and persons with 5476  
an interest in the parcel shall not be contained in the complaint, 5477  
and notice shall not be mailed to lienholders and persons with an 5478  
interest as provided in division (B)(1) of this section, except 5479  
that the name and address of a receiver under section 3767.41 of 5480  
the Revised Code shall be contained in the complaint and notice 5481  
shall be mailed to the receiver. 5482

(3) With respect to the forms applicable to actions commenced 5483

under division (B) of this section and contained in section 5484  
5721.181 of the Revised Code: 5485

(a) The notice of foreclosure prescribed by division (B) of 5486  
section 5721.181 of the Revised Code shall be revised to exclude 5487  
any reference to the inclusion of the name and address of each 5488  
lienholder and other person with an interest in the parcel 5489  
identified in a statutorily required title search relating to the 5490  
parcel, and to exclude any such names and addresses from the 5491  
published notice, except that the revised notice shall refer to 5492  
the inclusion of the name and address of a receiver under section 5493  
3767.41 of the Revised Code and the published notice shall include 5494  
the receiver's name and address. The notice of foreclosure also 5495  
shall include the following in boldface type: 5496

"If pursuant to the action the parcel is sold, the sale shall 5497  
not affect or extinguish any lien or encumbrance with respect to 5498  
the parcel other than a receiver's lien and other than the lien 5499  
for land taxes, assessments, charges, interest, and penalties for 5500  
which the lien is foreclosed and in satisfaction of which the 5501  
property is sold. All other liens and encumbrances with respect to 5502  
the parcel shall survive the sale." 5503

(b) The notice to the owner, lienholders, and other persons 5504  
with an interest in a parcel shall be a notice only to the owner 5505  
and to any receiver under section 3767.41 of the Revised Code, and 5506  
the last two sentences of the notice shall be omitted. 5507

(4) As used in this division, a "receiver's lien" means the 5508  
lien of a receiver appointed pursuant to divisions (C)(2) and (3) 5509  
of section 3767.41 of the Revised Code that is acquired pursuant 5510  
to division (H)(2)(b) of that section for any unreimbursed 5511  
expenses and other amounts paid in accordance with division (F) of 5512  
that section by the receiver and for the fees of the receiver 5513  
approved pursuant to division (H)(1) of that section. 5514



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

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

**Sec. 5721.19.** (A) In its judgment of foreclosure rendered with respect to actions filed pursuant to section 5721.18 of the Revised Code, the court shall enter a finding with respect to each parcel of the amount of the taxes, assessments, charges, penalties, and interest, and the costs incurred in the foreclosure proceeding instituted against it, which are due and unpaid. The court may order each parcel to be sold, without appraisal, for not less than either of the following:

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

(2) The total amount of the finding entered by the court, 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, plus the costs incurred in the foreclosure proceeding. For purposes of determining such amount, the county treasurer may estimate the

amount of taxes, assessments, interest, penalties, and costs that 5546  
will be payable at the time the deed of the property is 5547  
transferred to the purchaser. 5548

Notwithstanding the minimum sales price provisions of 5549  
divisions (A)(1) and (2) of this section to the contrary, a parcel 5550  
sold pursuant to this section shall not be sold for less than the 5551  
amount described in division (A)(2) of this section if the highest 5552  
bidder is the owner of record of the parcel immediately prior to 5553  
the judgment of foreclosure or a member of the following class of 5554  
parties connected to that owner: a member of that owner's 5555  
immediate family, a person with a power of attorney appointed by 5556  
that owner who subsequently transfers the parcel to the owner, a 5557  
sole proprietorship owned by that owner or a member of that 5558  
owner's immediate family, or a partnership, trust, business trust, 5559  
corporation, or association in which the owner or a member of the 5560  
owner's immediate family owns or controls directly or indirectly 5561  
more than fifty per cent. If a parcel sells for less than the 5562  
amount described in division (A)(2) of this section, the officer 5563  
conducting the sale shall require the buyer to complete an 5564  
affidavit stating that the buyer is not the owner of record 5565  
immediately prior to the judgment of foreclosure or a member of 5566  
the specified class of parties connected to that owner, and the 5567  
affidavit shall become part of the court records of the 5568  
proceeding. If the county auditor discovers within three years 5569  
after the date of the sale that a parcel was sold to that owner or 5570  
a member of the specified class of parties connected to that owner 5571  
for a price less than the amount so described, and if the parcel 5572  
is still owned by that owner or a member of the specified class of 5573  
parties connected to that owner, the auditor within thirty days 5574  
after such discovery shall add the difference between that amount 5575  
and the sale price to the amount of taxes that then stand charged 5576  
against the parcel and is payable at the next succeeding date for 5577  
payment of real property taxes. As used in this paragraph, 5578

"immediate family" means a spouse who resides in the same 5579  
household and children. 5580

(B) Each parcel affected by the court's finding shall be 5581  
separately sold, unless the court orders any of such parcels to be 5582  
sold together. 5583

Each parcel shall be advertised and sold by the officer to 5584  
whom the order of sale is directed in the manner provided by law 5585  
for the sale of real property on execution. The advertisement for 5586  
sale of each parcel shall be published once a week for three 5587  
consecutive weeks and shall include the date on which a second 5588  
sale will be conducted if no bid is accepted at the first sale. 5589  
Any number of parcels may be included in one advertisement. 5590

The notice of the advertisement shall be substantially in the 5591  
form of the notice set forth in section 5721.191 of the Revised 5592  
Code. In any county that has adopted a permanent parcel number 5593  
system, the parcel may be described in the notice by parcel number 5594  
only, instead of also with a complete legal description, if the 5595  
prosecuting attorney determines that the publication of the 5596  
complete legal description is not necessary to provide reasonable 5597  
notice of the foreclosure sale to potential bidders. If the 5598  
complete legal description is not published, the notice shall 5599  
indicate where the complete legal description may be obtained. 5600

(C)(1) Whenever the officer charged to conduct the sale 5601  
offers any parcel for sale and no bids are made equal to the 5602  
lesser of the amounts described in divisions (A)(1) and (2) of 5603  
this section, the officer shall adjourn the sale of the parcel to 5604  
the second date that was specified in the advertisement of sale. 5605  
The second date shall be not less than two weeks or more than six 5606  
weeks from the day on which the parcel was first offered for sale. 5607  
The second sale shall be held at the same place and commence at 5608  
the same time as set forth in the advertisement of sale. The 5609  
officer shall offer any parcel not sold at the first sale. Upon 5610

the conclusion of any sale, or if any parcel remains unsold after 5611  
being offered at two sales, the officer conducting the sale shall 5612  
report the results to the court. 5613

(2)(a) If a parcel remains unsold after being offered at two 5614  
sales, or one sale in the case of abandoned lands under sections 5615  
323.65 to 323.79 of the Revised Code, or if a parcel sells at any 5616  
sale but the amount of the price is less than the costs incurred 5617  
in the proceeding instituted against the parcel under section 5618  
5721.18 of the Revised Code, then the clerk of the court shall 5619  
certify to the county auditor the amount of those costs that 5620  
remains unpaid. At the next semiannual apportionment of real 5621  
property taxes that occurs following any such certification, the 5622  
auditor shall reduce the real property taxes that the auditor 5623  
otherwise would distribute to each taxing district. In making the 5624  
reductions, the auditor shall subtract from the otherwise 5625  
distributable real property taxes to a taxing district an amount 5626  
that shall be determined by multiplying the certified costs by a 5627  
fraction the numerator of which shall be the amount of the taxes, 5628  
assessments, charges, penalties, and interest on the parcel owed 5629  
to that taxing district at the time the parcel first was offered 5630  
for sale pursuant to this section, and the denominator of which 5631  
shall be the total of the taxes, assessments, charges, penalties, 5632  
and interest on the parcel owed to all the taxing districts at 5633  
that time. The auditor promptly shall pay to the clerk of the 5634  
court the amounts of the reductions. 5635

(b) If reductions occur pursuant to division (C)(2)(a) of 5636  
this section, and if at a subsequent time a parcel is sold at a 5637  
foreclosure sale or a forfeiture sale pursuant to Chapter 5723. of 5638  
the Revised Code, then, notwithstanding other provisions of the 5639  
Revised Code, except section 5721.17 of the Revised Code, 5640  
governing the distribution of the proceeds of a foreclosure or 5641  
forfeiture sale, the proceeds first shall be distributed to 5642

reimburse the taxing districts subjected to reductions in their 5643  
otherwise distributable real property taxes. The distributions 5644  
shall be based on the same proportions used for purposes of 5645  
division (C)(2)(a) of this section. 5646

(3) The court, in its discretion, may order any parcel not 5647  
sold pursuant to the original order of sale to be advertised and 5648  
offered for sale at a subsequent foreclosure sale. For such 5649  
purpose, the court may direct the parcel to be appraised and fix a 5650  
minimum price for which it may be sold. 5651

(D) Except as otherwise provided in division (B)(1) of 5652  
section 5721.17 of the Revised Code, upon the confirmation of a 5653  
sale, the proceeds of the sale shall be applied as follows: 5654

(1) The costs incurred in any proceeding filed against the 5655  
parcel pursuant to section 5721.18 of the Revised Code shall be 5656  
paid first. 5657

(2) Following the payment required by division (D)(1) of this 5658  
section, the part of the proceeds that is equal to five per cent 5659  
of the taxes and assessments due shall be deposited in the 5660  
delinquent tax and assessment collection fund created pursuant to 5661  
section 321.261 of the Revised Code. If a county land 5662  
reutilization corporation is operating in the county, the board of 5663  
county commissioners, by resolution, may provide that an 5664  
additional amount, not to exceed five per cent of such taxes and 5665  
assessments, shall be credited to the county land reutilization 5666  
corporation fund created by section 321.263 of the Revised Code to 5667  
pay for the corporation's expenses. If such a resolution is in 5668  
effect, the percentage of such taxes and assessments so provided 5669  
shall be credited to that fund. 5670

(3) Following the payment required by division (D)(2) of this 5671  
section, the amount found due for taxes, assessments, charges, 5672  
penalties, and interest shall be paid, including all taxes, 5673

assessments, charges, penalties, and interest payable subsequent 5674  
to the delivery to the county prosecuting attorney of the 5675  
delinquent land tax certificate or master list of delinquent 5676  
tracts and prior to the transfer of the deed of the parcel to the 5677  
purchaser following confirmation of sale. If the proceeds 5678  
available for distribution pursuant to division (D)(3) of this 5679  
section are sufficient to pay the entire amount of those taxes, 5680  
assessments, charges, penalties, and interest, the portion of the 5681  
proceeds representing taxes, interest, and penalties shall be paid 5682  
to each claimant in proportion to the amount of taxes levied by 5683  
the claimant in the preceding tax year, and the amount 5684  
representing assessments and other charges shall be paid to each 5685  
claimant in the order in which they became due. If the proceeds 5686  
are not sufficient to pay that entire amount, the proportion of 5687  
the proceeds representing taxes, penalties, and interest shall be 5688  
paid to each claimant in the same proportion that the amount of 5689  
taxes levied by the claimant against the parcel in the preceding 5690  
tax year bears to the taxes levied by all such claimants against 5691  
the parcel in the preceding tax year, and the proportion of the 5692  
proceeds representing items of assessments and other charges shall 5693  
be credited to those items in the order in which they became due. 5694

(E) If the proceeds from the sale of a parcel are 5695  
insufficient to pay in full the amount of the taxes, assessments, 5696  
charges, penalties, and interest which are due and unpaid; the 5697  
costs incurred in the foreclosure proceeding instituted against it 5698  
which are due and unpaid; and, if division (B)(1) of section 5699  
5721.17 of the Revised Code is applicable, any notes issued by a 5700  
receiver pursuant to division (F) of section 3767.41 of the 5701  
Revised Code and any receiver's lien as defined in division (C)(4) 5702  
of section 5721.18 of the Revised Code, the court, pursuant to 5703  
section 5721.192 of the Revised Code, may enter a deficiency 5704  
judgment against the owner of record of the parcel for the unpaid 5705  
amount. If that owner of record is a corporation, the court may 5706

enter the deficiency judgment against the stockholder holding a 5707  
majority of that corporation's stock. 5708

If after distribution of proceeds from the sale of the parcel 5709  
under division (D) of this section the amount of proceeds to be 5710  
applied to pay the taxes, assessments, charges, penalties, 5711  
interest, and costs is insufficient to pay them in full, and the 5712  
court does not enter a deficiency judgment against the owner of 5713  
record pursuant to this division, the taxes, assessments, charges, 5714  
penalties, interest, and costs shall be deemed satisfied. 5715

(F)(1) Upon confirmation of a sale, a spouse of the party 5716  
charged with the delinquent taxes or assessments shall thereby be 5717  
barred of the right of dower in the property sold, though such 5718  
spouse was not a party to the action. No statute of limitations 5719  
shall apply to such action. When the land or lots stand charged on 5720  
the tax duplicate as certified delinquent, it is not necessary to 5721  
make the state a party to the foreclosure proceeding, but the 5722  
state shall be deemed a party to such action through and be 5723  
represented by the county treasurer. 5724

(2) Except as otherwise provided in divisions (F)(3) and (G) 5725  
of this section, unless such land or lots were previously redeemed 5726  
pursuant to section 5721.25 of the Revised Code, upon the filing 5727  
of the entry of confirmation of any sale or the expiration of the 5728  
alternative redemption period as defined in section 323.65 of the 5729  
Revised Code, the title to such land or lots shall be 5730  
incontestable in the purchaser and shall be free and clear of all 5731  
liens and encumbrances, except a federal tax lien notice of which 5732  
is properly filed in accordance with section 317.09 of the Revised 5733  
Code prior to the date that a foreclosure proceeding is instituted 5734  
pursuant to division (B) of section 5721.18 of the Revised Code 5735  
and the easements and covenants of record running with the land or 5736  
lots that were created prior to the time the taxes or assessments, 5737  
for the nonpayment of which the land or lots are sold at 5738

foreclosure, became due and payable. 5739

(3) When proceedings for foreclosure are instituted under 5740  
division (C) of section 5721.18 of the Revised Code, unless the 5741  
land or lots were previously redeemed pursuant to section 5721.25 5742  
of the Revised Code or before the expiration of the alternative 5743  
redemption period, upon the filing of the entry of confirmation of 5744  
sale or after the expiration of the alternative redemption period, 5745  
as may apply to the case, the title to such land or lots shall be 5746  
incontestable in the purchaser and shall be free of any receiver's 5747  
lien as defined in division (C)(4) of section 5721.18 of the 5748  
Revised Code and, except as otherwise provided in division (G) of 5749  
this section, the liens for land taxes, assessments, charges, 5750  
interest, and penalties for which the lien was foreclosed and in 5751  
satisfaction of which the property was sold. All other liens and 5752  
encumbrances with respect to the land or lots shall survive the 5753  
sale. 5754

(4) The title shall not be invalid because of any 5755  
irregularity, informality, or omission of any proceedings under 5756  
this chapter, or in any processes of taxation, if such 5757  
irregularity, informality, or omission does not abrogate the 5758  
provision for notice to holders of title, lien, or mortgage to, or 5759  
other interests in, such foreclosed lands or lots, as prescribed 5760  
in this chapter. 5761

(G) If a parcel is sold under this section for the amount 5762  
described in division (A)(2) of this section, and the county 5763  
treasurer's estimate exceeds the amount of taxes, assessments, 5764  
interest, penalties, and costs actually payable when the deed is 5765  
transferred to the purchaser, the officer who conducted the sale 5766  
shall refund to the purchaser the difference between the estimate 5767  
and the amount actually payable. If the amount of taxes, 5768  
assessments, interest, penalties, and costs actually payable when 5769  
the deed is transferred to the purchaser exceeds the county 5770



treasurer's estimate, the officer shall certify the amount of the 5771  
excess to the treasurer, who shall enter that amount on the real 5772  
and public utility property tax duplicate opposite the property; 5773  
the amount of the excess shall be payable at the next succeeding 5774  
date prescribed for payment of taxes in section 323.12 of the 5775  
Revised Code. 5776

(H) If a parcel is sold under this section, the officer who 5777  
conducted the sale shall collect the recording fee from the 5778  
purchaser at the time of the sale and, following confirmation of 5779  
the sale, shall prepare and record the deed conveying title to the 5780  
parcel to the purchaser. 5781

**Sec. 5721.191.** (A) Subject to division (B) of this section, 5782  
the form for the advertisement of a sale conducted pursuant to 5783  
section 5721.19 of the Revised Code shall be as follows: 5784

"Notice of sale under judgment of foreclosure of liens 5785  
for delinquent land taxes 5786

In the ..... court of ....., Ohio 5787

case no. 5788

in the matter of foreclosure of liens for 5789

delinquent land taxes 5790

county treasurer of ....., Ohio 5791

Plaintiff,

vs. 5792

parcels of land encumbered with delinquent 5793

tax liens, 5794

Defendants.

~~Defendants.~~ 5795

Whereas, judgment has been rendered against certain parcels 5796  
of real property for taxes, assessments, charges, penalties, 5797

interest, and costs as follows: 5798

(Here set out, for each parcel, the respective permanent 5799  
parcel number, full street address, description of the parcel, 5800  
name and address of the last known owners of the parcel as shown 5801  
on the general tax list, and total amount of the judgment) and; 5802

Whereas, such judgment orders such real property to be sold 5803  
or otherwise disposed of according to law by the undersigned to 5804  
satisfy the total amount of such judgment; 5805

Now, therefore, public notice is hereby given that I, 5806  
..... (officer of ....., Ohio, 5807  
will either dispose of such property according to law or sell such 5808  
real property at public auction, for cash, to the highest bidder 5809  
of an amount that equals at least (insert here, as in the court's 5810  
order, the fair market value of the parcel as determined by the 5811  
county auditor, or the total amount of the judgment, including all 5812  
taxes, assessments, charges, penalties, and interest payable 5813  
subsequent to the delivery to the prosecuting attorney of the 5814  
delinquent land tax certificate or master list of delinquent 5815  
tracts and prior to the transfer of the deed of the property to 5816  
the purchaser following confirmation of sale), between the hours 5817  
of ..... a.m. and ..... p.m., at (address and location) in 5818  
....., Ohio, on ....., the ..... day of 5819  
....., .... If any parcel does not receive a sufficient 5820  
bid or is not otherwise disposed of according to law, it ~~shall~~ may 5821  
be offered for sale, under the same terms and conditions of the 5822  
first sale and at the same time of day and at the same place, on 5823  
....., the ..... day of ....., ..., for 5824  
an amount that equals at least (insert here, as in the court's 5825  
order, the fair market value of the parcel as determined by the 5826  
county auditor, or the total amount of the judgment, including all 5827  
taxes assessments, charges, penalties, and interest payable 5828  
subsequent to the delivery to the prosecuting attorney of the 5829

delinquent land tax certificate or master list of delinquent 5830  
tracts and prior to the transfer of the deed of the property to 5831  
the purchaser following confirmation of sale)." 5832

(B) If the title search required by division (B) of section 5833  
5721.18 of the Revised Code that relates to a parcel subject to an 5834  
in rem action under that division, or if the title search that 5835  
relates to a parcel subject to an in personam action under 5836  
division (A) of section 5721.18 of the Revised Code, indicates 5837  
that a federal tax lien exists relative to the parcel, then the 5838  
form of the advertisement of sale as described in division (A) of 5839  
this section additionally shall include the following statement in 5840  
boldface type: 5841

"PUBLIC NOTICE IS HEREBY GIVEN THAT (INSERT HERE THE 5842  
DESCRIPTION OF EACH RELEVANT PARCEL) TO BE SOLD AT PUBLIC AUCTION 5843  
IS SUBJECT TO A FEDERAL TAX LIEN THAT MAY NOT BE EXTINGUISHED BY 5844  
THE SALE. 5845

..... 5846  
(officer)" 5847

(C) If the proceedings for foreclosure were instituted under 5848  
division (C) of section 5721.18 of the Revised Code, then the form 5849  
of the advertisement of sale as described in division (A) of this 5850  
section additionally shall include the following statement in 5851  
boldface type: 5852

"Public notice is hereby given that (insert here the 5853  
description of each relevant parcel) to be sold at public auction 5854  
will be sold subject to all liens and encumbrances with respect to 5855  
the parcel, other than the liens for land taxes, assessments, 5856  
charges, penalties, and interest for which the lien was foreclosed 5857  
and in satisfaction of which the property is sold. 5858

..... 5859  
(officer)" 5860

Sec. 5721.20. Any Except in cases where the property is 5861  
transferred without sale to a municipal corporation, township, 5862  
county, community development organization, or county land 5863  
reutilization corporation pursuant to the alternative redemption 5864  
period procedures contained in section 323.78 of the Revised Code, 5865  
any residue of moneys from the sale or foreclosure of lands 5866  
remaining to the owner on the order of distribution, and unclaimed 5867  
by such owner within sixty days from its receipt, shall be paid 5868  
into the county treasury and shall be charged separately to the 5869  
county treasurer by the county auditor, in the name of the 5870  
supposed owner. The treasurer shall retain such excess in the 5871  
treasury for the proper owner of such lands upon which the 5872  
foreclosure was had, and upon demand by such owner, within six 5873  
years from the date of ~~receipts~~ receipt, shall pay such excess to 5874  
~~him~~ the owner. If the owner does not demand payment of the excess 5875  
within six years, then the excess shall be forfeited to the 5876  
delinquent tax and assessment collection fund created under 5877  
section 323.261 of the Revised Code, or in counties that have 5878  
established a county land reutilization corporation fund under 5879  
section 323.263 of the Revised Code, to the county land 5880  
reutilization corporation fund. 5881

Sec. 5721.25. All delinquent land upon which the taxes, 5882  
assessments, penalties, interest, or charges have become 5883  
delinquent may be redeemed before foreclosure proceedings have 5884  
been instituted by tendering to the county treasurer an amount 5885  
sufficient, as determined by the court, to pay the taxes, 5886  
assessments, penalties, interest, and charges then due and unpaid, 5887  
and the costs incurred in any proceeding instituted against such 5888  
land under Chapter 323. or this chapter of the Revised Code. 5889

After a foreclosure proceeding has been instituted under 5890  
Chapter 323. or this chapter of the Revised Code with respect to 5891

delinquent land, but before the filing of an entry of confirmation 5892  
of sale pursuant to the proceeding or before the expiration of the 5893  
alternative redemption period as may apply under section 323.78 of 5894  
the Revised Code, any person entitled to redeem the land may do so 5895  
by tendering to the county treasurer an amount sufficient, as 5896  
determined by the court, to pay the taxes, assessments, penalties, 5897  
interest, and charges then due and unpaid, and the costs incurred 5898  
in any proceeding instituted against such land under Chapter 323. 5899  
or this chapter of the Revised Code, and by demonstrating that the 5900  
property is in compliance with all applicable zoning regulations, 5901  
land use restrictions, and building, health, and safety codes. 5902

5903  
In addition, after a foreclosure proceeding has been 5904  
instituted, but before the filing of an entry of confirmation of 5905  
sale pursuant to the proceeding or before the expiration of the 5906  
alternative redemption period as may apply under section 323.78 of 5907  
the Revised Code, any person entitled to redeem the land who has 5908  
not previously defaulted on a delinquent tax contract under 5909  
section 323.31 of the Revised Code with respect to that delinquent 5910  
land may enter into a delinquent tax contract with the county 5911  
treasurer for the payment of the taxes, assessments, penalties, 5912  
interest, and charges found to be due and unpaid on such land, 5913  
together with the costs incurred in the proceeding as determined 5914  
by the court or board of revision, upon demonstrating that the 5915  
property is in compliance with all applicable zoning regulations, 5916  
land use restrictions, and building, health, and safety codes. The 5917  
execution of a delinquent tax contract shall not stop the 5918  
prosecution of a proceeding to judgment. The delinquent tax 5919  
contract shall be paid as prescribed by section 323.31 of the 5920  
Revised Code over a period not to exceed five years after the date 5921  
of the first payment made under the contract. The delinquent tax 5922  
contract may be terminated if the court or board of revision 5923  
determines that the property is not in compliance with all 5924

applicable zoning regulations, land use restrictions, and 5925  
building, health, and safety codes during the term of the 5926  
contract. The court or board of revision shall retain jurisdiction 5927  
over the delinquent land until the total amount set forth in the 5928  
delinquent tax contract is paid, notwithstanding any conveyance of 5929  
the land to another owner during the period that the delinquent 5930  
tax contract is outstanding. 5931

If any payment under a delinquent tax contract is not paid 5932  
when due, or if the contract is terminated because the property is 5933  
not in compliance with all applicable zoning regulations, land use 5934  
restrictions, and building, health, and safety codes, the county 5935  
treasurer shall, at the time the payment is due and unpaid or the 5936  
contract is terminated, advise the court or board of revision 5937  
rendering the judgment of foreclosure, and the court or board of 5938  
revision shall order such land sold for the amount of taxes, 5939  
assessments, penalties, interest, and charges then due and owing 5940  
on such land in the manner provided in section 5721.19 of the 5941  
Revised Code, or disposed of as otherwise applicable under 5942  
sections 323.65 to 323.79 of the Revised Code, without appraisal 5943  
or sale. 5944

Upon the receipt of each payment pursuant to any delinquent 5945  
tax contract, the county treasurer shall enter the amount of such 5946  
payment on the tax duplicate, and, upon request, shall give a 5947  
receipt for the amount paid to the person paying it. The receipt 5948  
shall be in the form prescribed by the tax commissioner. 5949

~~The~~ Except as otherwise provided in this section, the portion 5950  
of the amount tendered under this section representing taxes, and 5951  
penalties and interest thereon, shall be apportioned among the 5952  
several taxing districts in the same proportion that the amount of 5953  
taxes levied by each district against the delinquent property in 5954  
the preceding tax year bears to the taxes levied by all such 5955  
districts against the property in the preceding tax year. The 5956

portion of the payment representing assessments and other charges 5957  
shall be credited to those items in the order in which they became 5958  
due. To the extent that the county treasurer, under section 5959  
321.341 of the Revised Code, had made advance payments to the 5960  
several taxing districts of the current unpaid or delinquent taxes 5961  
and assessments during the year when such taxes and assessments 5962  
were levied for collection, such taxes and assessments, together 5963  
with the penalties and interest charged on such taxes and 5964  
assessments during such year, shall not be apportioned among the 5965  
several taxing districts, but shall be retained by the county 5966  
treasurer and applied in accordance with section 321.341 of the 5967  
Revised Code. 5968

**Sec. 5721.30.** As used in sections 5721.30 to 5721.43 of the 5969  
Revised Code: 5970

(A) "Tax certificate," "certificate," or "duplicate 5971  
certificate" means a document that may be issued as a physical 5972  
certificate, in book-entry form, or through an electronic medium, 5973  
at the discretion of the county treasurer. Such document shall 5974  
contain the information required by section 5721.31 of the Revised 5975  
Code and shall be prepared, transferred, or redeemed in the manner 5976  
prescribed by sections 5721.30 to 5721.43 of the Revised Code. As 5977  
used in those sections, "tax certificate," "certificate," and 5978  
"duplicate certificate" do not refer to the delinquent land tax 5979  
certificate or the delinquent vacant land tax certificate issued 5980  
under section 5721.13 of the Revised Code. 5981

(B) "Certificate parcel" means the parcel of delinquent land 5982  
that is the subject of and is described in a tax certificate. 5983

(C) "Certificate holder" means a person ~~who~~ or county land 5984  
reutilization corporation that purchases or otherwise acquires a 5985  
tax certificate under section 5721.32, 5721.33, or 5721.42 of the 5986  
Revised Code, or a person to whom a tax certificate has been 5987

transferred pursuant to section 5721.36 of the Revised Code. 5988

(D) "Certificate purchase price" means, with respect to the 5989  
sale of tax certificates under sections 5721.32, 5721.33, and 5990  
5721.42 of the Revised Code, the amount equal to delinquent taxes, 5991  
assessments, penalties, and interest computed under section 5992  
323.121 of the Revised Code charged against a certificate parcel 5993  
at the time the tax certificate respecting that parcel is sold or 5994  
transferred, not including any delinquent taxes, assessments, 5995  
penalties, interest, and charges, the lien for which has been 5996  
conveyed to a certificate holder through a prior sale of a tax 5997  
certificate respecting that parcel; provided, however, that 5998  
payment of the certificate purchase price in a sale under section 5999  
5721.33 of the Revised Code may be made wholly in cash or 6000  
partially in cash and partially by noncash consideration 6001  
acceptable to the county treasurer from the purchaser, and, in the 6002  
case of a county land reutilization corporation, with notes. In 6003  
the event that any such noncash consideration is delivered to pay 6004  
a portion of the certificate purchase price, such noncash 6005  
consideration may be subordinate to the rights of the holders of 6006  
other obligations whose proceeds paid the cash portion of the 6007  
certificate purchase price. 6008

"Certificate purchase price" also includes the amount of the 6009  
fee charged by the county treasurer to the purchaser of the 6010  
certificate under division (H) of section 5721.32 of the Revised 6011  
Code. 6012

(E) With respect to a sale or transfer of tax certificates 6013  
under section 5721.32 of the Revised Code and except as provided 6014  
in division (E)(2) of this section, both of the following apply: 6015

(1) "Certificate redemption price" means the certificate 6016  
purchase price plus the greater of the following: 6017

(a) Interest, at the certificate rate of interest, accruing 6018



during the certificate interest period on the certificate purchase price, calculated in accordance with section 5721.41 of the Revised Code;

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

(2) If the certificate rate of interest equals zero, the certificate redemption price equals the certificate purchase price plus the fee charged by the county treasurer to the purchaser of the certificate under division (H) of section 5721.32 of the Revised Code.

(F) With respect to a sale of tax certificates under section 5721.33 of the Revised Code, "certificate redemption price" means the amount equal to the sum of the following:

(1) The certificate purchase price;

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

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

(4) Any other fees charged by any county office in connection with the recording of tax certificates.

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

of the Revised Code. 6049

(H) "Cash" means United States currency, certified checks, 6050  
money orders, bank drafts, or electronic transfer of funds, and 6051  
excludes any other form of payment. 6052

(I) "The date on which a tax certificate is sold or 6053  
transferred," "the date the certificate was sold or transferred," 6054  
"the date the certificate is purchased," and any other phrase of 6055  
similar content mean, with respect to a sale pursuant to an 6056  
auction under section 5721.32 of the Revised Code, the date 6057  
designated by the county treasurer for the submission of bids and, 6058  
with respect to a negotiated sale under section 5721.33 of the 6059  
Revised Code, the date of delivery of the tax certificates to the 6060  
purchasers thereof pursuant to a tax certificate sale/purchase 6061  
agreement. 6062

(J) "Purchaser of a tax certificate pursuant to section 6063  
5721.32 of the Revised Code" means the winning bidder in an 6064  
auction of a tax certificate held under section 5721.32 of the 6065  
Revised Code. 6066

(K) "Certificate interest period" means, with respect to a 6067  
tax certificate sold or transferred under section 5721.32 or 6068  
5721.42 of the Revised Code and for the purpose of accruing 6069  
interest under section 5721.41 of the Revised Code, the period 6070  
beginning on the date on which the certificate is purchased and, 6071  
with respect to a tax certificate sold or transferred under 6072  
section 5721.33 of the Revised Code, the period beginning on the 6073  
date of delivery of the tax certificate, and in either case ending 6074  
on one of the following dates: 6075

(1) In the case of foreclosure proceedings instituted under 6076  
section 5721.37 of the Revised Code, the date the certificate 6077  
holder submits a payment to the treasurer under division (B) of 6078  
that section; 6079

(2) In the case of a certificate parcel redeemed under 6080  
division (A) or (C) of section 5721.38 of the Revised Code, the 6081  
date the owner of record of the certificate parcel, or any other 6082  
person entitled to redeem that parcel, pays to the county 6083  
treasurer or to the certificate holder, as applicable, the full 6084  
amount determined under that section. 6085

(L) "County treasurer" means, with respect to the sale or 6086  
transfer of tax certificates under section 5721.32~~7~~ or 5721.33 of 6087  
the Revised Code, the county treasurer of a county having a 6088  
population of at least two hundred thousand according to the then 6089  
most recent federal decennial census. 6090

(M) "Qualified trustee" means a trust company within the 6091  
state or a bank having the power of a trust company within the 6092  
state with a combined capital stock, surplus, and undivided 6093  
profits of at least one hundred million dollars. 6094

(N) "Tax certificate sale/purchase agreement" means the 6095  
purchase and sale agreement described in division (C) of section 6096  
5721.33 of the Revised Code setting forth the certificate purchase 6097  
price, plus any applicable premium or less any applicable 6098  
discount, including, without limitation, the amount to be paid in 6099  
cash and the amount and nature of any noncash consideration, the 6100  
date of delivery of the tax certificates, and the other terms and 6101  
conditions of the sale, including, without limitation, the rate of 6102  
interest that the tax certificates shall bear. 6103

(O) "Noncash consideration" means any form of consideration 6104  
other than cash, including, but not limited to, promissory notes 6105  
whether subordinate or otherwise. 6106

(P) "Private attorney" means for purposes of section 5721.37 6107  
of the Revised Code, any attorney licensed to practice law in this 6108  
state, whether practicing with a firm of attorneys or otherwise, 6109  
whose license has not been revoked or otherwise suspended and who 6110

brings foreclosure proceedings pursuant to section 5721.37 of the Revised Code on behalf of a certificate holder.

(Q) "Related certificate parcel" means, with respect to a certificate holder, the certificate parcel with respect to which the certificate holder has purchased and holds a tax certificate pursuant to sections 5721.30 to 5721.43 of the Revised Code and, with respect to a tax certificate, the certificate parcel against which the tax certificate has been sold pursuant to those sections.

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

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

(B)(1) Except as otherwise provided in division (B)(3) of

this section, when tax certificates are to be sold or transferred 6142  
under section 5721.32 of the Revised Code with respect to parcels, 6143  
the county treasurer shall send written notice by certified or 6144  
registered mail to either the owner of record or all interested 6145  
parties discoverable through a title search, or both, of each 6146  
parcel on the list. A notice to an owner shall be sent to the 6147  
owner's last known tax mailing address. The notice shall inform 6148  
the owner or interested parties that a tax certificate will be 6149  
offered for sale on the parcel, and that the owner or interested 6150  
parties may incur additional expenses as a result of the sale. 6151

(2) Except as otherwise provided in division (B)(3) of this 6152  
section, when tax certificates are to be sold or transferred under 6153  
section 5721.33 of the Revised Code with respect to parcels, the 6154  
county treasurer, at least thirty days prior to the date of sale 6155  
or transfer of such tax certificates, shall send written notice of 6156  
the sale or transfer by certified or registered mail, or both, to 6157  
the last known tax-mailing address of the record owner of the 6158  
property or parcel and may send such notice to all parties with an 6159  
interest in the property that has been recorded in the property 6160  
records of the county pursuant to section 317.08 of the Revised 6161  
Code. The notice shall state that a tax certificate will be 6162  
offered for sale or transfer on the parcel, and that the owner or 6163  
interested parties may incur additional expenses as a result of 6164  
the sale or transfer. 6165

(3) The county treasurer is not required to send a notice 6166  
under division (B)(1) or (B)(2) of this section if the treasurer 6167  
previously has attempted to send such notice to the owner of the 6168  
parcel and the notice has been returned by the post office as 6169  
undeliverable. The absence of a valid tax mailing address for the 6170  
owner of a parcel does not preclude the county treasurer from 6171  
selling or transferring a tax certificate for the parcel. 6172

(C) The county treasurer shall advertise the sale of tax 6173

certificates under section 5721.32 of the Revised Code in a 6174  
newspaper of general circulation in the county, once a week for 6175  
two consecutive weeks. The advertisement shall include the date, 6176  
the time, and the place of the public auction, descriptions of the 6177  
parcels, and the names of the owners of record of the parcels. 6178

(D) After the county treasurer has compiled the list of 6179  
parcels selected for tax certificate sales but before a tax 6180  
certificate respecting a parcel is sold or transferred, if the 6181  
owner of record of the parcel pays to the county treasurer in cash 6182  
the full amount of delinquent taxes, assessments, penalties, 6183  
interest, and charges then due and payable or enters into a valid 6184  
delinquent tax contract under section 323.31 of the Revised Code 6185  
to pay that amount, the owner of record of the parcel also shall 6186  
pay a fee in an amount prescribed by the treasurer to cover the 6187  
administrative costs of the treasurer under this section 6188  
respecting the parcel and credited to the tax certificate 6189  
administration fund. 6190

(E) A tax certificate administration fund shall be created in 6191  
the county treasury of each county selling tax certificates under 6192  
sections 5721.30 to 5721.43 of the Revised Code. The fund shall be 6193  
administered by the county treasurer, and used solely for the 6194  
purposes of sections 5721.30 to 5721.43 of the Revised Code or as 6195  
otherwise permitted in this division. Any fee received by the 6196  
treasurer under sections 5721.30 to 5721.43 of the Revised Code 6197  
shall be credited to the fund, except the bidder registration fee 6198  
under division (B) of section 5721.32 of the Revised Code and the 6199  
county prosecuting attorney's fee under division (B)(3) of section 6200  
5721.37 of the Revised Code. To the extent there is a surplus in 6201  
the fund from time to time, the surplus may, with the approval of 6202  
the county treasurer, be utilized for the purposes of a county 6203  
land reutilization corporation operating in the county. 6204

(F) The county treasurers of more than one county may jointly 6205

conduct a regional sale of tax certificates under section 5721.32 6206  
of the Revised Code. A regional sale shall be held at a single 6207  
location in one county, where the tax certificates from each of 6208  
the participating counties shall be offered for sale at public 6209  
auction. Before the regional sale, each county treasurer shall 6210  
advertise the sale for the parcels in the treasurer's county as 6211  
required by division (C) of this section. At the regional sale, 6212  
tax certificates shall be sold on parcels from one county at a 6213  
time, with all of the certificates for one county offered for sale 6214  
before any certificates for the next county are offered for sale. 6215

(G) The tax commissioner shall prescribe the form of the tax 6216  
certificate under this section, and county treasurers shall use 6217  
the form prescribed by the commissioner. 6218

**Sec. 5721.32.** (A) The sale of tax certificates by public 6219  
auction may be conducted at any time after completion of the 6220  
advertising of the sale under section 5721.31 of the Revised Code, 6221  
on the date and at the time and place designated in the 6222  
advertisements, and may be continued from time to time as the 6223  
county treasurer directs. The county treasurer may offer the tax 6224  
certificates for sale in blocks of tax certificates, consisting of 6225  
any number of tax certificates as determined by the county 6226  
treasurer. 6227

(B)(1) The sale of tax certificates under this section shall 6228  
be conducted at a public auction by the county treasurer or a 6229  
designee of the county treasurer. 6230

(2) No person shall be permitted to bid without completing a 6231  
bidder registration form, in the form prescribed by the tax 6232  
commissioner, and filing the form with the county treasurer prior 6233  
to the start of the auction, together with remittance of a 6234  
registration fee, in cash, of five hundred dollars. The bidder 6235  
registration form shall include a tax identification number of the 6236

registrant. The registration fee is refundable at the end of 6237  
bidding on the day of the auction, unless the registrant is the 6238  
winning bidder for one or more tax certificates or one or more 6239  
blocks of tax certificates, in which case the fee may be applied 6240  
toward the deposit required by this section. 6241

(3) The county treasurer may require a person who wishes to 6242  
bid on one or more parcels to submit a letter from a financial 6243  
institution stating that the bidder has sufficient funds available 6244  
to pay the purchase price of the parcels and a written 6245  
authorization for the treasurer to verify such information with 6246  
the financial institution. The county treasurer may require 6247  
submission of the letter and authorization sufficiently in advance 6248  
of the auction to allow for verification. No person who fails to 6249  
submit the required letter and authorization, or whose financial 6250  
institution fails to provide the requested verification, shall be 6251  
permitted to bid. 6252

(C) At the auction, the county treasurer or the treasurer's 6253  
designee or agent shall begin the bidding at eighteen per cent per 6254  
year simple interest, and accept lower bids in even increments of 6255  
one-fourth of one per cent to the rate of zero per cent. The 6256  
county treasurer, designee, or agent shall award the tax 6257  
certificate to the person bidding the lowest certificate rate of 6258  
interest. 6259

(D) The winning bidder shall pay the county treasurer a cash 6260  
deposit of at least ten per cent of the certificate purchase price 6261  
not later than the close of business on the day of the sale. The 6262  
winning bidder shall pay the balance and the fee required under 6263  
division (H) of this section not later than five business days 6264  
after the day on which the certificate is sold. If the winning 6265  
bidder fails to pay the balance and fee within the prescribed 6266  
time, the bidder forfeits the deposit, and the county treasurer 6267  
shall retain the tax certificate and may attempt to sell it at any 6268



auction conducted at a later date. The county treasurer shall 6269  
deposit the forfeited deposit in the county treasury to the credit 6270  
of the tax certificate administration fund. 6271

(E) Upon receipt of the full payment of the certificate 6272  
purchase price from the purchaser, the county treasurer shall 6273  
issue the tax certificate and record the tax certificate sale by 6274  
marking on the tax certificate and into a tax certificate 6275  
register, the certificate purchase price, the certificate rate of 6276  
interest, the date the certificate was sold, and the name and 6277  
address of the certificate holder, which may be, upon receipt of 6278  
instructions from the purchaser, the secured party of the actual 6279  
purchaser, or an agent or custodian for the purchaser or secured 6280  
party. The county treasurer also shall transfer the tax 6281  
certificate to the certificate holder and, upon presentation to 6282  
the treasurer of instructions signed by the certificate purchaser, 6283  
shall record in the tax certificate register the name and address 6284  
of any secured party of the certificate purchaser having a 6285  
security interest in the tax certificate. Upon the transfer of a 6286  
tax certificate, the county treasurer shall apportion the part of 6287  
the proceeds from the sale representing taxes, penalties, and 6288  
interest among the several taxing districts in the same proportion 6289  
that the amount of taxes levied by each district against the 6290  
certificate parcel in the preceding tax year bears to the taxes 6291  
levied by all such districts against the certificate parcel in the 6292  
preceding tax year, and credit the part of the proceeds 6293  
representing assessments and other charges to the items of 6294  
assessments and charges in the order in which those items became 6295  
due. Upon completion of the sale of a tax certificate, the 6296  
delinquent taxes, assessments, penalties, and interest that make 6297  
up the certificate purchase price are transferred, and the 6298  
superior lien of the state and its taxing districts for those 6299  
taxes, assessments, penalties, and interest is conveyed intact to 6300  
the certificate holder. 6301

(F) If a tax certificate is offered for sale under this section but is not sold, the county treasurer may strike the corresponding certificate parcel from the list of parcels selected for tax certificate sales. The lien for taxes, assessments, charges, penalties, and interest against a parcel stricken from the list thereafter may be foreclosed in the manner prescribed by section 323.25, sections 323.65 to 323.79, or section 5721.14~~7~~ or 5721.18 of the Revised Code unless, prior to the institution of such proceedings against the parcel, the county treasurer restores the parcel to the list of parcels selected for tax certificate sales.

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

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

(I) After selling a tax certificate under this section, the county treasurer shall send written notice by certified or registered mail to the owner of the certificate parcel at the owner's last known tax-mailing address. The notice shall inform the owner that the tax certificate was sold, shall describe the owner's options to redeem the parcel, including entering into a redemption payment plan under division (C)(1) of section 5721.38

of the Revised Code, and shall name the certificate holder and its secured party, if any.

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

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

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

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

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

The county treasurer shall sell such tax certificates at a

certificate purchase price, plus any applicable premium and less 6364  
any applicable discount, and at a certificate rate of interest 6365  
that, in the treasurer's determination, are in the best interests 6366  
of the county. 6367

(E)(1) The county treasurer shall adopt rules governing the 6368  
eligibility of persons to purchase tax certificates or to 6369  
otherwise participate in a negotiated sale under this section. The 6370  
rules may provide for precertification of such persons, including 6371  
a requirement for disclosure of income, assets, and any other 6372  
financial information the county treasurer determines appropriate. 6373  
The rules also may prohibit any person that is delinquent in the 6374  
payment of any tax to the county or to the state, or that is in 6375  
default in or on any other obligation to the county or to the 6376  
state, from purchasing a tax certificate or otherwise 6377  
participating in a negotiated sale of tax certificates under this 6378  
section. The rules may also authorize the purchase of certificates 6379  
by a county land reutilization corporation, and authorize the 6380  
county treasurer to receive notes in lieu of cash, with such notes 6381  
being payable to the treasurer upon the receipt or enforcement of 6382  
such taxes, assessments, charges, costs, penalties, and interest, 6383  
and as otherwise further agreed between the corporation and the 6384  
treasurer. The eligibility information required shall include the 6385  
tax identification number of the purchaser and may include the tax 6386  
identification number of the participant. The county treasurer, 6387  
upon request, shall provide a copy of the rules adopted under this 6388  
section. 6389

(2) Any person that intends to purchase a tax certificate in 6390  
a negotiated sale shall submit an affidavit to the county 6391  
treasurer that establishes compliance with the applicable 6392  
eligibility criteria and includes any other information required 6393  
by the treasurer. Any person that fails to submit such an 6394  
affidavit is ineligible to purchase a tax certificate. Any person 6395

that knowingly submits a false or misleading affidavit shall 6396  
forfeit any tax certificate or certificates purchased by the 6397  
person at a sale for which the affidavit was submitted, shall be 6398  
liable for payment of the full certificate purchase price, plus 6399  
any applicable premium and less any applicable discount, of the 6400  
tax certificate or certificates, and shall be disqualified from 6401  
participating in any tax certificate sale conducted in the county 6402  
during the next five years. 6403

(3) A tax certificate shall not be sold to the owner of the 6404  
certificate parcel or to any corporation, partnership, or 6405  
association in which such owner has an interest. No person that 6406  
purchases a tax certificate in a negotiated sale shall assign or 6407  
transfer the tax certificate to the owner of the certificate 6408  
parcel or to any corporation, partnership, or association in which 6409  
the owner has an interest. Any person that knowingly or 6410  
negligently transfers or assigns a tax certificate to the owner of 6411  
the certificate parcel or to any corporation, partnership, or 6412  
association in which such owner has an interest shall be liable 6413  
for payment of the full certificate purchase price, plus any 6414  
applicable premium and less any applicable discount, and shall not 6415  
be entitled to a refund of any amount paid. Such tax certificate 6416  
shall be deemed void and the tax lien sold under the tax 6417  
certificate shall revert to the county as if no sale of the tax 6418  
certificate had occurred. 6419

(F) The purchaser in a negotiated sale under this section 6420  
shall deliver the certificate purchase price or other 6421  
consideration, plus any applicable premium and less any applicable 6422  
discount and including any noncash consideration, to the county 6423  
treasurer not later than the close of business on the date the tax 6424  
certificates are delivered to the purchaser. The certificate 6425  
purchase price, plus any applicable premium and less any 6426  
applicable discount, or portion of the price, that is paid in cash 6427

shall be deposited in the county's general fund to the credit of 6428  
the account to which ad valorem real property taxes are credited 6429  
and further credited as provided in division (G) of this section. 6430  
The purchaser also shall pay on the date the tax certificates are 6431  
delivered to the purchaser the fee, if any, negotiated under 6432  
division (J) of this section. If the purchaser fails to pay the 6433  
certificate purchase price, plus any applicable premium and less 6434  
any applicable discount, and any such fee within the time periods 6435  
required by this section, the county treasurer shall retain the 6436  
tax certificate and may attempt to sell it at any auction or 6437  
negotiated sale conducted at a later date. 6438

(G) Upon receipt of the full payment of the certificate 6439  
purchase price or other agreed upon consideration, plus any 6440  
applicable premium and less any applicable discount, and the 6441  
negotiated fee, if any, from the purchaser, the county treasurer, 6442  
or a qualified trustee whom the treasurer has engaged for such 6443  
purpose, shall issue the tax certificate and record the tax 6444  
certificate sale by marking on each of the tax certificates sold 6445  
or, if issued in book-entry form, on the global tax certificate, 6446  
and marking into a tax certificate register, the certificate 6447  
purchase price, any premium paid or discount taken, the 6448  
certificate rate of interest, the date the certificates were sold, 6449  
and the name and address of the certificate holder or, in the case 6450  
of issuance of the tax certificates in a book-entry system, the 6451  
name and address of the nominee, which may be, upon receipt of 6452  
instructions from the purchaser, the secured party of the actual 6453  
purchaser, or an agent or custodian for the purchaser or secured 6454  
party. The county treasurer also shall transfer the tax 6455  
certificates to the certificate holder and, upon presentation to 6456  
the treasurer of instructions signed by the certificate purchaser 6457  
or purchasers, shall record in the tax certificate register the 6458  
name and address of any secured party of the certificate purchaser 6459  
or purchasers having a security interest in the tax certificate. 6460

Upon the transfer of the tax certificates, the county treasurer 6461  
shall apportion the part of the cash proceeds from the sale 6462  
representing taxes, penalties, and interest among the several 6463  
taxing districts in the same proportion that the amount of taxes 6464  
levied by each district against the certificate parcels in the 6465  
preceding tax year bears to the taxes levied by all such districts 6466  
against the certificate parcels in the preceding tax year, and 6467  
credit the part of the proceeds representing assessments and other 6468  
charges to the items of assessments and charges in the order in 6469  
which those items became due. If the cash proceeds from the sale 6470  
are not sufficient to fully satisfy the items of outstanding 6471  
delinquent taxes, assessments, penalties, interest, and charges on 6472  
the certificate parcels against which tax certificates were sold, 6473  
the county treasurer shall credit the cash proceeds to such items 6474  
pro rata based upon the proportion that each item of delinquent 6475  
taxes, assessments, penalties, interest, and charges bears to the 6476  
aggregate of all such items, or by any other method that the 6477  
county treasurer, in the treasurer's sole discretion, determines 6478  
is equitable. Upon completion of the sale of the tax certificates, 6479  
the delinquent taxes, assessments, penalties, and interest that 6480  
make up the certificate purchase price are transferred, and the 6481  
superior lien of the state and its taxing districts for those 6482  
taxes, assessments, penalties, and interest is conveyed intact to 6483  
the certificate holder or holders. 6484

(H) If a tax certificate is offered for sale under this 6485  
section but is not sold, the county treasurer may strike the 6486  
corresponding certificate parcel from the list of parcels selected 6487  
for tax certificate sales. The lien for taxes, assessments, 6488  
charges, penalties, and interest against a parcel stricken from 6489  
the list thereafter may be foreclosed in the manner prescribed by 6490  
section 323.25, 5721.14, or 5721.18 of the Revised Code unless, 6491  
prior to the institution of such proceedings against the parcel, 6492  
the county treasurer restores the parcel to the list of parcels 6493

selected for tax certificate sales. 6494

(I) Neither a certificate holder nor its secured party, if 6495  
any, shall be liable for damages arising from a violation of 6496  
sections 3737.87 to 3737.891 or Chapter 3704., 3734., 3745., 6497  
3746., 3750., 3751., 3752., 6109., or 6111. of the Revised Code, 6498  
or a rule adopted or order, permit, license, variance, or plan 6499  
approval issued under any of those chapters, that is or was 6500  
committed by another person in connection with the parcel for 6501  
which the tax certificate is held. 6502

(J) When selling or transferring a tax certificate under this 6503  
section, the county treasurer may negotiate with the purchaser of 6504  
the certificate for a fee paid by the purchaser to the treasurer 6505  
to reimburse the treasurer for any part or all of the treasurer's 6506  
costs of preparing for and administering the sale of the tax 6507  
certificate. Such fee, if any, shall be added to the certificate 6508  
purchase price of the certificate and shall be paid by the 6509  
purchaser on the date of delivery of the tax certificate. The 6510  
county treasurer shall deposit the fee in the county treasury to 6511  
the credit of the tax certificate administration fund. 6512

(K) After selling tax certificates under this section, the 6513  
county treasurer shall send written notice by certified or 6514  
registered mail to the last known address of the owner of the 6515  
certificate parcel. The notice shall inform the owner that a tax 6516  
certificate with respect to such owner's parcel was sold or 6517  
transferred and shall describe the owner's options to redeem the 6518  
parcel, including entering into a redemption payment plan under 6519  
division (C)(2) of section 5721.38 of the Revised Code. 6520

**Sec. 5721.36.** (A)(1) Except as otherwise provided in division 6521  
(A)(2) of this section, the purchaser of a tax certificate sold as 6522  
part of a block sale pursuant to section 5721.32 of the Revised 6523  
Code may transfer the certificate to any person, and any other 6524



purchaser of a tax certificate pursuant to section 5721.32 or 6525  
5721.33 of the Revised Code may transfer the certificate to any 6526  
person except the owner of the certificate parcel or any 6527  
corporation, partnership, or association in which such owner has 6528  
an interest. The transferee of a tax certificate subsequently may 6529  
transfer the certificate to any other person to whom the purchaser 6530  
could have transferred the certificate. The transferor of a tax 6531  
certificate shall endorse the certificate and shall swear to the 6532  
endorsement before a notary public or other officer empowered to 6533  
administer oaths. The transferee shall present the endorsed 6534  
certificate and a notarized copy of a valid form of identification 6535  
showing the transferee's taxpayer identification number to the 6536  
county treasurer of the county where the certificate is 6537  
registered, who shall, upon payment of a fee of twenty dollars to 6538  
cover the costs associated with the transfer of a tax certificate, 6539  
enter upon the register of certificate holders opposite the 6540  
certificate entry the name and address of the transferee, the date 6541  
of entry, and, upon presentation to the treasurer of instructions 6542  
signed by the transferee, the name and address of any secured 6543  
party of the transferee having an interest in the tax certificate. 6544  
The treasurer shall deposit the fee in the county treasury to the 6545  
credit of the tax certificate administration fund. 6546

6547  
Except as otherwise provided in division (A)(2) of this 6548  
section, no request for foreclosure or notice of intent to 6549  
foreclose, as the case may be, shall be filed by any person other 6550  
than the person shown on the register to be the certificate holder 6551  
or a private attorney for that person properly authorized to act 6552  
in that person's behalf. 6553

(2) Upon registration of a security interest with the county 6554  
treasurer as provided in section 5721.32 or 5721.33 of the Revised 6555  
Code, both of the following apply: 6556

(a) No purchaser or transferee of a tax certificate, other than a county land reutilization corporation, may transfer that tax certificate except upon presentation to the treasurer of instructions signed by the secured party authorizing such action. A county land reutilization corporation may transfer or assign tax certificates consistent with its public purposes and plan adopted pursuant to Chapter 1724. of the Revised Code.

(b) Only the secured party may issue a request for foreclosure or notice of intent to foreclose concerning that tax certificate.

(B)(1) Application may be made to the county treasurer for a duplicate certificate if a certificate is alleged by affidavit to have been lost or destroyed. The treasurer shall issue a duplicate certificate, upon payment of a fee of twenty dollars to cover the costs of issuing the duplicate certificate. The treasurer shall deposit the fee in the county treasury to the credit of the tax certificate administration fund.

(2) The duplicate certificate shall be plainly marked or stamped "duplicate."

(3) The treasurer shall enter the fact of the duplicate in the register of certificate holders.

**Sec. 5721.37.** (A)(1) ~~With respect to a tax certificate~~ Division (A)(1) of this section applies to tax certificates purchased under section 5721.32 of the Revised Code, ~~or under~~ section 5721.42 of the Revised Code in counties to which section 5721.32 of the Revised Code applies, at for the same certificate parcel. At any time after one year from the date shown on the tax certificate as the date the tax certificate was sold, and not later than three years after that date, ~~the~~ a certificate holder, except a county land reutilization corporation may file with the county treasurer a request for foreclosure, or a private attorney

on behalf of the certificate holder may file with the county 6588  
treasurer a notice of intent to foreclose, on a form prescribed by 6589  
the tax commissioner and provided by the county treasurer, 6590  
provided the parcel has not yet been redeemed under division (A) 6591  
or (C) of section 5721.38 of the Revised Code. If the certificate 6592  
holder is a county land reutilization corporation, the corporation 6593  
may institute a foreclosure action under the statutes pertaining 6594  
to the foreclosure of mortgages or as permitted under sections 6595  
323.65 to 323.79 of the Revised Code at any time after it acquires 6596  
the tax certificate. 6597

(2) ~~With respect to a tax certificate~~ Division (A)(2) of this 6598  
section applies to tax certificates purchased under section 6599  
5721.33 of the Revised Code, ~~or~~ under section 5721.42 of the 6600  
Revised Code ~~in counties to which section 5721.33 of the Revised~~ 6601  
~~Code applies, at~~ for the same certificate parcel. At any time 6602  
after one year from the date shown on the tax certificate as the 6603  
date the tax certificate was sold, and not later than six years 6604  
after that date or any extension of that date pursuant to division 6605  
(C)(2) of section 5721.38 of the Revised Code, a private attorney 6606  
on behalf of ~~the~~ a certificate holder other than a county land 6607  
reutilization corporation may file with the county treasurer a 6608  
notice of intent to foreclose on a form prescribed by the tax 6609  
commissioner and provided by the county treasurer, provided the 6610  
parcel has not yet been redeemed under division (A) or (C) of 6611  
section 5721.38 of the Revised Code. If the certificate holder is 6612  
a county land reutilization corporation, the corporation may 6613  
institute a foreclosure action under the statutes pertaining to 6614  
the foreclosure of mortgages or as permitted under sections 323.65 6615  
to 323.79 of the Revised Code at any time after it acquires the 6616  
tax certificate. 6617

(3)(a) With respect to a tax certificate purchased under 6618  
section 5721.32 of the Revised Code or under section 5721.42 of 6619

the Revised Code ~~in counties to which section 5721.32 of the~~ 6620  
~~Revised Code applies for the same certificate parcel, and not held~~ 6621  
by a county land reutilization corporation, if, before the 6622  
expiration of three years after the date a tax certificate was 6623  
sold, the owner of property for which the certificate was sold 6624  
files a petition in bankruptcy, the county treasurer shall notify 6625  
the certificate holder by ordinary first-class or certified mail 6626  
of the filing of the petition. If the owner of the property files 6627  
a petition in bankruptcy, the last day on which the certificate 6628  
holder may file a request for foreclosure is the later of three 6629  
years after the date the certificate was sold or one hundred 6630  
eighty days after the bankruptcy case is closed; however, the 6631  
three-year period being measured from the date that the 6632  
certificate was sold is tolled while the owner of the property's 6633  
petition in bankruptcy is being heard and remains open. 6634

(b) With respect to a tax certificate purchased under section 6635  
5721.33 ~~of the Revised Code or section 5721.42 of the Revised Code~~ 6636  
~~in counties to which section 5721.33 of the Revised Code applies~~ 6637  
and not held by a county land reutilization corporation for the 6638  
same certificate parcel, if, before the expiration of six years 6639  
after the date a tax certificate was sold, the owner of the 6640  
property files a petition in bankruptcy, the county treasurer 6641  
shall notify the certificate holder by ordinary first-class or 6642  
certified mail of the filing of the petition. If the owner of the 6643  
property files a petition in bankruptcy, the last day on which the 6644  
certificate holder may file a notice of intent to foreclose is the 6645  
later of six years after the date that the tax certificate was 6646  
sold or one hundred eighty days after the bankruptcy case is 6647  
closed; however, the six-year period being measured after the date 6648  
that the certificate was sold is tolled while the owner of the 6649  
property's petition in bankruptcy is being heard and remains open. 6650  
If the certificate holder is a county land reutilization 6651  
corporation, the corporation may institute a foreclosure action 6652

under the statutes pertaining to the foreclosure of mortgages or 6653  
as permitted under sections 323.65 to 323.79 of the Revised Code 6654  
at any time after it acquires such tax certificate, subject to any 6655  
restrictions under such bankruptcy law or proceeding. 6656

6657

(4) If, before the expiration of three years from the date a 6658  
tax certificate was sold, the owner of property for which the 6659  
certificate was sold applies for an exemption under section 6660  
3735.67 or 5715.27 of the Revised Code or under any other section 6661  
of the Revised Code under the jurisdiction of the director of 6662  
environmental protection, the county treasurer shall notify the 6663  
certificate holder by ordinary first-class or certified mail of 6664  
the filing of the application. Once a determination has been made 6665  
on the exemption application, the county treasurer shall notify 6666  
the certificate holder of the determination by ordinary 6667  
first-class or certified mail. The Except with respect to a county 6668  
land reutilization corporation, the last day on which the 6669  
certificate holder may file a request for foreclosure shall be the 6670  
later of three years from the date the certificate was sold or 6671  
forty-five days after notice of the determination was mailed. 6672

(B) Along with a request for foreclosure or a notice of 6673  
intent to foreclose filed under division (A)(1) of this section, 6674  
or a notice of intent to foreclose filed under division (A)(2) of 6675  
this section and prior to the transfer of title in connection with 6676  
foreclosure proceedings filed under division (F) of this section, 6677  
the certificate holder shall submit a payment to the county 6678  
treasurer equal to the sum of the following: 6679

(1) The certificate redemption prices of all outstanding tax 6680  
certificates that have been sold on the parcel, other than tax 6681  
certificates held by the person requesting foreclosure; 6682

(2) Any delinquent taxes, assessments, penalties, interest, 6683  
and charges that are charged against the certificate parcel that 6684

is the subject of the foreclosure proceedings and that are not 6685  
covered by a tax certificate, but such amounts are not payable if 6686  
the certificate holder is a county land reutilization corporation; 6687  
6688

(3) If the foreclosure proceedings are filed by the county 6689  
prosecuting attorney pursuant to section 323.25, sections 323.65 6690  
to 323.79, or section 5721.14~~7~~ or 5721.18 of the Revised Code, a 6691  
fee in the amount prescribed by the county prosecuting attorney to 6692  
cover the prosecuting attorney's legal costs incurred in the 6693  
foreclosure proceeding; 6694

(4) If the foreclosure proceedings are filed by a private 6695  
attorney on behalf of the certificate holder pursuant to division 6696  
(F) of this section, any other prior liens. 6697

(C)(1) With respect to a certificate purchased under section 6698  
5721.32 or 5721.42 of the Revised Code, if the certificate parcel 6699  
has not been redeemed, the county treasurer, within five days 6700  
after receiving a foreclosure request, shall inform the county 6701  
prosecuting attorney that the parcel has not been redeemed and 6702  
shall provide a copy of the foreclosure request. The county 6703  
treasurer also shall send notice by ordinary mail to all 6704  
certificate holders other than the certificate holder requesting 6705  
foreclosure that foreclosure has been requested by a certificate 6706  
holder and that tax certificates for the certificate parcel may be 6707  
redeemed. Within ninety days of receiving the copy of the 6708  
foreclosure request, the prosecuting attorney shall commence a 6709  
foreclosure proceeding in the name of the county treasurer in the 6710  
manner provided under section 323.25, sections 323.65 to 323.79, 6711  
or section 5721.14~~7~~ or 5721.18 of the Revised Code, to foreclose 6712  
the lien vested in the certificate holder by the certificate. The 6713  
prosecuting attorney shall attach to the complaint the county 6714  
treasurer's certification that the parcel has not been redeemed. 6715

(2) With respect to a certificate purchased under section 6716

5721.32, 5721.33, or 5721.42 of the Revised Code, if the 6717  
certificate parcel has not been redeemed and a notice of intent to 6718  
foreclose has been filed, the county treasurer shall provide 6719  
certification to the private attorney that the parcel has not been 6720  
redeemed. The county treasurer also shall send notice by ordinary 6721  
mail to all certificate holders other than the certificate holder 6722  
represented by the attorney that a notice of intent to foreclose 6723  
has been filed and that tax certificates for the certificate 6724  
parcel may be redeemed. After receipt of that certification, the 6725  
private attorney may commence a foreclosure proceeding in the name 6726  
of the certificate holder in the manner provided under division 6727  
(F) of this section, to foreclose the lien vested in the 6728  
certificate holder by the certificate. The private attorney shall 6729  
attach to the complaint the county treasurer's certification that 6730  
the parcel has not been redeemed. 6731

(D) The county treasurer shall credit the amount received 6732  
under division (B)(1) of this section to the tax certificate 6733  
redemption fund. The tax certificates respecting the payment shall 6734  
be redeemed as provided in division (E) of section 5721.38 of the 6735  
Revised Code. The amount received under division (B)(2) of this 6736  
section shall be distributed to the taxing districts to which the 6737  
delinquencies are owed. The county treasurer shall deposit the fee 6738  
received under division (B)(3) of this section in the county 6739  
treasury to the credit of the delinquent tax and assessment 6740  
collection fund. The amount received under division (B)(4) of this 6741  
section shall be distributed to the holder of the prior lien. 6742

(E)(1) ~~if~~ Except with respect to a county land reutilization 6743  
corporation if, in the case of a certificate purchased under 6744  
section 5721.32 or 5721.42 of the Revised Code, the certificate 6745  
holder does not file with the county treasurer a request for 6746  
foreclosure or a notice of intent to foreclose along with the 6747  
required payment within three years after the date shown on the 6748

tax certificate as the date the certificate was sold, and during 6749  
that period the parcel is not redeemed or foreclosed upon, the 6750  
certificate holder's lien against the parcel for the certificate 6751  
redemption price is canceled. 6752

(2)(a) ~~ff~~ Except with respect to a county land reutilization 6753  
corporation, if, in the case of a certificate purchased under 6754  
section 5721.33 of the Revised Code, the certificate holder does 6755  
not file with the county treasurer a notice of intent to foreclose 6756  
with respect to a certificate parcel within six years after the 6757  
date shown on the tax certificate as the date the certificate was 6758  
sold or any extension of that date pursuant to division (C)(2) of 6759  
section 5721.38 of the Revised Code, and during that period the 6760  
parcel is not redeemed, the certificate holder's lien against the 6761  
parcel for the amount of delinquent taxes, assessments, penalties, 6762  
interest, and charges that make up the certificate purchase price 6763  
is canceled, subject to division (E)(2)(b) of this section. 6764  
6765

(b) In the case of any tax certificate purchased under 6766  
section 5721.33 of the Revised Code prior to October 10, 2000, the 6767  
county treasurer, upon application by the certificate holder, may 6768  
sell to the certificate holder a new certificate extending the 6769  
three-year period prescribed by division (E)(2) of this section, 6770  
as that division existed prior to October 10, 2000, to six years 6771  
after the date shown on the original certificate as the date it 6772  
was sold or any extension of that date. The county treasurer and 6773  
the certificate holder shall negotiate the premium, in cash, to be 6774  
paid for the new certificate sold under this section. If the 6775  
county treasurer and certificate holder do not negotiate a 6776  
mutually acceptable premium, the county treasurer and certificate 6777  
holder may agree to engage a person experienced in the valuation 6778  
of financial assets to appraise a fair premium for the new 6779  
certificate. The certificate holder has the option to purchase the 6780



new certificate for the fair premium so appraised. Not less than 6781  
one-half of the fee of the person so engaged shall be paid by the 6782  
certificate holder requesting the new certificate; the remainder 6783  
of the fee shall be paid from the proceeds of the sale of the new 6784  
certificate. If the certificate holder does not purchase the new 6785  
certificate for the premium so appraised, the certificate holder 6786  
shall pay the entire fee. The county treasurer shall credit the 6787  
remaining proceeds from the sale to the items of taxes, 6788  
assessments, penalties, interest, and charges in the order in 6789  
which they became due. 6790

A certificate issued under this division vests in the 6791  
certificate holder and its secured party, if any, the same rights, 6792  
interests, privileges, and immunities as are vested by the 6793  
original certificate under sections 5721.30 to 5721.43 of the 6794  
Revised Code, except that interest payable under division (B) of 6795  
section 5721.38 or division (B) of section 5721.39 of the Revised 6796  
Code shall be subject to the amendments to those divisions by Sub. 6797  
H.B. 533 of the 123rd general assembly. The certificate shall be 6798  
issued in the same form as the form prescribed for the original 6799  
certificate issued except for any modifications necessary, in the 6800  
county treasurer's discretion, to reflect the extension under this 6801  
division of the certificate holder's lien to six years after the 6802  
date shown on the original certificate as the date it was sold or 6803  
any extension of that date. The certificate holder may record a 6804  
certificate issued under division (E)(2)(b) of this section or 6805  
memorandum thereof as provided in division (B) of section 5721.35 6806  
of the Revised Code, and the county recorder shall index the 6807  
certificate and record any subsequent cancellation of the lien as 6808  
provided in that section. The sale of a certificate extending the 6809  
lien under division (E)(2)(b) of this section does not impair the 6810  
right of redemption of the owner of record of the certificate 6811  
parcel or of any other person entitled to redeem the property. 6812

(F) With respect to tax certificates purchased under section 6813  
5721.32, 5721.33, or 5721.42 of the Revised Code, upon the 6814  
delivery to the certificate holder by the county treasurer of the 6815  
certification provided for under division (C)(2) of this section, 6816  
a private attorney may institute a foreclosure proceeding under 6817  
this division in the name of the certificate holder to foreclose 6818  
such holder's lien, in any court or board of revision with 6819  
jurisdiction, unless the certificate redemption price is paid 6820  
prior to the time a complaint is filed. The attorney shall 6821  
prosecute the proceeding to final judgment and satisfaction, 6822  
whether through sale of the property or the vesting of title and 6823  
possession in the certificate holder or other disposition under 6824  
sections 323.65 to 323.79 of the Revised Code or as may otherwise 6825  
be provided by law. 6826

The foreclosure proceedings under this division, except as 6827  
otherwise provided in this division, shall be instituted and 6828  
prosecuted in the same manner as is provided by law for the 6829  
foreclosure of mortgages on land, except that, if service by 6830  
publication is necessary, such publication shall be made once a 6831  
week for three consecutive weeks and the service shall be complete 6832  
at the expiration of three weeks after the date of the first 6833  
publication. 6834

Any notice given under this division shall include the name 6835  
of the owner of the parcel as last set forth in the records of the 6836  
county recorder, the owner's last known mailing address, the 6837  
address of the subject parcel if different from that of the owner, 6838  
and a complete legal description of the subject parcel. In any 6839  
county that has adopted a permanent parcel number system, such 6840  
notice may include the permanent parcel number in addition to a 6841  
complete legal description. 6842

It is sufficient, having been made a proper party to the 6843  
foreclosure proceeding, for the certificate holder to allege in 6844

such holder's complaint that the tax certificate has been duly 6845  
purchased by the certificate holder, that the certificate 6846  
redemption price appearing to be due and unpaid is due and unpaid, 6847  
and that there is a lien against the property described in the tax 6848  
certificate, that the certificate holder desires to invoke the 6849  
alternative redemption period prescribed in sections 323.65 to 6850  
323.79 of the Revised Code, without setting forth in such holder's 6851  
complaint any other special matter relating to the foreclosure 6852  
proceeding. The prayer of the complaint shall be that the court 6853  
issue an order that the property be sold by the sheriff or, if the 6854  
action is in the municipal court, by the bailiff, in the manner 6855  
provided in section 5721.19 of the Revised Code or otherwise 6856  
transferred according to any applicable procedures provided in 6857  
sections 323.65 to 323.79 of the Revised Code, unless the 6858  
complaint includes an appraisal by an independent appraiser 6859  
acceptable to the court or board of revision that the value of the 6860  
certificate parcel is less than the certificate purchase price. In 6861  
that case, the prayer of the complaint shall be that fee simple 6862  
title to the property be transferred to and vested in the 6863  
certificate holder free and clear of all subordinate liens. 6864

In the foreclosure proceeding, the certificate holder may 6865  
join in one action any number of tax certificates relating to the 6866  
same owner, provided that all parties on each of the tax 6867  
certificates are identical as to name and priority of interest. 6868  
However, the decree for each tax certificate shall be rendered 6869  
separately and any proceeding may be severed, in the discretion of 6870  
the court or board of revision, for the purpose of trial or 6871  
appeal. The Except as may otherwise be provided in sections 323.65 6872  
to 323.79 of the Revised Code, the court or board of revision 6873  
shall order payment of all costs related directly or indirectly to 6874  
the redemption of the tax certificate, including, without 6875  
limitation, attorney's fees of the holder's attorney, as is 6876  
considered proper. The tax certificate purchased by the 6877

certificate holder is presumptive evidence in all courts and 6878  
boards of revisions and in all proceedings, including, without 6879  
limitation, at the trial of the foreclosure action, of the amount 6880  
and validity of the taxes, assessments, charges, penalties by the 6881  
court and added to such principal amount, and interest appearing 6882  
due and unpaid and of their nonpayment. 6883

(G) For the purposes of this section, "prior liens" means 6884  
liens that are prior in right to the lien with respect to the tax 6885  
certificate that is the subject of the foreclosure proceedings. 6886

(H) If a parcel is sold under this section, the officer who 6887  
conducted the sale shall collect the recording fee from the 6888  
purchaser at the time of the sale and, following confirmation of 6889  
the sale, shall prepare and record the deed conveying the title to 6890  
the parcel to the purchaser. 6891

**Sec. 5721.38.** (A) At any time prior to payment to the county 6892  
treasurer by the certificate holder to initiate foreclosure 6893  
proceedings under division (B) of section 5721.37 of the Revised 6894  
Code, the owner of record of the certificate parcel, or any other 6895  
person entitled to redeem that parcel, may redeem the parcel by 6896  
paying to the county treasurer an amount equal to the total of the 6897  
certificate redemption prices of all tax certificates respecting 6898  
that parcel. 6899

(B) At any time after payment to the county treasurer by the 6900  
certificate holder to initiate foreclosure proceedings under 6901  
section 5721.37 of the Revised Code and prior to the filing of the 6902  
entry of confirmation of sale of a certificate parcel, or prior to 6903  
the expiration of the alternative redemption period defined in 6904  
section 323.65 of the Revised Code, under foreclosure proceedings 6905  
filed by the county prosecuting attorney or prior to the decree 6906  
conveying title to the certificate holder as provided for in 6907  
division (F) of section 5721.37 of the Revised Code, the owner of 6908

record of the certificate parcel or any other person entitled to 6909  
redeem that parcel may redeem the parcel by paying to the county 6910  
treasurer the sum of the following amounts: 6911

(1) The amount described in division (A) of this section; 6912

(2) Interest on the certificate purchase price for each tax 6913  
certificate sold respecting the parcel at the rate of eighteen per 6914  
cent per year for the period beginning on the day on which the 6915  
payment was submitted by the certificate holder and ending on the 6916  
day the parcel is redeemed under this division, except that, with 6917  
respect to certificate holders other than a county land 6918  
reutilization corporation, such interest shall not accrue for more 6919  
than three years after the day the certificate was purchased if 6920  
the certificate holder did not submit payment under division (B) 6921  
of section 5721.37 of the Revised Code before the end of that 6922  
three-year period; 6923

(3) An amount equal to the sum of the prosecuting attorney's 6924  
fee under division (B)(3) of section 5721.37 of the Revised Code 6925  
if the tax certificate was purchased under section 5721.32 or 6926  
5721.42 of the Revised Code. If the parcel is redeemed before the 6927  
complaint has been filed, the prosecuting attorney shall adjust 6928  
the fee to reflect services performed to the date of redemption 6929  
and the county treasurer shall refund any excess to the 6930  
certificate holder. 6931

(4) Any other costs and fees of the proceeding allocable to 6932  
the certificate parcel as determined by the court or board of 6933  
revision. Upon receipt of such payments, the county treasurer 6934  
shall refund the payment made by the certificate holder to 6935  
initiate foreclosure proceedings. 6936

(C)(1) During the period beginning on the date a tax 6937  
certificate is sold under section 5721.32 of the Revised Code and 6938  
ending one year from that date, the county treasurer may enter 6939

into a redemption payment plan with the owner of record of the certificate parcel or any other person entitled to redeem that parcel. The plan shall require the owner or other person to pay the certificate redemption price for the tax certificate in installments, with the final installment due no later than one year after the date the tax certificate is sold. The certificate holder may at any time, by written notice to the county treasurer, agree to accept installments collected to the date of notice as payment in full. Receipt of such notice by the treasurer shall constitute satisfaction of the payment plan and redemption of the tax certificate.

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

(D)(1) Immediately upon receipt of full payment under

division (A) or (B) of this section, the county treasurer shall 6972  
make an entry to that effect in the tax certificate register and 6973  
notify each certificate holder by certified mail, return receipt 6974  
requested, that the parcel has been redeemed and the lien canceled 6975  
and that the tax certificates may be redeemed. The county 6976  
treasurer shall deposit into the tax certificate redemption fund 6977  
created in the county treasury an amount equal to the total of the 6978  
certificate redemption prices, together with interest on the 6979  
certificate purchase price for each tax certificate sold 6980  
respecting the parcel at the rate of eighteen per cent per year 6981  
paid under division (B) of this section for the period beginning 6982  
when the payment was submitted by the certificate holder under 6983  
division (B) of section 5721.37 of the Revised Code and ending 6984  
when the parcel was redeemed. The county treasurer shall 6985  
administer the fund for the purpose of redeeming tax certificates. 6986  
Interest earned on the fund shall be credited to the county 6987  
general fund. If the county has established a county land 6988  
reutilization corporation, the county treasurer may apply interest 6989  
earned on the fund to the payment of the expenses of such 6990  
corporation. 6991

(2) If a redemption payment plan is entered into pursuant to 6992  
division (C)(1) of this section, the county treasurer immediately 6993  
shall notify each certificate holder by certified mail, return 6994  
receipt requested, of the terms of the plan. Installment payments 6995  
made pursuant to the plan shall be deposited in the tax 6996  
certificate redemption fund. Any overpayment of the installments 6997  
shall be refunded to the person responsible for causing the 6998  
overpayment if the person applies for a refund under this section. 6999  
If the person responsible for causing the overpayment fails to 7000  
apply for a refund under this section within five years from the 7001  
date the plan is satisfied, an amount equal to the overpayment 7002  
shall be deposited into the general fund of the county. If the 7003  
county has established a county land reutilization corporation, 7004

the county treasurer may apply such overpayment to the payment of 7005  
the expenses of the corporation. 7006

Upon satisfaction of the plan, the county treasurer shall 7007  
indicate in the tax certificate register that the plan has been 7008  
satisfied, and shall notify each certificate holder by certified 7009  
mail, return receipt requested, that the plan has been satisfied 7010  
and that tax certificates may be redeemed. 7011

If a plan becomes void, the county treasurer immediately 7012  
shall notify each certificate holder by certified mail, return 7013  
receipt requested. If a certificate holder files a request for 7014  
foreclosure under section 5721.37 of the Revised Code, upon the 7015  
filing of the request for foreclosure, any money paid under the 7016  
plan shall be refunded to the person that paid the money under the 7017  
plan. 7018

(E) To redeem a tax certificate with respect to which payment 7019  
has been made in full under division (A), (B), or (C)(1) of this 7020  
section or division (B)(1) of section 5721.37 of the Revised Code, 7021  
the certificate holder shall present the tax certificate to the 7022  
county treasurer, who shall prepare the redemption information. 7023  
Upon presentation, the county auditor shall draw a warrant on the 7024  
tax certificate redemption fund in the amount of the certificate 7025  
redemption price and any applicable interest payable at the rate 7026  
of eighteen per cent annually on the certificate under division 7027  
(B) of this section. For a parcel that was redeemed under division 7028  
(B) of this section, the certificate holder who paid the amounts 7029  
under division (B) of section 5721.37 of the Revised Code shall be 7030  
reimbursed for those amounts, together with interest at the rate 7031  
of eighteen per cent per year on the amount paid under division 7032  
(B)(1) of that section for the period beginning when the payment 7033  
was submitted by the certificate holder under division (B) of that 7034  
section and ending when the parcel was redeemed. The treasurer 7035  
shall mark all copies of the tax certificate "redeemed" and return 7036



the certificate to the certificate holder. The canceled 7037  
certificate shall serve as a receipt evidencing redemption of the 7038  
tax certificate. If a certificate holder fails to redeem a tax 7039  
certificate within five years after notice is served under 7040  
division (D) of this section that tax certificates may be 7041  
redeemed, an amount equal to the certificate redemption price and 7042  
any applicable interest payable at the rate of eighteen per cent 7043  
annually on the certificate under division (B) of this section 7044  
shall be deposited into the general fund of the county. If a 7045  
county has organized a county land reutilization corporation, the 7046  
county treasurer may apply the redemption price and any applicable 7047  
interest payable under division (B) of this section to the payment 7048  
of the expenses of the corporation. 7049

**Sec. 5721.39.** In its judgment of foreclosure rendered with 7050  
respect to actions filed pursuant to section 5721.37 of the 7051  
Revised Code, the court or board of revision shall enter a finding 7052  
with respect to the certificate parcel of the amount of the sum of 7053  
the certificate redemption prices respecting all the tax 7054  
certificates sold against the parcel; interest on the certificate 7055  
purchase prices of those certificates at the rate of eighteen per 7056  
cent per year for the period beginning on the day on which the 7057  
payment was submitted by the certificate holder under division (B) 7058  
of section 5721.37 of the Revised Code; any delinquent taxes, 7059  
assessments, penalties, interest, and charges on the parcel that 7060  
are not covered by a tax certificate; and fees and costs incurred 7061  
in the foreclosure proceeding instituted against the parcel, 7062  
including, without limitation, the fees and costs of the 7063  
prosecuting attorney represented by the fee paid under division 7064  
(B)(3) of section 5721.37 of the Revised Code or the fees and 7065  
costs of the private attorney representing the certificate holder, 7066  
and charges paid or incurred in procuring title searches and 7067  
abstracting services relative to the subject premises. The court 7068

or board of revision may order the certificate parcel to be sold 7069  
or otherwise transferred according to law, without appraisal and 7070  
as set forth in the prayer of the complaint, for not less than the 7071  
amount of its finding, or, in the event that the court or board of 7072  
revision finds that the value of the certificate parcel is less 7073  
than the certificate purchase price, the court or board of 7074  
revision may, as prayed for in the complaint, issue a decree 7075  
transferring fee simple title free and clear of all subordinate 7076  
liens to the certificate holder or as otherwise provided in 7077  
sections 323.65 to 323.79 of the Revised Code. A decree of the 7078  
court or board of revision transferring fee simple title to the 7079  
certificate holder is forever a bar to all rights of redemption 7080  
with respect to the certificate parcel. 7081

~~Each~~ Except as otherwise provided in sections 323.65 to 7082  
323.79 of the Revised Code, and the alternative redemption period 7083  
thereunder, each certificate parcel shall be advertised and sold 7084  
by the officer to whom the order of sale is directed in the manner 7085  
provided by law for the sale of real property on execution. The 7086  
advertisement for sale of certificate parcels shall be published 7087  
once a week for three consecutive weeks and shall include the date 7088  
on which a second sale will be conducted if no bid is accepted at 7089  
the first sale. Any number of parcels may be included in one 7090  
advertisement. 7091

~~Whenever~~ Except as otherwise provided in sections 323.65 to 7092  
323.79 of the Revised Code, whenever the officer charged to 7093  
conduct the sale offers a certificate parcel for sale and no bids 7094  
are made equal to at least the amount of the court's finding, the 7095  
officer shall adjourn the sale of the parcel to the second date 7096  
that was specified in the advertisement of sale. The second sale 7097  
shall be held at the same place and commence at the same time as 7098  
set forth in the advertisement of sale. The officer shall offer 7099  
any parcel not sold at the first sale. Upon the conclusion of any 7100

sale, or if any parcel remains unsold after being offered at two 7101  
sales, the officer conducting the sale shall report the results to 7102  
the court. 7103

Upon the confirmation of a sale, the proceeds of the sale 7104  
shall be applied as follows: 7105

(A) The fees and costs incurred in the proceeding filed 7106  
against the parcel pursuant to section 5721.37 of the Revised 7107  
Code, not including the county prosecutor's costs covered by the 7108  
fee paid by the certificate holder under division (B)(3) of that 7109  
section, shall be paid first. 7110

(B) Following the payment required by division (A) of this 7111  
section, the certificate holder that requested the foreclosure 7112  
shall be paid the sum of the following amounts: 7113

(1) The sum of the amount found due for the certificate 7114  
redemption prices of all the tax certificates, other than those 7115  
certificates described in division (B)(1) of section 5721.37 of 7116  
the Revised Code, that are sold against the parcel to the 7117  
certificate holder requesting a notice of foreclosure; 7118

(2) Any premium paid by the certificate holder at the time of 7119  
purchase; 7120

(3) Interest on the amounts paid by the certificate holder 7121  
under division (B)(1) of section 5721.37 of the Revised Code at 7122  
the rate of eighteen per cent per year beginning on the day on 7123  
which the payment was submitted by the certificate holder to the 7124  
county treasurer and ending on the day immediately preceding the 7125  
day on which the proceeds of the foreclosure sale are paid to the 7126  
certificate holder; 7127

(4) Interest on the amounts paid by the certificate holder 7128  
under divisions (B)(2) and (3) of section 5721.37 of the Revised 7129  
Code at the rate of eighteen per cent per year beginning on the 7130  
day on which the payment was submitted by the certificate holder 7131

under divisions (B)(2) and (3) of section 5721.37 of the Revised Code and ending on the day immediately preceding the day on which the proceeds of the foreclosure sale are paid to the certificate holder pursuant to this section, except that such interest shall not accrue for more than six years after the day the amounts were paid by the certificate holder under divisions (B)(2) and (3) of section 5721.37 of the Revised Code if the certificate holder did not submit that payment before the end of that six-year period;

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

(C) Following the payment required by division (B) of this section, any amount due for taxes, assessments, charges, penalties, and interest not covered by the tax certificate holder's payment under division (B)(2) of section 5721.37 of the Revised Code shall be paid, including all taxes, assessments, charges, penalties, and interest payable subsequent to the entry of the finding 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 this division are insufficient to pay the entire amount of those taxes, assessments, charges, penalties, and interest, the proceeds shall be paid to each claimant in proportion to the amount of those taxes, assessments, charges, penalties, and interest that each is due, and those taxes, assessments, charges, penalties, and interest are deemed satisfied and shall be removed from the tax list and duplicate.

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

Unless the parcel previously was redeemed pursuant to section 5721.25 or 5721.38 of the Revised Code, upon the filing of the entry of confirmation of sale, or an order to transfer the parcel

under sections 323.65 to 323.79 of the Revised Code, the title to 7164  
the parcel is incontestable in the purchaser and is free and clear 7165  
of all liens and encumbrances, except a federal tax lien, notice 7166  
of which lien is properly filed in accordance with section 317.09 7167  
of the Revised Code prior to the date that a foreclosure 7168  
proceeding is instituted pursuant to section 5721.37 of the 7169  
Revised Code, and which lien was foreclosed in accordance with 28 7170  
U.S.C.A. 2410(c), and except for the easements and covenants of 7171  
record running with the land or lots that were created prior to 7172  
the time the taxes or assessments, for the nonpayment of which a 7173  
tax certificate was issued and the parcel sold at foreclosure, 7174  
became due and payable. 7175

The title shall not be invalid because of any irregularity, 7176  
informality, or omission of any proceedings under this chapter or 7177  
in any processes of taxation, if such irregularity, informality, 7178  
or omission does not abrogate the provision for notice to holders 7179  
of title, lien, or mortgage to, or other interests in, such 7180  
foreclosed parcels, as prescribed in this chapter. 7181

**Sec. 5721.40.** If any certificate parcel is twice offered for 7182  
sale pursuant to section 5721.39 of the Revised Code and remains 7183  
unsold for want of bidders, the officer who conducted the sales 7184  
shall certify to the court or board of revision that the parcel 7185  
remains unsold after two sales. The court or board of revision, by 7186  
entry, shall order the parcel forfeited to the certificate holder 7187  
who filed the request for foreclosure or notice of intent to 7188  
foreclose under section 5721.37 of the Revised Code. The clerk of 7189  
the court shall certify copies of the court's order to the county 7190  
treasurer. The county treasurer shall notify the certificate 7191  
holder by ordinary and certified mail, return receipt requested, 7192  
that the parcel remains unsold, and shall instruct the certificate 7193  
holder of the manner in which the holder shall obtain the deed to 7194  
the parcel. The officer who conducted the sales shall prepare and 7195

record the deed conveying title to the parcel to the certificate holder. 7196  
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Nothing in this section impedes, abridges, or restricts a certificate holder from instituting foreclosure proceedings under sections 323.65 to 323.79 of the Revised Code. 7198  
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Upon transfer of the deed to the certificate holder under this section, all right, title, claim, and interest in the certificate parcel are transferred to and vested in the certificate holder. 7201  
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**Sec. 5721.43.** (A) No person shall directly, through an agent, or otherwise initiate contact with the owner of a parcel with respect to which the person holds a tax certificate to encourage or demand payment before one ~~year~~ month has elapsed following the purchase of the certificate. This division does not apply if the certificate holder is a county land reutilization corporation. 7205  
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(B) A county treasurer may bar any person who violates division (A) of this section from bidding at a tax certificate sale conducted by the treasurer. 7211  
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(C)(1) The attorney general or county prosecuting attorney, upon written request of a county treasurer, shall bring an action for an injunction against any person who has violated, is violating, or is threatening to violate division (A) of this section. 7214  
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(2) Any person who violates division (A) of this section shall be assessed a civil penalty of not more than five thousand dollars for each offense to be paid into the state treasury to the credit of the general revenue fund. Upon written request of a county treasurer, the attorney general or county prosecuting attorney shall commence an action against any such violator. Any action under this division is a civil action, governed by the 7219  
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Rules of Civil Procedure and other rules of practice and procedure 7226  
applicable to civil actions. 7227

**Sec. 5722.01.** As used in this chapter: 7228

(A) "Electing subdivision" means a municipal corporation that 7229  
has enacted an ordinance or a township ~~or~~, county, or port 7230  
authority that has adopted a resolution pursuant to section 7231  
5722.02 of the Revised Code for purposes of adopting and 7232  
implementing the procedures set forth in sections 5722.02 to 7233  
5722.15 of the Revised Code. A county land reutilization 7234  
corporation organized by a county and designated to act on behalf 7235  
of the county pursuant to division (B) of section 5722.02 of the 7236  
Revised Code shall be deemed the electing subdivision for all 7237  
purposes of this chapter, except as otherwise expressly provided 7238  
in this chapter. 7239

(B) "County land reutilization corporation" means a county 7240  
land reutilization corporation organized under Chapter 1724. of 7241  
the Revised Code. 7242

(C) "Delinquent lands" has the same meaning as in section 7243  
5721.01 of the Revised Code, and "delinquent vacant lands" are 7244  
delinquent lands that are unimproved by any dwelling. 7245

~~(C)~~(D) "Land reutilization program" means the procedures and 7246  
activities concerning the acquisition, management, and disposition 7247  
of affected delinquent lands set forth in sections 5722.02 to 7248  
5722.15 of the Revised Code. 7249

~~(D)~~(E) "Minimum bid," in the case of a sale of property 7250  
foreclosed pursuant to section 323.25, sections 323.65 to 323.79, 7251  
or section 5721.18, or foreclosed and forfeited pursuant to 7252  
section 5721.14 of the Revised Code, means a bid in an amount 7253  
equal to the sum of the taxes, assessments, charges, penalties, 7254  
and interest due and payable on the parcel subsequent to the 7255

delivery to the county prosecuting attorney of the delinquent land 7256  
or delinquent vacant land tax certificate or master list of 7257  
delinquent or delinquent vacant tracts containing the parcel, and 7258  
prior to the transfer of the deed of the parcel to the purchaser 7259  
following confirmation of sale, plus the costs of foreclosure or 7260  
foreclosure and forfeiture proceedings against the property. 7261

~~(E)~~(F) "Nonproductive land" means any parcel of delinquent 7262  
vacant land with respect to which a foreclosure proceeding 7263  
pursuant to section 323.25 or sections 323.65 to 323.79, a 7264  
foreclosure proceeding pursuant to division (A) or (B) of section 7265  
5721.18, or a foreclosure and forfeiture proceeding pursuant to 7266  
section 5721.14 of the Revised Code has been instituted; and any 7267  
parcel of delinquent land with respect to which a foreclosure 7268  
proceeding pursuant to section 323.25, sections 323.65 to 323.79, 7269  
or division (A) or (B) of section 5721.18 of the Revised Code has 7270  
been instituted, and upon which there are no buildings or other 7271  
structures, or upon which there are either: 7272

(1) Buildings or other structures that are not in the 7273  
occupancy of any person and as to which the township or municipal 7274  
corporation within whose boundaries the parcel is situated has 7275  
instituted proceedings under section 505.86 or 715.26 of the 7276  
Revised Code, or Section 3 of Article XVIII, Ohio Constitution, 7277  
for the removal or demolition of such buildings or other 7278  
structures by the township or municipal corporation because of 7279  
their insecure, unsafe, or structurally defective condition; 7280

(2) Buildings or structures that are not in the occupancy of 7281  
any person at the time the foreclosure proceeding is initiated and 7282  
whose acquisition the municipal corporation, county, ~~or township~~, 7283  
or county land reutilization corporation determines to be 7284  
necessary for the implementation of an effective land 7285  
reutilization program. 7286

~~(F)~~(G) "Occupancy" means the actual, continuous, and 7287



exclusive use and possession of a parcel by a person having a 7288  
lawful right to such use and possession. 7289

~~(G)~~(H) "Land within an electing subdivision's boundaries" 7290  
does not include land within the boundaries of a municipal 7291  
corporation, unless the electing subdivision is the municipal 7292  
corporation or the municipal corporation adopts an ordinance that 7293  
gives consent to the electing subdivision to include such land. 7294

**Sec. 5722.02.** (A) Any municipal corporation, county, or 7295  
township or any port authority created by one or more counties 7296  
under Chapter 4582. of the Revised Code may elect to adopt and 7297  
implement the procedures set forth in sections 5722.02 to 5722.15 7298  
of the Revised Code to facilitate the effective reutilization of 7299  
nonproductive land situated within its boundaries. Such election 7300  
shall be made by ordinance in the case of a municipal corporation, 7301  
and by resolution in the case of a county or township. The 7302  
ordinance or resolution shall state that the existence of 7303  
nonproductive land within its boundaries is such as to necessitate 7304  
the implementation of a land reutilization program to foster 7305  
either the return of such nonproductive land to tax revenue 7306  
generating status or the devotion thereof to public use. 7307

~~An~~ (B) Any county adopting a resolution under division (A) of 7308  
this section may direct in the resolution that a county land 7309  
reutilization corporation be organized under Chapter 1724. of the 7310  
Revised Code to act on behalf of and cooperate with the county in 7311  
exercising the powers and performing the duties of the county 7312  
under this chapter. The powers extended to a county land 7313  
reutilization corporation shall not be construed as a limitation 7314  
on the powers granted to a county land reutilization corporation 7315  
under Chapter 1724. of the Revised Code, but shall be construed as 7316  
additional powers. 7317

(C) An electing subdivision shall promptly deliver certified 7318

copies of such ordinance or resolution to the auditor, treasurer, 7319  
and the prosecutor of each county in which the electing 7320  
subdivision is situated. On and after the effective date of such 7321  
ordinance or resolution, the foreclosure, sale, management, and 7322  
disposition of all nonproductive land situated within the electing 7323  
subdivision's boundaries shall be governed by the procedures set 7324  
forth in sections 5722.02 to 5722.15 of the Revised Code, and, in 7325  
the case of a county land reutilization corporation, as authorized 7326  
under Chapter 1724. of the Revised Code. When a county adopts a 7327  
resolution organizing a county land reutilization corporation 7328  
pursuant to this chapter, the county shall deliver a copy of the 7329  
resolution to the county auditor, county treasurer, and county 7330  
prosecuting attorney. 7331

(D) A county, a county land reutilization corporation, and a 7332  
municipal corporation, township, or port authority may enter into 7333  
an agreement to implement the procedures in sections 5722.02 to 7334  
5722.15 of the Revised Code within the boundaries of the municipal 7335  
corporation, township, or port authority if the county and the 7336  
township, municipal corporation, or port authority are electing 7337  
subdivisions and the county has, by resolution, designated a 7338  
county land reutilization corporation to act on its behalf under 7339  
this chapter. 7340

Any property acquired by a county land reutilization 7341  
corporation in a transaction other than the tax foreclosure 7342  
procedures in Chapter 323., 5721., or 5723. of the Revised Code 7343  
shall be subject to a priority right of acquisition by a municipal 7344  
corporation or township in which the property is located for a 7345  
period of thirty days after the county land reutilization 7346  
corporation first records the deed evidencing acquisition of such 7347  
property with the county recorder. A municipal corporation or 7348  
township claiming a priority right of acquisition shall file, and 7349  
the county recorder shall record, an instrument evidencing such 7350

right within the thirty-day period. The instrument shall include 7351  
the name and address of the applicable municipal corporation or 7352  
township, the parcel or other identifying number and an 7353  
affirmative statement by the municipal corporation or township 7354  
that it intends to acquire the property. If the municipal 7355  
corporation or township records such an instrument within the 7356  
thirty-day period, then the priority right of acquisition shall be 7357  
effective for a period of ninety days after the instrument is 7358  
recorded. If the municipal corporation or township does not record 7359  
the instrument expressing its intent to acquire the property or, 7360  
if having timely recorded such instrument does not thereafter 7361  
acquire and record a deed within the ninety-day period following 7362  
the recording of its intent to acquire the property, then the 7363  
county land reutilization corporation may dispose of such property 7364  
free and clear of any claim or interest of such municipal 7365  
corporation or township. If a municipal corporation or township 7366  
does not record an instrument of intent to acquire property within 7367  
the thirty-day period, or if a municipal corporation or township, 7368  
after timely recording an instrument of intent to acquire a 7369  
parcel, does not thereafter acquire the parcel within ninety days 7370  
and record a deed thereto with the county recorder, the municipal 7371  
corporation or township has no statutory, legal, or equitable 7372  
claim or estate in property acquired by the county land 7373  
reutilization corporation. This section shall not be construed to 7374  
constitute an exception to free and clear title to the property 7375  
held by a county land reutilization corporation or any of its 7376  
subsequent transferees, or to preclude a county land reutilization 7377  
corporation and any municipal corporation or township from 7378  
entering into an agreement that disposes of property on terms to 7379  
which they may thereafter mutually agree. 7380

**Sec. 5722.03.** (A) On and after the effective date of an 7381  
ordinance or resolution adopted pursuant to section 5722.02 of the 7382

Revised Code, nonproductive land within an electing subdivision's 7383  
boundaries that the subdivision wishes to acquire and that has 7384  
either been advertised and offered for sale or is otherwise 7385  
available for acquisition pursuant to a foreclosure proceeding as 7386  
provided in section 323.25, sections 323.65 to 323.79, or section 7387  
5721.18 of the Revised Code, but is not sold for want of a minimum 7388  
bid, shall be sold or transferred to the electing subdivision in 7389  
the manner set forth in this section or sections 323.65 to 323.79 7390  
of the Revised Code. 7391

(B) Upon receipt of an ordinance or resolution under section 7392  
5722.02 of the Revised Code, the county prosecuting attorney shall 7393  
compile and deliver to the electing subdivision a list of all 7394  
delinquent land within the electing subdivision with respect to 7395  
which a foreclosure proceeding pursuant to section 323.25, 7396  
sections 323.65 to 323.79, or section 5721.18 of the Revised Code 7397  
has been instituted and is pending. The prosecuting attorney shall 7398  
notify the electing subdivision of the identity of all delinquent 7399  
land within the subdivision whenever a foreclosure proceeding 7400  
pursuant to section 323.25, sections 323.65 to 323.79, or section 7401  
5721.18 of the Revised Code is commenced with respect to that 7402  
land. 7403

(C) The electing subdivision shall select from such lists the 7404  
delinquent lands that constitute nonproductive lands that it 7405  
wishes to acquire, and shall notify the prosecuting attorney of 7406  
its selection prior to the advertisement and sale of the 7407  
nonproductive lands pursuant to such a foreclosure proceeding, or 7408  
as otherwise provided in sections 323.65 to 323.79 of the Revised 7409  
Code. Notwithstanding the sales price provisions to the contrary 7410  
in division (A) of section 323.28 or in divisions (A)(1) and (C) 7411  
of section 5721.19 of the Revised Code, selected nonproductive 7412  
lands subject to a foreclosure proceeding pursuant to section 7413  
323.25, sections 323.65 to 323.79, or section 5721.18 of the 7414

Revised Code that require a sale shall be advertised for sale and 7415  
be sold, without appraisal, for not less than the amount 7416  
determined under division (A)(1) of section 323.28 or sections 7417  
323.65 to 323.79 of the Revised Code in the case of selected 7418  
nonproductive lands subject to a foreclosure proceeding pursuant 7419  
to section 323.25 or sections 323.65 to 323.79 of the Revised 7420  
Code, or the amount determined under division (A)(2) of section 7421  
5721.19 in the case of selected nonproductive lands subject to a 7422  
foreclosure proceeding pursuant to section 5721.18 of the Revised 7423  
Code, or as prescribed in sections 323.65 to 323.79 of the Revised 7424  
Code. All Except as otherwise authorized in section 323.78 of the 7425  
Revised Code, all nonproductive lands so selected, when advertised 7426  
for sale pursuant to a foreclosure proceeding, shall be advertised 7427  
separately from the advertisement applicable to other delinquent 7428  
lands. Notwithstanding division (A) of section 5721.191 of the 7429  
Revised Code, the minimum amount for which selected nonproductive 7430  
lands subject to a foreclosure proceeding pursuant to section 7431  
5721.18 of the Revised Code will be sold, as specified in the 7432  
advertisement for sale, shall equal the sum of the taxes, 7433  
assessments, charges, penalties, interest, and costs due on the 7434  
parcel as determined under division (A)(2) of section 5721.19 of 7435  
the Revised Code. Notwithstanding provisions to the contrary in 7436  
division (A) of section 323.28 of the Revised Code, the minimum 7437  
amount for which selected nonproductive lands subject to a 7438  
foreclosure proceeding pursuant to section 323.25 of the Revised 7439  
Code will be sold, as specified in the advertisement for sale, 7440  
shall equal the amount specified in division (A)(1) of section 7441  
323.28 of the Revised Code. The advertisement relating to the 7442  
selected nonproductive lands also shall include a statement that 7443  
the lands have been determined by the electing subdivision to be 7444  
nonproductive lands and that, if at a foreclosure sale no bid for 7445  
the appropriate amount specified in this division is received, 7446  
such lands shall be sold or transferred to the electing 7447

subdivision. 7448

(D) If Except for sales and transfers under sections 323.65 7449  
to 323.79 of the Revised Code, if any nonproductive land selected 7450  
by an electing subdivision is advertised and offered for sale at 7451  
two sales pursuant to this section but is not sold for want of a 7452  
minimum bid, the electing subdivision that selected the 7453  
nonproductive land shall be deemed to have submitted the winning 7454  
bid at the second sale for the land, and the land is deemed sold 7455  
to the electing subdivision for no consideration other than the 7456  
fee charged under division (F) of this section. If both a county 7457  
and a township within that county have adopted a resolution 7458  
pursuant to section 5722.02 of the Revised Code and both 7459  
subdivisions select the same parcel or parcels of land, the 7460  
subdivision that first notifies the prosecuting attorney of such 7461  
selection shall be the electing subdivision deemed to have 7462  
submitted the winning bid under this division. If a municipal 7463  
corporation and a county land reutilization corporation select the 7464  
same parcel or parcels of land, the municipal corporation shall be 7465  
deemed the winning bidder under this division. The officer 7466  
conducting the sale shall announce the bid of the electing 7467  
subdivision at the sale and shall report the proceedings to the 7468  
court for confirmation of sale. 7469

(E) Upon the sale or transfer of any nonproductive land to an 7470  
electing subdivision, the county auditor shall charge the costs, 7471  
as determined by the court, incurred in the foreclosure proceeding 7472  
instituted under section 323.25, sections 323.65 to 323.79, or 7473  
section 5721.18 of the Revised Code and applicable to the 7474  
nonproductive land to the taxing districts, including the electing 7475  
subdivision, in direct proportion to their interest in the taxes, 7476  
assessments, charges, penalties, and interest on the nonproductive 7477  
land due and payable at the time the land was sold pursuant to the 7478  
foreclosure proceeding. The interest of each taxing district in 7479

the taxes, assessments, charges, penalties, and interest on the 7480  
nonproductive land shall bear the same proportion to the amount of 7481  
those taxes, assessments, charges, penalties, and interest that 7482  
the amount of taxes levied by each district against the 7483  
nonproductive land in the preceding tax year bears to the taxes 7484  
levied by all such districts against the nonproductive land in the 7485  
preceding tax year. For the purposes of this division, a county 7486  
land reutilization corporation shall be deemed to have the 7487  
proportionate interest of the county on whose behalf it has been 7488  
designated and organized in the taxes, assessments, charges, 7489  
penalties, and interest on the nonproductive land in that county. 7490  
In making a semiannual apportionment of funds, the auditor shall 7491  
retain at the next apportionment the amount charged to each such 7492  
taxing district, except that in the case of a county land 7493  
reutilization corporation acting on behalf of a county, the 7494  
auditor shall provide an invoice to the corporation for the amount 7495  
charged to it. 7496

(F) ~~Unless the nonproductive land is redeemed pursuant to~~ 7497  
~~section 323.31 or 5721.25 of the Revised Code, upon the filing of~~ 7498  
~~the entry of confirmation of sale, the~~ The officer conducting the 7499  
sale shall execute and file for recording a deed conveying title 7500  
to the land ~~and, once the deed has been recorded, upon the filing~~ 7501  
~~of the the entry of the confirmation of sale, unless the~~ 7502  
~~nonproductive land is redeemed under section 323.31 or 5721.18 of~~ 7503  
~~the Revised Code. If the alternative redemption period applies~~ 7504  
~~under section 323.78 of the Revised Code, the officer shall not~~ 7505  
~~execute the deed and file it for recording until the alternative~~ 7506  
~~redemption period expires. In either case, once the deed has been~~ 7507  
~~recorded, the officer shall~~ deliver the deed to the electing 7508  
subdivision; thereupon, title to the land is incontestable in the 7509  
electing subdivision and free and clear of all liens and 7510  
encumbrances, except those easements and covenants of record 7511  
running with the land and created prior to the time at which the 7512

taxes or assessments, for the nonpayment of which the land is sold 7513  
or transferred at foreclosure, became due and payable. At the time 7514  
of the sale or transfer, the officer shall collect and the 7515  
electing subdivision shall pay the fee required by law for 7516  
transferring and recording of deeds. 7517

The title is not invalid because of any irregularity, 7518  
informality, or omission of any proceedings under section 323.25, 7519  
sections 323.65 to 323.79, this chapter, or Chapter 5721. of the 7520  
Revised Code, or in any processes of taxation, if such 7521  
irregularity, informality, or omission does not abrogate any 7522  
provision of such chapters for notice to holders of title, lien, 7523  
or mortgage to, or other interests in, the foreclosed lands. 7524

**Sec. 5722.04.** (A) Upon receipt of an ordinance or resolution 7525  
adopted pursuant to section 5722.02 of the Revised Code, the 7526  
county auditor shall deliver to the electing subdivision a list of 7527  
all delinquent lands within an electing subdivision's boundaries 7528  
that have been forfeited to the state pursuant to section 5723.01 7529  
of the Revised Code and thereafter shall notify the electing 7530  
subdivision of any additions to or deletions from such list. 7531

The electing subdivision shall select from such lists the 7532  
forfeited lands that constitute nonproductive lands that the 7533  
subdivision wishes to acquire, and shall notify the county auditor 7534  
of its selection prior to the advertisement and sale of such 7535  
lands. Notwithstanding the sales price provisions of division 7536  
(A)(1) of section 5723.06 of the Revised Code, the selected 7537  
nonproductive lands shall be advertised for sale and be sold to 7538  
the highest bidder for an amount at least sufficient to pay the 7539  
amount determined under division (A)(2) of section 5721.16 of the 7540  
Revised Code. All nonproductive lands forfeited to the state and 7541  
selected by an electing subdivision, when advertised for sale 7542  
pursuant to the relevant procedures set forth in Chapter 5723. of 7543



the Revised Code, shall be advertised separately from the 7544  
advertisement applicable to other forfeited lands. The 7545  
advertisement relating to the selected nonproductive lands also 7546  
shall include a statement that the lands have been selected by the 7547  
electing subdivision as nonproductive lands that it wishes to 7548  
acquire and that, if at the forfeiture sale no bid for the sum of 7549  
the taxes, assessments, charges, penalties, interest, and costs 7550  
due on the parcel as determined under division (A)(1)(a) of 7551  
section 5723.06 of the Revised Code is received, the lands shall 7552  
be sold to the electing subdivision. 7553

(B) If any nonproductive land that has been forfeited to the 7554  
state and selected by an electing subdivision is advertised and 7555  
offered for sale by the auditor pursuant to Chapter 5723. of the 7556  
Revised Code, but no minimum bid is received, the electing 7557  
subdivision shall be deemed to have submitted the winning bid, and 7558  
the land is deemed sold to the electing subdivision for no 7559  
consideration other than the fee charged under division (C) of 7560  
this section. If both a county and a township in that county have 7561  
adopted a resolution pursuant to section 5722.02 of the Revised 7562  
Code and both subdivisions select the same parcel or parcels of 7563  
land, ~~the subdivision that first notifies the county auditor of~~ 7564  
~~such selection shall be~~ the electing subdivision deemed to have 7565  
submitted the winning bid under this division shall be determined 7566  
pursuant to division (D) of section 5722.03 of the Revised Code. 7567

The auditor shall announce the bid at the sale and shall 7568  
declare the selected nonproductive land to be sold to the electing 7569  
subdivision. The auditor shall deliver to the electing subdivision 7570  
a certificate of sale. 7571

(C) On the returning of the certificate of sale to the 7572  
auditor, the auditor shall execute and file for recording a deed 7573  
conveying title to the selected nonproductive land and, once the 7574  
deed has been recorded, deliver it to the electing subdivision. 7575

Thereupon, all previous title is extinguished, and the title in 7576  
the electing subdivision is incontestable and free and clear from 7577  
all liens and encumbrances, except taxes and special assessments 7578  
that are not due at the time of the sale and any easements and 7579  
covenants of record running with the land and created prior to the 7580  
time at which the taxes or assessments, for the nonpayment of 7581  
which the nonproductive land was forfeited, became due and 7582  
payable. At the time of the sale, the auditor shall collect and 7583  
the electing subdivision shall pay the fee required by law for 7584  
transferring and recording of deeds. 7585

Upon delivery of a deed conveying any nonproductive land to 7586  
an electing subdivision, the county auditor shall charge all costs 7587  
incurred in any proceeding instituted under section 5721.14 or 7588  
5721.18 of the Revised Code or incurred as a result of the 7589  
forfeiture and sale of the nonproductive land to the taxing 7590  
districts, including the electing subdivision, in direct 7591  
proportion to their interest in the taxes, assessments, charges, 7592  
interest, and penalties on the nonproductive land due and payable 7593  
at the time the land was sold at the forfeiture sale. The interest 7594  
of each taxing district in the taxes, assessments, charges, 7595  
penalties, and interest on the nonproductive land shall bear the 7596  
same proportion to the amount of those taxes, assessments, 7597  
charges, penalties, and interest that the amount of taxes levied 7598  
by each district against the nonproductive land in the preceding 7599  
tax year bears to the taxes levied by all such districts against 7600  
the nonproductive land in the preceding tax year. For the purposes 7601  
of this division, a county land reutilization corporation shall be 7602  
deemed to have the proportionate interest as the county 7603  
designating or organizing such corporation in the taxes, 7604  
assessments, charges, penalties, and interest on the nonproductive 7605  
land in the county. In making a semiannual apportionment of funds, 7606  
the auditor shall retain at the next apportionment the amount 7607  
charged to each such taxing district, except for a county land 7608

reutilization corporation acting on behalf of a county, the 7609  
auditor shall invoice the corporation the amount charged to it. 7610

(D) Where no political subdivision has requested to purchase 7611  
a parcel of land at a foreclosure sale, any lands otherwise 7612  
forfeited to the state for want of a bid at the foreclosure sale 7613  
may, upon the request of a county land reutilization corporation, 7614  
be transferred directly to the corporation without appraisal or 7615  
public bidding. 7616

**Sec. 5722.06.** An electing subdivision, other than a county 7617  
land reutilization corporation, shall assume possession and 7618  
control of any nonproductive land acquired by it under section 7619  
5722.03, 5722.04, or 5722.10 of the Revised Code and any other 7620  
land it acquires as a part of its land reutilization program. The 7621  
electing subdivision shall hold and administer such property in a 7622  
governmental capacity for the benefit of itself and of other 7623  
taxing districts having an interest in the taxes, assessments, 7624  
charges, interest, and penalties due and owing thereon at the time 7625  
of the property's acquisition by the electing subdivision. In its 7626  
administration of such nonproductive land as a part of a land 7627  
reutilization program, the electing subdivision shall: 7628

(A) Manage, maintain, and protect, or temporarily use for a 7629  
public purpose such land in such manner as it deems appropriate; 7630

(B) Compile and maintain a written inventory of all such 7631  
land. The inventory shall be available for public inspection and 7632  
distribution at all times. 7633

(C) Study, analyze, and evaluate potential, present, and 7634  
future uses for such land which would provide for the effective 7635  
reutilization of the nonproductive land; 7636

(D) Plan for, and use its best efforts to consummate, the 7637  
sale or other disposition of such land at such times and upon such 7638

terms and conditions as it deems appropriate to the fulfillment of 7639  
the purposes and objectives of its land reutilization program; 7640

(E) Establish and maintain records and accounts reflecting 7641  
all transactions, expenditures, and revenues relating to its land 7642  
reutilization program, including separate itemizations of all 7643  
transactions, expenditures, and revenues concerning each 7644  
individual parcel of real property acquired as a part of such 7645  
program. 7646

A county land reutilization corporation acquiring title to 7647  
lands under section 5722.03, 5722.04, or 5722.10 of the Revised 7648  
Code, and to any other land it acquires as a part of its land 7649  
reutilization program, shall maintain, operate, hold, transact, 7650  
and dispose of such land as provided in its plan and pursuant to 7651  
its purposes under Chapter 1724. of the Revised Code. 7652

**Sec. 5722.07.** As used in this section, "fair market value" 7653  
means the appraised value of the nonproductive land made with 7654  
reference to such redevelopment and reutilization restrictions as 7655  
may be imposed by the electing subdivision as a condition of sale 7656  
or as may be otherwise applicable to such land. 7657

An electing subdivision may, without competitive bidding, 7658  
sell any land acquired by it as a part of its land reutilization 7659  
program at such times, to such persons, and upon such terms and 7660  
conditions, and subject to such restrictions and covenants as it 7661  
deems necessary or appropriate to assure the land's effective 7662  
reutilization. ~~Such~~ Except with respect to a sale by a county land 7663  
reutilization corporation, such land shall be sold at not less 7664  
than its fair market value. However, except with respect to land 7665  
held by a county land reutilization corporation, upon the approval 7666  
of the legislative authorities of those taxing districts entitled 7667  
to share in the proceeds from the sale thereof, the electing 7668  
subdivision may either retain such land for devotion by it to 7669

public use, or sell, lease, or otherwise transfer any such land to 7670  
another political subdivision for the devotion to public use by 7671  
such political subdivision for a consideration less than fair 7672  
market value. 7673

Whenever an electing subdivision sells any land acquired as 7674  
part of its land reutilization program for an amount equal to or 7675  
greater than fair market value, it shall execute and deliver all 7676  
agreements and instruments incident thereto. The electing 7677  
subdivision may execute and deliver all agreements and instruments 7678  
without procuring any approval, consent, conveyance, or other 7679  
instrument from any other person or entity, including the other 7680  
taxing districts entitled to share in the proceeds from the sale 7681  
thereof. 7682

An electing subdivision may, for purposes of land 7683  
disposition, consolidate, assemble, or subdivide individual 7684  
parcels of land acquired as part of its land reutilization 7685  
program. 7686

**Sec. 5722.08.** When an electing subdivision, other than a 7687  
county land reutilization corporation, sells any land acquired as 7688  
a part of its land reutilization program, the proceeds from such 7689  
sale shall be applied and distributed in the following order: 7690

(A) To the electing subdivision in reimbursement of its 7691  
expenses incurred on account of the acquisition, administration, 7692  
management, maintenance, and disposition of such land, and such 7693  
other expenses of the land reutilization program as the electing 7694  
subdivision may apportion to such land; 7695

(B) To the county treasurer to reimburse those taxing 7696  
districts to which the county auditor charged the costs of 7697  
foreclosure pursuant to section 5722.03 of the Revised Code, or 7698  
costs of forfeiture pursuant to section 5722.04 of the Revised 7699  
Code. If the proceeds of the sale of the nonproductive lands, 7700

after making the payment required under this division, are not 7701  
sufficient to reimburse the full amounts charged to taxing 7702  
districts as costs under section 5722.03 or 5722.04 of the Revised 7703  
Code, the balance of the proceeds shall be used to reimburse the 7704  
taxing districts in the same proportion as the costs were charged. 7705

(C) To the county treasurer for distribution to the taxing 7706  
districts charged costs under section 5722.03 or 5722.04 of the 7707  
Revised Code, in the same proportion as they were charged costs by 7708  
the county auditor, an amount representing both of the following: 7709

(1) The taxes, assessments, charges, penalties, and interest 7710  
due and owing on such land as of the date of acquisition by the 7711  
electing subdivision; 7712

(2) The taxes, assessments, charges, penalties, and interest 7713  
that would have been due and payable with respect to such land 7714  
from such date of acquisition were such land not exempt from 7715  
taxation pursuant to section 5722.11 of the Revised Code. 7716

(D) The balance, if any, to be retained by the electing 7717  
subdivision for application to the payment of costs and expenses 7718  
of its land reutilization program. 7719

All proceeds from the sale of lands held by a county land 7720  
reutilization corporation shall be retained by the county land 7721  
reutilization corporation for the purposes for which it was 7722  
organized without further reporting or accounting to the taxing 7723  
districts. 7724

**Sec. 5722.09.** (A) An electing subdivision shall keep all 7725  
taxing districts having an interest in the taxes, assessments, 7726  
charges, interest, and penalties on the real property acquired as 7727  
part of the land reutilization program informed concerning the 7728  
administration of its land reutilization program and ~~shall~~ may 7729  
establish a committee comprised of a representative of each such 7730

taxing district. Each member of the committee shall be appointed 7731  
by, and serve at the pleasure of, the taxing district ~~he~~ the 7732  
member represents. A representative may be an employee of the 7733  
taxing district. All members shall serve without compensation. The 7734  
committee ~~shall~~ may meet in person or by electronic or telephonic 7735  
means, at the discretion of the electing subdivision, at least 7736  
~~quarterly~~ annually to review the operations of the land 7737  
reutilization program and to advise the electing subdivision 7738  
concerning any matter relating to such program which comes before 7739  
the committee. 7740

(B) An electing subdivision, as a part of its land 7741  
reutilization program, ~~shall~~ may establish separate neighborhood 7742  
advisory committees consisting of persons living or owning 7743  
property within each neighborhood affected by the program. The 7744  
electing subdivision shall determine the boundaries of each 7745  
neighborhood and which neighborhoods are affected by the program. 7746  
Each neighborhood advisory committee shall ~~consist of not less~~ 7747  
~~than five nor more than nine persons,~~ to be appointed by the chief 7748  
executive officer of the electing subdivision for two-year 7749  
overlapping terms and shall be composed of at least three persons. 7750  
The electing subdivision shall consult with each neighborhood 7751  
advisory committee at least ~~quarterly~~ annually to review the 7752  
operations of the land reutilization program and to receive the 7753  
advice of the members of the neighborhood advisory committee 7754  
concerning any matter relating to the program which comes before 7755  
the committees, including a specific interim use plan for the 7756  
land. 7757

(C) This section does not apply to a county land 7758  
reutilization corporation. 7759

**Sec. 5722.10.** An electing subdivision may accept a conveyance 7760  
in lieu of foreclosure of any delinquent land from the proper 7761

owners thereof. Such conveyance may only be accepted with the 7762  
consent of the county auditor acting as the agent of the state 7763  
pursuant to section 5721.09 of the Revised Code. The owners or the 7764  
electing municipal corporation or township shall pay all expenses 7765  
incurred by the county in connection with any foreclosure or 7766  
foreclosure and forfeiture proceeding filed pursuant to section 7767  
323.25, sections 323.65 to 323.79, or section 5721.18 or 5721.14 7768  
of the Revised Code relative to such land. When the electing 7769  
subdivision is the county or county land reutilization corporation 7770  
acting on behalf of a county, it may require the owner to pay the 7771  
expenses. The owner shall present the electing subdivision with 7772  
evidence satisfactory to the subdivision that it will obtain by 7773  
such conveyance fee simple title to such delinquent land. ~~The~~ 7774  
Unless otherwise agreed to by the electing subdivision accepting 7775  
the conveyance, the title shall be free and clear of all liens and 7776  
encumbrances, except such easements and covenants of record 7777  
running with the land as were created prior to the time of the 7778  
conveyance and delinquent taxes, assessments, penalties, interest, 7779  
and charges, and taxes and special assessments that are a lien on 7780  
the real property at the time of the conveyance. 7781

7782  
Real property acquired by an electing subdivision under this 7783  
section shall not be subject to foreclosure or forfeiture under 7784  
Chapter 5721. or 5723. of the Revised Code. The sale or other 7785  
transfer, as authorized by section 5722.07 of the Revised Code, of 7786  
real property acquired under this section shall extinguish the 7787  
lien on the title for all taxes, assessments, penalties, interest, 7788  
and charges delinquent at the time of the conveyance of the 7789  
delinquent land to the electing subdivision. 7790

**Sec. 5722.13.** Real property acquired and held by an electing 7791  
subdivision pursuant to this chapter that is not sold or otherwise 7792  
transferred within fifteen years after such acquisition shall be 7793



offered for sale at public auction during the sixteenth year after 7794  
acquisition. If the real property is not sold at that time, it 7795  
~~shall be offered every three years thereafter until it is sold~~ may 7796  
be disposed of or retained for any lawful purpose without further 7797  
application of this chapter. 7798

Notice of the sale shall contain a description of each 7799  
parcel, the permanent parcel number, and the full street address 7800  
when available. The notice shall be published once a week for 7801  
three consecutive weeks prior to the sale in a newspaper of 7802  
general circulation within the electing subdivision. 7803

Each parcel subsequent to the fifteenth year after its 7804  
acquisition as part of a land reutilization program shall be sold 7805  
for an amount equal to not less than the greater of: 7806

(A) Two-thirds of its fair market value; 7807

(B) The total amount of accrued taxes, assessments, 7808  
penalties, interest, charges, and costs incurred by the electing 7809  
subdivision in the acquisition, maintenance, and disposal of each 7810  
parcel and the parcel's share of the costs and expenses of the 7811  
land reutilization program. 7812

The sale requirements of this section do not apply to real 7813  
property acquired and held by a county land reutilization 7814  
corporation. 7815

**Sec. 5722.14.** If nonproductive land is subsequently included 7816  
within an impacted cities project, as defined in section 1728.01 7817  
of the Revised Code, taxes on the land in the base period of the 7818  
year immediately preceding the initial acquisition, as provided in 7819  
section 1728.111 of the Revised Code, shall be determined by 7820  
applying the land valuation as it existed in either the year 7821  
preceding such initial acquisition, or in the next succeeding year 7822  
after such nonproductive land is sold pursuant to section 5722.07 7823

or 5722.13 of the Revised Code, whichever valuation is greater. 7824

This section does not apply to nonproductive land acquired 7825

and held by a county land reutilization corporation. 7826

**Sec. 5722.15.** (A) When an electing subdivision purchases 7827  
nonproductive land under section 5722.03 or 5722.04 of the Revised 7828  
Code, the county auditor shall remove from ~~his~~ the auditor's tax 7829  
lists and duplicates all taxes, assessments, charges, penalties, 7830  
and interest that are due and payable on the land at the time of 7831  
the sale in the same manner as if the property had been sold to 7832  
any other buyer at the foreclosure or forfeiture sale. 7833

(B) The county auditor shall certify to an electing 7834  
subdivision, other than a county land reutilization corporation, 7835  
that purchases nonproductive land under section 5722.03 or 5722.04 7836  
of the Revised Code a record of all of the taxes, assessments, 7837  
charges, interest, and penalties that were due on the parcel at 7838  
the time of the sale; the taxing districts to which they were 7839  
owed; and the proportion of that amount that was owed to each 7840  
taxing district. ~~The~~ Except with respect to a county land 7841  
reutilization corporation, the certification shall be used by such 7842  
an electing subdivision in distributing the proceeds of any sale 7843  
of the land in accordance with division (C)(1) of section 5722.08 7844  
of the Revised Code. 7845

**Sec. 5722.21.** (A) As used in this section: 7846

(1) "Eligible delinquent land" means delinquent land or 7847  
delinquent vacant land, as defined in section 5721.01 of the 7848  
Revised Code, included in a delinquent tax list or delinquent 7849  
vacant land tax list that has been certified delinquent within the 7850  
meaning of section 5721.03 of the Revised Code, excluding any 7851  
certificate parcel as defined in section 5721.30 of the Revised 7852  
Code. 7853

(2) "Delinquent taxes" means the cumulative amount of unpaid taxes, assessments, recoupment charges, penalties, and interest charged against eligible delinquent land that became delinquent before transfer of title to a county, municipal corporation, ~~or~~ township, port authority, or county land reutilization corporation under this section.

(3) "Foreclosure costs" means the sum of all costs or other charges of publication, service of notice, prosecution, or other proceedings against the land under sections 323.25 to 323.28, 323.65 to 323.79, or Chapter 5721. of the Revised Code as may pertain to delinquent land or be fairly apportioned to it by the county treasurer.

(4) "Tax foreclosure sale" means a sale of delinquent land pursuant to foreclosure proceedings under sections 323.25 to 323.28, 323.65 to 323.79, or section 5721.14 or 5721.18 of the Revised Code.

(5) "Taxing authority" means the legislative authority of any taxing unit, as defined in section 5705.01 of the Revised Code, in which is located a parcel of eligible delinquent land acquired or to be acquired by a county, municipal corporation, ~~or~~ township, port authority, or county land reutilization corporation in which a declaration under division (B) of this section is in effect.

(B) The legislative authority of a municipal corporation may declare by ordinance, or a board of county commissioners ~~or~~, a board of township trustees, or the board of directors of a port authority or a county land reutilization corporation may declare by resolution, that it is in the public interest for the county, municipal corporation, ~~or~~ township, port authority, or county land reutilization corporation to acquire tax-delinquent real property within the county, municipal corporation, ~~or~~ township, or port authority for the public purpose of redeveloping the property or otherwise rendering it suitable for productive, tax-paying use. In

any county, municipal corporation, ~~or~~ township, or port authority 7886  
in which such a declaration is in effect, the county, municipal 7887  
corporation, ~~or~~ township, port authority, or county land 7888  
reutilization corporation may purchase or otherwise acquire title 7889  
to eligible delinquent land, other than by appropriation, and the 7890  
title shall pass free and clear of the lien for delinquent taxes 7891  
as provided in division (D) of this section. The authority granted 7892  
by this section is supplemental to the authority granted under 7893  
sections 5722.01 to 5722.15 of the Revised Code. 7894

(C) With respect to any parcel of eligible delinquent land 7896  
purchased or acquired by a county, municipal corporation, ~~or~~ 7897  
township, port authority, or county land reutilization corporation 7898  
in which a declaration is in effect under this section, the 7899  
county, municipal corporation, ~~or~~ township, or port authority may 7900  
obtain the consent of each taxing authority for release of any 7901  
claim on the delinquent taxes and associated costs attaching to 7902  
that property at the time of conveyance to the county, municipal 7903  
corporation, ~~or~~ township, or port authority. Consent shall be 7904  
obtained in writing, and shall be certified by the taxing 7905  
authority granting consent or by the fiscal officer or other 7906  
person authorized by the taxing authority to provide such consent. 7907  
Consent may be obtained before or after title to the eligible 7908  
delinquent land is transferred to the county, municipal 7909  
corporation, ~~or~~ township, or port authority. A county that has 7910  
organized and designated a county land reutilization corporation 7911  
for purposes of this chapter is not required to obtain such 7912  
consent. Upon conveyance to a county land reutilization 7913  
corporation, the consent shall be deemed to have been given to the 7914  
extent that the corporation requires consent. 7915

The taxing authority of a taxing unit and a county, municipal 7916  
corporation, ~~or~~ township, or port authority in which a declaration 7917

is in effect under this section may enter into an agreement 7918  
whereby the taxing authority consents in advance to release of the 7919  
taxing authority's claim on delinquent taxes and associated costs 7920  
with respect to all or a specified number of parcels of eligible 7921  
delinquent land that may be purchased or acquired by the county, 7922  
municipal corporation, ~~or township,~~ or port authority for the 7923  
purposes of this section. The agreement shall provide for any 7924  
terms and conditions on the release of such claim as are mutually 7925  
agreeable to the taxing authority and county, municipal 7926  
corporation, ~~or township,~~ or port authority, including any notice 7927  
to be provided by the county, municipal corporation, ~~or township,~~ 7928  
or port authority to the taxing authority of the purchase or 7929  
acquisition of eligible delinquent land situated in the taxing 7930  
unit; any option vesting in the taxing authority to revoke its 7931  
release with respect to any parcel of eligible delinquent land 7932  
before the release becomes effective; and the manner in which 7933  
notice of such revocation shall be effected. Nothing in this 7934  
section or in such an agreement shall be construed to bar a taxing 7935  
authority from revoking its advance consent with respect to any 7936  
parcels of eligible delinquent land purchased or acquired by the 7937  
county, municipal corporation, ~~or township,~~ or port authority 7938  
before the county, municipal corporation, ~~or township,~~ or port 7939  
authority enters into a purchase or other agreement for 7940  
acquisition of the parcels. 7941

A county that has organized and designated a county land 7942  
reutilization corporation is not required to enter into such an 7943  
agreement with a taxing authority. 7944

(D) The lien for the delinquent taxes and associated costs 7945  
for which all of the taxing authorities have consented to release 7946  
their claims under this section is hereby extinguished, and the 7947  
transfer of title to such delinquent land to the county, municipal 7948  
corporation, or township shall be transferred free and clear of 7949

the lien for such taxes and costs. If a taxing authority does not 7950  
consent to the release of its claim on delinquent taxes and 7951  
associated costs, the entire amount of the lien for such taxes and 7952  
costs shall continue as otherwise provided by law until paid or 7953  
otherwise discharged according to law. If a county land 7954  
reutilization corporation acquires title to eligible delinquent 7955  
land under this section, the lien for delinquent taxes and costs 7956  
with respect to land acquired by the corporation shall be 7957  
extinguished simultaneously with the transfer of title to the 7958  
corporation, notwithstanding that the taxing authorities have not 7959  
consented to release their claims under this section. 7960

(E) All eligible delinquent land acquired by a county, 7961  
municipal corporation, ~~or~~ township, port authority, or county land 7962  
reutilization corporation under this section is real property held 7963  
for a public purpose and is exempted from taxation until the 7964  
county, municipal corporation, ~~or~~ township, port authority, or 7965  
county land reutilization corporation sells or otherwise disposes 7966  
of property. 7967

(F) If a county, municipal corporation, ~~or~~ township, port 7968  
authority, or county land reutilization corporation sells or 7969  
otherwise disposes of delinquent land it purchased or acquired and 7970  
for which all or a portion of a taxing authority's claim for 7971  
delinquent taxes was released under this section, whether by 7972  
consent of the taxing authority or pursuant to division (D) of 7973  
this section, the net proceeds from such sale or disposition shall 7974  
be used for such redevelopment purposes the board of county 7975  
commissioners, the legislative authority of the municipal 7976  
corporation, ~~or~~ the board of township trustees, or the board of 7977  
directors of the port authority or the county land reutilization 7978  
corporation considers necessary or appropriate. 7979

**Sec. 5722.22.** A county land reutilization corporation shall 7980

not be liable for damages arising from a violation of sections 7981  
3737.87 to 3737.891 of the Revised Code or Chapter 3704., 3734., 7982  
3745., 3746., 3750., 3751., 3752., 6101., or 6111. of the Revised 7983  
Code or any rule adopted or order, permit, license, variance, or 7984  
plan approval issued under any of those chapters that is or was 7985  
committed by another person in connection with a parcel of land 7986  
acquired by the county land reutilization corporation. 7987

**Sec. 5723.01.** (A)(1) Every tract of land and town lot, which, 7988  
pursuant to foreclosure proceedings under section 323.25 or 7989  
5721.18 or sections 323.65 to 323.79 of the Revised Code, has been 7990  
advertised and offered for sale on two separate occasions, not 7991  
less than two weeks apart, and not sold for want of bidders, shall 7992  
be forfeited to the state. 7993

(2) The county prosecuting attorney shall certify to the 7994  
court that such tract of land or town lot has been twice offered 7995  
for sale and not sold for want of a bidder. Such forfeiture of 7996  
lands and town lots shall be effective when the court by entry 7997  
orders such lands and town lots forfeited to the state. A copy of 7998  
such entry shall be certified to the county auditor and, after the 7999  
date of the certification, all the right, title, claim, and 8000  
interest of the former owner is transferred to and vested in the 8001  
state to be disposed of in compliance with this chapter. 8002

(B) Every parcel against which a judgment of foreclosure and 8003  
forfeiture is made in accordance with section 5721.16 of the 8004  
Revised Code is forfeited to the state on the date the court 8005  
enters a finding under that section. After that date, all the 8006  
right, title, claim, and interest of the former owner is 8007  
transferred to the state to be disposed of in compliance with the 8008  
relevant provisions of this chapter. 8009

**Sec. 5723.03.** If the former owner of real property that has 8010

been forfeited, at any time before the state has disposed of such 8011  
property, pays into the treasury of the county in which the 8012  
property is situated, all the taxes, assessments, penalties, 8013  
interest, and costs incurred in the foreclosure or foreclosure and 8014  
forfeiture proceedings under section 323.25, 5721.14, or 5721.18 8015  
or sections 323.65 to 323.79 of the Revised Code or in proceedings 8016  
under this chapter that stand charged against the property at the 8017  
time of such payment, the state shall relinquish to such former 8018  
owner all claim to such property. The county auditor shall then 8019  
reenter the property on ~~his~~ the auditor's tax list, under the name 8020  
of the proper owner. 8021

**Sec. 5723.04.** (A) The county auditor shall maintain a list of 8022  
forfeited lands and shall offer such lands for sale annually, or 8023  
more frequently if the auditor determines that more frequent sales 8024  
are necessary. 8025

(B) Notwithstanding division (A) of this section, upon the 8026  
request of a county land reutilization corporation organized under 8027  
Chapter 1724. of the Revised Code, the county auditor shall 8028  
promptly transfer to such corporation, by auditor's deed, the fee 8029  
simple title to a parcel on the list of forfeited lands, which 8030  
shall pass to such corporation free and clear of all taxes, 8031  
assessments, charges, penalties, interest, and costs. Any 8032  
subordinate liens shall be deemed fully and forever satisfied and 8033  
discharged. Upon such request, the land is deemed sold by the 8034  
state for no consideration. The county land reutilization 8035  
corporation shall file the deed for recording. 8036

**Sec. 5723.08.** After any county auditor has compiled a list of 8037  
forfeited lands as provided for in section 5723.04 of the Revised 8038  
Code, ~~he~~ the auditor shall furnish and deliver to the director of 8039  
natural resources an authenticated copy of such list within ten 8040  
days after its completion. The director of natural resources, in 8041



behalf of the state, may select and designate tracts of land so 8042  
forfeited which are situated within the boundaries of any legally 8043  
established state forest or park purchase area, which in ~~his~~ the 8044  
director's opinion are suitable for reforestation, public 8045  
recreation, wildlife habitat, water impoundment, or other uses 8046  
incident to the conservation of natural resources. Whereupon, said 8047  
director shall notify the auditor in writing, within thirty days 8048  
after receipt of such list, of the intention of the state to take 8049  
and hold such forfeited lands as ~~he~~ the director has designated 8050  
for such use. 8051

Due notice in writing, sent by certified mail, of the 8052  
intention of the state to take and hold such lands shall be given 8053  
to known holders of title thereto, and to holders of liens or 8054  
mortgages of record, at their last known addresses, by the auditor 8055  
within fifteen days after ~~he~~ the auditor has been notified by the 8056  
director that the state intends to take and hold such lands for 8057  
conservation purposes. Such notice shall contain a recapitulation 8058  
showing the total amount of delinquent taxes, assessments, 8059  
penalties, interest, and costs, due and unpaid, for which the land 8060  
had been forfeited to the state. 8061

Holders of title to such lands, together with holders of 8062  
liens or mortgages of record, individually or collectively, shall 8063  
file with the auditor a written exception to the intent of the 8064  
state to take and hold such lands for conservation purposes within 8065  
fifteen days after such notice has been delivered to them. Upon 8066  
failure to file such exception and to pay the total amount of 8067  
delinquent taxes, assessments, penalties, interest, and costs due 8068  
and payable, prior to the time of the general sale of tax 8069  
forfeited lands, the auditor shall not offer said lands for sale 8070  
in accordance with section 5723.05 of the Revised Code. On or 8071  
after the date of general sale of forfeited lands, the auditor 8072  
shall execute a deed for such lands to the state. Thereafter the 8073

title of the state in such lands is incontestable, section 5723.03 8074  
of the Revised Code notwithstanding. 8075

The department of natural resources, upon receipt of the deed 8076  
of such lands to the state from the auditor, and upon approval of 8077  
title to such lands by the attorney general, shall pay to the 8078  
auditor from moneys appropriated or available for such purposes, 8079  
an amount equal to the taxes, assessments, penalties, interest, 8080  
and costs due and payable to the county at the time such lands 8081  
were declared forfeited, and such moneys shall be disbursed by the 8082  
auditor in the manner provided in section 5723.18 of the Revised 8083  
Code. 8084

Lands acquired by the state pursuant to this section are 8085  
subject to the same laws and policies relating to other lands 8086  
under the control of the department, or said department may assign 8087  
custody, management, and use of such lands for the purposes 8088  
defined in this section to any agency or subdivision of 8089  
government. 8090

If the department of natural resources and a county land 8091  
reutilization corporation organized under Chapter 1724. of the 8092  
Revised Code request title to the same parcel, the one that first 8093  
requested the parcel in writing shall be entitled to acquire the 8094  
title thereto. 8095

**Sec. 5723.11.** If any forfeited lands are sold for a greater 8096  
sum than the amount of the tax, assessment, penalty, interest, and 8097  
costs of sale, the county auditor shall charge the county 8098  
treasurer separately in each case, in the name of the supposed 8099  
owner, with the excess above such amount. The treasurer shall 8100  
retain such excess in the treasury for the proper owner of the 8101  
forfeited lands, and upon demand by such owner, within ~~six years~~ 8102  
one year from the day of sale, shall pay the excess to ~~him~~ the 8103  
owner. After that one year, the treasurer shall dispose of any 8104

excess according to law or, if a county land reutilization 8105  
corporation organized under Chapter 1724. of the Revised Code 8106  
exists in the county, shall pay the amount to the corporation. 8107  
Such money shall be used for the corporation's public purposes. 8108

If the treasurer, upon demand, is not fully satisfied as to 8109  
the right of the person demanding to receive such excess sum or if 8110  
there are several different claimants, ~~he~~ the treasurer shall 8111  
commence a civil action by filing a petition of interpleader in 8112  
the court of common pleas of the county where the land was sold, 8113  
wherein ~~he~~ the treasurer shall make the person claiming the 8114  
excess, and the state, defendants, and the action shall proceed as 8115  
other civil actions. The costs of the proceedings shall be paid by 8116  
the person claiming the excess, as the court orders. The 8117  
prosecuting attorney shall prosecute the action, in behalf of the 8118  
treasurer. 8119

**Sec. 5723.12.** (A) The county auditor, on making a sale of a 8120  
tract of land to any person under this chapter, shall give the 8121  
purchaser a certificate of sale. On producing or returning to the 8122  
auditor the certificate of sale, the auditor, on payment to the 8123  
auditor by the purchaser, the purchaser's heirs, or assigns, of 8124  
the sum of ~~five~~ forty-five dollars, shall execute and file for 8125  
recording a deed, which deed shall be prima-facie evidence of 8126  
title in the purchaser, the purchaser's heirs, or assigns. Once 8127  
the deed has been recorded, the county auditor shall deliver the 8128  
deed to the purchaser. At the time of the sale, the county auditor 8129  
shall collect and the purchaser shall pay the fee required by law 8130  
for the recording of deeds. In the case of land sold to the state 8131  
under division (B) of section 5723.06 of the Revised Code, the 8132  
director of natural resources or a county land reutilization 8133  
corporation shall execute and file for recording the deed, and pay 8134  
the fee required by law for transferring deeds directly to the 8135  
county auditor and recording deeds directly to the county 8136

recorder. 8137

(B) Except as otherwise provided in division (C) of this 8138  
section and except for foreclosures to which the alternative 8139  
redemption period has expired under sections 323.65 to 323.79 of 8140  
the Revised Code, when a tract of land has been duly forfeited to 8141  
the state and sold under this chapter, the conveyance of the real 8142  
estate by the auditor shall extinguish all previous title and 8143  
invest the purchaser with a new and perfect title that is free 8144  
from all liens and encumbrances, except taxes and installments of 8145  
special assessments and reassessments not due at the time of the 8146  
sale, federal tax liens other than federal tax liens that are 8147  
discharged in accordance with subsection (b) or (c) of section 8148  
7425 of the "Internal Revenue Code of 1954," 68A Stat. 3, 26 8149  
U.S.C. 1, as amended, and any easements and covenants running with 8150  
the land that were created prior to the time the taxes or 8151  
assessments, for the nonpayment of which the land was forfeited, 8152  
became due and payable and except that, if there is a federal tax 8153  
lien on the tract of land at the time of the sale, the United 8154  
States is entitled to redeem the tract of land at any time within 8155  
one hundred twenty days after the sale pursuant to subsection (d) 8156  
of section 7425 of the "Internal Revenue Code of 1954," 68A Stat. 8157  
3, 26 U.S.C. 1, as amended. 8158

(C) ~~When~~ Except for foreclosures to which the alternative 8159  
redemption period has already expired under sections 323.65 to 8160  
323.79 of the Revised Code, when a tract of forfeited land that 8161  
was foreclosed upon as a result of proceedings for foreclosure 8162  
instituted under section 323.25, sections 323.65 to 323.79, or 8163  
division (C) of section 5721.18 of the Revised Code is sold under 8164  
this chapter, the conveyance of the real estate by the auditor 8165  
shall extinguish all previous title and invest the purchaser with 8166  
a new title free from the lien for land taxes, assessments, 8167  
charges, penalties, and interest for which the lien was 8168

foreclosed, the property was forfeited to the state, and in 8169  
satisfaction of which the property was sold under this chapter, 8170  
but subject to all other liens and encumbrances with respect to 8171  
the tract. 8172

**Sec. 5723.18.** (A) Except as otherwise provided in division 8173  
(B)(2) of section 5721.17 and division (B) of section 319.43 of 8174  
the Revised Code, the proceeds from a forfeiture sale shall be 8175  
distributed as follows: 8176

(1) The county auditor shall deduct all costs pertaining to 8177  
the forfeiture and sale of forfeited lands, including costs 8178  
pertaining to a foreclosure and forfeiture proceeding instituted 8179  
under section 5721.14 of the Revised Code, except those paid under 8180  
section 5721.04 of the Revised Code, from the moneys received from 8181  
the sale of land and town lots forfeited to the state for the 8182  
nonpayment of taxes, and shall pay such costs into the proper 8183  
fund. In the case of the forfeiture sale of a parcel against which 8184  
a foreclosure and forfeiture proceeding was instituted under 8185  
section 5721.14 of the Revised Code, if the proceeds from the 8186  
forfeiture sale are insufficient to pay the costs pertaining to 8187  
such proceeding, the county auditor, at the next semiannual 8188  
apportionment of real property taxes, shall reduce the amount of 8189  
real property taxes that ~~he~~ the auditor otherwise would distribute 8190  
to each subdivision to which taxes, assessments, charges, 8191  
penalties, or interest charged against the parcel are due. The 8192  
reduction in each subdivision's real property tax distribution 8193  
shall equal the amount of the unpaid costs multiplied by a 8194  
fraction, the numerator of which is the amount of taxes, 8195  
assessments, charges, penalties, and interest due the subdivision, 8196  
and the denominator of which is the total amount of taxes, 8197  
assessments, charges, penalties, and interest due all such 8198  
subdivisions. 8199

(2) Following the payment required by division (A)(1) of this section, the part of the proceeds that is equal to ~~five~~ ten 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 (A)(2) of this section, the remaining proceeds shall be distributed by the auditor to the appropriate subdivisions to pay the taxes, assessments, charges, penalties, and interest which are due and unpaid. If the proceeds available for distribution under this division are insufficient to pay the entire amount of those taxes, assessments, charges, penalties, and interest, the auditor shall distribute the proceeds available for distribution under this division to the appropriate subdivisions in proportion to the amount of those taxes, assessments, charges, penalties, and interest that each is due.

(B) If the proceeds from the sale of forfeited land are insufficient to pay in full the amount of the taxes, assessments, charges, penalties, and interest; the costs incurred in the proceedings instituted pursuant to this chapter and section 5721.18 of the Revised Code, or the foreclosure and forfeiture proceeding instituted pursuant to section 5721.14 of the Revised Code; and, if division (B)(2) of section 5721.17 of the Revised Code is applicable, any notes issued by a receiver pursuant to division (F) of section 3767.41 of the Revised Code and any receiver's lien as defined in division (C)(4) of section 5721.18 of the Revised Code, the court may enter a deficiency judgment against the last owner of record of the land before its forfeiture to the state, for the unpaid amount. The court shall enter the judgment pursuant to section 5721.192 of the Revised Code. The Except as otherwise provided in division (B) of section 319.43 of the Revised Code, the proceeds paid pursuant to the entry and

satisfaction of such a judgment shall be distributed as if they 8232  
had been received as a part of the proceeds from the sale of the 8233  
land to satisfy the amount of the taxes, assessments, charges, 8234  
penalties, and interest which are due and unpaid; the costs 8235  
incurred in the associated proceedings which were due and unpaid; 8236  
and, if division (B)(2) of section 5721.17 of the Revised Code is 8237  
applicable, any notes issued by a receiver pursuant to division 8238  
(F) of section 3767.41 of the Revised Code and any receiver's lien 8239  
as defined in division (C)(4) of section 5721.18 of the Revised 8240  
Code. 8241

**Section 2.** That existing sections 122.65, 135.341, 135.35, 8242  
135.351, 307.01, 307.07, 307.09, 307.10, 307.12, 307.64, 307.698, 8243  
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5721.10, 5721.11, 5721.18, 5721.19, 5721.191, 5721.20, 5721.25, 8251  
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5722.06, 5722.07, 5722.08, 5722.09, 5722.10, 5722.13, 5722.14, 8254  
5722.15, 5722.21, 5723.01, 5723.03, 5723.04, 5723.08, 5723.11, 8255  
5723.12, and 5723.18 of the Revised Code are hereby repealed. 8256  
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