

As Introduced

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

S. B. No. 119

Senator Schuler

Cosponsor: Senator Schuring

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A B I L L

To amend sections 323.25, 323.31, 323.67, 5721.06, 1
5721.10, 5721.13, 5721.14, 5721.18, 5721.25, 2
5721.31, 5721.34, 5722.01, 5722.02, 5722.05, 3
5722.06, 5722.07, 5722.08, 5722.10, 5722.14, 4
5722.15, 5722.21, and 5723.06, to enact new 5
sections 5722.03 and 5722.04, and to repeal 6
sections 323.77, 5722.03, 5722.04, and 5722.13 of 7
the Revised Code to modify the tax-delinquent land 8
reutilization law by authorizing political 9
subdivisions to prosecute property tax 10
foreclosures, acquire such land through 11
foreclosures before the land is offered at a tax 12
sale, and sell such property at less than 13
appraised market value; and to impose a one-year 14
limit on property owners' option to obtain a 15
delinquent tax installment payment contract. 16

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

Section 1. That sections 323.25, 323.31, 323.67, 5721.06, 17
5721.10, 5721.13, 5721.14, 5721.18, 5721.25, 5721.31, 5721.34, 18
5722.01, 5722.02, 5722.05, 5722.06, 5722.07, 5722.08, 5722.10, 19
5722.14, 5722.15, 5722.21, and 5723.06 be amended and new sections 20

5722.03 and 5722.04 of the Revised Code be enacted to read as 21
follows: 22

Sec. 323.25. When taxes charged against an entry on the tax 23
duplicate, or any part of such taxes, are not paid within sixty 24
days after delivery of the delinquent land duplicate to the county 25
treasurer as prescribed by section 5721.011 of the Revised Code, 26
the county treasurer shall enforce the lien for such taxes by 27
civil action in the treasurer's official capacity as treasurer, 28
for the sale of such premises, in the court of common pleas of the 29
county in the same way mortgage liens are enforced. After the 30
civil action has been instituted, but before the filing of an 31
entry of confirmation of sale pursuant to the action, any person 32
entitled to redeem the land may do so by tendering to the county 33
treasurer an amount sufficient, as determined by the court, to pay 34
the taxes, assessments, penalties, interest, and charges then due 35
and unpaid, and the costs incurred in the civil action, and by 36
demonstrating that the property is in compliance with all 37
applicable zoning regulations, land use restrictions, and 38
building, health, and safety codes. 39

If the delinquent land duplicate lists minerals or rights to 40
minerals listed pursuant to sections 5713.04, 5713.05, and 5713.06 41
of the Revised Code, the county treasurer may enforce the lien for 42
taxes against such minerals or rights to minerals by civil action, 43
in the treasurer's official capacity as treasurer, in the manner 44
prescribed by this section, or proceed as provided under section 45
5721.46 of the Revised Code. 46

If service by publication is necessary, such publication 47
shall be made once a week for three consecutive weeks instead of 48
as provided by the Rules of Civil Procedure, and the service shall 49
be complete at the expiration of three weeks after the date of the 50
first publication. If the prosecuting attorney determines that 51

service upon a defendant may be obtained ultimately only by 52
publication, the prosecuting attorney may cause service to be made 53
simultaneously by certified mail, return receipt requested, 54
ordinary mail, and publication. The Upon application by the 55
plaintiff, the court shall advance the cause on the docket so that 56
it may be first heard. 57

The county treasurer shall not enforce the lien for taxes 58
against real property to which any of the following applies: 59

(A) The real property is the subject of an application for 60
exemption from taxation under section 5715.27 of the Revised Code 61
and does not appear on the delinquent land duplicate; 62

(B) The real property is the subject of a valid delinquent 63
tax contract under section 323.31 of the Revised Code for which 64
the county treasurer has not made certification to the county 65
auditor that the delinquent tax contract has become void in 66
accordance with that section; 67

(C) A tax certificate respecting that property has been sold 68
under section 5721.32 or 5721.33 of the Revised Code; provided, 69
however, that nothing in this division shall prohibit the county 70
treasurer or the county prosecuting attorney from enforcing the 71
lien of the state and its political subdivisions for taxes against 72
a certificate parcel with respect to any or all of such taxes that 73
at the time of enforcement of such lien are not the subject of a 74
tax certificate; 75

(D) The property has been selected for foreclosure by an 76
electing subdivision under sections 5722.02 and 5722.03 of the 77
Revised Code. 78

~~Upon application of the plaintiff, the court shall advance 79~~
~~such cause on the docket, so that it may be first heard.~~ 80

Sec. 323.31. (A)(1) A person who owns agricultural real 81

property or owns and occupies residential real property or a 82
manufactured or mobile home that does not have an outstanding tax 83
lien certificate or judgment of foreclosure against it, and a 84
person who is a vendee of such property under a purchase agreement 85
or land contract and who occupies the property, shall have at 86
least one opportunity to pay any delinquent or unpaid current 87
taxes, or both, charged against the property by entering into a 88
written delinquent tax contract with the county treasurer in a 89
form prescribed or approved by the tax commissioner. Subsequent 90
opportunities to enter into a delinquent tax contract shall be at 91
the county treasurer's sole discretion. 92

(2) The treasurer may enter into a delinquent tax contract in 93
accordance with division (A) of this section with an owner or 94
vendee of real property, other than residential real property or a 95
manufactured or mobile home that is occupied by the owner, and 96
other than agricultural real property. 97

(3) The delinquent tax contract described in division (A) of 98
this section may be entered into at any time ~~prior to the~~ 99
~~commencement of foreclosure proceedings by the county treasurer~~ 100
~~and the county prosecuting attorney pursuant to section 323.25 of~~ 101
~~the Revised Code or by the county prosecuting attorney pursuant to~~ 102
~~section 5721.18 of the Revised Code, the commencement of~~ 103
~~foreclosure proceedings by a private attorney pursuant to section~~ 104
~~5721.37 of the Revised Code, the commencement of foreclosure and~~ 105
~~forfeiture proceedings pursuant to section 5721.14 of the Revised~~ 106
~~Code, or the commencement of collection proceedings pursuant to~~ 107
~~division (H) of section 4503.06 of the Revised Code by the filing~~ 108
~~of a civil action as provided in that division within one year~~ 109
~~after the delinquent land duplicate is certified and delivered to~~ 110
~~the county treasurer under section 5721.011 of the Revised Code,~~ 111
~~or, in the case of a manufactured or mobile home, within one year~~ 112
~~after delivery of the manufactured home tax list to the county~~ 113

treasurer under section 4503.06 of the Revised Code. A duplicate 114
copy of each delinquent tax contract shall be filed with the 115
county auditor, who shall attach the copy to the delinquent land 116
tax certificate, delinquent vacant land tax certificate, or the 117
delinquent manufactured home tax list, or who shall enter an 118
asterisk in the margin next to the entry for the tract or lot on 119
the master list of delinquent tracts, master list of delinquent 120
vacant tracts, or next to the entry for the home on the delinquent 121
manufactured home tax list, prior to filing it with the 122
prosecuting attorney under section 5721.13 of the Revised Code, 123
or, in the case of the delinquent manufactured home tax list, 124
prior to delivering it to the county treasurer under division 125
(H)(2) of section 4503.06 of the Revised Code. If the delinquent 126
tax contract is entered into after the certificate or the master 127
list has been filed with the prosecuting attorney, the treasurer 128
shall file the duplicate copy with the prosecuting attorney. 129

(4) A delinquent tax contract entered into under division (A) 130
of this section shall provide for the payment of any delinquent or 131
unpaid current taxes, or both, in installments over a period not 132
to exceed five years after the date of the first payment made 133
under the contract; however, a person entering into a delinquent 134
tax contract who owns and occupies residential real property may 135
request, and the treasurer shall allow, a delinquent tax contract 136
providing for payment in installments over a period of no fewer 137
than two years after the date of the first payment made under the 138
contract. 139

(5) For each delinquent tax contract entered into under 140
division (A) of this section, the county treasurer shall determine 141
and shall specify in the delinquent tax contract the number of 142
installments, the amount of each installment, and the schedule for 143
payment of the installments. The part of each installment payment 144
representing taxes and penalties and interest thereon shall be 145

apportioned among the several taxing districts in the same 146
proportion that the amount of taxes levied by each district 147
against the entry in the preceding tax year bears to the taxes 148
levied by all such districts against the entry in the preceding 149
tax year. The part of each payment representing assessments and 150
other charges shall be credited to those items in the order in 151
which they became due. Each payment made to a taxing district 152
shall be apportioned among the taxing district's several funds for 153
which taxes or assessments have been levied. 154

(6) When an installment payment is not received by the 155
treasurer when due under a delinquent tax contract entered into 156
under division (A) of this section or any current taxes or special 157
assessments charged against the property become unpaid, the 158
delinquent tax contract becomes void unless the treasurer permits 159
a new delinquent tax contract to be entered into; if the treasurer 160
does not permit a new delinquent tax contract to be entered into, 161
the treasurer shall certify to the auditor that the delinquent tax 162
contract has become void. 163

(7) Upon receipt of certification described in division 164
(A)(6) of this section, the auditor shall destroy the duplicate 165
copy of the voided delinquent tax contract. If such copy has been 166
filed with the prosecuting attorney, the auditor immediately shall 167
deliver the certification to the prosecuting attorney, who shall 168
attach it to the appropriate certificate and the duplicate copy of 169
the voided delinquent tax contract or strike through the asterisk 170
entered in the margin of the master list next to the entry for the 171
tract or lot that is the subject of the voided delinquent tax 172
contract. The prosecuting attorney then shall institute a 173
proceeding to foreclose the lien of the state in accordance with 174
section 323.25 or 5721.18 of the Revised Code or, in the case of 175
delinquent vacant land, a foreclosure proceeding in accordance 176
with section 323.25 or 5721.18 of the Revised Code or a 177

foreclosure and forfeiture proceeding in accordance with section 178
5721.14 of the Revised Code. In the case of a manufactured or 179
mobile home, the county treasurer shall cause a civil action to be 180
brought as provided under division (H) of section 4503.06 of the 181
Revised Code. 182

(B) If there is an outstanding tax certificate respecting a 183
delinquent parcel under section 5721.32 or 5721.33 of the Revised 184
Code, a written delinquent tax contract may not be entered into 185
under this section. To redeem a tax certificate in installments, 186
the owner or other person seeking to redeem the tax certificate 187
shall enter into a redemption payment plan under division (C) of 188
section 5721.38 of the Revised Code. 189

(C) As used in this section, "unpaid current taxes" means any 190
current taxes charged on the general tax list and duplicate of 191
real and public utility property or the manufactured home tax list 192
and duplicate that remain unpaid after the last day prescribed for 193
payment of the first installment of such taxes without penalty, 194
and any penalties associated with such taxes. 195

Sec. 323.67. (A) The county treasurer or a certificate 196
holder, from the list compiled under division (C) of this section 197
or the delinquent tax list or delinquent vacant land tax list 198
compiled under section 5721.03 of the Revised Code, may identify 199
and compile a list of the parcels in the county that the treasurer 200
or certificate holder determines to be abandoned lands suitable 201
for disposition under sections 323.65 to 323.78 of the Revised 202
Code. Those parcels may be identified in an affidavit directed to 203
the county treasurer and executed by a duly authorized officer of 204
the municipal corporation or township in which the parcel is 205
located. 206

(B)(1) If a county treasurer compiles a list of parcels under 207
division (A) of this section that the treasurer determines to be 208

abandoned lands suitable for disposition under sections 323.65 to 209
323.78 of the Revised Code, the treasurer may declare by 210
resolution that the delinquent taxes, interest, penalties, and 211
charges levied on the abandoned lands on the list are uncollected, 212
that the restoration of the abandoned lands to the tax list is of 213
sufficient public interest to justify the expeditious foreclosure 214
of the state's lien for the delinquent taxes, and that the 215
abandoned lands, for those reasons, shall be offered for sale by 216
public auction or otherwise conveyed pursuant to sections 323.65 217
to 323.78 of the Revised Code. The treasurer shall certify a copy 218
of the resolution to the prosecuting attorney of the county served 219
by the treasurer. 220

(2) If a certificate holder compiles a list of parcels under 221
division (A) of this section that the certificate holder 222
determines to be abandoned lands suitable for disposition under 223
sections 323.65 to 323.78 of the Revised Code, the certificate 224
holder may proceed under sections 323.68 and 323.69 of the Revised 225
Code. 226

(C) For purposes of sections 323.65 to 323.78 of the Revised 227
Code, the county auditor or county treasurer may compile or 228
certify an abandoned land list in any manner and at such times as 229
will give effect to the expedited foreclosure of abandoned land. 230
The county auditor or county treasurer shall not include on the 231
list any parcel selected for foreclosure by an electing 232
subdivision under sections 5722.02 and 5722.03 of the Revised 233
Code. 234

Sec. 5721.06. (A)(1) The form of the notice required to be 235
attached to the published delinquent tax list by division (B)(3) 236
of section 5721.03 of the Revised Code shall be in substance as 237
follows: 238

"DELINQUENT LAND TAX NOTICE 239

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

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

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

"Notice also is hereby given that a tax certificate may be offered for sale under section 5721.32 or 5721.33 of the Revised Code with respect to those parcels shown on this list. If a tax certificate on a parcel is purchased, the purchaser of the tax

certificate acquires the state's or its taxing district's first 272
lien against the property, and an additional interest charge of up 273
to eighteen per cent per annum shall be assessed against the 274
parcel. In addition, failure by the owner of the parcel to redeem 275
the tax certificate may result in foreclosure proceedings against 276
the parcel. No tax certificate shall be offered for sale if the 277
owner of the parcel has either discharged the lien by paying to 278
the county treasurer in cash the amount of delinquent taxes, 279
assessments, penalties, interest, and charges charged against the 280
property, or has entered into a valid delinquent tax contract 281
pursuant to section 323.31 of the Revised Code to pay those 282
amounts in installments." 283

(B) The form of the notice required to be attached to the 284
published delinquent vacant land tax list by division (B)(3) of 285
section 5721.03 of the Revised Code shall be in substance as 286
follows: 287

"DELINQUENT VACANT LAND TAX NOTICE 288

The delinquent vacant lands, returned delinquent by the 289
county treasurer of..... county, with the taxes 290
assessments, interest, and penalties charged against them 291
according to law, and remaining delinquent for two years, are 292
contained and described in the following list: (here insert the 293
list with the names of the owners of the respective tracts of land 294
as designated on the delinquent vacant land tax list. If, prior to 295
seven days before the publication of the list, a delinquent tax 296
contract has been entered into under section 323.31 of the Revised 297
Code, the owner's name may be stricken from the list or designated 298
by an asterisk shown in the margin next to the owner's name.) 299

Notice is hereby given that these delinquent vacant lands 300
will be ~~certified for~~ subject to foreclosure or foreclosure and 301
forfeiture ~~by the county auditor~~ proceedings pursuant to law 302
unless the whole of the delinquent taxes, assessments, interest, 303

and penalties are paid within twenty-eight days after the final 304
publication of this notice. The names of persons who have entered 305
into a written delinquent tax contract with the county treasurer 306
to discharge the delinquency are designated by an asterisk or have 307
been stricken from the list." 308

Sec. 5721.10. Except as otherwise provided under sections 309
5721.30 to 5721.43 of the Revised Code, the state shall have the 310
first lien on the lands and lots described in the delinquent land 311
list, for the amount of taxes, assessments, interest, and penalty 312
charged prior to the delivery of such list. If the taxes have not 313
been paid for one year after having been certified as delinquent, 314
the state shall institute foreclosure proceedings in the manner 315
provided by sections 5721.01 to 5721.28 of the Revised Code, 316
unless a tax certificate respecting that property has been sold 317
under section 5721.32 or 5721.33 of the Revised Code, unless an 318
electing subdivision has selected the property for foreclosure 319
under sections 5722.02 and 5722.03 of the Revised Code, or unless 320
such taxes are the subject of a valid delinquent tax contract 321
under section 323.31 of the Revised Code for which the county 322
treasurer has not made certification to the county auditor that 323
the delinquent tax contract has become void. The court shall levy, 324
as costs in the foreclosure proceedings instituted on the 325
certification of delinquency, the cost of an abstract or 326
certificate of title to the property described in the 327
certification, if it is required by the court, to be paid into the 328
general fund of the county. Sections 5721.01 to 5721.28 of the 329
Revised Code do not prevent the partial payment of such delinquent 330
taxes, assessments, interest, and penalty during the period the 331
delinquency is being discharged in accordance with a delinquent 332
tax contract under section 323.31 of the Revised Code, but the 333
partial payments may be made and received as provided by law 334
without prejudice to the right of the state to institute 335

foreclosure proceedings for any amount then remaining unpaid, if 336
the county treasurer certifies to the county auditor that the 337
delinquent tax contract has become void. 338

Sec. 5721.13. (A) One year after certification of a 339
delinquent land list, the county auditor shall make in duplicate a 340
certificate, to be known as a delinquent land tax certificate, of 341
each delinquent tract of land, city or town lot, or part of city 342
or town lot contained in the delinquent land list, upon which the 343
taxes, assessments, charges, interest, and penalties have not been 344
paid, describing each tract of land or city or town lot in the 345
same manner as it is described on the delinquent tax list and the 346
amount of the taxes, assessments, charges, interest, and penalties 347
due and unpaid, and stating that the amount has been certified to 348
the county prosecuting attorney as delinquent. The certificate 349
shall be signed by the auditor or ~~his~~ the auditor's deputy, and 350
the original certificate shall be filed with the prosecuting 351
attorney. If the delinquent land has been selected by an electing 352
subdivision for foreclosure under sections 5722.02 and 5722.03 of 353
the Revised Code, the certificate shall state that it has been so 354
selected. 355

(B)(1) Twenty-eight days after the final publication of the 356
delinquent vacant land tax list pursuant to section 5721.03 of the 357
Revised Code if such list was published, the county auditor shall 358
make in duplicate a certificate, to be known as the delinquent 359
vacant land tax certificate, for each tract of land contained in 360
the delinquent vacant land tax list upon which the taxes, 361
assessments, charges, interest, and penalties have not been paid. 362
The certificate shall describe each tract of land in the same 363
manner as it is described in the list and the amount of taxes, 364
assessments, charges, interest, and penalties due and unpaid. If 365
the delinquent vacant land has been selected by an electing 366
subdivision for foreclosure under sections 5722.02 and 5722.03 of 367

the Revised Code, the certificate shall state that it has been so 368
selected. The certificate also shall state that the tract of land 369
identified in it has been certified to the county prosecuting 370
attorney for foreclosure as provided in section 323.25 or 5721.18 371
of the Revised Code, or for foreclosure and forfeiture as provided 372
in section 5721.14 of the Revised Code. The certificate shall be 373
signed by the auditor or ~~his~~ the auditor's deputy, and the 374
original certificate shall be filed with the prosecuting attorney. 375

(2) The auditor shall determine the fair market value of each 376
tract of land for which ~~he~~ the auditor prepares a certificate 377
under division (B)(1) of this section and shall compare that value 378
to the total amount of the delinquent taxes, assessments, charges, 379
interest, and penalties levied against that tract of land. If the 380
auditor determines that the delinquent taxes, assessments, 381
charges, interest, and penalties levied against the tract of land 382
exceed its fair market value, ~~he~~ the auditor shall include a 383
statement of that fact and the fair market value of the tract of 384
land in the delinquent vacant land tax certificate. 385

(C) In lieu of making a separate delinquent land tax 386
certificate or delinquent vacant land tax certificate for each 387
delinquent tract, lot, or part of lot contained in the delinquent 388
land list and for each tract of delinquent vacant land contained 389
in the delinquent vacant land tax list, the county auditor may 390
compile in duplicate a master list of delinquent tracts and a 391
master list of delinquent vacant tracts, each of which contains 392
the same information with respect to each such tract, lot, or part 393
of lot that is required on a delinquent land tax certificate or a 394
delinquent vacant land tax certificate. The auditor shall sign 395
each master list and file each original list with the county 396
prosecuting attorney. 397

Sec. 5721.14. Subject to division (A)(2) of this section, on 398

receipt of a delinquent vacant land tax certificate or a master 399
list of delinquent vacant tracts, a county prosecuting attorney 400
shall institute a foreclosure proceeding under section 323.25 or 401
5721.18 of the Revised Code, or a foreclosure and forfeiture 402
proceeding under this section. If the delinquent vacant land tax 403
certificate or a master list of delinquent vacant tracts lists 404
minerals or rights to minerals listed pursuant to sections 405
5713.04, 5713.05, and 5713.06 of the Revised Code, the county 406
prosecuting attorney may institute a foreclosure proceeding under 407
section 323.25 or 5721.18 of the Revised Code or a foreclosure and 408
forfeiture proceeding under this section against such minerals or 409
rights to minerals. 410

(A)(1) The prosecuting attorney shall institute a proceeding 411
under this section by filing, in the name of the county treasurer 412
and with the clerk of a court with jurisdiction, a complaint that 413
requests that the lien of the state on the property identified in 414
the certificate or master list be foreclosed and that the property 415
be forfeited to the state. The prosecuting attorney shall 416
prosecute the proceeding to final judgment and satisfaction. 417

(2) If the delinquent taxes, assessments, charges, penalties, 418
and interest are paid prior to the time a complaint is filed, the 419
prosecuting attorney shall not institute a proceeding under this 420
section. If there is a copy of a written delinquent tax contract 421
attached to the certificate or an asterisk next to an entry on the 422
master list, or if a copy of a delinquent tax contract is received 423
from the county auditor prior to the commencement of the 424
proceeding under this section, the prosecuting attorney shall not 425
institute the proceeding under this section unless the prosecuting 426
attorney receives a certification of the county treasurer that the 427
delinquent tax contract has become void. If the delinquent vacant 428
land tax certificate states that the delinquent vacant land has 429
been selected by an electing subdivision for foreclosure under 430

sections 5722.02 and 5722.03 of the Revised Code, the prosecuting attorney shall not institute a proceeding under this section. 431
432

(B) Foreclosure and forfeiture proceedings constitute an 433
action in rem. Prior to filing such an action in rem, the county 434
prosecuting attorney shall cause a title search to be conducted 435
for the purpose of identifying any lienholders or other persons 436
with interests in the property that is subject to foreclosure and 437
forfeiture. Following the title search, the action in rem shall be 438
instituted by filing in the office of the clerk of a court with 439
jurisdiction a complaint bearing a caption substantially in the 440
form set forth in division (A) of section 5721.15 of the Revised 441
Code. 442

Any number of parcels may be joined in one action. Each 443
separate parcel included in a complaint shall be given a serial 444
number and shall be separately indexed and docketed by the clerk 445
of the court in a book kept by the clerk for such purpose. A 446
complaint shall contain the permanent parcel number of each parcel 447
included in it, the full street address of the parcel when 448
available, a description of the parcel as set forth in the 449
certificate or master list, the name and address of the last known 450
owner of the parcel if they appear on the general tax list, the 451
name and address of each lienholder and other person with an 452
interest in the parcel identified in the title search relating to 453
the parcel that is required by this division, and the amount of 454
taxes, assessments, charges, penalties, and interest due and 455
unpaid with respect to the parcel. It is sufficient for the county 456
treasurer to allege in the complaint that the certificate or 457
master list has been duly filed by the county auditor with respect 458
to each parcel listed, that the amount of money with respect to 459
each parcel appearing to be due and unpaid is due and unpaid, and 460
that there is a lien against each parcel, without setting forth 461
any other or special matters. The prayer of the complaint shall be 462

that the court issue an order that the lien of the state on each 463
of the parcels included in the complaint be foreclosed, that the 464
property be forfeited to the state, and that the land be offered 465
for sale in the manner provided in section 5723.06 of the Revised 466
Code. 467

(C) Within thirty days after the filing of a complaint, the 468
clerk of the court in which the complaint was filed shall cause a 469
notice of foreclosure and forfeiture substantially in the form of 470
the notice set forth in division (B) of section 5721.15 of the 471
Revised Code to be published once a week for three consecutive 472
weeks in a newspaper of general circulation in the county. In any 473
county that has adopted a permanent parcel number system, the 474
parcel may be described in the notice by parcel number only, 475
instead of also with a complete legal description, if the county 476
prosecuting attorney determines that the publication of the 477
complete legal description is not necessary to provide reasonable 478
notice of the foreclosure and forfeiture proceeding to the 479
interested parties. If the complete legal description is not 480
published, the notice shall indicate where the complete legal 481
description may be obtained. 482

After the third publication, the publisher shall file with 483
the clerk of the court an affidavit stating the fact of the 484
publication and including a copy of the notice of foreclosure and 485
forfeiture as published. Service of process for purposes of the 486
action in rem shall be considered as complete on the date of the 487
last publication. 488

Within thirty days after the filing of a complaint and before 489
the date of the final publication of the notice of foreclosure and 490
forfeiture, the clerk of the court also shall cause a copy of a 491
notice substantially in the form of the notice set forth in 492
division (C) of section 5721.15 of the Revised Code to be mailed 493
by ordinary mail, with postage prepaid, to each person named in 494

the complaint as being the last known owner of a parcel included 495
in it, or as being a lienholder or other person with an interest 496
in a parcel included in it. The notice shall be sent to the 497
address of each such person, as set forth in the complaint, and 498
the clerk shall enter the fact of such mailing upon the appearance 499
docket. If the name and address of the last known owner of a 500
parcel included in a complaint is not set forth in it, the county 501
auditor shall file an affidavit with the clerk stating that the 502
name and address of the last known owner does not appear on the 503
general tax list. 504

(D)(1) An answer may be filed in a foreclosure and forfeiture 505
proceeding by any person owning or claiming any right, title, or 506
interest in, or lien upon, any parcel described in the complaint. 507
The answer shall contain the caption and number of the action and 508
the serial number of the parcel concerned. The answer shall set 509
forth the nature and amount of interest claimed in the parcel and 510
any defense or objection to the foreclosure of the lien of the 511
state for delinquent taxes, assessments, charges, penalties, and 512
interest, as shown in the complaint. The answer shall be filed in 513
the office of the clerk of the court, and a copy of the answer 514
shall be served on the county prosecuting attorney not later than 515
twenty-eight days after the date of final publication of the 516
notice of foreclosure and forfeiture. If an answer is not filed 517
within such time, a default judgment may be taken as to any parcel 518
included in a complaint as to which no answer has been filed. A 519
default judgment is valid and effective with respect to all 520
persons owning or claiming any right, title, or interest in, or 521
lien upon, any such parcel, notwithstanding that one or more of 522
such persons are minors, incompetents, absentees or nonresidents 523
of the state, or convicts in confinement. 524

(2)(a) A receiver appointed pursuant to divisions (C)(2) and 525
(3) of section 3767.41 of the Revised Code may file an answer 526

pursuant to division (D)(1) of this section, but is not required 527
to do so as a condition of receiving proceeds in a distribution 528
under division (B)(2) of section 5721.17 of the Revised Code. 529

(b) When a receivership under section 3767.41 of the Revised 530
Code is associated with a parcel, the notice of foreclosure and 531
forfeiture set forth in division (B) of section 5721.15 of the 532
Revised Code and the notice set forth in division (C) of that 533
section shall be modified to reflect the provisions of division 534
(D)(2)(a) of this section. 535

(E) At the trial of a foreclosure and forfeiture proceeding, 536
the delinquent vacant land tax certificate or master list of 537
delinquent vacant tracts filed by the county auditor with the 538
county prosecuting attorney shall be prima-facie evidence of the 539
amount and validity of the taxes, assessments, charges, penalties, 540
and interest appearing due and unpaid on the parcel to which the 541
certificate or master list relates and their nonpayment. If an 542
answer is properly filed, the court may, in its discretion, and 543
shall, at the request of the person filing the answer, grant a 544
severance of the proceedings as to any parcel described in such 545
answer for purposes of trial or appeal. 546

(F) The conveyance by the owner of any parcel against which a 547
complaint has been filed pursuant to this section at any time 548
after the date of publication of the parcel on the delinquent 549
vacant land tax list but before the date of a judgment of 550
foreclosure and forfeiture pursuant to section 5721.16 of the 551
Revised Code shall not nullify the right of the county to proceed 552
with the foreclosure and forfeiture. 553

Sec. 5721.18. The county prosecuting attorney, upon the 554
delivery to the prosecuting attorney by the county auditor of a 555
delinquent land or delinquent vacant land tax certificate, or of a 556
master list of delinquent or delinquent vacant tracts, shall 557

institute a foreclosure proceeding under this section in the name 558
of the county treasurer to foreclose the lien of the state, in any 559
court with jurisdiction, unless the taxes, assessments, charges, 560
penalties, and interest are paid prior to the time a complaint is 561
filed, or unless a foreclosure or foreclosure and forfeiture 562
action has been or will be instituted under section 323.25 or 563
5721.14 of the Revised Code. If the delinquent land or delinquent 564
vacant land tax certificate or the master list of delinquent or 565
delinquent vacant tracts lists minerals or rights to minerals 566
listed pursuant to sections 5713.04, 5713.05, and 5713.06 of the 567
Revised Code, the county prosecuting attorney may institute a 568
foreclosure proceeding in the name of the county treasurer, in any 569
court with jurisdiction, to foreclose the lien of the state 570
against such minerals or rights to minerals, unless the taxes, 571
assessments, charges, penalties, and interest are paid prior to 572
the time the complaint is filed, or unless a foreclosure or 573
foreclosure and forfeiture action has been or will be instituted 574
under section 323.25 or 5721.14 of the Revised Code. If the 575
delinquent land or delinquent vacant land tax certificate states 576
that the land has been selected by an electing subdivision for 577
foreclosure under sections 5722.02 and 5722.03 of the Revised 578
Code, the prosecuting attorney shall not institute a proceeding 579
under this section. 580

The prosecuting attorney shall prosecute the proceeding to 581
final judgment and satisfaction. Within ten days after obtaining a 582
judgment, the prosecuting attorney shall notify the treasurer in 583
writing that judgment has been rendered. If there is a copy of a 584
written delinquent tax contract attached to the certificate or an 585
asterisk next to an entry on the master list, or if a copy of a 586
delinquent tax contract is received from the auditor prior to the 587
commencement of the proceeding under this section, the prosecuting 588
attorney shall not institute the proceeding under this section, 589
unless the prosecuting attorney receives a certification of the 590

treasurer that the delinquent tax contract has become void. 591

(A) This division applies to all foreclosure proceedings not 592
instituted and prosecuted under section 323.25 or 5722.03 of the 593
Revised Code or division (B) or (C) of this section. The 594
foreclosure proceedings shall be instituted and prosecuted in the 595
same manner as is provided by law for the foreclosure of mortgages 596
on land, except that, if service by publication is necessary, such 597
publication shall be made once a week for three consecutive weeks 598
instead of as provided by the Rules of Civil Procedure, and the 599
service shall be complete at the expiration of three weeks after 600
the date of the first publication. In any proceeding prosecuted 601
under this section, if the prosecuting attorney determines that 602
service upon a defendant may be obtained ultimately only by 603
publication, the prosecuting attorney may cause service to be made 604
simultaneously by certified mail, return receipt requested, 605
ordinary mail, and publication. 606

In any county that has adopted a permanent parcel number 607
system, the parcel may be described in the notice by parcel number 608
only, instead of also with a complete legal description, if the 609
prosecuting attorney determines that the publication of the 610
complete legal description is not necessary to provide reasonable 611
notice of the foreclosure proceeding to the interested parties. If 612
the complete legal description is not published, the notice shall 613
indicate where the complete legal description may be obtained. 614

It is sufficient, having been made a proper party to the 615
foreclosure proceeding, for the treasurer to allege in the 616
treasurer's complaint that the certificate or master list has been 617
duly filed by the auditor, that the amount of money appearing to 618
be due and unpaid is due and unpaid, and that there is a lien 619
against the property described in the certificate or master list, 620
without setting forth in the complaint any other or special matter 621
relating to the foreclosure proceeding. The prayer of the 622

complaint shall be that the court issue an order that the property 623
be sold by the sheriff, or if the action is in the municipal court 624
by the bailiff, in the manner provided in section 5721.19 of the 625
Revised Code. 626

In the foreclosure proceeding, the treasurer may join in one 627
action any number of lots or lands, but the decree shall be 628
rendered separately, and any proceedings may be severed, in the 629
discretion of the court, for the purpose of trial or appeal, and 630
the court shall make such order for the payment of costs as is 631
considered proper. The certificate or master list filed by the 632
auditor with the prosecuting attorney is prima-facie evidence at 633
the trial of the foreclosure action of the amount and validity of 634
the taxes, assessments, charges, penalties, and interest appearing 635
due and unpaid and of their nonpayment. 636

(B) Foreclosure proceedings constituting an action in rem may 637
be commenced by the filing of a complaint after the end of the 638
second year from the date on which the delinquency was first 639
certified by the auditor. Prior to filing such an action in rem, 640
the prosecuting attorney shall cause a title search to be 641
conducted for the purpose of identifying any lienholders or other 642
persons with interests in the property subject to foreclosure. 643
Following the title search, the action in rem shall be instituted 644
by filing in the office of the clerk of a court with jurisdiction 645
a complaint bearing a caption substantially in the form set forth 646
in division (A) of section 5721.181 of the Revised Code. 647

Any number of parcels may be joined in one action. Each 648
separate parcel included in a complaint shall be given a serial 649
number and shall be separately indexed and docketed by the clerk 650
of the court in a book kept by the clerk for such purpose. A 651
complaint shall contain the permanent parcel number of each parcel 652
included in it, the full street address of the parcel when 653
available, a description of the parcel as set forth in the 654

certificate or master list, the name and address of the last known owner of the parcel if they appear on the general tax list, the name and address of each lienholder and other person with an interest in the parcel identified in the title search relating to the parcel that is required by this division, and the amount of taxes, assessments, charges, penalties, and interest due and unpaid with respect to the parcel. It is sufficient for the treasurer to allege in the complaint that the certificate or master list has been duly filed by the auditor with respect to each parcel listed, that the amount of money with respect to each parcel appearing to be due and unpaid is due and unpaid, and that there is a lien against each parcel, without setting forth any other or special matters. The prayer of the complaint shall be that the court issue an order that the land described in the complaint be sold in the manner provided in section 5721.19 of the Revised Code.

(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 687
published. Service of process for purposes of the action in rem 688
shall be considered as complete on the date of the last 689
publication. 690

Within thirty days after the filing of a complaint and before 691
the final date of publication of the notice of foreclosure, the 692
clerk of the court also shall cause a copy of a notice 693
substantially in the form of the notice set forth in division (C) 694
of section 5721.181 of the Revised Code to be mailed by certified 695
mail, with postage prepaid, to each person named in the complaint 696
as being the last known owner of a parcel included in it, or as 697
being a lienholder or other person with an interest in a parcel 698
included in it. The notice shall be sent to the address of each 699
such person, as set forth in the complaint, and the clerk shall 700
enter the fact of such mailing upon the appearance docket. If the 701
name and address of the last known owner of a parcel included in a 702
complaint is not set forth in it, the auditor shall file an 703
affidavit with the clerk stating that the name and address of the 704
last known owner does not appear on the general tax list. 705

(2)(a) An answer may be filed in an action in rem under this 706
division by any person owning or claiming any right, title, or 707
interest in, or lien upon, any parcel described in the complaint. 708
The answer shall contain the caption and number of the action and 709
the serial number of the parcel concerned. The answer shall set 710
forth the nature and amount of interest claimed in the parcel and 711
any defense or objection to the foreclosure of the lien of the 712
state for delinquent taxes, assessments, charges, penalties, and 713
interest as shown in the complaint. The answer shall be filed in 714
the office of the clerk of the court, and a copy of the answer 715
shall be served on the prosecuting attorney, not later than 716
twenty-eight days after the date of final publication of the 717
notice of foreclosure. If an answer is not filed within such time, 718

a default judgment may be taken as to any parcel included in a 719
complaint as to which no answer has been filed. A default judgment 720
is valid and effective with respect to all persons owning or 721
claiming any right, title, or interest in, or lien upon, any such 722
parcel, notwithstanding that one or more of such persons are 723
minors, incompetents, absentees or nonresidents of the state, or 724
convicts in confinement. 725

(b)(i) A receiver appointed pursuant to divisions (C)(2) and 726
(3) of section 3767.41 of the Revised Code may file an answer 727
pursuant to division (B)(2)(a) of this section, but is not 728
required to do so as a condition of receiving proceeds in a 729
distribution under division (B)(1) of section 5721.17 of the 730
Revised Code. 731

(ii) When a receivership under section 3767.41 of the Revised 732
Code is associated with a parcel, the notice of foreclosure set 733
forth in division (B) of section 5721.181 of the Revised Code and 734
the notice set forth in division (C) of that section shall be 735
modified to reflect the provisions of division (B)(2)(b)(i) of 736
this section. 737

(3) At the trial of an action in rem under this division, the 738
certificate or master list filed by the auditor with the 739
prosecuting attorney shall be prima-facie evidence of the amount 740
and validity of the taxes, assessments, charges, penalties, and 741
interest appearing due and unpaid on the parcel to which the 742
certificate or master list relates and their nonpayment. If an 743
answer is properly filed, the court may, in its discretion, and 744
shall, at the request of the person filing the answer, grant a 745
severance of the proceedings as to any parcel described in such 746
answer for purposes of trial or appeal. 747

(C) In addition to the actions in rem authorized under 748
division (B) of this section and section 5721.14 of the Revised 749
Code, an action in rem may be commenced under this division. An 750

action commenced under this division shall conform to all of the 751
requirements of division (B) of this section except as follows: 752

(1) The prosecuting attorney shall not cause a title search 753
to be conducted for the purpose of identifying any lienholders or 754
other persons with interests in the property subject to 755
foreclosure, except that the prosecuting attorney shall cause a 756
title search to be conducted to identify any receiver's lien. 757

(2) The names and addresses of lienholders and persons with 758
an interest in the parcel shall not be contained in the complaint, 759
and notice shall not be mailed to lienholders and persons with an 760
interest as provided in division (B)(1) of this section, except 761
that the name and address of a receiver under section 3767.41 of 762
the Revised Code shall be contained in the complaint and notice 763
shall be mailed to the receiver. 764

(3) With respect to the forms applicable to actions commenced 765
under division (B) of this section and contained in section 766
5721.181 of the Revised Code: 767

(a) The notice of foreclosure prescribed by division (B) of 768
section 5721.181 of the Revised Code shall be revised to exclude 769
any reference to the inclusion of the name and address of each 770
lienholder and other person with an interest in the parcel 771
identified in a statutorily required title search relating to the 772
parcel, and to exclude any such names and addresses from the 773
published notice, except that the revised notice shall refer to 774
the inclusion of the name and address of a receiver under section 775
3767.41 of the Revised Code and the published notice shall include 776
the receiver's name and address. The notice of foreclosure also 777
shall include the following in boldface type: 778

"If pursuant to the action the parcel is sold, the sale shall 779
not affect or extinguish any lien or encumbrance with respect to 780
the parcel other than a receiver's lien and other than the lien 781

for land taxes, assessments, charges, interest, and penalties for 782
which the lien is foreclosed and in satisfaction of which the 783
property is sold. All other liens and encumbrances with respect to 784
the parcel shall survive the sale." 785

(b) The notice to the owner, lienholders, and other persons 786
with an interest in a parcel shall be a notice only to the owner 787
and to any receiver under section 3767.41 of the Revised Code, and 788
the last two sentences of the notice shall be omitted. 789

(4) As used in this division, a "receiver's lien" means the 790
lien of a receiver appointed pursuant to divisions (C)(2) and (3) 791
of section 3767.41 of the Revised Code that is acquired pursuant 792
to division (H)(2)(b) of that section for any unreimbursed 793
expenses and other amounts paid in accordance with division (F) of 794
that section by the receiver and for the fees of the receiver 795
approved pursuant to division (H)(1) of that section. 796

(D) If the prosecuting attorney determines that an action in 797
rem under division (B) or (C) of this section is precluded by law, 798
then foreclosure proceedings shall be filed pursuant to division 799
(A) of this section, and the complaint in the action in personam 800
shall set forth the grounds upon which the action in rem is 801
precluded. 802

(E) The conveyance by the owner of any parcel against which a 803
complaint has been filed pursuant to this section at any time 804
after the date of publication of the parcel on the delinquent tax 805
list but before the date of a judgment of foreclosure pursuant to 806
section 5721.19 of the Revised Code shall not nullify the right of 807
the county to proceed with the foreclosure. 808

Sec. 5721.25. All delinquent land upon which the taxes, 809
assessments, penalties, interest, or charges have become 810
delinquent may be redeemed before foreclosure proceedings have 811
been instituted by tendering to the county treasurer an amount 812

sufficient, as determined by the court, to pay the taxes, 813
assessments, penalties, interest, and charges then due and unpaid, 814
and the costs incurred in any proceeding instituted against such 815
land under Chapter 323., Chapter 5722., or this chapter of the 816
Revised Code. 817

After a foreclosure proceeding has been instituted under 818
Chapter 323. or this chapter of the Revised Code with respect to 819
delinquent land, but before the filing of an entry of confirmation 820
of sale pursuant to the proceeding, or after a foreclosure 821
proceeding has been commenced under section 5722.03 of the Revised 822
Code but before a decree is issued under division (F) of that 823
section, any person entitled to redeem the land may do so by 824
tendering to the county treasurer an amount sufficient, as 825
determined by the court, to pay the taxes, assessments, penalties, 826
interest, and charges then due and unpaid, and the costs incurred 827
in any proceeding instituted against such land under Chapter 323. 828
or this chapter of the Revised Code, and by demonstrating that the 829
property is in compliance with all applicable zoning regulations, 830
land use restrictions, and building, health, and safety codes. 831

~~In addition, after a foreclosure proceeding has been 832
instituted, but before the filing of an entry of confirmation of 833
sale pursuant to the proceeding, any person entitled to redeem the 834
land who has not previously defaulted on a delinquent tax contract 835
under section 323.31 of the Revised Code with respect to that 836
delinquent land may enter into a delinquent tax contract with the 837
county treasurer for the payment of the taxes, assessments, 838
penalties, interest, and charges found to be due and unpaid on 839
such land, together with the costs incurred in the proceeding as 840
determined by the court, upon demonstrating that the property is 841
in compliance with all applicable zoning regulations, land use 842
restrictions, and building, health, and safety codes. The 843
execution of a delinquent tax contract shall not stop the 844~~

~~prosecution of a proceeding to judgment. The delinquent tax 845
contract shall be paid as prescribed by section 323.31 of the 846
Revised Code over a period not to exceed five years after the date 847
of the first payment made under the contract. The delinquent tax 848
contract may be terminated if the court determines that the 849
property is not in compliance with all applicable zoning 850
regulations, land use restrictions, and building, health, and 851
safety codes during the term of the contract. The court shall 852
retain jurisdiction over the delinquent land until the total 853
amount set forth in the delinquent tax contract is paid, 854
notwithstanding any conveyance of the land to another owner during 855
the period that the delinquent tax contract is outstanding. 856~~

~~If any payment under a delinquent tax contract is not paid 857
when due, or if the contract is terminated because the property is 858
not in compliance with all applicable zoning regulations, land use 859
restrictions, and building, health, and safety codes, the county 860
treasurer shall, at the time the payment is due and unpaid or the 861
contract is terminated, advise the court rendering the judgment of 862
foreclosure, and the court shall order such land sold for the 863
amount of taxes, assessments, penalties, interest, and charges 864
then due and owing on such land in the manner provided in section 865
5721.19 of the Revised Code. 866~~

~~Upon the receipt of each payment pursuant to any delinquent 867
tax contract, the county treasurer shall enter the amount of such 868
payment on the tax duplicate, and, upon request, shall give a 869
receipt for the amount paid to the person paying it. The receipt 870
shall be in the form prescribed by the tax commissioner. 871~~

~~The portion of the amount tendered under this section 872
representing taxes, and penalties and interest thereon, shall be 873
apportioned among the several taxing districts in the same 874
proportion that the amount of taxes levied by each district 875
against the delinquent property in the preceding tax year bears to 876~~

the taxes levied by all such districts against the property in the 877
preceding tax year. The portion of the payment representing 878
assessments and other charges shall be credited to those items in 879
the order in which they became due. 880

Sec. 5721.31. (A) After receipt of a duplicate of the 881
delinquent land list compiled under section 5721.011 of the 882
Revised Code, or a delinquent land list compiled previously under 883
that section, for a county having a population of at least two 884
hundred thousand according to the most recent federal decennial 885
census, the county treasurer may select from the list parcels of 886
delinquent land the lien against which the county treasurer may 887
attempt to transfer by the sale of tax certificates under sections 888
5721.30 to 5721.43 of the Revised Code. The county treasurer may 889
select only those eligible parcels for which taxes, assessments, 890
penalties, interest, and charges have not yet been paid or for 891
which a valid delinquent tax contract under section 323.31 of the 892
Revised Code is not in force. The county treasurer may not select 893
any parcel that has been selected by an electing subdivision for 894
foreclosure under sections 5722.02 and 5722.03 of the Revised 895
Code. Each certificate shall contain the same information as is 896
required to be contained in the delinquent land list. The county 897
treasurer shall compile a separate list, the list of parcels 898
selected for tax certificate sales, including the same information 899
as is required to be included in the delinquent land list. 900

Upon compiling the list of parcels selected for tax 901
certificate sales, the county treasurer may conduct a title search 902
for any parcel on the list. 903

(B)(1) Except as otherwise provided in division (B)(3) of 904
this section, when tax certificates are to be sold under section 905
5721.32 of the Revised Code with respect to parcels, the county 906
treasurer shall send written notice by certified or registered 907

mail to either the owner of record or all interested parties 908
discoverable through a title search, or both, of each parcel on 909
the list. A notice to an owner shall be sent to the owner's last 910
known tax mailing address. The notice shall inform the owner or 911
interested parties that a tax certificate will be offered for sale 912
on the parcel, and that the owner or interested parties may incur 913
additional expenses as a result of the sale. 914

(2) Except as otherwise provided in division (B)(3) of this 915
section, when tax certificates are to be sold under section 916
5721.33 of the Revised Code with respect to parcels, the county 917
treasurer, at least thirty days prior to the date of sale of such 918
tax certificates, shall send written notice of the sale by 919
certified or registered mail, or both, to the last known 920
tax-mailing address of the record owner of the property or parcel 921
and may send such notice to all parties with an interest in the 922
property that has been recorded in the property records of the 923
county pursuant to section 317.08 of the Revised Code. The notice 924
shall state that a tax certificate will be offered for sale on the 925
parcel, and that the owner or interested parties may incur 926
additional expenses as a result of the sale. 927

(3) The county treasurer is not required to send a notice 928
under division (B)(1) or (B)(2) of this section if the treasurer 929
previously has attempted to send such notice to the owner of the 930
parcel and the notice has been returned by the post office as 931
undeliverable. The absence of a valid tax mailing address for the 932
owner of a parcel does not preclude the county treasurer from 933
selling a tax certificate for the parcel. 934

(C) The county treasurer shall advertise the sale of tax 935
certificates under section 5721.32 of the Revised Code in a 936
newspaper of general circulation in the county, once a week for 937
two consecutive weeks. The advertisement shall include the date, 938
the time, and the place of the public auction, descriptions of the 939

parcels, and the names of the owners of record of the parcels. 940

(D) After the county treasurer has compiled the list of 941
parcels selected for tax certificate sales but before a tax 942
certificate respecting a parcel is sold, if the owner of record of 943
the parcel pays to the county treasurer in cash the full amount of 944
delinquent taxes, assessments, penalties, interest, and charges 945
then due and payable or enters into a valid delinquent tax 946
contract under section 323.31 of the Revised Code to pay that 947
amount, the owner of record of the parcel also shall pay a fee in 948
an amount prescribed by the treasurer to cover the administrative 949
costs of the treasurer under this section respecting the parcel 950
and credited to the tax certificate administration fund. 951

(E) A tax certificate administration fund shall be created in 952
the county treasury of each county selling tax certificates under 953
sections 5721.30 to 5721.43 of the Revised Code. The fund shall be 954
administered by the county treasurer, and used solely for the 955
purposes of sections 5721.30 to 5721.43 of the Revised Code. Any 956
fee received by the treasurer under sections 5721.30 to 5721.43 of 957
the Revised Code shall be credited to the fund, except the bidder 958
registration fee under division (B) of section 5721.32 of the 959
Revised Code and the county prosecuting attorney's fee under 960
division (B)(3) of section 5721.37 of the Revised Code. 961

(F) The county treasurers of more than one county may jointly 962
conduct a regional sale of tax certificates under section 5721.32 963
of the Revised Code. A regional sale shall be held at a single 964
location in one county, where the tax certificates from each of 965
the participating counties shall be offered for sale at public 966
auction. Before the regional sale, each county treasurer shall 967
advertise the sale for the parcels in the treasurer's county as 968
required by division (C) of this section. At the regional sale, 969
tax certificates shall be sold on parcels from one county at a 970
time, with all of the certificates for one county offered for sale 971

before any certificates for the next county are offered for sale. 972

(G) The tax commissioner shall prescribe the form of the tax 973
certificate under this section, and county treasurers shall use 974
the form prescribed by the commissioner. 975

Sec. 5721.34. (A) A county treasurer shall not sell any tax 976
certificate respecting a parcel of delinquent land upon which the 977
full amount of delinquent taxes, assessments, penalties, interest, 978
charges, and costs then due and payable have been paid, ~~or~~ with 979
respect to which a valid delinquent tax contract under section 980
323.31 of the Revised Code to pay that amount has been entered 981
into, prior to the sale of the certificate by the county 982
treasurer; or that has been selected by an electing subdivision 983
for foreclosure under sections 5722.02 and 5722.03 of the Revised 984
Code. A certificate sold in violation of this section is void. 985

(B) If the county treasurer discovers that the certificate is 986
void under division (A) of this section, the holder of the void 987
certificate is entitled to a refund of the certificate purchase 988
price, plus any applicable premium and less any applicable 989
discount, and the fee charged by the treasurer under division (H) 990
of section 5721.32 or division (J) of section 5721.33 of the 991
Revised Code, as applicable. If the county treasurer makes the 992
discovery more than sixty days after the certificate's date of 993
sale, the holder also is entitled to interest on the certificate 994
purchase price at the rate of five per cent per year. The county 995
treasurer shall notify the certificate holder that the certificate 996
is void and shall issue the refund. The county auditor shall issue 997
a warrant for the portion of the refund from the undivided tax 998
fund, which portion consists of the certificate purchase price, 999
plus any applicable premium and less any applicable discount; the 1000
portion of the refund consisting of interest and the treasurer's 1001
fee shall be paid from the tax certificate administration fund. 1002

(C) With respect to a tax certificate sold under section 1003
5721.32 of the Revised Code and found to be void under division 1004
(A) of this section, in addition to the remedies available under 1005
division (B) of this section, the county treasurer may, with the 1006
approval of the certificate holder, substitute for such tax 1007
certificate or portion thereof another tax certificate that has a 1008
value equivalent to the value of the tax certificate found to be 1009
void. Whenever a tax certificate of equivalent value is to be 1010
substituted for a tax certificate that has been found to be void, 1011
the county treasurer shall provide written notice of the intention 1012
to substitute a tax certificate of equivalent value to any person 1013
required to be notified under division (I) of section 5721.32 of 1014
the Revised Code. 1015

(D) If an application for the exemption from and remission of 1016
taxes made under section 3735.67 or 5715.27 of the Revised Code, 1017
or under any other section of the Revised Code under the 1018
jurisdiction of the director of environmental protection, is 1019
granted for a parcel for which a tax certificate has been sold, 1020
the county treasurer shall refund to the certificate holder, in 1021
the manner provided in this section, the amount of any taxes 1022
exempted or remitted that were included in the certificate 1023
purchase price. If the whole amount of the taxes included in the 1024
certificate purchase price are exempted or remitted, the tax 1025
certificate is void. If all of the taxes that were included in the 1026
certificate purchase price are not exempted or remitted, the 1027
county treasurer shall adjust the tax certificate register to 1028
reflect the remaining amount of taxes that were not exempted or 1029
remitted, and notify the certificate holder of the adjustment in 1030
writing. 1031

Sec. 5722.01. As used in this chapter: 1032

(A) "Electing subdivision" means a municipal corporation that 1033

has enacted an ordinance or a township or county that has adopted 1034
a resolution pursuant to section 5722.02 of the Revised Code for 1035
purposes of adopting and implementing the procedures set forth in 1036
sections 5722.02 to 5722.15 of the Revised Code. 1037

(B) "Delinquent lands" ~~has the same meaning as~~ means 1038
delinquent lands or delinquent vacant lands as defined in section 1039
5721.01 of the Revised Code, ~~and "delinquent vacant lands" are~~ 1040
~~delinquent lands that are unimproved by any dwelling.~~ 1041

(C) "Land reutilization program" means the procedures and 1042
activities concerning the acquisition, management, and disposition 1043
of affected delinquent lands set forth in sections 5722.02 to 1044
5722.15 of the Revised Code. 1045

(D) ~~"Minimum bid," in the case of a sale of property~~ 1046
~~foreclosed pursuant to section 323.25 or 5721.18 or foreclosed and~~ 1047
~~forfeited pursuant to section 5721.14 of the Revised Code, means a~~ 1048
~~bid in an amount equal to the sum of the taxes, assessments,~~ 1049
~~charges, penalties, and interest due and payable on the parcel~~ 1050
~~subsequent to the delivery to the county prosecuting attorney of~~ 1051
~~the delinquent land or delinquent vacant land tax certificate or~~ 1052
~~master list of delinquent or delinquent vacant tracts containing~~ 1053
~~the parcel, and prior to the transfer of the deed of the parcel to~~ 1054
~~the purchaser following confirmation of sale, plus the costs of~~ 1055
~~foreclosure or foreclosure and forfeiture proceedings against the~~ 1056
~~property.~~ 1057

~~(E) "Nonproductive land" means any parcel of delinquent~~ 1058
~~vacant land with respect to which a foreclosure proceeding~~ 1059
~~pursuant to section 323.25, a foreclosure proceeding pursuant to~~ 1060
~~division (A) or (B) of section 5721.18, or a foreclosure and~~ 1061
~~forfeiture proceeding pursuant to section 5721.14 of the Revised~~ 1062
~~Code has been instituted; and any parcel of delinquent land with~~ 1063
~~respect to which a foreclosure proceeding pursuant to section~~ 1064
~~323.25 or division (A) or (B) of section 5721.18 of the Revised~~ 1065

~~Code has been instituted, and upon which there are no buildings or
other structures, or upon which there are either:~~ 1066
1067

~~(1) Buildings or other structures that are not in the
occupancy of any person and as to which the township or municipal
corporation within whose boundaries the parcel is situated has
instituted proceedings under section 505.86 or 715.26 of the
Revised Code, or Section 3 of Article XVIII, Ohio Constitution,
for the removal or demolition of such buildings or other
structures by the township or municipal corporation because of
their insecure, unsafe, or structurally defective condition;~~ 1068
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~~(2) Buildings or structures that are not in the occupancy of
any person at the time the foreclosure proceeding is initiated and
whose acquisition the municipal corporation, county, or township
determines to be necessary for the implementation of an effective
land reutilization program.~~ 1076
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~~(F) "Occupancy" means the actual, continuous, and exclusive
use and possession of a parcel by a person having a lawful right
to such use and possession.~~ 1081
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~~(G) "Nonproductive land" means any parcel of delinquent land
satisfying all of the following:~~ 1084
1085

~~(1) The parcel has been included at any time in a delinquent
tax list or delinquent vacant land tax list compiled and certified
under section 5721.03 of the Revised Code;~~ 1086
1087
1088

~~(2) The delinquent taxes have not been paid, a delinquent tax
contract is not in effect under section 323.31 of the Revised
Code, and the parcel has not been redeemed under section 5721.25
of the Revised Code;~~ 1089
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~~(3) The parcel is not included in the list of parcels
selected for a tax certificate sale under section 5721.31 of the
Revised Code;~~ 1093
1094
1095

(4) A foreclosure proceeding has not been instituted with respect to the parcel. 1096
1097

(E) "Foreclosure proceeding" means an action or proceeding to foreclose the state's lien for taxes charged against delinquent land or delinquent vacant land instituted under section 323.25, sections 323.65 to 323.78, or section 5721.14 or 5721.18 of the Revised Code. 1098
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(F) "Legal representative" means: 1103

(1) If the electing subdivision is a municipal corporation, the law director or other legal advisor of the municipal corporation or an attorney employed for the purpose by the municipal corporation; 1104
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(2) If the electing subdivision is a township, the township law director if one has been appointed under section 504.15 of the Revised Code, or an attorney employed pursuant to division (B) of section 309.09 of the Revised Code; 1108
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1111

(3) If the electing subdivision is a county, an attorney employed for the purpose by the board of county commissioners pursuant to section 305.14 of the Revised Code. 1112
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1114

(G) "Land within an electing subdivision's boundaries" does not include land within the boundaries of a municipal corporation, unless the electing subdivision is the municipal corporation or the municipal corporation adopts an ordinance that gives consent to the electing subdivision to include such land. 1115
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Sec. 5722.02. Any municipal corporation, county, or township may elect to adopt and implement the procedures set forth in sections 5722.02 to 5722.15 of the Revised Code to facilitate the effective reutilization of nonproductive land situated within its boundaries. Such election shall be made by ordinance in the case of a municipal corporation, and by resolution in the case of a 1120
1121
1122
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county or township. The ordinance or resolution shall state that 1126
the existence of nonproductive land within its boundaries is such 1127
as to necessitate the implementation of a land reutilization 1128
program to foster either the return of such nonproductive land to 1129
tax revenue generating status or the devotion thereof to public 1130
use. 1131

An electing subdivision shall promptly deliver certified 1132
copies of ~~such the~~ ordinance or resolution to the ~~auditor~~, county 1133
~~treasurer, and the prosecutor~~ of each county in which the electing 1134
subdivision is situated. On and after the effective date of such 1135
ordinance or resolution, the foreclosure, ~~sale~~ forfeiture, 1136
conveyance, management, and disposition of all nonproductive land 1137
situated within the electing subdivision's boundaries shall be 1138
governed by the procedures set forth in sections 5722.02 to 1139
5722.15 of the Revised Code. 1140

Upon receiving a copy of the ordinance or resolution adopted 1141
under this section, the county treasurer shall compile and deliver 1142
to the electing subdivision a list of all parcels of nonproductive 1143
land within the electing subdivision's boundaries. The electing 1144
subdivision may select from that list the parcels the subdivision 1145
wishes to acquire, and shall notify the county treasurer of the 1146
selected parcels. If both a county and a township within the 1147
county select the same parcel, the subdivision that first notifies 1148
the county treasurer of its selection shall be the subdivision 1149
deemed to have selected the nonproductive land for the purposes of 1150
this chapter. Nonproductive land is selected for the purposes of 1151
this chapter only if the electing subdivision notifies the county 1152
treasurer of the selection as provided in this section. 1153

For the purposes of any section of the Revised Code referring 1154
to delinquent land selected by an electing subdivision under this 1155
section or chapter, the delinquent land shall not be considered to 1156
be so selected if the electing subdivision subsequently requests 1157

the county treasurer to remove the delinquent land from the list 1158
of delinquent land selected for foreclosure by the electing 1159
subdivision. 1160

Sec. 5722.03. (A) An electing subdivision has a cause of 1161
action to foreclose the state's lien for taxes upon any 1162
nonproductive land the subdivision selected under section 5722.02 1163
of the Revised Code and to forfeit the fee simple interest in the 1164
parcel to the electing subdivision. An action may not be commenced 1165
under the cause of action if, before the complaint is filed, the 1166
nonproductive land has been redeemed as provided in section 323.31 1167
or 5721.25 of the Revised Code. The action shall be prosecuted by 1168
the legal representative of the electing subdivision. 1169

An action instituted under this section constitutes an action 1170
in rem. The action shall be commenced against the parcel of 1171
nonproductive land in any court with jurisdiction by filing with 1172
the clerk of the court a complaint requesting that the lien of the 1173
state be foreclosed and that title to the parcel be forfeited to 1174
the electing subdivision. Before filing the complaint, the legal 1175
representative shall cause a title search to be conducted for the 1176
purpose of identifying any lienholders or other persons with 1177
interests in the parcel of nonproductive land. 1178

The complaint shall set forth the permanent parcel number of 1179
the parcel; the street address of the parcel if available; the 1180
name of the last known owner of the parcel if it appears on the 1181
tax list; the name and address of each lienholder and other person 1182
with an interest in the parcel identified by the title search; and 1183
a description of the parcel as set forth in the delinquent tax 1184
list or delinquent vacant land tax list, in the delinquent land 1185
tax or delinquent vacant land tax certificate if such a 1186
certificate was made for the parcel, or in the master list of 1187
delinquent tracts or delinquent vacant tracts if the parcel is 1188

included in such a list. The complaint shall bear a caption 1189
substantially in the form set forth in division (A) of section 1190
5722.04 of the Revised Code. It is sufficient for the legal 1191
representative to allege in the complaint that the property has 1192
been included in a delinquent tax list or delinquent vacant land 1193
tax list certified under section 5721.03 of the Revised Code, or 1194
that a delinquent land or delinquent vacant land tax certificate 1195
or master list, if applicable, has been duly filed by the county 1196
auditor; that the amount of money appearing to be due and unpaid 1197
is due and unpaid; and that there is a lien against the property 1198
described in the complaint, without setting forth in the complaint 1199
any other or special matter relating to the foreclosure action. 1200
The prayer of the complaint shall be that the court issue an order 1201
that the lien of the state on the parcel of nonproductive land 1202
shall be foreclosed and issue a decree transferring fee simple 1203
interest in the parcel to the electing subdivision. 1204

Any number of parcels may be joined in one action, provided 1205
that each separate parcel joined in a complaint shall be assigned 1206
a serial number and shall be separately indexed and docketed by 1207
the clerk of court in a book kept by the clerk for that purpose. 1208

(B) Within thirty days after the filing of the complaint, the 1209
clerk of the court in which the complaint was filed shall cause a 1210
notice of foreclosure and forfeiture substantially in the form of 1211
the notice set forth in division (B) of section 5722.04 of the 1212
Revised Code to be published once a week for three consecutive 1213
weeks in a newspaper of general circulation in the county. In any 1214
county that has adopted a permanent parcel number system, the 1215
parcel may be described in the notice by parcel number only, 1216
instead of also with a complete legal description, if the legal 1217
representative determines that the publication of the complete 1218
legal description is not necessary to provide reasonable notice of 1219
the foreclosure and forfeiture proceeding to the interested 1220

parties. If the complete legal description is not published, the 1221
notice shall indicate where the complete legal description may be 1222
obtained. 1223

After the third publication, the publisher shall file with 1224
the clerk of the court an affidavit stating the fact of the 1225
publication and including a copy of the notice of foreclosure and 1226
forfeiture as published. Service of process for purposes of the 1227
action in rem shall be considered as complete on the date of the 1228
last publication. 1229

Within thirty days after the filing of a complaint and before 1230
the date of the final publication of the notice of foreclosure and 1231
forfeiture, the clerk of the court also shall cause a copy of a 1232
notice substantially in the form of the notice set forth in 1233
division (C) of section 5722.04 of the Revised Code to be mailed 1234
by ordinary mail, with postage prepaid, to each person named in 1235
the complaint as being the last known owner of the parcel, or as 1236
being a lienholder or other person with an interest in the parcel. 1237
The notice shall be sent to the address of each such person, as 1238
set forth in the complaint, and the clerk shall enter the fact of 1239
such mailing upon the appearance docket. If the name and address 1240
of the last known owner of a parcel included in a complaint is not 1241
set forth in the complaint, the legal representative shall file an 1242
affidavit with the clerk stating that the name and address of the 1243
last known owner does not appear on the general tax list. 1244

(C) An answer may be filed in a foreclosure and forfeiture 1245
proceeding by any person owning or claiming any right, title, or 1246
interest in, or lien upon, any parcel described in the complaint, 1247
including a person appointed as a receiver for the parcel under 1248
section 3767.41 of the Revised Code. The answer shall contain the 1249
caption and number of the action and the serial number of the 1250
parcel concerned. The answer shall set forth the nature and amount 1251
of interest claimed in the parcel and any defense or objection to 1252

the foreclosure of the lien of the state for delinquent taxes, 1253
assessments, charges, penalties, and interest, as shown in the 1254
complaint. The answer shall be filed in the office of the clerk of 1255
the court, and a copy of the answer shall be served on the 1256
electing subdivision's legal representative not later than 1257
twenty-eight days after the date of final publication of the 1258
notice of foreclosure and forfeiture. If an answer is not filed 1259
within such time, a default judgment may be taken as to any parcel 1260
included in a complaint for which no answer has been filed. A 1261
default judgment is valid and effective with respect to all 1262
persons owning or claiming any right, title, or interest in, or 1263
lien upon, any such parcel, notwithstanding that one or more of 1264
such persons are minors, incompetents, absentees, or nonresidents 1265
of the state, or convicts in confinement. 1266

(D) At the trial of a foreclosure and forfeiture proceeding, 1267
the delinquent tax list or delinquent vacant land tax list, or, if 1268
one was made, the delinquent tax or delinquent vacant land tax 1269
certificate or master list of delinquent vacant tracts filed by 1270
the county auditor with the county prosecuting attorney, shall be 1271
prima-facie evidence of the amount and validity of the taxes, 1272
assessments, charges, penalties, and interest appearing due and 1273
unpaid on the parcel and their nonpayment. If an answer is 1274
properly filed, the court may, in its discretion, and shall, at 1275
the request of the person filing the answer, grant a severance of 1276
the proceedings as to any parcel described in such answer for 1277
purposes of trial or appeal. 1278

(E) The conveyance by the owner of any parcel against which a 1279
complaint has been filed pursuant to this section at any time 1280
after the date of publication of the parcel on the delinquent tax 1281
list or delinquent vacant land tax list but before the date of a 1282
judgment of foreclosure and forfeiture pursuant to this section 1283
shall not nullify the right of the electing subdivision to proceed 1284

with the foreclosure and forfeiture action. 1285

(F) Upon application to the court by the electing subdivision 1286
following entry of the judgment of foreclosure and forfeiture 1287
against nonproductive land, the court shall issue a decree 1288
transferring fee simple interest in the nonproductive land to the 1289
electing subdivision, and shall issue an order directing the clerk 1290
to execute and file for recording a deed therefor and deliver it 1291
to the electing subdivision. The clerk shall collect, and the 1292
electing subdivision shall pay, the fee required by law for 1293
transferring and recording deeds. Upon the execution and recording 1294
of the deed, title to the nonproductive land is incontestable in 1295
the electing subdivision and free and clear of all liens and 1296
encumbrances except those easements and covenants of record 1297
running with the land and created before the delinquent taxes or 1298
assessments for which the lien was foreclosed became due and 1299
payable. The title is not invalid because of any irregularity, 1300
informality, or omission of any proceedings under this chapter or 1301
Chapter 5721. of the Revised Code or in any process of taxation if 1302
the irregularity, informality, or omission does not abrogate any 1303
provision of those chapters or processes regarding notice to 1304
holders of title, lien, or mortgage to, or other interests in, the 1305
foreclosed land. 1306

Sec. 5722.04. The forms of caption, notice of foreclosure and 1307
forfeiture, and notice to property owners, lienholders, and other 1308
interested persons to be utilized in a foreclosure and forfeiture 1309
proceeding instituted pursuant to section 5722.03 of the Revised 1310
Code shall be as follows: 1311

(A) Form of caption: 1312

"In the court of, Ohio, 1313

in the matter of the foreclosure 1314

<u>of liens and forfeiture of property</u>	1315
<u>for delinquent land taxes by action in rem.</u>	1316
<u>..... (Electing subdivision), Ohio,</u>	1317
<u>Plaintiff</u>	1318
<u>vs.</u>	1319
<u>Parcels of land encumbered with delinquent tax liens,</u>	1320
<u>defendants"</u>	1321
<u>(B) Form of notice of foreclosure and forfeiture:</u>	1322
<u>"..... court county, Ohio</u>	1323
<u>Notice of foreclosure of liens and forfeiture of property for</u>	1324
<u>delinquent land taxes, by action in rem by (electing subdivision),</u>	1325
<u>..... county, Ohio</u>	1326
<u>Public notice is hereby given that on the day of</u>	1327
<u>.....,, (electing subdivision), Ohio, filed</u>	1328
<u>a complaint in the court of, Ohio, at</u>	1329
<u>..... (stating the city), for the foreclosure of liens and</u>	1330
<u>forfeiture of property for delinquent taxes, assessments, charges,</u>	1331
<u>penalties, and interest against certain real property situated in</u>	1332
<u>such county, as described in that complaint.</u>	1333
<u>The object of the action is to obtain from the court a</u>	1334
<u>judgment foreclosing the tax liens against such real estate and</u>	1335
<u>forfeiting the property to the electing subdivision.</u>	1336
<u>Such action is brought against the real property only and no</u>	1337
<u>personal judgment shall be entered in it.</u>	1338
<u>The permanent parcel number of each parcel included in such</u>	1339
<u>action; the full street address of the parcel, if available; a</u>	1340
<u>description of the parcel; a statement of the amount of the taxes,</u>	1341
<u>assessments, charges, penalties, and interest due and unpaid on</u>	1342
<u>the parcel; the name and address of the last known owner of the</u>	1343

parcel as they appear on the general tax list; and the names and 1344
addresses of each lienholder and other person with an interest in 1345
the parcel identified in a statutorily required title search 1346
relating to the parcel; all as more fully set forth in the 1347
complaint, are as follows: 1348

(Here set forth the respective permanent parcel numbers, 1349
street addresses, descriptions, names and addresses of owners, 1350
lienholders, and other interested persons, and statements of 1351
amounts due as taxes, assessments, charges, penalties, and 1352
interest, together with the respective serial numbers assigned to 1353
each parcel if the complaint covers more than one parcel. If 1354
parcels are identified in this notice by permanent parcel number 1355
only, instead of also with a complete legal description, here also 1356
set forth where the complete legal description of the parcel may 1357
be obtained.) 1358

Any person owning or claiming any right, title, or interest 1359
in, or lien upon, any parcel of real property above listed may 1360
file an answer in such action setting forth the nature and amount 1361
of interest owned or claimed and any defense or objection to the 1362
foreclosure and forfeiture. Such answer shall be filed in the 1363
office of the undersigned clerk of the court, and a copy of the 1364
answer shall be served on the electing subdivision's legal 1365
representative, on or before the day of, 1366
.... (twenty-eight days after the date of final publication of 1367
this notice). 1368

If no answer is filed with respect to a parcel listed in the 1369
complaint, on or before the date specified as the last day for 1370
filing an answer, a judgment of foreclosure and forfeiture will be 1371
taken by default as to that parcel. Any parcel as to which a 1372
foreclosure and forfeiture is taken by default shall be conveyed 1373
to the electing subdivision for the satisfaction of the taxes, 1374
assessments, charges, penalties, and interest, and the costs 1375

incurred in the foreclosure and forfeiture proceeding, which are 1376
due and unpaid. 1377

At any time prior to the filing of an entry of confirmation 1378
of conveyance of a parcel listed in the complaint to the electing 1379
subdivision, any owner or lienholder of, or other person with an 1380
interest in, the parcel may redeem the parcel by tendering to the 1381
county treasurer the amount of the taxes, assessments, charges, 1382
penalties, and interest due and unpaid on the parcel, together 1383
with all costs incurred in the proceeding instituted against the 1384
parcel under section 5722.03 of the Revised Code. Upon the court's 1385
issuance of the decree transferring title to the parcel to the 1386
electing subdivision, there shall be no further equity of 1387
redemption. After the issuance of the decree, any person claiming 1388
any right, title, or interest in, or lien upon, any parcel shall 1389
be forever barred and foreclosed of any such right, title, or 1390
interest in, lien upon, and any equity of redemption in, the 1391
parcel. 1392

..... 1393
Clerk of the Court 1394
..... Court 1395
....., Ohio" 1396

(C) Form of notice to owner, lienholders, and other persons 1397
with an interest in a parcel: 1398

"To the person to whom this notice is addressed: 1399

You are the last known owner, according to the general tax 1400
list, or a lienholder of, or a person with another interest in, 1401
the following described parcel: 1402

(Description as shown in complaint) 1403

Such parcel has been included in an action instituted by 1404
..... (electing subdivision), being case No. filed 1405
in the court,, Ohio, on, 1406

seeking the foreclosure, forfeiture, and conveyance of such parcel 1407
for the nonpayment of delinquent taxes, assessments, charges, 1408
penalties, and interest (specify which) in the amount of 1409
\$..... 1410

Any person owning or claiming any right, title, or interest 1411
in, or lien upon, the parcel may file an answer in the action 1412
setting forth the nature and amount of the person's interest and 1413
any defense or objection to the foreclosure and forfeiture. Any 1414
such answer shall be filed in the office of the undersigned clerk 1415
of the court, and a copy of the answer shall be served upon the 1416
prosecuting attorney, on or before, (twenty-eight 1417
days after the publication of the associated notice of foreclosure 1418
and forfeiture in accordance with law). 1419

If no answer is filed, a judgment of foreclosure and 1420
forfeiture will be taken by default and title to the parcel shall 1421
be ordered conveyed to the electing subdivision for the 1422
satisfaction of the tax lien on it. 1423

At any time before the court issues the decree transferring 1424
title to the parcel to the electing subdivision, any owner or 1425
lienholder of, or other person with an interest in, the parcel may 1426
redeem the parcel by tendering to the county treasurer the full 1427
amount of the taxes, assessments, charges, penalties, and interest 1428
due and unpaid on the parcel, together with all costs incurred in 1429
the proceeding instituted against the parcel under section 5722.03 1430
of the Revised Code. Upon the court's issuance of the decree, 1431
there shall be no further equity of redemption. After the court's 1432
issuance of the decree, any person claiming any right, title, or 1433
interest in, or lien upon, the parcel shall be forever barred and 1434
foreclosed of any such right, title, or interest in, lien upon, 1435
and any equity of redemption in, the parcel. 1436

..... 1437
Clerk of the Court 1438

..... Court 1439
....., Ohio" 1440

Sec. 5722.05. ~~Whenever~~ Once title to nonproductive land is 1442
~~sold conveyed~~ under section 5722.03 ~~or 5722.04~~ of the Revised Code 1443
to an electing subdivision, no action shall be commenced, nor 1444
shall any defense be asserted, after one year from the date the 1445
deed conveying such land to the electing subdivision is filed for 1446
record, to question the validity of the title vested in the 1447
electing subdivision by such sale for any irregularity, 1448
informality, or omission in the proceedings relative to the 1449
foreclosure, forfeiture, or ~~sale conveyance~~ sale conveyance of such nonproductive 1450
land to the electing subdivision. 1451

Sec. 5722.06. An electing subdivision shall assume possession 1452
and control of any nonproductive land acquired by it under section 1453
5722.03, ~~5722.04,~~ or 5722.10 of the Revised Code and any other 1454
land it acquires as a part of its land reutilization program. The 1455
electing subdivision shall hold and administer ~~such the~~ the property 1456
in a governmental capacity ~~for the benefit of itself and of other~~ 1457
~~taxing districts having an interest in the taxes, assessments,~~ 1458
~~charges, interest, and penalties due and owing thereon at the time~~ 1459
~~of the property's acquisition by the electing subdivision. In its~~ 1460
~~administration of such nonproductive land as a part of a land~~ 1461
~~reutilization program, the electing subdivision shall:~~ 1462

(A) ~~Manage and shall manage,~~ maintain, and protect, ~~or~~ 1464
~~temporarily and~~ use the property for a public purpose ~~such land in~~ 1465
~~such the manner as it the electing subdivision~~ deems appropriate. 1466

(B) ~~Compile and maintain a written inventory of all such~~ 1467
~~land. The inventory shall be available for public inspection and~~ 1468
~~distribution at all times.~~ 1469

~~(C) Study, analyze, and evaluate potential, present, and future uses for such land which would provide for the effective reutilization of the nonproductive land;~~ 1470
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~~(D) Plan for, and use its best efforts to consummate, the sale or other disposition of such land at such times and upon such terms and conditions as it deems appropriate to the fulfillment of the purposes and objectives of its land reutilization program;~~ 1473
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~~(E) Establish and maintain records and accounts reflecting all transactions, expenditures, and revenues relating to its land reutilization program, including separate itemizations of all transactions, expenditures, and revenues concerning each individual parcel of real property acquired as a part of such program.~~ 1477
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~~Sec. 5722.07. As used in this section, "fair market value" means the appraised value of the nonproductive land made with reference to such redevelopment and reutilization restrictions as may be imposed by the electing subdivision as a condition of sale or as may be otherwise applicable to such land.~~ 1483
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~~An electing subdivision may, without competitive bidding, sell any land acquired by it as a part of its land reutilization program at such times, to such persons, and upon such terms and conditions, and subject to such restrictions and covenants as it deems necessary or appropriate to assure the land's effective reutilization. Such land shall be sold at not less than its fair market value. However, upon the approval of the legislative authorities of those taxing districts entitled to share in the proceeds from the sale thereof, the electing subdivision may either retain such land for devotion by it to public use, or sell, lease, or otherwise transfer any such land to another political subdivision for the devotion to public use by such political subdivision for a consideration less than fair market value.~~ 1488
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Whenever an electing subdivision sells any land acquired as part of its land reutilization program ~~for an amount equal to or greater than fair market value~~, it shall execute and deliver all agreements and instruments incident thereto. The electing subdivision may execute and deliver all agreements and instruments without procuring any approval, consent, conveyance, or other instrument from any other person or entity, including the other taxing districts entitled to share in the proceeds from the sale thereof.

An electing subdivision may, for purposes of land disposition, consolidate, assemble, or subdivide individual parcels of land acquired as part of its land reutilization program.

Sec. 5722.08. ~~When~~ If an electing subdivision sells any land acquired as a part of its land reutilization program, the proceeds from ~~such~~ the sale shall be applied and distributed in the following order:

(A) To the electing subdivision in reimbursement of its expenses incurred on account of the acquisition, administration, management, maintenance, and disposition of such land, and such other expenses of the land reutilization program as the electing subdivision may apportion to such land;

~~(B) To the county treasurer to reimburse those taxing districts to which the county auditor charged the costs of foreclosure pursuant to section 5722.03 of the Revised Code, or costs of forfeiture pursuant to section 5722.04 of the Revised Code. If the proceeds of the sale of the nonproductive lands, after making the payment required under this division, are not sufficient to reimburse the full amounts charged to taxing districts as costs under section 5722.03 or 5722.04 of the Revised Code, the balance of the proceeds shall be used to reimburse the~~

~~taxing districts in the same proportion as the costs were charged.~~ 1532

~~(C) To the county treasurer for distribution to the taxing districts charged costs under section 5722.03 or 5722.04 of the Revised Code, in the same proportion as they were charged costs by the county auditor having an interest in the taxes, assessments, charges, penalties, and interest, including the electing subdivision, an amount representing both of the following:~~ 1533
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(1) The taxes, assessments, charges, penalties, and interest due and owing on ~~such~~ the land as of the date of acquisition by the electing subdivision in proportion of the taxing district's interest in them; 1539
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(2) The taxes, assessments, charges, penalties, and interest that would have been due and payable with respect to such land from such date of acquisition were such land not exempt from taxation pursuant to section 5722.11 of the Revised Code in proportion of the taxing district's interest in them. 1543
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~~(D)~~(C) The balance, if any, to be retained by the electing subdivision for application to the payment of costs and expenses of its land reutilization program. 1548
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Sec. 5722.10. An electing subdivision may accept a conveyance in lieu of foreclosure of any delinquent land from the proper owners thereof. ~~Such conveyance may only be accepted with the consent of the county auditor acting as the agent of the state pursuant to section 5721.09 of the Revised Code. The owners or the electing municipal corporation or township shall pay all expenses incurred by the county in connection with any foreclosure or foreclosure and forfeiture proceeding filed pursuant to section 5721.18 or 5721.14 of the Revised Code relative to such land. When the electing subdivision is the county, it may require the owner to pay the expenses.~~ The owner shall present the electing subdivision with evidence satisfactory to the subdivision that ~~it~~ 1551
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the subdivision will obtain by such conveyance fee simple title to 1563
such delinquent land. The title shall be free and clear of all 1564
liens and encumbrances, except such easements and covenants of 1565
record running with the land as were created prior to the time of 1566
the conveyance and delinquent taxes, assessments, penalties, 1567
interest, and charges, and taxes and special assessments that are 1568
a lien on the real property at the time of the conveyance. 1569

Real property acquired under this section shall not be 1570
subject to foreclosure or forfeiture under section 323.25 or 1571
Chapter 5721. or 5723. of the Revised Code. The sale or other 1572
transfer, as authorized by section 5722.07 of the Revised Code, of 1573
real property acquired under this section shall extinguish the 1574
lien on the title for all taxes, assessments, penalties, interest, 1575
and charges delinquent at the time of the conveyance of the 1576
delinquent land to the electing subdivision. 1577

Sec. 5722.14. If nonproductive land is subsequently included 1578
within an impacted cities project, as defined in section 1728.01 1579
of the Revised Code, taxes on the land in the base period of the 1580
year immediately preceding the initial acquisition, as provided in 1581
section 1728.111 of the Revised Code, shall be determined by 1582
applying the land valuation as it existed in either the year 1583
preceding ~~such~~ the initial acquisition, or in the next succeeding 1584
year after ~~such~~ the nonproductive land is sold pursuant to section 1585
5722.07 ~~or 5722.13~~ of the Revised Code, whichever valuation is 1586
greater. 1587

Sec. 5722.15. (A) ~~When an electing subdivision purchases~~ 1588
title to nonproductive land is conveyed to an electing subdivision 1589
under section 5722.03 ~~or 5722.04~~ of the Revised Code, the county 1590
auditor shall remove from ~~his~~ the tax lists and duplicates all 1591
taxes, assessments, charges, penalties, and interest that are due 1592
and payable on the land at the time of the ~~sale in the same manner~~ 1593

as if the property had been sold to any other buyer at the 1594
foreclosure or forfeiture sale conveyance. 1595

(B) The county auditor shall certify to an electing 1596
subdivision that ~~purchases~~ acquires title to nonproductive land 1597
under section 5722.03 ~~or 5722.04~~ of the Revised Code a record of 1598
all of the taxes, assessments, charges, interest, and penalties 1599
that were due on the parcel at the time of the sale; the taxing 1600
districts to which they were owed; and the proportion of that 1601
amount that was owed to each taxing district. The certification 1602
shall be used in distributing the proceeds of any sale of the land 1603
in accordance with division ~~(C)~~(B)(1) of section 5722.08 of the 1604
Revised Code. 1605

Sec. 5722.21. (A) As used in this section: 1606

(1) "Eligible delinquent land" means delinquent land or 1607
delinquent vacant land, as defined in section 5721.01 of the 1608
Revised Code, included in a delinquent tax list or delinquent 1609
vacant land tax list that has been certified delinquent within the 1610
meaning of section 5721.03 of the Revised Code, excluding any 1611
certificate parcel as defined in section 5721.30 of the Revised 1612
Code and any parcel of nonproductive land selected under section 1613
5722.02 of the Revised Code. 1614

(2) "Delinquent taxes" means the cumulative amount of unpaid 1615
taxes, assessments, recoupment charges, penalties, and interest 1616
charged against eligible delinquent land that became delinquent 1617
before transfer of title to a county, municipal corporation, or 1618
township under this section. 1619

(3) "Foreclosure costs" means the sum of all costs or other 1620
charges of publication, service of notice, prosecution, or other 1621
proceedings against the land under sections 323.25 to 323.28 or 1622
Chapter 5721. of the Revised Code as may pertain to delinquent 1623
land or be fairly apportioned to it by the county treasurer. 1624

(4) "Tax foreclosure sale" means a sale of delinquent land 1625
pursuant to foreclosure proceedings under sections 323.25 to 1626
323.28 or section 5721.14 or 5721.18 of the Revised Code. 1627

(5) "Taxing authority" means the legislative authority of any 1628
taxing unit, as defined in section 5705.01 of the Revised Code, in 1629
which is located a parcel of eligible delinquent land acquired or 1630
to be acquired by a county, municipal corporation, or township in 1631
which a declaration under division (B) of this section is in 1632
effect. 1633

(B) The legislative authority of a municipal corporation may 1634
declare by ordinance, or a board of county commissioners or board 1635
of township trustees may declare by resolution, that it is in the 1636
public interest for the county, municipal corporation, or township 1637
to acquire tax-delinquent real property within the county, 1638
municipal corporation, or township for the public purpose of 1639
redeveloping the property or otherwise rendering it suitable for 1640
productive, tax-paying use. In any county, municipal corporation, 1641
or township in which such a declaration is in effect, the county, 1642
municipal corporation, or township may purchase or otherwise 1643
acquire title to eligible delinquent land, other than by 1644
appropriation, and the title shall pass free and clear of the lien 1645
for delinquent taxes as provided in division (D) of this section. 1646
The authority granted by this section is supplemental to the 1647
authority granted under sections 5722.01 to 5722.15 of the Revised 1648
Code. 1649

(C) With respect to any parcel of eligible delinquent land 1650
purchased or acquired by a county, municipal corporation, or 1651
township in which a declaration is in effect under this section, 1652
the county, municipal corporation, or township may obtain the 1653
consent of each taxing authority for release of any claim on the 1654
delinquent taxes and associated costs attaching to that property 1655
at the time of conveyance to the county, municipal corporation, or 1656

township. Consent shall be obtained in writing, and shall be 1657
certified by the taxing authority granting consent or by the 1658
fiscal officer or other person authorized by the taxing authority 1659
to provide such consent. Consent may be obtained before or after 1660
title to the eligible delinquent land is transferred to the 1661
county, municipal corporation, or township. 1662

The taxing authority of a taxing unit and a county, municipal 1663
corporation, or township in which a declaration is in effect under 1664
this section may enter into an agreement whereby the taxing 1665
authority consents in advance to release of the taxing authority's 1666
claim on delinquent taxes and associated costs with respect to all 1667
or a specified number of parcels of eligible delinquent land that 1668
may be purchased or acquired by the county, municipal corporation, 1669
or township for the purposes of this section. The agreement shall 1670
provide for any terms and conditions on the release of such claim 1671
as are mutually agreeable to the taxing authority and county, 1672
municipal corporation, or township, including any notice to be 1673
provided by the county, municipal corporation, or township to the 1674
taxing authority of the purchase or acquisition of eligible 1675
delinquent land situated in the taxing unit; any option vesting in 1676
the taxing authority to revoke its release with respect to any 1677
parcel of eligible delinquent land before the release becomes 1678
effective; and the manner in which notice of such revocation shall 1679
be effected. Nothing in this section or in such an agreement shall 1680
be construed to bar a taxing authority from revoking its advance 1681
consent with respect to any parcels of eligible delinquent land 1682
purchased or acquired by the county, municipal corporation, or 1683
township before the county, municipal corporation, or township 1684
enters into a purchase or other agreement for acquisition of the 1685
parcels. 1686

(D) The lien for the delinquent taxes and associated costs 1687
for which all of the taxing authorities have consented to release 1688

their claims under this section is hereby extinguished, and the 1689
transfer of title to such delinquent land to the county, municipal 1690
corporation, or township shall be transferred free and clear of 1691
the lien for such taxes and costs. If a taxing authority does not 1692
consent to the release of its claim on delinquent taxes and 1693
associated costs, the entire amount of the lien for such taxes and 1694
costs shall continue as otherwise provided by law until paid or 1695
otherwise discharged according to law. 1696

(E) All eligible delinquent land acquired by a county, 1697
municipal corporation, or township under this section is real 1698
property held for a public purpose and is exempted from taxation 1699
until the county, municipal corporation, or township sells or 1700
otherwise disposes of property. 1701

(F) If a county, municipal corporation, or township sells or 1702
otherwise disposes of delinquent land it purchased or acquired and 1703
for which all or a portion of a taxing authority's claim for 1704
delinquent taxes was released under this section, the net proceeds 1705
from such sale or disposition shall be used for such redevelopment 1706
purposes the board of county commissioners, the legislative 1707
authority of the municipal corporation, or the board of township 1708
trustees considers necessary or appropriate. 1709

Sec. 5723.06. (A)(1) The county auditor, on the day set for 1710
the sale of forfeited lands provided in section 5723.04 of the 1711
Revised Code, shall attend at the courthouse and offer for sale 1712
the whole of each tract of land as contained in the list provided 1713
for in such section, at public auction, to the highest bidder, for 1714
an amount sufficient to pay the lesser of the amounts described in 1715
divisions (A)(1) and (2) of section 5721.16 of the Revised Code. 1716

The county auditor shall offer each tract separately, 1717
beginning with the first tract contained in the list. 1718

(2) If no bid is received for any of the tracts in an amount 1719

sufficient to pay the required amount, and no notice is given 1720
under ~~section 5722.04 of the Revised Code~~ or division (B) of this 1721
section, the auditor may offer such tract for sale forthwith, and 1722
sell it for the best price obtainable. The county auditor shall 1723
continue through such list and may adjourn the sale from day to 1724
day until the county auditor has disposed of or offered for sale 1725
each tract of land specified in the notice. The county auditor may 1726
offer a tract of land two or more times at the same sale. 1727

(3) Notwithstanding the minimum sales price provisions of 1728
divisions (A)(1) and (2) of this section to the contrary, 1729
forfeited lands sold pursuant to this section shall not be sold in 1730
either of the following circumstances: 1731

(a) To any person that is delinquent on real property taxes 1732
in this state; 1733

(b) For less than the total amount of the taxes, assessments, 1734
penalties, interest, and costs that stand charged against the land 1735
if the highest bidder is the owner of record of the parcel 1736
immediately prior to the judgment of foreclosure or foreclosure 1737
and forfeiture, or a member of the following class of parties 1738
connected to that owner: a member of that owner's immediate 1739
family, a person with a power of attorney appointed by that owner 1740
who subsequently transfers the parcel to the owner, a sole 1741
proprietorship owned by that owner or a member of that owner's 1742
immediate family, or a partnership, trust, business trust, 1743
corporation, or association in which the owner or a member of the 1744
owner's immediate family owns or controls directly or indirectly 1745
more than fifty per cent. 1746

If a parcel sells for less than the total amount of the 1747
taxes, assessments, penalties, interest, and costs that stand 1748
charged against it, the officer conducting the sale shall require 1749
the buyer to complete an affidavit prepared by the officer stating 1750
that the buyer is not the owner of record immediately prior to the 1751

judgment of foreclosure or foreclosure and forfeiture, or a member 1752
of the specified class of parties connected to that owner, and the 1753
affidavit shall become part of the court records of the 1754
proceeding. If the county auditor discovers within three years 1755
after the date of the sale that a parcel was sold to that owner or 1756
a member of the specified class of parties connected to that owner 1757
for a price less than the amount so described, and if the parcel 1758
is still owned by that owner or a member of the specified class of 1759
parties connected to that owner, the auditor within thirty days 1760
after such discovery shall add the difference between that amount 1761
and the sale price to the amount of taxes that then stand charged 1762
against the parcel and is payable at the next succeeding date for 1763
payment of real property taxes. As used in this paragraph, 1764
"immediate family" means a spouse who resides in the same 1765
household and children. 1766

(B) The director of natural resources may give written notice 1767
to the auditor prior to the time of the sale of the director's 1768
intention to purchase forfeited land for the state. Such notice is 1769
a legal minimum bid at the time of the sale, and, if no bid is 1770
received in an amount sufficient to pay the lesser of the amounts 1771
described in divisions (A)(1) and (2) of section 5721.16 of the 1772
Revised Code, the land is deemed sold to the state for no 1773
consideration. The director of natural resources shall record the 1774
deed. 1775

(C) The sale of forfeited land under this section conveys the 1776
title to the tract or parcel of land, divested of all liability 1777
for any taxes, assessments, charges, penalties, interest, and 1778
costs due at the time of sale that remain after applying the 1779
amount for which it was sold, except as otherwise provided in 1780
division (D) of this section. 1781

(D) If the parcel is sold for the amount described in 1782
division (A)(2) of section 5721.16 of the Revised Code, and the 1783

county treasurer's estimate of that amount exceeds the amount of 1784
taxes, assessments, interest, penalties, and costs actually 1785
payable when the deed is transferred to the purchaser, the county 1786
auditor shall refund to the purchaser the difference between the 1787
estimate and the amount actually payable. If the amount of taxes, 1788
assessments, interest, penalties, and costs actually payable when 1789
the deed is transferred to the purchaser exceeds the county 1790
treasurer's estimate, the county auditor shall certify the amount 1791
of the excess to the treasurer, who shall enter that amount on the 1792
real and public utility property tax duplicate opposite the 1793
property; the amount of the excess shall be payable at the next 1794
succeeding date prescribed for payment of taxes in section 323.12 1795
of the Revised Code. 1796

Section 2. That existing sections 323.25, 323.31, 323.67, 1797
5721.06, 5721.10, 5721.13, 5721.14, 5721.18, 5721.25, 5721.31, 1798
5721.34, 5722.01, 5722.02, 5722.05, 5722.06, 5722.07, 5722.08, 1799
5722.10, 5722.14, 5722.15, 5722.21, and 5723.06 and sections 1800
323.77, 5722.03, 5722.04, and 5722.13 of the Revised Code are 1801
hereby repealed. 1802

Section 3. (A) The amendments by this act apply only to 1803
proceedings under Chapter 5722. of the Revised Code regarding 1804
nonproductive land selected by an electing subdivision on or after 1805
the effective date of this act. 1806

(B) A resolution or ordinance duly adopted under section 1807
5722.02 of the Revised Code before the effective date of this act 1808
is valid as to all proceedings or actions undertaken under 1809
sections 5722.02 to 5722.15 of the Revised Code on and after that 1810
effective date except to the extent the resolution or ordinance is 1811
not substantively consistent with the amendments made by this act. 1812
If the resolution or ordinance is not substantively consistent 1813
with those amendments, the legislative authority of the electing 1814

subdivision shall amend the resolution or ordinance accordingly 1815
before undertaking any proceeding or action required or authorized 1816
by those amendments. 1817

(C) Sections 5722.02 to 5722.15 of the Revised Code as they 1818
existed immediately before the effective date of this act apply to 1819
any lawful proceedings commenced before, and in progress on, that 1820
effective date, and shall continue to apply until those 1821
proceedings conclude or are terminated by the electing 1822
subdivision. 1823