

As Introduced

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

S. B. No. 353

Senator Spada

Cosponsors: Senators Harris, Mason, Miller, D., Roberts, Smith, Seitz

—

A B I L L

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

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

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

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

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

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

3746.01 of the Revised Code.	83
(F) "Cleanup or remediation" means any action to contain,	84
remove, or dispose of hazardous substances or petroleum at a	85
brownfield. "Cleanup or remediation" includes the acquisition of a	86
brownfield, demolition performed at a brownfield, and the	87
installation or upgrade of the minimum amount of infrastructure	88
that is necessary to make a brownfield operational for economic	89
development activity.	90
(G) "Distressed area" means either a municipal corporation	91
with a population of at least fifty thousand or a county that	92
meets any two of the following criteria:	93
(1) Its average rate of unemployment, during the most recent	94
five-year period for which data are available, is equal to at	95
least one hundred twenty-five per cent of the average rate of	96
unemployment for the United States for the same period.	97
(2) It has a per capita income equal to or below eighty per	98
cent of the median county per capita income of the United States	99
as determined by the most recently available figures from the	100
United States census bureau.	101
(3)(a) In the case of a municipal corporation, at least	102
twenty per cent of the residents have a total income for the most	103
recent census year that is below the official poverty line.	104
(b) In the case of a county, in intercensal years, the county	105
has a ratio of transfer payment income to total county income	106
equal to or greater than twenty-five per cent.	107
"Distressed area" includes a municipal corporation the	108
majority of the population of which is situated in a county that	109
is a distressed area.	110
(H) "Eligible area" means a distressed area, an inner city	111
area, a labor surplus area, or a situational distress area.	112

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

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

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

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

(M) "Loan" includes credit enhancement.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(E) Anticipation securities issued under this section shall 202

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(i) The obligations are eligible for purchase by the federal 389
reserve system. 390

(ii) The obligations mature not later than one hundred eighty 391
days after purchase. 392

No investment shall be made pursuant to division (A)(8) of 393
this section unless the investing authority has completed 394
additional training for making the investments authorized by 395
division (A)(8) of this section. The type and amount of additional 396
training shall be approved by the auditor of state and may be 397
conducted by or provided under the supervision of the auditor of 398
state. 399

(9) Up to fifteen per cent of the county's total average 400
portfolio in notes issued by corporations that are incorporated 401
under the laws of the United States and that are operating within 402
the United States, or by depository institutions that are doing 403
business under authority granted by the United States or any state 404
and that are operating within the United States, provided both of 405
the following apply: 406

(a) The notes are rated in the second highest or higher 407
category by at least two nationally recognized standard rating 408
services at the time of purchase. 409

(b) The notes mature not later than two years after purchase. 410

(10) No-load money market mutual funds rated in the highest 411
category at the time of purchase by at least one nationally 412
recognized standard rating service and consisting exclusively of 413
obligations described in division (A)(1), (2), or (6) of section 414
135.143 of the Revised Code; 415

(11) Debt interests rated at the time of purchase in the 416
three highest categories by two nationally recognized standard 417
rating services and issued by foreign nations diplomatically 418
recognized by the United States government. All interest and 419

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

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

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

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

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

460

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

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

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

(1) The par value of the securities; 495

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

district. 672

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(B) The director of economic development may: 822

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

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

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

purposes; 860

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

board, or under contracts executed by the board. 1179

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

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

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

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

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

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

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

organized under Chapter 1724. of the Revised Code. 1242

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

credited. 1367

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Upon presentation of the executed instrument of conveyance of 1523

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(1) The total amount of such finding; 2483

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

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

Notwithstanding the minimum sales price provisions of 2490

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

taxation and that is located on the parcel; 2871

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

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

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

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

(b) No utility connections, including, but not limited to, 2891
water, sewer, natural gas, or electric connections, service the 2892
abandoned land, ~~and~~ or no such utility connections are actively 2893
being billed by any utility provider regarding the abandoned land. 2894
2895

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

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

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

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

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

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

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

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

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

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

Revised Code. If the certificate holder is a county land reutilization corporation, any lands to which the certificates apply are deemed to be abandoned lands regardless of occupancy, thereby vesting jurisdiction in the board of revision to foreclose upon such certificate holder's lien under sections 323.65 to 323.79 of the Revised Code. 2966
2967
2968
2969
2970
2971

(B)(1) A county board of revision may adopt rules as are necessary to administer cases subject to its jurisdiction under Chapter 5715. or adjudicated under sections 323.65 to ~~323.78~~ 323.79 of the Revised Code, as long as the rules are consistent with rules adopted by the tax commissioner under Chapter 5715. of the Revised Code. Rules adopted by a board shall be limited to rules relating to hearing procedure, the scheduling and location of proceedings, case management, and practice forms. 2972
2973
2974
2975
2976
2977
2978
2979

(2) A county board of revision, upon any adjudication of foreclosure under sections 323.65 to ~~323.78~~ 323.79 of the Revised Code, may prepare final orders of sale and deeds. For such purposes, the board may create its own order of sale and deed forms. The sheriff or clerk of court shall execute and deliver any forms prepared under this division in the manner prescribed in sections 323.65 to ~~323.78~~ 323.79 of the Revised Code. 2980
2981
2982
2983
2984
2985
2986

(C) In addition to all other duties and functions provided by law, under sections 323.65 to ~~323.78~~ 323.79 of the Revised Code the clerk of court, in the same manner as in civil actions, shall provide summons and notice of hearings, maintain an official case file, docket all proceedings, and tax as costs all necessary actions in connection therewith in furtherance of the foreclosure of abandoned land under those sections. The county board of revision shall file with the clerk of court all ~~resolutions~~ orders and adjudications of the board, and the clerk shall docket, as needed, and journalize all ~~resolutions~~ orders and adjudications so 2987
2988
2989
2990
2991
2992
2993
2994
2995
2996

filed by the board. The clerk may utilize the court's existing 2997
journal or maintain a separate journal for purposes of sections 2998
323.65 to ~~323.78~~ 323.79 of the Revised Code. ~~The resolutions~~ Other 2999
than notices of hearings, the orders and adjudications of the 3000
board shall not become effective until journalized by the clerk. 3001
Staff of the board of revision may schedule and execute, and file 3002
with the clerk of courts, notices of hearings. 3003
3004

(D) For the purpose of efficiently and promptly implementing 3005
sections 323.65 to ~~323.78~~ 323.79 of the Revised Code, the 3006
prosecuting attorney of the county, the county treasurer, the 3007
clerk of court of the county, the county auditor, and the sheriff 3008
of the county may promulgate rules, not inconsistent with sections 3009
323.65 to ~~323.78~~ 323.79 of the Revised Code, regarding practice 3010
forms, forms of notice for hearings and notice to parties, forms 3011
of orders and adjudications, fees, publication, and other 3012
procedures customarily within their official purview and 3013
respective duties. 3014

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

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

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

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

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

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

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

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

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

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

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

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

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

3157

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

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

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

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

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

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

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

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

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

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

~~of the Revised Code.~~ 3284

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

3378

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

3410

3411

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

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

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

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

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

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

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

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

minimum bid requirements specified in this division. 3507

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

reutilization corporation. 3823

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

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

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

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

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

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

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

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

Sec. 715.26. Any municipal corporation may: 3900

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

<u>Sec. 1724.01. (A) As used in this chapter:</u>	4042
<u>(1) "Economic development corporation" means a corporation organized for the purposes described in division (B)(1) of this section.</u>	4043 4044 4045
<u>(2) "County land reutilization corporation" means a corporation organized for the purposes described in division (B)(2) of this section.</u>	4046 4047 4048
<u>(B) A corporation not for profit may be organized in the manner provided in section 1702.04 of the Revised Code, and as provided in sections 1724.01 to 1724.09, inclusive, of the Revised Code, for the sole purpose of advancing <u>purposes of:</u></u>	4049 4050 4051 4052
<u>(1) Advancing, encouraging, and promoting the industrial, economic, commercial, and civic development of a community or area; or</u>	4053 4054 4055
<u>(2)(a) Facilitating the reclamation, rehabilitation, and reutilization of vacant, abandoned, tax-foreclosed, or other real property within the county for whose benefit the corporation is being organized, but not limited to the purposes described in division (A) of this section;</u>	4056 4057 4058 4059 4060
<u>(b) Efficiently holding and managing vacant, abandoned, tax-foreclosed, or other real property pending its reclamation, rehabilitation, and reutilization;</u>	4061 4062 4063
<u>(c) Assisting governmental entities and other nonprofit or for-profit persons to assemble, clear, and clear the title of property described in this division in a coordinated manner; or</u>	4064 4065 4066
<u>(d) Promoting economic and housing development in the county or region.</u>	4067 4068
<u>Sec. 1724.02. In furtherance of the purposes set forth in section 1724.01 of the Revised Code, the corporation shall have</u>	4069 4070

the following powers: 4071

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

4262

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(M) For regional planning; 4617

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(RR) For the legislative authority of a municipal 4725

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

of the Revised Code. 4819

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

"DELINQUENT LAND TAX NOTICE 5165

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

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

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

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

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

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

"DELINQUENT VACANT LAND TAX NOTICE 5214

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(2) The total amount of the finding entered by the court, including all taxes, assessments, charges, penalties, and interest payable subsequent to the delivery to the county prosecuting attorney of the delinquent land tax certificate or master list of delinquent tracts and prior to the transfer of the deed of the parcel to the purchaser following confirmation of sale, plus the costs incurred in the foreclosure proceeding. For purposes of determining such amount, the county treasurer may estimate the

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

foreclosure, became due and payable. 5739

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

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

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

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

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

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

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

In the court of, Ohio 5787

case no. 5788

in the matter of foreclosure of liens for 5789

delinquent land taxes 5790

county treasurer of, Ohio 5791

Plaintiff,

vs. 5792

parcels of land encumbered with delinquent 5793

tax liens, 5794

Defendants.

~~Defendants.~~ 5795

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

interest, and costs as follows: 5798

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

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

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

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

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

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

..... 5846
(officer)" 5847

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

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

..... 5859
(officer)" 5860

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

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

After a foreclosure proceeding has been instituted under 5890
Chapter 323. or this chapter of the Revised Code with respect to 5891

delinquent land, but before the filing of an entry of confirmation 5892
of sale pursuant to the proceeding or before the expiration of the 5893
alternative redemption period as may apply under section 323.78 of 5894
the Revised Code, any person entitled to redeem the land may do so 5895
by tendering to the county treasurer an amount sufficient, as 5896
determined by the court, to pay the taxes, assessments, penalties, 5897
interest, and charges then due and unpaid, and the costs incurred 5898
in any proceeding instituted against such land under Chapter 323. 5899
or this chapter of the Revised Code, and by demonstrating that the 5900
property is in compliance with all applicable zoning regulations, 5901
land use restrictions, and building, health, and safety codes. 5902

5903
In addition, after a foreclosure proceeding has been 5904
instituted, but before the filing of an entry of confirmation of 5905
sale pursuant to the proceeding or before the expiration of the 5906
alternative redemption period as may apply under section 323.78 of 5907
the Revised Code, any person entitled to redeem the land who has 5908
not previously defaulted on a delinquent tax contract under 5909
section 323.31 of the Revised Code with respect to that delinquent 5910
land may enter into a delinquent tax contract with the county 5911
treasurer for the payment of the taxes, assessments, penalties, 5912
interest, and charges found to be due and unpaid on such land, 5913
together with the costs incurred in the proceeding as determined 5914
by the court or board of revision, upon demonstrating that the 5915
property is in compliance with all applicable zoning regulations, 5916
land use restrictions, and building, health, and safety codes. The 5917
execution of a delinquent tax contract shall not stop the 5918
prosecution of a proceeding to judgment. The delinquent tax 5919
contract shall be paid as prescribed by section 323.31 of the 5920
Revised Code over a period not to exceed five years after the date 5921
of the first payment made under the contract. The delinquent tax 5922
contract may be terminated if the court or board of revision 5923
determines that the property is not in compliance with all 5924

applicable zoning regulations, land use restrictions, and 5925
building, health, and safety codes during the term of the 5926
contract. The court or board of revision shall retain jurisdiction 5927
over the delinquent land until the total amount set forth in the 5928
delinquent tax contract is paid, notwithstanding any conveyance of 5929
the land to another owner during the period that the delinquent 5930
tax contract is outstanding. 5931

If any payment under a delinquent tax contract is not paid 5932
when due, or if the contract is terminated because the property is 5933
not in compliance with all applicable zoning regulations, land use 5934
restrictions, and building, health, and safety codes, the county 5935
treasurer shall, at the time the payment is due and unpaid or the 5936
contract is terminated, advise the court or board of revision 5937
rendering the judgment of foreclosure, and the court or board of 5938
revision shall order such land sold for the amount of taxes, 5939
assessments, penalties, interest, and charges then due and owing 5940
on such land in the manner provided in section 5721.19 of the 5941
Revised Code, or disposed of as otherwise applicable under 5942
sections 323.65 to 323.79 of the Revised Code, without appraisal 5943
or sale. 5944

Upon the receipt of each payment pursuant to any delinquent 5945
tax contract, the county treasurer shall enter the amount of such 5946
payment on the tax duplicate, and, upon request, shall give a 5947
receipt for the amount paid to the person paying it. The receipt 5948
shall be in the form prescribed by the tax commissioner. 5949

~~The~~ Except as otherwise provided in this section, the portion 5950
of the amount tendered under this section representing taxes, and 5951
penalties and interest thereon, shall be apportioned among the 5952
several taxing districts in the same proportion that the amount of 5953
taxes levied by each district against the delinquent property in 5954
the preceding tax year bears to the taxes levied by all such 5955
districts against the property in the preceding tax year. The 5956

portion of the payment representing assessments and other charges 5957
shall be credited to those items in the order in which they became 5958
due. To the extent that the county treasurer, under section 5959
321.341 of the Revised Code, had made advance payments to the 5960
several taxing districts of the current unpaid or delinquent taxes 5961
and assessments during the year when such taxes and assessments 5962
were levied for collection, such taxes and assessments, together 5963
with the penalties and interest charged on such taxes and 5964
assessments during such year, shall not be apportioned among the 5965
several taxing districts, but shall be retained by the county 5966
treasurer and applied in accordance with section 321.341 of the 5967
Revised Code. 5968

Sec. 5721.30. As used in sections 5721.30 to 5721.43 of the 5969
Revised Code: 5970

(A) "Tax certificate," "certificate," or "duplicate 5971
certificate" means a document that may be issued as a physical 5972
certificate, in book-entry form, or through an electronic medium, 5973
at the discretion of the county treasurer. Such document shall 5974
contain the information required by section 5721.31 of the Revised 5975
Code and shall be prepared, transferred, or redeemed in the manner 5976
prescribed by sections 5721.30 to 5721.43 of the Revised Code. As 5977
used in those sections, "tax certificate," "certificate," and 5978
"duplicate certificate" do not refer to the delinquent land tax 5979
certificate or the delinquent vacant land tax certificate issued 5980
under section 5721.13 of the Revised Code. 5981

(B) "Certificate parcel" means the parcel of delinquent land 5982
that is the subject of and is described in a tax certificate. 5983

(C) "Certificate holder" means a person ~~who~~ or county land 5984
reutilization corporation that purchases or otherwise acquires a 5985
tax certificate under section 5721.32, 5721.33, or 5721.42 of the 5986
Revised Code, or a person to whom a tax certificate has been 5987

transferred pursuant to section 5721.36 of the Revised Code. 5988

(D) "Certificate purchase price" means, with respect to the 5989
sale of tax certificates under sections 5721.32, 5721.33, and 5990
5721.42 of the Revised Code, the amount equal to delinquent taxes, 5991
assessments, penalties, and interest computed under section 5992
323.121 of the Revised Code charged against a certificate parcel 5993
at the time the tax certificate respecting that parcel is sold or 5994
transferred, not including any delinquent taxes, assessments, 5995
penalties, interest, and charges, the lien for which has been 5996
conveyed to a certificate holder through a prior sale of a tax 5997
certificate respecting that parcel; provided, however, that 5998
payment of the certificate purchase price in a sale under section 5999
5721.33 of the Revised Code may be made wholly in cash or 6000
partially in cash and partially by noncash consideration 6001
acceptable to the county treasurer from the purchaser, and, in the 6002
case of a county land reutilization corporation, with notes. In 6003
the event that any such noncash consideration is delivered to pay 6004
a portion of the certificate purchase price, such noncash 6005
consideration may be subordinate to the rights of the holders of 6006
other obligations whose proceeds paid the cash portion of the 6007
certificate purchase price. 6008

"Certificate purchase price" also includes the amount of the 6009
fee charged by the county treasurer to the purchaser of the 6010
certificate under division (H) of section 5721.32 of the Revised 6011
Code. 6012

(E) With respect to a sale or transfer of tax certificates 6013
under section 5721.32 of the Revised Code and except as provided 6014
in division (E)(2) of this section, both of the following apply: 6015

(1) "Certificate redemption price" means the certificate 6016
purchase price plus the greater of the following: 6017

(a) Interest, at the certificate rate of interest, accruing 6018

during the certificate interest period on the certificate purchase price, calculated in accordance with section 5721.41 of the Revised Code;

(b) Six per cent of the certificate purchase price.

(2) If the certificate rate of interest equals zero, the certificate redemption price equals the certificate purchase price plus the fee charged by the county treasurer to the purchaser of the certificate under division (H) of section 5721.32 of the Revised Code.

(F) With respect to a sale of tax certificates under section 5721.33 of the Revised Code, "certificate redemption price" means the amount equal to the sum of the following:

(1) The certificate purchase price;

(2) Interest accrued on the certificate purchase price at the certificate rate of interest from the date on which a tax certificate is delivered through and including the day immediately preceding the day on which the certificate redemption price is paid;

(3) The fee, if any, charged by the county treasurer to the purchaser of the certificate under division (J) of section 5721.33 of the Revised Code;

(4) Any other fees charged by any county office in connection with the recording of tax certificates.

(G) "Certificate rate of interest" means the rate of simple interest per year bid by the winning bidder in an auction of a tax certificate held under section 5721.32 of the Revised Code, or the rate of simple interest per year not to exceed eighteen per cent per year fixed pursuant to section 5721.42 of the Revised Code or by the county treasurer with respect to any tax certificate sold or transferred pursuant to a negotiated sale under section 5721.33

of the Revised Code. 6049

(H) "Cash" means United States currency, certified checks, 6050
money orders, bank drafts, or electronic transfer of funds, and 6051
excludes any other form of payment. 6052

(I) "The date on which a tax certificate is sold or 6053
transferred," "the date the certificate was sold or transferred," 6054
"the date the certificate is purchased," and any other phrase of 6055
similar content mean, with respect to a sale pursuant to an 6056
auction under section 5721.32 of the Revised Code, the date 6057
designated by the county treasurer for the submission of bids and, 6058
with respect to a negotiated sale under section 5721.33 of the 6059
Revised Code, the date of delivery of the tax certificates to the 6060
purchasers thereof pursuant to a tax certificate sale/purchase 6061
agreement. 6062

(J) "Purchaser of a tax certificate pursuant to section 6063
5721.32 of the Revised Code" means the winning bidder in an 6064
auction of a tax certificate held under section 5721.32 of the 6065
Revised Code. 6066

(K) "Certificate interest period" means, with respect to a 6067
tax certificate sold or transferred under section 5721.32 or 6068
5721.42 of the Revised Code and for the purpose of accruing 6069
interest under section 5721.41 of the Revised Code, the period 6070
beginning on the date on which the certificate is purchased and, 6071
with respect to a tax certificate sold or transferred under 6072
section 5721.33 of the Revised Code, the period beginning on the 6073
date of delivery of the tax certificate, and in either case ending 6074
on one of the following dates: 6075

(1) In the case of foreclosure proceedings instituted under 6076
section 5721.37 of the Revised Code, the date the certificate 6077
holder submits a payment to the treasurer under division (B) of 6078
that section; 6079

(2) In the case of a certificate parcel redeemed under 6080
division (A) or (C) of section 5721.38 of the Revised Code, the 6081
date the owner of record of the certificate parcel, or any other 6082
person entitled to redeem that parcel, pays to the county 6083
treasurer or to the certificate holder, as applicable, the full 6084
amount determined under that section. 6085

(L) "County treasurer" means, with respect to the sale or 6086
transfer of tax certificates under section 5721.32~~7~~ or 5721.33 of 6087
the Revised Code, the county treasurer of a county having a 6088
population of at least two hundred thousand according to the then 6089
most recent federal decennial census. 6090

(M) "Qualified trustee" means a trust company within the 6091
state or a bank having the power of a trust company within the 6092
state with a combined capital stock, surplus, and undivided 6093
profits of at least one hundred million dollars. 6094

(N) "Tax certificate sale/purchase agreement" means the 6095
purchase and sale agreement described in division (C) of section 6096
5721.33 of the Revised Code setting forth the certificate purchase 6097
price, plus any applicable premium or less any applicable 6098
discount, including, without limitation, the amount to be paid in 6099
cash and the amount and nature of any noncash consideration, the 6100
date of delivery of the tax certificates, and the other terms and 6101
conditions of the sale, including, without limitation, the rate of 6102
interest that the tax certificates shall bear. 6103

(O) "Noncash consideration" means any form of consideration 6104
other than cash, including, but not limited to, promissory notes 6105
whether subordinate or otherwise. 6106

(P) "Private attorney" means for purposes of section 5721.37 6107
of the Revised Code, any attorney licensed to practice law in this 6108
state, whether practicing with a firm of attorneys or otherwise, 6109
whose license has not been revoked or otherwise suspended and who 6110

brings foreclosure proceedings pursuant to section 5721.37 of the Revised Code on behalf of a certificate holder.

(Q) "Related certificate parcel" means, with respect to a certificate holder, the certificate parcel with respect to which the certificate holder has purchased and holds a tax certificate pursuant to sections 5721.30 to 5721.43 of the Revised Code and, with respect to a tax certificate, the certificate parcel against which the tax certificate has been sold pursuant to those sections.

Sec. 5721.31. (A) After receipt of a duplicate of the delinquent land list compiled under section 5721.011 of the Revised Code, or a delinquent land list compiled previously under that section, for a county having a population of at least two hundred thousand according to the most recent federal decennial census, the county treasurer may select from the list parcels of delinquent land the lien against which the county treasurer may attempt to transfer by the sale of tax certificates under sections 5721.30 to 5721.43 of the Revised Code. The county treasurer may select only those eligible parcels for which taxes, assessments, penalties, interest, and charges have not yet been paid or for which a valid delinquent tax contract under section 323.31 of the Revised Code is not in force. Each certificate shall contain the same information as is required to be contained in the delinquent land list. The county treasurer shall compile a separate list, the list of parcels selected for tax certificate sales, including the same information as is required to be included in the delinquent land list.

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

(B)(1) Except as otherwise provided in division (B)(3) of

this section, when tax certificates are to be sold or transferred 6142
under section 5721.32 of the Revised Code with respect to parcels, 6143
the county treasurer shall send written notice by certified or 6144
registered mail to either the owner of record or all interested 6145
parties discoverable through a title search, or both, of each 6146
parcel on the list. A notice to an owner shall be sent to the 6147
owner's last known tax mailing address. The notice shall inform 6148
the owner or interested parties that a tax certificate will be 6149
offered for sale on the parcel, and that the owner or interested 6150
parties may incur additional expenses as a result of the sale. 6151

(2) Except as otherwise provided in division (B)(3) of this 6152
section, when tax certificates are to be sold or transferred under 6153
section 5721.33 of the Revised Code with respect to parcels, the 6154
county treasurer, at least thirty days prior to the date of sale 6155
or transfer of such tax certificates, shall send written notice of 6156
the sale or transfer by certified or registered mail, or both, to 6157
the last known tax-mailing address of the record owner of the 6158
property or parcel and may send such notice to all parties with an 6159
interest in the property that has been recorded in the property 6160
records of the county pursuant to section 317.08 of the Revised 6161
Code. The notice shall state that a tax certificate will be 6162
offered for sale or transfer on the parcel, and that the owner or 6163
interested parties may incur additional expenses as a result of 6164
the sale or transfer. 6165

(3) The county treasurer is not required to send a notice 6166
under division (B)(1) or (B)(2) of this section if the treasurer 6167
previously has attempted to send such notice to the owner of the 6168
parcel and the notice has been returned by the post office as 6169
undeliverable. The absence of a valid tax mailing address for the 6170
owner of a parcel does not preclude the county treasurer from 6171
selling or transferring a tax certificate for the parcel. 6172

(C) The county treasurer shall advertise the sale of tax 6173

certificates under section 5721.32 of the Revised Code in a 6174
newspaper of general circulation in the county, once a week for 6175
two consecutive weeks. The advertisement shall include the date, 6176
the time, and the place of the public auction, descriptions of the 6177
parcels, and the names of the owners of record of the parcels. 6178

(D) After the county treasurer has compiled the list of 6179
parcels selected for tax certificate sales but before a tax 6180
certificate respecting a parcel is sold or transferred, if the 6181
owner of record of the parcel pays to the county treasurer in cash 6182
the full amount of delinquent taxes, assessments, penalties, 6183
interest, and charges then due and payable or enters into a valid 6184
delinquent tax contract under section 323.31 of the Revised Code 6185
to pay that amount, the owner of record of the parcel also shall 6186
pay a fee in an amount prescribed by the treasurer to cover the 6187
administrative costs of the treasurer under this section 6188
respecting the parcel and credited to the tax certificate 6189
administration fund. 6190

(E) A tax certificate administration fund shall be created in 6191
the county treasury of each county selling tax certificates under 6192
sections 5721.30 to 5721.43 of the Revised Code. The fund shall be 6193
administered by the county treasurer, and used solely for the 6194
purposes of sections 5721.30 to 5721.43 of the Revised Code or as 6195
otherwise permitted in this division. Any fee received by the 6196
treasurer under sections 5721.30 to 5721.43 of the Revised Code 6197
shall be credited to the fund, except the bidder registration fee 6198
under division (B) of section 5721.32 of the Revised Code and the 6199
county prosecuting attorney's fee under division (B)(3) of section 6200
5721.37 of the Revised Code. To the extent there is a surplus in 6201
the fund from time to time, the surplus may, with the approval of 6202
the county treasurer, be utilized for the purposes of a county 6203
land reutilization corporation operating in the county. 6204

(F) The county treasurers of more than one county may jointly 6205

conduct a regional sale of tax certificates under section 5721.32 6206
of the Revised Code. A regional sale shall be held at a single 6207
location in one county, where the tax certificates from each of 6208
the participating counties shall be offered for sale at public 6209
auction. Before the regional sale, each county treasurer shall 6210
advertise the sale for the parcels in the treasurer's county as 6211
required by division (C) of this section. At the regional sale, 6212
tax certificates shall be sold on parcels from one county at a 6213
time, with all of the certificates for one county offered for sale 6214
before any certificates for the next county are offered for sale. 6215

(G) The tax commissioner shall prescribe the form of the tax 6216
certificate under this section, and county treasurers shall use 6217
the form prescribed by the commissioner. 6218

Sec. 5721.32. (A) The sale of tax certificates by public 6219
auction may be conducted at any time after completion of the 6220
advertising of the sale under section 5721.31 of the Revised Code, 6221
on the date and at the time and place designated in the 6222
advertisements, and may be continued from time to time as the 6223
county treasurer directs. The county treasurer may offer the tax 6224
certificates for sale in blocks of tax certificates, consisting of 6225
any number of tax certificates as determined by the county 6226
treasurer. 6227

(B)(1) The sale of tax certificates under this section shall 6228
be conducted at a public auction by the county treasurer or a 6229
designee of the county treasurer. 6230

(2) No person shall be permitted to bid without completing a 6231
bidder registration form, in the form prescribed by the tax 6232
commissioner, and filing the form with the county treasurer prior 6233
to the start of the auction, together with remittance of a 6234
registration fee, in cash, of five hundred dollars. The bidder 6235
registration form shall include a tax identification number of the 6236

registrant. The registration fee is refundable at the end of 6237
bidding on the day of the auction, unless the registrant is the 6238
winning bidder for one or more tax certificates or one or more 6239
blocks of tax certificates, in which case the fee may be applied 6240
toward the deposit required by this section. 6241

(3) The county treasurer may require a person who wishes to 6242
bid on one or more parcels to submit a letter from a financial 6243
institution stating that the bidder has sufficient funds available 6244
to pay the purchase price of the parcels and a written 6245
authorization for the treasurer to verify such information with 6246
the financial institution. The county treasurer may require 6247
submission of the letter and authorization sufficiently in advance 6248
of the auction to allow for verification. No person who fails to 6249
submit the required letter and authorization, or whose financial 6250
institution fails to provide the requested verification, shall be 6251
permitted to bid. 6252

(C) At the auction, the county treasurer or the treasurer's 6253
designee or agent shall begin the bidding at eighteen per cent per 6254
year simple interest, and accept lower bids in even increments of 6255
one-fourth of one per cent to the rate of zero per cent. The 6256
county treasurer, designee, or agent shall award the tax 6257
certificate to the person bidding the lowest certificate rate of 6258
interest. 6259

(D) The winning bidder shall pay the county treasurer a cash 6260
deposit of at least ten per cent of the certificate purchase price 6261
not later than the close of business on the day of the sale. The 6262
winning bidder shall pay the balance and the fee required under 6263
division (H) of this section not later than five business days 6264
after the day on which the certificate is sold. If the winning 6265
bidder fails to pay the balance and fee within the prescribed 6266
time, the bidder forfeits the deposit, and the county treasurer 6267
shall retain the tax certificate and may attempt to sell it at any 6268

auction conducted at a later date. The county treasurer shall 6269
deposit the forfeited deposit in the county treasury to the credit 6270
of the tax certificate administration fund. 6271

(E) Upon receipt of the full payment of the certificate 6272
purchase price from the purchaser, the county treasurer shall 6273
issue the tax certificate and record the tax certificate sale by 6274
marking on the tax certificate and into a tax certificate 6275
register, the certificate purchase price, the certificate rate of 6276
interest, the date the certificate was sold, and the name and 6277
address of the certificate holder, which may be, upon receipt of 6278
instructions from the purchaser, the secured party of the actual 6279
purchaser, or an agent or custodian for the purchaser or secured 6280
party. The county treasurer also shall transfer the tax 6281
certificate to the certificate holder and, upon presentation to 6282
the treasurer of instructions signed by the certificate purchaser, 6283
shall record in the tax certificate register the name and address 6284
of any secured party of the certificate purchaser having a 6285
security interest in the tax certificate. Upon the transfer of a 6286
tax certificate, the county treasurer shall apportion the part of 6287
the proceeds from the sale representing taxes, penalties, and 6288
interest among the several taxing districts in the same proportion 6289
that the amount of taxes levied by each district against the 6290
certificate parcel in the preceding tax year bears to the taxes 6291
levied by all such districts against the certificate parcel in the 6292
preceding tax year, and credit the part of the proceeds 6293
representing assessments and other charges to the items of 6294
assessments and charges in the order in which those items became 6295
due. Upon completion of the sale of a tax certificate, the 6296
delinquent taxes, assessments, penalties, and interest that make 6297
up the certificate purchase price are transferred, and the 6298
superior lien of the state and its taxing districts for those 6299
taxes, assessments, penalties, and interest is conveyed intact to 6300
the certificate holder. 6301

(F) If a tax certificate is offered for sale under this section but is not sold, the county treasurer may strike the corresponding certificate parcel from the list of parcels selected for tax certificate sales. The lien for taxes, assessments, charges, penalties, and interest against a parcel stricken from the list thereafter may be foreclosed in the manner prescribed by section 323.25, sections 323.65 to 323.79, or section 5721.14~~7~~ or 5721.18 of the Revised Code unless, prior to the institution of such proceedings against the parcel, the county treasurer restores the parcel to the list of parcels selected for tax certificate sales.

(G) A certificate holder shall not be liable for damages arising from a violation of sections 3737.87 to 3737.891 or Chapter 3704., 3734., 3745., 3746., 3750., 3751., 3752., 6109., or 6111. of the Revised Code, or a rule adopted or order, permit, license, variance, or plan approval issued under any of those chapters, that is or was committed by another person in connection with the parcel for which the tax certificate is held.

(H) When selling a tax certificate under this section, the county treasurer shall charge a fee to the purchaser of the certificate. The county treasurer shall set the fee at a reasonable amount that covers the treasurer's costs of administering the sale of the tax certificate. The county treasurer shall deposit the fee in the county treasury to the credit of the tax certificate administration fund.

(I) After selling a tax certificate under this section, the county treasurer shall send written notice by certified or registered mail to the owner of the certificate parcel at the owner's last known tax-mailing address. The notice shall inform the owner that the tax certificate was sold, shall describe the owner's options to redeem the parcel, including entering into a redemption payment plan under division (C)(1) of section 5721.38

of the Revised Code, and shall name the certificate holder and its secured party, if any.

(J) A tax certificate shall not be sold to the owner of the certificate parcel.

Sec. 5721.33. (A) A county treasurer may, in the treasurer's discretion, negotiate the sale or transfer of any number of tax certificates with one or more persons, including a county land reutilization corporation, including, without limitation, any premium to be added to or discount to be subtracted from the certificate purchase price for the tax certificates and any other terms of the sale that the county treasurer, in the treasurer's discretion, determines appropriate or necessary for the sale.

(B) The sale or transfer of tax certificates under this section shall be governed by the criteria established by the county treasurer pursuant to division (E) of this section.

(C) The county treasurer may execute a tax certificate sale/purchase agreement and other necessary agreements with a designated purchaser or purchasers to complete a negotiated sale or transfer of tax certificates.

(D) The tax certificate may be sold at a premium to or discount from the certificate purchase price. The county treasurer may establish as one of the terms of the negotiated sale the portion of the certificate purchase price, plus any applicable premium or less any applicable discount, that the purchaser or purchasers shall pay in cash on the date the tax certificates are sold and the portion, if any, of the certificate purchase price, plus any applicable premium or less any applicable discount, that the purchaser or purchasers shall pay in noncash consideration and the nature of that consideration.

The county treasurer shall sell such tax certificates at a

certificate purchase price, plus any applicable premium and less 6364
any applicable discount, and at a certificate rate of interest 6365
that, in the treasurer's determination, are in the best interests 6366
of the county. 6367

(E)(1) The county treasurer shall adopt rules governing the 6368
eligibility of persons to purchase tax certificates or to 6369
otherwise participate in a negotiated sale under this section. The 6370
rules may provide for precertification of such persons, including 6371
a requirement for disclosure of income, assets, and any other 6372
financial information the county treasurer determines appropriate. 6373
The rules also may prohibit any person that is delinquent in the 6374
payment of any tax to the county or to the state, or that is in 6375
default in or on any other obligation to the county or to the 6376
state, from purchasing a tax certificate or otherwise 6377
participating in a negotiated sale of tax certificates under this 6378
section. The rules may also authorize the purchase of certificates 6379
by a county land reutilization corporation, and authorize the 6380
county treasurer to receive notes in lieu of cash, with such notes 6381
being payable to the treasurer upon the receipt or enforcement of 6382
such taxes, assessments, charges, costs, penalties, and interest, 6383
and as otherwise further agreed between the corporation and the 6384
treasurer. The eligibility information required shall include the 6385
tax identification number of the purchaser and may include the tax 6386
identification number of the participant. The county treasurer, 6387
upon request, shall provide a copy of the rules adopted under this 6388
section. 6389

(2) Any person that intends to purchase a tax certificate in 6390
a negotiated sale shall submit an affidavit to the county 6391
treasurer that establishes compliance with the applicable 6392
eligibility criteria and includes any other information required 6393
by the treasurer. Any person that fails to submit such an 6394
affidavit is ineligible to purchase a tax certificate. Any person 6395

that knowingly submits a false or misleading affidavit shall 6396
forfeit any tax certificate or certificates purchased by the 6397
person at a sale for which the affidavit was submitted, shall be 6398
liable for payment of the full certificate purchase price, plus 6399
any applicable premium and less any applicable discount, of the 6400
tax certificate or certificates, and shall be disqualified from 6401
participating in any tax certificate sale conducted in the county 6402
during the next five years. 6403

(3) A tax certificate shall not be sold to the owner of the 6404
certificate parcel or to any corporation, partnership, or 6405
association in which such owner has an interest. No person that 6406
purchases a tax certificate in a negotiated sale shall assign or 6407
transfer the tax certificate to the owner of the certificate 6408
parcel or to any corporation, partnership, or association in which 6409
the owner has an interest. Any person that knowingly or 6410
negligently transfers or assigns a tax certificate to the owner of 6411
the certificate parcel or to any corporation, partnership, or 6412
association in which such owner has an interest shall be liable 6413
for payment of the full certificate purchase price, plus any 6414
applicable premium and less any applicable discount, and shall not 6415
be entitled to a refund of any amount paid. Such tax certificate 6416
shall be deemed void and the tax lien sold under the tax 6417
certificate shall revert to the county as if no sale of the tax 6418
certificate had occurred. 6419

(F) The purchaser in a negotiated sale under this section 6420
shall deliver the certificate purchase price or other 6421
consideration, plus any applicable premium and less any applicable 6422
discount and including any noncash consideration, to the county 6423
treasurer not later than the close of business on the date the tax 6424
certificates are delivered to the purchaser. The certificate 6425
purchase price, plus any applicable premium and less any 6426
applicable discount, or portion of the price, that is paid in cash 6427

shall be deposited in the county's general fund to the credit of 6428
the account to which ad valorem real property taxes are credited 6429
and further credited as provided in division (G) of this section. 6430
The purchaser also shall pay on the date the tax certificates are 6431
delivered to the purchaser the fee, if any, negotiated under 6432
division (J) of this section. If the purchaser fails to pay the 6433
certificate purchase price, plus any applicable premium and less 6434
any applicable discount, and any such fee within the time periods 6435
required by this section, the county treasurer shall retain the 6436
tax certificate and may attempt to sell it at any auction or 6437
negotiated sale conducted at a later date. 6438

(G) Upon receipt of the full payment of the certificate 6439
purchase price or other agreed upon consideration, plus any 6440
applicable premium and less any applicable discount, and the 6441
negotiated fee, if any, from the purchaser, the county treasurer, 6442
or a qualified trustee whom the treasurer has engaged for such 6443
purpose, shall issue the tax certificate and record the tax 6444
certificate sale by marking on each of the tax certificates sold 6445
or, if issued in book-entry form, on the global tax certificate, 6446
and marking into a tax certificate register, the certificate 6447
purchase price, any premium paid or discount taken, the 6448
certificate rate of interest, the date the certificates were sold, 6449
and the name and address of the certificate holder or, in the case 6450
of issuance of the tax certificates in a book-entry system, the 6451
name and address of the nominee, which may be, upon receipt of 6452
instructions from the purchaser, the secured party of the actual 6453
purchaser, or an agent or custodian for the purchaser or secured 6454
party. The county treasurer also shall transfer the tax 6455
certificates to the certificate holder and, upon presentation to 6456
the treasurer of instructions signed by the certificate purchaser 6457
or purchasers, shall record in the tax certificate register the 6458
name and address of any secured party of the certificate purchaser 6459
or purchasers having a security interest in the tax certificate. 6460

Upon the transfer of the tax certificates, the county treasurer 6461
shall apportion the part of the cash proceeds from the sale 6462
representing taxes, penalties, and interest among the several 6463
taxing districts in the same proportion that the amount of taxes 6464
levied by each district against the certificate parcels in the 6465
preceding tax year bears to the taxes levied by all such districts 6466
against the certificate parcels in the preceding tax year, and 6467
credit the part of the proceeds representing assessments and other 6468
charges to the items of assessments and charges in the order in 6469
which those items became due. If the cash proceeds from the sale 6470
are not sufficient to fully satisfy the items of outstanding 6471
delinquent taxes, assessments, penalties, interest, and charges on 6472
the certificate parcels against which tax certificates were sold, 6473
the county treasurer shall credit the cash proceeds to such items 6474
pro rata based upon the proportion that each item of delinquent 6475
taxes, assessments, penalties, interest, and charges bears to the 6476
aggregate of all such items, or by any other method that the 6477
county treasurer, in the treasurer's sole discretion, determines 6478
is equitable. Upon completion of the sale of the tax certificates, 6479
the delinquent taxes, assessments, penalties, and interest that 6480
make up the certificate purchase price are transferred, and the 6481
superior lien of the state and its taxing districts for those 6482
taxes, assessments, penalties, and interest is conveyed intact to 6483
the certificate holder or holders. 6484

(H) If a tax certificate is offered for sale under this 6485
section but is not sold, the county treasurer may strike the 6486
corresponding certificate parcel from the list of parcels selected 6487
for tax certificate sales. The lien for taxes, assessments, 6488
charges, penalties, and interest against a parcel stricken from 6489
the list thereafter may be foreclosed in the manner prescribed by 6490
section 323.25, 5721.14, or 5721.18 of the Revised Code unless, 6491
prior to the institution of such proceedings against the parcel, 6492
the county treasurer restores the parcel to the list of parcels 6493

selected for tax certificate sales. 6494

(I) Neither a certificate holder nor its secured party, if 6495
any, shall be liable for damages arising from a violation of 6496
sections 3737.87 to 3737.891 or Chapter 3704., 3734., 3745., 6497
3746., 3750., 3751., 3752., 6109., or 6111. of the Revised Code, 6498
or a rule adopted or order, permit, license, variance, or plan 6499
approval issued under any of those chapters, that is or was 6500
committed by another person in connection with the parcel for 6501
which the tax certificate is held. 6502

(J) When selling or transferring a tax certificate under this 6503
section, the county treasurer may negotiate with the purchaser of 6504
the certificate for a fee paid by the purchaser to the treasurer 6505
to reimburse the treasurer for any part or all of the treasurer's 6506
costs of preparing for and administering the sale of the tax 6507
certificate. Such fee, if any, shall be added to the certificate 6508
purchase price of the certificate and shall be paid by the 6509
purchaser on the date of delivery of the tax certificate. The 6510
county treasurer shall deposit the fee in the county treasury to 6511
the credit of the tax certificate administration fund. 6512

(K) After selling tax certificates under this section, the 6513
county treasurer shall send written notice by certified or 6514
registered mail to the last known address of the owner of the 6515
certificate parcel. The notice shall inform the owner that a tax 6516
certificate with respect to such owner's parcel was sold or 6517
transferred and shall describe the owner's options to redeem the 6518
parcel, including entering into a redemption payment plan under 6519
division (C)(2) of section 5721.38 of the Revised Code. 6520

Sec. 5721.36. (A)(1) Except as otherwise provided in division 6521
(A)(2) of this section, the purchaser of a tax certificate sold as 6522
part of a block sale pursuant to section 5721.32 of the Revised 6523
Code may transfer the certificate to any person, and any other 6524

purchaser of a tax certificate pursuant to section 5721.32 or 6525
5721.33 of the Revised Code may transfer the certificate to any 6526
person except the owner of the certificate parcel or any 6527
corporation, partnership, or association in which such owner has 6528
an interest. The transferee of a tax certificate subsequently may 6529
transfer the certificate to any other person to whom the purchaser 6530
could have transferred the certificate. The transferor of a tax 6531
certificate shall endorse the certificate and shall swear to the 6532
endorsement before a notary public or other officer empowered to 6533
administer oaths. The transferee shall present the endorsed 6534
certificate and a notarized copy of a valid form of identification 6535
showing the transferee's taxpayer identification number to the 6536
county treasurer of the county where the certificate is 6537
registered, who shall, upon payment of a fee of twenty dollars to 6538
cover the costs associated with the transfer of a tax certificate, 6539
enter upon the register of certificate holders opposite the 6540
certificate entry the name and address of the transferee, the date 6541
of entry, and, upon presentation to the treasurer of instructions 6542
signed by the transferee, the name and address of any secured 6543
party of the transferee having an interest in the tax certificate. 6544
The treasurer shall deposit the fee in the county treasury to the 6545
credit of the tax certificate administration fund. 6546

6547
Except as otherwise provided in division (A)(2) of this 6548
section, no request for foreclosure or notice of intent to 6549
foreclose, as the case may be, shall be filed by any person other 6550
than the person shown on the register to be the certificate holder 6551
or a private attorney for that person properly authorized to act 6552
in that person's behalf. 6553

(2) Upon registration of a security interest with the county 6554
treasurer as provided in section 5721.32 or 5721.33 of the Revised 6555
Code, both of the following apply: 6556

(a) No purchaser or transferee of a tax certificate, other than a county land reutilization corporation, may transfer that tax certificate except upon presentation to the treasurer of instructions signed by the secured party authorizing such action. A county land reutilization corporation may transfer or assign tax certificates consistent with its public purposes and plan adopted pursuant to Chapter 1724. of the Revised Code.

(b) Only the secured party may issue a request for foreclosure or notice of intent to foreclose concerning that tax certificate.

(B)(1) Application may be made to the county treasurer for a duplicate certificate if a certificate is alleged by affidavit to have been lost or destroyed. The treasurer shall issue a duplicate certificate, upon payment of a fee of twenty dollars to cover the costs of issuing the duplicate certificate. The treasurer shall deposit the fee in the county treasury to the credit of the tax certificate administration fund.

(2) The duplicate certificate shall be plainly marked or stamped "duplicate."

(3) The treasurer shall enter the fact of the duplicate in the register of certificate holders.

Sec. 5721.37. (A)(1) ~~With respect to a tax certificate~~ Division (A)(1) of this section applies to tax certificates purchased under section 5721.32 of the Revised Code, ~~or under~~ section 5721.42 of the Revised Code in counties to which section 5721.32 of the Revised Code applies, at for the same certificate parcel. At any time after one year from the date shown on the tax certificate as the date the tax certificate was sold, and not later than three years after that date, the a certificate holder, except a county land reutilization corporation may file with the county treasurer a request for foreclosure, or a private attorney

on behalf of the certificate holder may file with the county 6588
treasurer a notice of intent to foreclose, on a form prescribed by 6589
the tax commissioner and provided by the county treasurer, 6590
provided the parcel has not yet been redeemed under division (A) 6591
or (C) of section 5721.38 of the Revised Code. If the certificate 6592
holder is a county land reutilization corporation, the corporation 6593
may institute a foreclosure action under the statutes pertaining 6594
to the foreclosure of mortgages or as permitted under sections 6595
323.65 to 323.79 of the Revised Code at any time after it acquires 6596
the tax certificate. 6597

(2) ~~With respect to a tax certificate~~ Division (A)(2) of this 6598
section applies to tax certificates purchased under section 6599
5721.33 of the Revised Code, ~~or~~ under section 5721.42 of the 6600
Revised Code ~~in counties to which section 5721.33 of the Revised~~ 6601
~~Code applies, at~~ for the same certificate parcel. At any time 6602
after one year from the date shown on the tax certificate as the 6603
date the tax certificate was sold, and not later than six years 6604
after that date or any extension of that date pursuant to division 6605
(C)(2) of section 5721.38 of the Revised Code, a private attorney 6606
on behalf of ~~the~~ a certificate holder other than a county land 6607
reutilization corporation may file with the county treasurer a 6608
notice of intent to foreclose on a form prescribed by the tax 6609
commissioner and provided by the county treasurer, provided the 6610
parcel has not yet been redeemed under division (A) or (C) of 6611
section 5721.38 of the Revised Code. If the certificate holder is 6612
a county land reutilization corporation, the corporation may 6613
institute a foreclosure action under the statutes pertaining to 6614
the foreclosure of mortgages or as permitted under sections 323.65 6615
to 323.79 of the Revised Code at any time after it acquires the 6616
tax certificate. 6617

(3)(a) With respect to a tax certificate purchased under 6618
section 5721.32 of the Revised Code or under section 5721.42 of 6619

the Revised Code ~~in counties to which section 5721.32 of the~~ 6620
~~Revised Code applies for the same certificate parcel, and not held~~ 6621
by a county land reutilization corporation, if, before the 6622
expiration of three years after the date a tax certificate was 6623
sold, the owner of property for which the certificate was sold 6624
files a petition in bankruptcy, the county treasurer shall notify 6625
the certificate holder by ordinary first-class or certified mail 6626
of the filing of the petition. If the owner of the property files 6627
a petition in bankruptcy, the last day on which the certificate 6628
holder may file a request for foreclosure is the later of three 6629
years after the date the certificate was sold or one hundred 6630
eighty days after the bankruptcy case is closed; however, the 6631
three-year period being measured from the date that the 6632
certificate was sold is tolled while the owner of the property's 6633
petition in bankruptcy is being heard and remains open. 6634

(b) With respect to a tax certificate purchased under section 6635
5721.33 ~~of the Revised Code~~ or ~~section~~ 5721.42 of the Revised Code 6636
~~in counties to which section 5721.33 of the Revised Code applies~~ 6637
and not held by a county land reutilization corporation for the 6638
same certificate parcel, if, before the expiration of six years 6639
after the date a tax certificate was sold, the owner of the 6640
property files a petition in bankruptcy, the county treasurer 6641
shall notify the certificate holder by ordinary first-class or 6642
certified mail of the filing of the petition. If the owner of the 6643
property files a petition in bankruptcy, the last day on which the 6644
certificate holder may file a notice of intent to foreclose is the 6645
later of six years after the date that the tax certificate was 6646
sold or one hundred eighty days after the bankruptcy case is 6647
closed; however, the six-year period being measured after the date 6648
that the certificate was sold is tolled while the owner of the 6649
property's petition in bankruptcy is being heard and remains open. 6650
If the certificate holder is a county land reutilization 6651
corporation, the corporation may institute a foreclosure action 6652

under the statutes pertaining to the foreclosure of mortgages or 6653
as permitted under sections 323.65 to 323.79 of the Revised Code 6654
at any time after it acquires such tax certificate, subject to any 6655
restrictions under such bankruptcy law or proceeding. 6656

6657

(4) If, before the expiration of three years from the date a 6658
tax certificate was sold, the owner of property for which the 6659
certificate was sold applies for an exemption under section 6660
3735.67 or 5715.27 of the Revised Code or under any other section 6661
of the Revised Code under the jurisdiction of the director of 6662
environmental protection, the county treasurer shall notify the 6663
certificate holder by ordinary first-class or certified mail of 6664
the filing of the application. Once a determination has been made 6665
on the exemption application, the county treasurer shall notify 6666
the certificate holder of the determination by ordinary 6667
first-class or certified mail. The Except with respect to a county 6668
land reutilization corporation, the last day on which the 6669
certificate holder may file a request for foreclosure shall be the 6670
later of three years from the date the certificate was sold or 6671
forty-five days after notice of the determination was mailed. 6672

(B) Along with a request for foreclosure or a notice of 6673
intent to foreclose filed under division (A)(1) of this section, 6674
or a notice of intent to foreclose filed under division (A)(2) of 6675
this section and prior to the transfer of title in connection with 6676
foreclosure proceedings filed under division (F) of this section, 6677
the certificate holder shall submit a payment to the county 6678
treasurer equal to the sum of the following: 6679

(1) The certificate redemption prices of all outstanding tax 6680
certificates that have been sold on the parcel, other than tax 6681
certificates held by the person requesting foreclosure; 6682

(2) Any delinquent taxes, assessments, penalties, interest, 6683
and charges that are charged against the certificate parcel that 6684

is the subject of the foreclosure proceedings and that are not 6685
covered by a tax certificate, but such amounts are not payable if 6686
the certificate holder is a county land reutilization corporation; 6687
6688

(3) If the foreclosure proceedings are filed by the county 6689
prosecuting attorney pursuant to section 323.25, sections 323.65 6690
to 323.79, or section 5721.14~~7~~ or 5721.18 of the Revised Code, a 6691
fee in the amount prescribed by the county prosecuting attorney to 6692
cover the prosecuting attorney's legal costs incurred in the 6693
foreclosure proceeding; 6694

(4) If the foreclosure proceedings are filed by a private 6695
attorney on behalf of the certificate holder pursuant to division 6696
(F) of this section, any other prior liens. 6697

(C)(1) With respect to a certificate purchased under section 6698
5721.32 or 5721.42 of the Revised Code, if the certificate parcel 6699
has not been redeemed, the county treasurer, within five days 6700
after receiving a foreclosure request, shall inform the county 6701
prosecuting attorney that the parcel has not been redeemed and 6702
shall provide a copy of the foreclosure request. The county 6703
treasurer also shall send notice by ordinary mail to all 6704
certificate holders other than the certificate holder requesting 6705
foreclosure that foreclosure has been requested by a certificate 6706
holder and that tax certificates for the certificate parcel may be 6707
redeemed. Within ninety days of receiving the copy of the 6708
foreclosure request, the prosecuting attorney shall commence a 6709
foreclosure proceeding in the name of the county treasurer in the 6710
manner provided under section 323.25, sections 323.65 to 323.79, 6711
or section 5721.14~~7~~ or 5721.18 of the Revised Code, to foreclose 6712
the lien vested in the certificate holder by the certificate. The 6713
prosecuting attorney shall attach to the complaint the county 6714
treasurer's certification that the parcel has not been redeemed. 6715

(2) With respect to a certificate purchased under section 6716

5721.32, 5721.33, or 5721.42 of the Revised Code, if the 6717
certificate parcel has not been redeemed and a notice of intent to 6718
foreclose has been filed, the county treasurer shall provide 6719
certification to the private attorney that the parcel has not been 6720
redeemed. The county treasurer also shall send notice by ordinary 6721
mail to all certificate holders other than the certificate holder 6722
represented by the attorney that a notice of intent to foreclose 6723
has been filed and that tax certificates for the certificate 6724
parcel may be redeemed. After receipt of that certification, the 6725
private attorney may commence a foreclosure proceeding in the name 6726
of the certificate holder in the manner provided under division 6727
(F) of this section, to foreclose the lien vested in the 6728
certificate holder by the certificate. The private attorney shall 6729
attach to the complaint the county treasurer's certification that 6730
the parcel has not been redeemed. 6731

(D) The county treasurer shall credit the amount received 6732
under division (B)(1) of this section to the tax certificate 6733
redemption fund. The tax certificates respecting the payment shall 6734
be redeemed as provided in division (E) of section 5721.38 of the 6735
Revised Code. The amount received under division (B)(2) of this 6736
section shall be distributed to the taxing districts to which the 6737
delinquencies are owed. The county treasurer shall deposit the fee 6738
received under division (B)(3) of this section in the county 6739
treasury to the credit of the delinquent tax and assessment 6740
collection fund. The amount received under division (B)(4) of this 6741
section shall be distributed to the holder of the prior lien. 6742

(E)(1) ~~if~~ Except with respect to a county land reutilization 6743
corporation if, in the case of a certificate purchased under 6744
section 5721.32 or 5721.42 of the Revised Code, the certificate 6745
holder does not file with the county treasurer a request for 6746
foreclosure or a notice of intent to foreclose along with the 6747
required payment within three years after the date shown on the 6748

tax certificate as the date the certificate was sold, and during 6749
that period the parcel is not redeemed or foreclosed upon, the 6750
certificate holder's lien against the parcel for the certificate 6751
redemption price is canceled. 6752

(2)(a) ~~ff~~ Except with respect to a county land reutilization 6753
corporation, if, in the case of a certificate purchased under 6754
section 5721.33 of the Revised Code, the certificate holder does 6755
not file with the county treasurer a notice of intent to foreclose 6756
with respect to a certificate parcel within six years after the 6757
date shown on the tax certificate as the date the certificate was 6758
sold or any extension of that date pursuant to division (C)(2) of 6759
section 5721.38 of the Revised Code, and during that period the 6760
parcel is not redeemed, the certificate holder's lien against the 6761
parcel for the amount of delinquent taxes, assessments, penalties, 6762
interest, and charges that make up the certificate purchase price 6763
is canceled, subject to division (E)(2)(b) of this section. 6764
6765

(b) In the case of any tax certificate purchased under 6766
section 5721.33 of the Revised Code prior to October 10, 2000, the 6767
county treasurer, upon application by the certificate holder, may 6768
sell to the certificate holder a new certificate extending the 6769
three-year period prescribed by division (E)(2) of this section, 6770
as that division existed prior to October 10, 2000, to six years 6771
after the date shown on the original certificate as the date it 6772
was sold or any extension of that date. The county treasurer and 6773
the certificate holder shall negotiate the premium, in cash, to be 6774
paid for the new certificate sold under this section. If the 6775
county treasurer and certificate holder do not negotiate a 6776
mutually acceptable premium, the county treasurer and certificate 6777
holder may agree to engage a person experienced in the valuation 6778
of financial assets to appraise a fair premium for the new 6779
certificate. The certificate holder has the option to purchase the 6780

new certificate for the fair premium so appraised. Not less than 6781
one-half of the fee of the person so engaged shall be paid by the 6782
certificate holder requesting the new certificate; the remainder 6783
of the fee shall be paid from the proceeds of the sale of the new 6784
certificate. If the certificate holder does not purchase the new 6785
certificate for the premium so appraised, the certificate holder 6786
shall pay the entire fee. The county treasurer shall credit the 6787
remaining proceeds from the sale to the items of taxes, 6788
assessments, penalties, interest, and charges in the order in 6789
which they became due. 6790

A certificate issued under this division vests in the 6791
certificate holder and its secured party, if any, the same rights, 6792
interests, privileges, and immunities as are vested by the 6793
original certificate under sections 5721.30 to 5721.43 of the 6794
Revised Code, except that interest payable under division (B) of 6795
section 5721.38 or division (B) of section 5721.39 of the Revised 6796
Code shall be subject to the amendments to those divisions by Sub. 6797
H.B. 533 of the 123rd general assembly. The certificate shall be 6798
issued in the same form as the form prescribed for the original 6799
certificate issued except for any modifications necessary, in the 6800
county treasurer's discretion, to reflect the extension under this 6801
division of the certificate holder's lien to six years after the 6802
date shown on the original certificate as the date it was sold or 6803
any extension of that date. The certificate holder may record a 6804
certificate issued under division (E)(2)(b) of this section or 6805
memorandum thereof as provided in division (B) of section 5721.35 6806
of the Revised Code, and the county recorder shall index the 6807
certificate and record any subsequent cancellation of the lien as 6808
provided in that section. The sale of a certificate extending the 6809
lien under division (E)(2)(b) of this section does not impair the 6810
right of redemption of the owner of record of the certificate 6811
parcel or of any other person entitled to redeem the property. 6812

(F) With respect to tax certificates purchased under section 5721.32, 5721.33, or 5721.42 of the Revised Code, upon the delivery to the certificate holder by the county treasurer of the certification provided for under division (C)(2) of this section, a private attorney may institute a foreclosure proceeding under this division in the name of the certificate holder to foreclose such holder's lien, in any court or board of revision with jurisdiction, unless the certificate redemption price is paid prior to the time a complaint is filed. The attorney shall prosecute the proceeding to final judgment and satisfaction, whether through sale of the property or the vesting of title and possession in the certificate holder or other disposition under sections 323.65 to 323.79 of the Revised Code or as may otherwise be provided by law.

The foreclosure proceedings under this division, except as otherwise provided in this division, shall be instituted and prosecuted in the same manner as is provided by law for the foreclosure of mortgages on land, except that, if service by publication is necessary, such publication shall be made once a week for three consecutive weeks and the service shall be complete at the expiration of three weeks after the date of the first publication.

Any notice given under this division shall include the name of the owner of the parcel as last set forth in the records of the county recorder, the owner's last known mailing address, the address of the subject parcel if different from that of the owner, and a complete legal description of the subject parcel. In any county that has adopted a permanent parcel number system, such notice may include the permanent parcel number in addition to a complete legal description.

It is sufficient, having been made a proper party to the foreclosure proceeding, for the certificate holder to allege in

such holder's complaint that the tax certificate has been duly 6845
purchased by the certificate holder, that the certificate 6846
redemption price appearing to be due and unpaid is due and unpaid, 6847
and that there is a lien against the property described in the tax 6848
certificate, that the certificate holder desires to invoke the 6849
alternative redemption period prescribed in sections 323.65 to 6850
323.79 of the Revised Code, without setting forth in such holder's 6851
complaint any other special matter relating to the foreclosure 6852
proceeding. The prayer of the complaint shall be that the court 6853
issue an order that the property be sold by the sheriff or, if the 6854
action is in the municipal court, by the bailiff, in the manner 6855
provided in section 5721.19 of the Revised Code or otherwise 6856
transferred according to any applicable procedures provided in 6857
sections 323.65 to 323.79 of the Revised Code, unless the 6858
complaint includes an appraisal by an independent appraiser 6859
acceptable to the court or board of revision that the value of the 6860
certificate parcel is less than the certificate purchase price. In 6861
that case, the prayer of the complaint shall be that fee simple 6862
title to the property be transferred to and vested in the 6863
certificate holder free and clear of all subordinate liens. 6864

In the foreclosure proceeding, the certificate holder may 6865
join in one action any number of tax certificates relating to the 6866
same owner, provided that all parties on each of the tax 6867
certificates are identical as to name and priority of interest. 6868
However, the decree for each tax certificate shall be rendered 6869
separately and any proceeding may be severed, in the discretion of 6870
the court or board of revision, for the purpose of trial or 6871
appeal. The Except as may otherwise be provided in sections 323.65 6872
to 323.79 of the Revised Code, the court or board of revision 6873
shall order payment of all costs related directly or indirectly to 6874
the redemption of the tax certificate, including, without 6875
limitation, attorney's fees of the holder's attorney, as is 6876
considered proper. The tax certificate purchased by the 6877

certificate holder is presumptive evidence in all courts and 6878
boards of revisions and in all proceedings, including, without 6879
limitation, at the trial of the foreclosure action, of the amount 6880
and validity of the taxes, assessments, charges, penalties by the 6881
court and added to such principal amount, and interest appearing 6882
due and unpaid and of their nonpayment. 6883

(G) For the purposes of this section, "prior liens" means 6884
liens that are prior in right to the lien with respect to the tax 6885
certificate that is the subject of the foreclosure proceedings. 6886

(H) If a parcel is sold under this section, the officer who 6887
conducted the sale shall collect the recording fee from the 6888
purchaser at the time of the sale and, following confirmation of 6889
the sale, shall prepare and record the deed conveying the title to 6890
the parcel to the purchaser. 6891

Sec. 5721.38. (A) At any time prior to payment to the county 6892
treasurer by the certificate holder to initiate foreclosure 6893
proceedings under division (B) of section 5721.37 of the Revised 6894
Code, the owner of record of the certificate parcel, or any other 6895
person entitled to redeem that parcel, may redeem the parcel by 6896
paying to the county treasurer an amount equal to the total of the 6897
certificate redemption prices of all tax certificates respecting 6898
that parcel. 6899

(B) At any time after payment to the county treasurer by the 6900
certificate holder to initiate foreclosure proceedings under 6901
section 5721.37 of the Revised Code and prior to the filing of the 6902
entry of confirmation of sale of a certificate parcel, or prior to 6903
the expiration of the alternative redemption period defined in 6904
section 323.65 of the Revised Code, under foreclosure proceedings 6905
filed by the county prosecuting attorney or prior to the decree 6906
conveying title to the certificate holder as provided for in 6907
division (F) of section 5721.37 of the Revised Code, the owner of 6908

record of the certificate parcel or any other person entitled to 6909
redeem that parcel may redeem the parcel by paying to the county 6910
treasurer the sum of the following amounts: 6911

(1) The amount described in division (A) of this section; 6912

(2) Interest on the certificate purchase price for each tax 6913
certificate sold respecting the parcel at the rate of eighteen per 6914
cent per year for the period beginning on the day on which the 6915
payment was submitted by the certificate holder and ending on the 6916
day the parcel is redeemed under this division, except that, with 6917
respect to certificate holders other than a county land 6918
reutilization corporation, such interest shall not accrue for more 6919
than three years after the day the certificate was purchased if 6920
the certificate holder did not submit payment under division (B) 6921
of section 5721.37 of the Revised Code before the end of that 6922
three-year period; 6923

(3) An amount equal to the sum of the prosecuting attorney's 6924
fee under division (B)(3) of section 5721.37 of the Revised Code 6925
if the tax certificate was purchased under section 5721.32 or 6926
5721.42 of the Revised Code. If the parcel is redeemed before the 6927
complaint has been filed, the prosecuting attorney shall adjust 6928
the fee to reflect services performed to the date of redemption 6929
and the county treasurer shall refund any excess to the 6930
certificate holder. 6931

(4) Any other costs and fees of the proceeding allocable to 6932
the certificate parcel as determined by the court or board of 6933
revision. Upon receipt of such payments, the county treasurer 6934
shall refund the payment made by the certificate holder to 6935
initiate foreclosure proceedings. 6936

(C)(1) During the period beginning on the date a tax 6937
certificate is sold under section 5721.32 of the Revised Code and 6938
ending one year from that date, the county treasurer may enter 6939

into a redemption payment plan with the owner of record of the certificate parcel or any other person entitled to redeem that parcel. The plan shall require the owner or other person to pay the certificate redemption price for the tax certificate in installments, with the final installment due no later than one year after the date the tax certificate is sold. The certificate holder may at any time, by written notice to the county treasurer, agree to accept installments collected to the date of notice as payment in full. Receipt of such notice by the treasurer shall constitute satisfaction of the payment plan and redemption of the tax certificate.

(2) During the period beginning on the date a tax certificate is sold under section 5721.33 of the Revised Code and ending on the date the decree is rendered on the foreclosure proceeding under division (F) of section 5721.37 of the Revised Code, the owner of record of the certificate parcel, or any other person entitled to redeem that parcel, may enter into a redemption payment plan with the certificate holder and all secured parties of the certificate holder. The plan shall require the owner or other person to pay the certificate redemption price for the tax certificate, an administrative fee not to exceed one hundred dollars per year, and the actual fees and costs incurred, in installments, with the final installment due no later than three years after the date the tax certificate is sold. The certificate holder shall give written notice of the plan to the applicable county treasurer within sixty days after entering into the plan and written notice of default under the plan within ninety days after the default. If such a plan is entered into, the time period for filing a notice of intent to foreclose under section 5721.37 of the Revised Code is extended by the length of time the plan is in effect and not in default.

(D)(1) Immediately upon receipt of full payment under

division (A) or (B) of this section, the county treasurer shall 6972
make an entry to that effect in the tax certificate register and 6973
notify each certificate holder by certified mail, return receipt 6974
requested, that the parcel has been redeemed and the lien canceled 6975
and that the tax certificates may be redeemed. The county 6976
treasurer shall deposit into the tax certificate redemption fund 6977
created in the county treasury an amount equal to the total of the 6978
certificate redemption prices, together with interest on the 6979
certificate purchase price for each tax certificate sold 6980
respecting the parcel at the rate of eighteen per cent per year 6981
paid under division (B) of this section for the period beginning 6982
when the payment was submitted by the certificate holder under 6983
division (B) of section 5721.37 of the Revised Code and ending 6984
when the parcel was redeemed. The county treasurer shall 6985
administer the fund for the purpose of redeeming tax certificates. 6986
Interest earned on the fund shall be credited to the county 6987
general fund. If the county has established a county land 6988
reutilization corporation, the county treasurer may apply interest 6989
earned on the fund to the payment of the expenses of such 6990
corporation. 6991

(2) If a redemption payment plan is entered into pursuant to 6992
division (C)(1) of this section, the county treasurer immediately 6993
shall notify each certificate holder by certified mail, return 6994
receipt requested, of the terms of the plan. Installment payments 6995
made pursuant to the plan shall be deposited in the tax 6996
certificate redemption fund. Any overpayment of the installments 6997
shall be refunded to the person responsible for causing the 6998
overpayment if the person applies for a refund under this section. 6999
If the person responsible for causing the overpayment fails to 7000
apply for a refund under this section within five years from the 7001
date the plan is satisfied, an amount equal to the overpayment 7002
shall be deposited into the general fund of the county. If the 7003
county has established a county land reutilization corporation, 7004

the county treasurer may apply such overpayment to the payment of 7005
the expenses of the corporation. 7006

Upon satisfaction of the plan, the county treasurer shall 7007
indicate in the tax certificate register that the plan has been 7008
satisfied, and shall notify each certificate holder by certified 7009
mail, return receipt requested, that the plan has been satisfied 7010
and that tax certificates may be redeemed. 7011

If a plan becomes void, the county treasurer immediately 7012
shall notify each certificate holder by certified mail, return 7013
receipt requested. If a certificate holder files a request for 7014
foreclosure under section 5721.37 of the Revised Code, upon the 7015
filing of the request for foreclosure, any money paid under the 7016
plan shall be refunded to the person that paid the money under the 7017
plan. 7018

(E) To redeem a tax certificate with respect to which payment 7019
has been made in full under division (A), (B), or (C)(1) of this 7020
section or division (B)(1) of section 5721.37 of the Revised Code, 7021
the certificate holder shall present the tax certificate to the 7022
county treasurer, who shall prepare the redemption information. 7023
Upon presentation, the county auditor shall draw a warrant on the 7024
tax certificate redemption fund in the amount of the certificate 7025
redemption price and any applicable interest payable at the rate 7026
of eighteen per cent annually on the certificate under division 7027
(B) of this section. For a parcel that was redeemed under division 7028
(B) of this section, the certificate holder who paid the amounts 7029
under division (B) of section 5721.37 of the Revised Code shall be 7030
reimbursed for those amounts, together with interest at the rate 7031
of eighteen per cent per year on the amount paid under division 7032
(B)(1) of that section for the period beginning when the payment 7033
was submitted by the certificate holder under division (B) of that 7034
section and ending when the parcel was redeemed. The treasurer 7035
shall mark all copies of the tax certificate "redeemed" and return 7036

the certificate to the certificate holder. The canceled 7037
certificate shall serve as a receipt evidencing redemption of the 7038
tax certificate. If a certificate holder fails to redeem a tax 7039
certificate within five years after notice is served under 7040
division (D) of this section that tax certificates may be 7041
redeemed, an amount equal to the certificate redemption price and 7042
any applicable interest payable at the rate of eighteen per cent 7043
annually on the certificate under division (B) of this section 7044
shall be deposited into the general fund of the county. If a 7045
county has organized a county land reutilization corporation, the 7046
county treasurer may apply the redemption price and any applicable 7047
interest payable under division (B) of this section to the payment 7048
of the expenses of the corporation. 7049

Sec. 5721.39. In its judgment of foreclosure rendered with 7050
respect to actions filed pursuant to section 5721.37 of the 7051
Revised Code, the court or board of revision shall enter a finding 7052
with respect to the certificate parcel of the amount of the sum of 7053
the certificate redemption prices respecting all the tax 7054
certificates sold against the parcel; interest on the certificate 7055
purchase prices of those certificates at the rate of eighteen per 7056
cent per year for the period beginning on the day on which the 7057
payment was submitted by the certificate holder under division (B) 7058
of section 5721.37 of the Revised Code; any delinquent taxes, 7059
assessments, penalties, interest, and charges on the parcel that 7060
are not covered by a tax certificate; and fees and costs incurred 7061
in the foreclosure proceeding instituted against the parcel, 7062
including, without limitation, the fees and costs of the 7063
prosecuting attorney represented by the fee paid under division 7064
(B)(3) of section 5721.37 of the Revised Code or the fees and 7065
costs of the private attorney representing the certificate holder, 7066
and charges paid or incurred in procuring title searches and 7067
abstracting services relative to the subject premises. The court 7068

or board of revision may order the certificate parcel to be sold 7069
or otherwise transferred according to law, without appraisal and 7070
as set forth in the prayer of the complaint, for not less than the 7071
amount of its finding, or, in the event that the court or board of 7072
revision finds that the value of the certificate parcel is less 7073
than the certificate purchase price, the court or board of 7074
revision may, as prayed for in the complaint, issue a decree 7075
transferring fee simple title free and clear of all subordinate 7076
liens to the certificate holder or as otherwise provided in 7077
sections 323.65 to 323.79 of the Revised Code. A decree of the 7078
court or board of revision transferring fee simple title to the 7079
certificate holder is forever a bar to all rights of redemption 7080
with respect to the certificate parcel. 7081

~~Each~~ Except as otherwise provided in sections 323.65 to 7082
323.79 of the Revised Code, and the alternative redemption period 7083
thereunder, each certificate parcel shall be advertised and sold 7084
by the officer to whom the order of sale is directed in the manner 7085
provided by law for the sale of real property on execution. The 7086
advertisement for sale of certificate parcels shall be published 7087
once a week for three consecutive weeks and shall include the date 7088
on which a second sale will be conducted if no bid is accepted at 7089
the first sale. Any number of parcels may be included in one 7090
advertisement. 7091

~~Whenever~~ Except as otherwise provided in sections 323.65 to 7092
323.79 of the Revised Code, whenever the officer charged to 7093
conduct the sale offers a certificate parcel for sale and no bids 7094
are made equal to at least the amount of the court's finding, the 7095
officer shall adjourn the sale of the parcel to the second date 7096
that was specified in the advertisement of sale. The second sale 7097
shall be held at the same place and commence at the same time as 7098
set forth in the advertisement of sale. The officer shall offer 7099
any parcel not sold at the first sale. Upon the conclusion of any 7100

sale, or if any parcel remains unsold after being offered at two 7101
sales, the officer conducting the sale shall report the results to 7102
the court. 7103

Upon the confirmation of a sale, the proceeds of the sale 7104
shall be applied as follows: 7105

(A) The fees and costs incurred in the proceeding filed 7106
against the parcel pursuant to section 5721.37 of the Revised 7107
Code, not including the county prosecutor's costs covered by the 7108
fee paid by the certificate holder under division (B)(3) of that 7109
section, shall be paid first. 7110

(B) Following the payment required by division (A) of this 7111
section, the certificate holder that requested the foreclosure 7112
shall be paid the sum of the following amounts: 7113

(1) The sum of the amount found due for the certificate 7114
redemption prices of all the tax certificates, other than those 7115
certificates described in division (B)(1) of section 5721.37 of 7116
the Revised Code, that are sold against the parcel to the 7117
certificate holder requesting a notice of foreclosure; 7118

(2) Any premium paid by the certificate holder at the time of 7119
purchase; 7120

(3) Interest on the amounts paid by the certificate holder 7121
under division (B)(1) of section 5721.37 of the Revised Code at 7122
the rate of eighteen per cent per year beginning on the day on 7123
which the payment was submitted by the certificate holder to the 7124
county treasurer and ending on the day immediately preceding the 7125
day on which the proceeds of the foreclosure sale are paid to the 7126
certificate holder; 7127

(4) Interest on the amounts paid by the certificate holder 7128
under divisions (B)(2) and (3) of section 5721.37 of the Revised 7129
Code at the rate of eighteen per cent per year beginning on the 7130
day on which the payment was submitted by the certificate holder 7131

under divisions (B)(2) and (3) of section 5721.37 of the Revised Code and ending on the day immediately preceding the day on which the proceeds of the foreclosure sale are paid to the certificate holder pursuant to this section, except that such interest shall not accrue for more than six years after the day the amounts were paid by the certificate holder under divisions (B)(2) and (3) of section 5721.37 of the Revised Code if the certificate holder did not submit that payment before the end of that six-year period;

(5) The amounts paid by the certificate holder under divisions (B)(1), (2), and (3) of section 5721.37 of the Revised Code.

(C) Following the payment required by division (B) of this section, any amount due for taxes, assessments, charges, penalties, and interest not covered by the tax certificate holder's payment under division (B)(2) of section 5721.37 of the Revised Code shall be paid, including all taxes, assessments, charges, penalties, and interest payable subsequent to the entry of the finding and prior to the transfer of the deed of the parcel to the purchaser following confirmation of sale. If the proceeds available for distribution pursuant to this division are insufficient to pay the entire amount of those taxes, assessments, charges, penalties, and interest, the proceeds shall be paid to each claimant in proportion to the amount of those taxes, assessments, charges, penalties, and interest that each is due, and those taxes, assessments, charges, penalties, and interest are deemed satisfied and shall be removed from the tax list and duplicate.

Any residue of money from proceeds of the sale shall be disposed of as prescribed by section 5721.20 of the Revised Code.

Unless the parcel previously was redeemed pursuant to section 5721.25 or 5721.38 of the Revised Code, upon the filing of the entry of confirmation of sale, or an order to transfer the parcel

under sections 323.65 to 323.79 of the Revised Code, the title to 7164
the parcel is incontestable in the purchaser and is free and clear 7165
of all liens and encumbrances, except a federal tax lien, notice 7166
of which lien is properly filed in accordance with section 317.09 7167
of the Revised Code prior to the date that a foreclosure 7168
proceeding is instituted pursuant to section 5721.37 of the 7169
Revised Code, and which lien was foreclosed in accordance with 28 7170
U.S.C.A. 2410(c), and except for the easements and covenants of 7171
record running with the land or lots that were created prior to 7172
the time the taxes or assessments, for the nonpayment of which a 7173
tax certificate was issued and the parcel sold at foreclosure, 7174
became due and payable. 7175

The title shall not be invalid because of any irregularity, 7176
informality, or omission of any proceedings under this chapter or 7177
in any processes of taxation, if such irregularity, informality, 7178
or omission does not abrogate the provision for notice to holders 7179
of title, lien, or mortgage to, or other interests in, such 7180
foreclosed parcels, as prescribed in this chapter. 7181

Sec. 5721.40. If any certificate parcel is twice offered for 7182
sale pursuant to section 5721.39 of the Revised Code and remains 7183
unsold for want of bidders, the officer who conducted the sales 7184
shall certify to the court or board of revision that the parcel 7185
remains unsold after two sales. The court or board of revision, by 7186
entry, shall order the parcel forfeited to the certificate holder 7187
who filed the request for foreclosure or notice of intent to 7188
foreclose under section 5721.37 of the Revised Code. The clerk of 7189
the court shall certify copies of the court's order to the county 7190
treasurer. The county treasurer shall notify the certificate 7191
holder by ordinary and certified mail, return receipt requested, 7192
that the parcel remains unsold, and shall instruct the certificate 7193
holder of the manner in which the holder shall obtain the deed to 7194
the parcel. The officer who conducted the sales shall prepare and 7195

record the deed conveying title to the parcel to the certificate holder. 7196
7197

Nothing in this section impedes, abridges, or restricts a certificate holder from instituting foreclosure proceedings under sections 323.65 to 323.79 of the Revised Code. 7198
7199
7200

Upon transfer of the deed to the certificate holder under this section, all right, title, claim, and interest in the certificate parcel are transferred to and vested in the certificate holder. 7201
7202
7203
7204

Sec. 5721.43. (A) No person shall directly, through an agent, or otherwise initiate contact with the owner of a parcel with respect to which the person holds a tax certificate to encourage or demand payment before one ~~year~~ month has elapsed following the purchase of the certificate. This division does not apply if the certificate holder is a county land reutilization corporation. 7205
7206
7207
7208
7209
7210

(B) A county treasurer may bar any person who violates division (A) of this section from bidding at a tax certificate sale conducted by the treasurer. 7211
7212
7213

(C)(1) The attorney general or county prosecuting attorney, upon written request of a county treasurer, shall bring an action for an injunction against any person who has violated, is violating, or is threatening to violate division (A) of this section. 7214
7215
7216
7217
7218

(2) Any person who violates division (A) of this section shall be assessed a civil penalty of not more than five thousand dollars for each offense to be paid into the state treasury to the credit of the general revenue fund. Upon written request of a county treasurer, the attorney general or county prosecuting attorney shall commence an action against any such violator. Any action under this division is a civil action, governed by the 7219
7220
7221
7222
7223
7224
7225

Rules of Civil Procedure and other rules of practice and procedure 7226
applicable to civil actions. 7227

Sec. 5722.01. As used in this chapter: 7228

(A) "Electing subdivision" means a municipal corporation that 7229
has enacted an ordinance or a township ~~or~~, county, or port 7230
authority that has adopted a resolution pursuant to section 7231
5722.02 of the Revised Code for purposes of adopting and 7232
implementing the procedures set forth in sections 5722.02 to 7233
5722.15 of the Revised Code. A county land reutilization 7234
corporation organized by a county and designated to act on behalf 7235
of the county pursuant to division (B) of section 5722.02 of the 7236
Revised Code shall be deemed the electing subdivision for all 7237
purposes of this chapter, except as otherwise expressly provided 7238
in this chapter. 7239

(B) "County land reutilization corporation" means a county 7240
land reutilization corporation organized under Chapter 1724. of 7241
the Revised Code. 7242

(C) "Delinquent lands" has the same meaning as in section 7243
5721.01 of the Revised Code, and "delinquent vacant lands" are 7244
delinquent lands that are unimproved by any dwelling. 7245

~~(C)~~(D) "Land reutilization program" means the procedures and 7246
activities concerning the acquisition, management, and disposition 7247
of affected delinquent lands set forth in sections 5722.02 to 7248
5722.15 of the Revised Code. 7249

~~(D)~~(E) "Minimum bid," in the case of a sale of property 7250
foreclosed pursuant to section 323.25, sections 323.65 to 323.79, 7251
or section 5721.18, or foreclosed and forfeited pursuant to 7252
section 5721.14 of the Revised Code, means a bid in an amount 7253
equal to the sum of the taxes, assessments, charges, penalties, 7254
and interest due and payable on the parcel subsequent to the 7255

delivery to the county prosecuting attorney of the delinquent land 7256
or delinquent vacant land tax certificate or master list of 7257
delinquent or delinquent vacant tracts containing the parcel, and 7258
prior to the transfer of the deed of the parcel to the purchaser 7259
following confirmation of sale, plus the costs of foreclosure or 7260
foreclosure and forfeiture proceedings against the property. 7261

~~(E)~~(F) "Nonproductive land" means any parcel of delinquent 7262
vacant land with respect to which a foreclosure proceeding 7263
pursuant to section 323.25 or sections 323.65 to 323.79, a 7264
foreclosure proceeding pursuant to division (A) or (B) of section 7265
5721.18, or a foreclosure and forfeiture proceeding pursuant to 7266
section 5721.14 of the Revised Code has been instituted; and any 7267
parcel of delinquent land with respect to which a foreclosure 7268
proceeding pursuant to section 323.25, sections 323.65 to 323.79, 7269
or division (A) or (B) of section 5721.18 of the Revised Code has 7270
been instituted, and upon which there are no buildings or other 7271
structures, or upon which there are either: 7272

(1) Buildings or other structures that are not in the 7273
occupancy of any person and as to which the township or municipal 7274
corporation within whose boundaries the parcel is situated has 7275
instituted proceedings under section 505.86 or 715.26 of the 7276
Revised Code, or Section 3 of Article XVIII, Ohio Constitution, 7277
for the removal or demolition of such buildings or other 7278
structures by the township or municipal corporation because of 7279
their insecure, unsafe, or structurally defective condition; 7280

(2) Buildings or structures that are not in the occupancy of 7281
any person at the time the foreclosure proceeding is initiated and 7282
whose acquisition the municipal corporation, county, ~~or township~~, 7283
or county land reutilization corporation determines to be 7284
necessary for the implementation of an effective land 7285
reutilization program. 7286

~~(F)~~(G) "Occupancy" means the actual, continuous, and 7287

exclusive use and possession of a parcel by a person having a 7288
lawful right to such use and possession. 7289

~~(G)~~(H) "Land within an electing subdivision's boundaries" 7290
does not include land within the boundaries of a municipal 7291
corporation, unless the electing subdivision is the municipal 7292
corporation or the municipal corporation adopts an ordinance that 7293
gives consent to the electing subdivision to include such land. 7294

Sec. 5722.02. (A) Any municipal corporation, county, or 7295
township or any port authority created by one or more counties 7296
under Chapter 4582. of the Revised Code may elect to adopt and 7297
implement the procedures set forth in sections 5722.02 to 5722.15 7298
of the Revised Code to facilitate the effective reutilization of 7299
nonproductive land situated within its boundaries. Such election 7300
shall be made by ordinance in the case of a municipal corporation, 7301
and by resolution in the case of a county or township. The 7302
ordinance or resolution shall state that the existence of 7303
nonproductive land within its boundaries is such as to necessitate 7304
the implementation of a land reutilization program to foster 7305
either the return of such nonproductive land to tax revenue 7306
generating status or the devotion thereof to public use. 7307

~~An~~ (B) Any county adopting a resolution under division (A) of 7308
this section may direct in the resolution that a county land 7309
reutilization corporation be organized under Chapter 1724. of the 7310
Revised Code to act on behalf of and cooperate with the county in 7311
exercising the powers and performing the duties of the county 7312
under this chapter. The powers extended to a county land 7313
reutilization corporation shall not be construed as a limitation 7314
on the powers granted to a county land reutilization corporation 7315
under Chapter 1724. of the Revised Code, but shall be construed as 7316
additional powers. 7317

(C) An electing subdivision shall promptly deliver certified 7318

copies of such ordinance or resolution to the auditor, treasurer, 7319
and the prosecutor of each county in which the electing 7320
subdivision is situated. On and after the effective date of such 7321
ordinance or resolution, the foreclosure, sale, management, and 7322
disposition of all nonproductive land situated within the electing 7323
subdivision's boundaries shall be governed by the procedures set 7324
forth in sections 5722.02 to 5722.15 of the Revised Code, and, in 7325
the case of a county land reutilization corporation, as authorized 7326
under Chapter 1724. of the Revised Code. When a county adopts a 7327
resolution organizing a county land reutilization corporation 7328
pursuant to this chapter, the county shall deliver a copy of the 7329
resolution to the county auditor, county treasurer, and county 7330
prosecuting attorney. 7331

(D) A county, a county land reutilization corporation, and a 7332
municipal corporation, township, or port authority may enter into 7333
an agreement to implement the procedures in sections 5722.02 to 7334
5722.15 of the Revised Code within the boundaries of the municipal 7335
corporation, township, or port authority if the county and the 7336
township, municipal corporation, or port authority are electing 7337
subdivisions and the county has, by resolution, designated a 7338
county land reutilization corporation to act on its behalf under 7339
this chapter. 7340

Any property acquired by a county land reutilization 7341
corporation in a transaction other than the tax foreclosure 7342
procedures in Chapter 323., 5721., or 5723. of the Revised Code 7343
shall be subject to a priority right of acquisition by a municipal 7344
corporation or township in which the property is located for a 7345
period of thirty days after the county land reutilization 7346
corporation first records the deed evidencing acquisition of such 7347
property with the county recorder. A municipal corporation or 7348
township claiming a priority right of acquisition shall file, and 7349
the county recorder shall record, an instrument evidencing such 7350

right within the thirty-day period. The instrument shall include 7351
the name and address of the applicable municipal corporation or 7352
township, the parcel or other identifying number and an 7353
affirmative statement by the municipal corporation or township 7354
that it intends to acquire the property. If the municipal 7355
corporation or township records such an instrument within the 7356
thirty-day period, then the priority right of acquisition shall be 7357
effective for a period of ninety days after the instrument is 7358
recorded. If the municipal corporation or township does not record 7359
the instrument expressing its intent to acquire the property or, 7360
if having timely recorded such instrument does not thereafter 7361
acquire and record a deed within the ninety-day period following 7362
the recording of its intent to acquire the property, then the 7363
county land reutilization corporation may dispose of such property 7364
free and clear of any claim or interest of such municipal 7365
corporation or township. If a municipal corporation or township 7366
does not record an instrument of intent to acquire property within 7367
the thirty-day period, or if a municipal corporation or township, 7368
after timely recording an instrument of intent to acquire a 7369
parcel, does not thereafter acquire the parcel within ninety days 7370
and record a deed thereto with the county recorder, the municipal 7371
corporation or township has no statutory, legal, or equitable 7372
claim or estate in property acquired by the county land 7373
reutilization corporation. This section shall not be construed to 7374
constitute an exception to free and clear title to the property 7375
held by a county land reutilization corporation or any of its 7376
subsequent transferees, or to preclude a county land reutilization 7377
corporation and any municipal corporation or township from 7378
entering into an agreement that disposes of property on terms to 7379
which they may thereafter mutually agree. 7380

Sec. 5722.03. (A) On and after the effective date of an 7381
ordinance or resolution adopted pursuant to section 5722.02 of the 7382

Revised Code, nonproductive land within an electing subdivision's 7383
boundaries that the subdivision wishes to acquire and that has 7384
either been advertised and offered for sale or is otherwise 7385
available for acquisition pursuant to a foreclosure proceeding as 7386
provided in section 323.25, sections 323.65 to 323.79, or section 7387
5721.18 of the Revised Code, but is not sold for want of a minimum 7388
bid, shall be sold or transferred to the electing subdivision in 7389
the manner set forth in this section or sections 323.65 to 323.79 7390
of the Revised Code. 7391

(B) Upon receipt of an ordinance or resolution under section 7392
5722.02 of the Revised Code, the county prosecuting attorney shall 7393
compile and deliver to the electing subdivision a list of all 7394
delinquent land within the electing subdivision with respect to 7395
which a foreclosure proceeding pursuant to section 323.25, 7396
sections 323.65 to 323.79, or section 5721.18 of the Revised Code 7397
has been instituted and is pending. The prosecuting attorney shall 7398
notify the electing subdivision of the identity of all delinquent 7399
land within the subdivision whenever a foreclosure proceeding 7400
pursuant to section 323.25, sections 323.65 to 323.79, or section 7401
5721.18 of the Revised Code is commenced with respect to that 7402
land. 7403

(C) The electing subdivision shall select from such lists the 7404
delinquent lands that constitute nonproductive lands that it 7405
wishes to acquire, and shall notify the prosecuting attorney of 7406
its selection prior to the advertisement and sale of the 7407
nonproductive lands pursuant to such a foreclosure proceeding, or 7408
as otherwise provided in sections 323.65 to 323.79 of the Revised 7409
Code. Notwithstanding the sales price provisions to the contrary 7410
in division (A) of section 323.28 or in divisions (A)(1) and (C) 7411
of section 5721.19 of the Revised Code, selected nonproductive 7412
lands subject to a foreclosure proceeding pursuant to section 7413
323.25, sections 323.65 to 323.79, or section 5721.18 of the 7414

Revised Code that require a sale shall be advertised for sale and 7415
be sold, without appraisal, for not less than the amount 7416
determined under division (A)(1) of section 323.28 or sections 7417
323.65 to 323.79 of the Revised Code in the case of selected 7418
nonproductive lands subject to a foreclosure proceeding pursuant 7419
to section 323.25 or sections 323.65 to 323.79 of the Revised 7420
Code, or the amount determined under division (A)(2) of section 7421
5721.19 in the case of selected nonproductive lands subject to a 7422
foreclosure proceeding pursuant to section 5721.18 of the Revised 7423
Code, or as prescribed in sections 323.65 to 323.79 of the Revised 7424
Code. All Except as otherwise authorized in section 323.78 of the 7425
Revised Code, all nonproductive lands so selected, when advertised 7426
for sale pursuant to a foreclosure proceeding, shall be advertised 7427
separately from the advertisement applicable to other delinquent 7428
lands. Notwithstanding division (A) of section 5721.191 of the 7429
Revised Code, the minimum amount for which selected nonproductive 7430
lands subject to a foreclosure proceeding pursuant to section 7431
5721.18 of the Revised Code will be sold, as specified in the 7432
advertisement for sale, shall equal the sum of the taxes, 7433
assessments, charges, penalties, interest, and costs due on the 7434
parcel as determined under division (A)(2) of section 5721.19 of 7435
the Revised Code. Notwithstanding provisions to the contrary in 7436
division (A) of section 323.28 of the Revised Code, the minimum 7437
amount for which selected nonproductive lands subject to a 7438
foreclosure proceeding pursuant to section 323.25 of the Revised 7439
Code will be sold, as specified in the advertisement for sale, 7440
shall equal the amount specified in division (A)(1) of section 7441
323.28 of the Revised Code. The advertisement relating to the 7442
selected nonproductive lands also shall include a statement that 7443
the lands have been determined by the electing subdivision to be 7444
nonproductive lands and that, if at a foreclosure sale no bid for 7445
the appropriate amount specified in this division is received, 7446
such lands shall be sold or transferred to the electing 7447

subdivision. 7448

(D) If Except for sales and transfers under sections 323.65 7449
to 323.79 of the Revised Code, if any nonproductive land selected 7450
by an electing subdivision is advertised and offered for sale at 7451
two sales pursuant to this section but is not sold for want of a 7452
minimum bid, the electing subdivision that selected the 7453
nonproductive land shall be deemed to have submitted the winning 7454
bid at the second sale for the land, and the land is deemed sold 7455
to the electing subdivision for no consideration other than the 7456
fee charged under division (F) of this section. If both a county 7457
and a township within that county have adopted a resolution 7458
pursuant to section 5722.02 of the Revised Code and both 7459
subdivisions select the same parcel or parcels of land, the 7460
subdivision that first notifies the prosecuting attorney of such 7461
selection shall be the electing subdivision deemed to have 7462
submitted the winning bid under this division. If a municipal 7463
corporation and a county land reutilization corporation select the 7464
same parcel or parcels of land, the municipal corporation shall be 7465
deemed the winning bidder under this division. The officer 7466
conducting the sale shall announce the bid of the electing 7467
subdivision at the sale and shall report the proceedings to the 7468
court for confirmation of sale. 7469

(E) Upon the sale or transfer of any nonproductive land to an 7470
electing subdivision, the county auditor shall charge the costs, 7471
as determined by the court, incurred in the foreclosure proceeding 7472
instituted under section 323.25, sections 323.65 to 323.79, or 7473
section 5721.18 of the Revised Code and applicable to the 7474
nonproductive land to the taxing districts, including the electing 7475
subdivision, in direct proportion to their interest in the taxes, 7476
assessments, charges, penalties, and interest on the nonproductive 7477
land due and payable at the time the land was sold pursuant to the 7478
foreclosure proceeding. The interest of each taxing district in 7479

the taxes, assessments, charges, penalties, and interest on the 7480
nonproductive land shall bear the same proportion to the amount of 7481
those taxes, assessments, charges, penalties, and interest that 7482
the amount of taxes levied by each district against the 7483
nonproductive land in the preceding tax year bears to the taxes 7484
levied by all such districts against the nonproductive land in the 7485
preceding tax year. For the purposes of this division, a county 7486
land reutilization corporation shall be deemed to have the 7487
proportionate interest of the county on whose behalf it has been 7488
designated and organized in the taxes, assessments, charges, 7489
penalties, and interest on the nonproductive land in that county. 7490
In making a semiannual apportionment of funds, the auditor shall 7491
retain at the next apportionment the amount charged to each such 7492
taxing district, except that in the case of a county land 7493
reutilization corporation acting on behalf of a county, the 7494
auditor shall provide an invoice to the corporation for the amount 7495
charged to it. 7496

(F) ~~Unless the nonproductive land is redeemed pursuant to~~ 7497
~~section 323.31 or 5721.25 of the Revised Code, upon the filing of~~ 7498
~~the entry of confirmation of sale, the~~ The officer conducting the 7499
sale shall execute and file for recording a deed conveying title 7500
to the land ~~and, once the deed has been recorded, upon the filing~~ 7501
~~of the the entry of the confirmation of sale, unless the~~ 7502
~~nonproductive land is redeemed under section 323.31 or 5721.18 of~~ 7503
~~the Revised Code. If the alternative redemption period applies~~ 7504
~~under section 323.78 of the Revised Code, the officer shall not~~ 7505
~~execute the deed and file it for recording until the alternative~~ 7506
~~redemption period expires. In either case, once the deed has been~~ 7507
~~recorded, the officer shall~~ deliver the deed to the electing 7508
subdivision; thereupon, title to the land is incontestable in the 7509
electing subdivision and free and clear of all liens and 7510
encumbrances, except those easements and covenants of record 7511
running with the land and created prior to the time at which the 7512

taxes or assessments, for the nonpayment of which the land is sold 7513
or transferred at foreclosure, became due and payable. At the time 7514
of the sale or transfer, the officer shall collect and the 7515
electing subdivision shall pay the fee required by law for 7516
transferring and recording of deeds. 7517

The title is not invalid because of any irregularity, 7518
informality, or omission of any proceedings under section 323.25, 7519
sections 323.65 to 323.79, this chapter, or Chapter 5721. of the 7520
Revised Code, or in any processes of taxation, if such 7521
irregularity, informality, or omission does not abrogate any 7522
provision of such chapters for notice to holders of title, lien, 7523
or mortgage to, or other interests in, the foreclosed lands. 7524

Sec. 5722.04. (A) Upon receipt of an ordinance or resolution 7525
adopted pursuant to section 5722.02 of the Revised Code, the 7526
county auditor shall deliver to the electing subdivision a list of 7527
all delinquent lands within an electing subdivision's boundaries 7528
that have been forfeited to the state pursuant to section 5723.01 7529
of the Revised Code and thereafter shall notify the electing 7530
subdivision of any additions to or deletions from such list. 7531

The electing subdivision shall select from such lists the 7532
forfeited lands that constitute nonproductive lands that the 7533
subdivision wishes to acquire, and shall notify the county auditor 7534
of its selection prior to the advertisement and sale of such 7535
lands. Notwithstanding the sales price provisions of division 7536
(A)(1) of section 5723.06 of the Revised Code, the selected 7537
nonproductive lands shall be advertised for sale and be sold to 7538
the highest bidder for an amount at least sufficient to pay the 7539
amount determined under division (A)(2) of section 5721.16 of the 7540
Revised Code. All nonproductive lands forfeited to the state and 7541
selected by an electing subdivision, when advertised for sale 7542
pursuant to the relevant procedures set forth in Chapter 5723. of 7543

the Revised Code, shall be advertised separately from the 7544
advertisement applicable to other forfeited lands. The 7545
advertisement relating to the selected nonproductive lands also 7546
shall include a statement that the lands have been selected by the 7547
electing subdivision as nonproductive lands that it wishes to 7548
acquire and that, if at the forfeiture sale no bid for the sum of 7549
the taxes, assessments, charges, penalties, interest, and costs 7550
due on the parcel as determined under division (A)(1)(a) of 7551
section 5723.06 of the Revised Code is received, the lands shall 7552
be sold to the electing subdivision. 7553

(B) If any nonproductive land that has been forfeited to the 7554
state and selected by an electing subdivision is advertised and 7555
offered for sale by the auditor pursuant to Chapter 5723. of the 7556
Revised Code, but no minimum bid is received, the electing 7557
subdivision shall be deemed to have submitted the winning bid, and 7558
the land is deemed sold to the electing subdivision for no 7559
consideration other than the fee charged under division (C) of 7560
this section. If both a county and a township in that county have 7561
adopted a resolution pursuant to section 5722.02 of the Revised 7562
Code and both subdivisions select the same parcel or parcels of 7563
land, ~~the subdivision that first notifies the county auditor of~~ 7564
~~such selection shall be~~ the electing subdivision deemed to have 7565
submitted the winning bid under this division shall be determined 7566
pursuant to division (D) of section 5722.03 of the Revised Code. 7567

The auditor shall announce the bid at the sale and shall 7568
declare the selected nonproductive land to be sold to the electing 7569
subdivision. The auditor shall deliver to the electing subdivision 7570
a certificate of sale. 7571

(C) On the returning of the certificate of sale to the 7572
auditor, the auditor shall execute and file for recording a deed 7573
conveying title to the selected nonproductive land and, once the 7574
deed has been recorded, deliver it to the electing subdivision. 7575

Thereupon, all previous title is extinguished, and the title in 7576
the electing subdivision is incontestable and free and clear from 7577
all liens and encumbrances, except taxes and special assessments 7578
that are not due at the time of the sale and any easements and 7579
covenants of record running with the land and created prior to the 7580
time at which the taxes or assessments, for the nonpayment of 7581
which the nonproductive land was forfeited, became due and 7582
payable. At the time of the sale, the auditor shall collect and 7583
the electing subdivision shall pay the fee required by law for 7584
transferring and recording of deeds. 7585

Upon delivery of a deed conveying any nonproductive land to 7586
an electing subdivision, the county auditor shall charge all costs 7587
incurred in any proceeding instituted under section 5721.14 or 7588
5721.18 of the Revised Code or incurred as a result of the 7589
forfeiture and sale of the nonproductive land to the taxing 7590
districts, including the electing subdivision, in direct 7591
proportion to their interest in the taxes, assessments, charges, 7592
interest, and penalties on the nonproductive land due and payable 7593
at the time the land was sold at the forfeiture sale. The interest 7594
of each taxing district in the taxes, assessments, charges, 7595
penalties, and interest on the nonproductive land shall bear the 7596
same proportion to the amount of those taxes, assessments, 7597
charges, penalties, and interest that the amount of taxes levied 7598
by each district against the nonproductive land in the preceding 7599
tax year bears to the taxes levied by all such districts against 7600
the nonproductive land in the preceding tax year. For the purposes 7601
of this division, a county land reutilization corporation shall be 7602
deemed to have the proportionate interest as the county 7603
designating or organizing such corporation in the taxes, 7604
assessments, charges, penalties, and interest on the nonproductive 7605
land in the county. In making a semiannual apportionment of funds, 7606
the auditor shall retain at the next apportionment the amount 7607
charged to each such taxing district, except for a county land 7608

reutilization corporation acting on behalf of a county, the 7609
auditor shall invoice the corporation the amount charged to it. 7610

(D) Where no political subdivision has requested to purchase 7611
a parcel of land at a foreclosure sale, any lands otherwise 7612
forfeited to the state for want of a bid at the foreclosure sale 7613
may, upon the request of a county land reutilization corporation, 7614
be transferred directly to the corporation without appraisal or 7615
public bidding. 7616

Sec. 5722.06. An electing subdivision, other than a county 7617
land reutilization corporation, shall assume possession and 7618
control of any nonproductive land acquired by it under section 7619
5722.03, 5722.04, or 5722.10 of the Revised Code and any other 7620
land it acquires as a part of its land reutilization program. The 7621
electing subdivision shall hold and administer such property in a 7622
governmental capacity for the benefit of itself and of other 7623
taxing districts having an interest in the taxes, assessments, 7624
charges, interest, and penalties due and owing thereon at the time 7625
of the property's acquisition by the electing subdivision. In its 7626
administration of such nonproductive land as a part of a land 7627
reutilization program, the electing subdivision shall: 7628

(A) Manage, maintain, and protect, or temporarily use for a 7629
public purpose such land in such manner as it deems appropriate; 7630

(B) Compile and maintain a written inventory of all such 7631
land. The inventory shall be available for public inspection and 7632
distribution at all times. 7633

(C) Study, analyze, and evaluate potential, present, and 7634
future uses for such land which would provide for the effective 7635
reutilization of the nonproductive land; 7636

(D) Plan for, and use its best efforts to consummate, the 7637
sale or other disposition of such land at such times and upon such 7638

terms and conditions as it deems appropriate to the fulfillment of 7639
the purposes and objectives of its land reutilization program; 7640

(E) Establish and maintain records and accounts reflecting 7641
all transactions, expenditures, and revenues relating to its land 7642
reutilization program, including separate itemizations of all 7643
transactions, expenditures, and revenues concerning each 7644
individual parcel of real property acquired as a part of such 7645
program. 7646

A county land reutilization corporation acquiring title to 7647
lands under section 5722.03, 5722.04, or 5722.10 of the Revised 7648
Code, and to any other land it acquires as a part of its land 7649
reutilization program, shall maintain, operate, hold, transact, 7650
and dispose of such land as provided in its plan and pursuant to 7651
its purposes under Chapter 1724. of the Revised Code. 7652

Sec. 5722.07. As used in this section, "fair market value" 7653
means the appraised value of the nonproductive land made with 7654
reference to such redevelopment and reutilization restrictions as 7655
may be imposed by the electing subdivision as a condition of sale 7656
or as may be otherwise applicable to such land. 7657

An electing subdivision may, without competitive bidding, 7658
sell any land acquired by it as a part of its land reutilization 7659
program at such times, to such persons, and upon such terms and 7660
conditions, and subject to such restrictions and covenants as it 7661
deems necessary or appropriate to assure the land's effective 7662
reutilization. ~~Such~~ Except with respect to a sale by a county land 7663
reutilization corporation, such land shall be sold at not less 7664
than its fair market value. However, except with respect to land 7665
held by a county land reutilization corporation, upon the approval 7666
of the legislative authorities of those taxing districts entitled 7667
to share in the proceeds from the sale thereof, the electing 7668
subdivision may either retain such land for devotion by it to 7669

public use, or sell, lease, or otherwise transfer any such land to 7670
another political subdivision for the devotion to public use by 7671
such political subdivision for a consideration less than fair 7672
market value. 7673

Whenever an electing subdivision sells any land acquired as 7674
part of its land reutilization program for an amount equal to or 7675
greater than fair market value, it shall execute and deliver all 7676
agreements and instruments incident thereto. The electing 7677
subdivision may execute and deliver all agreements and instruments 7678
without procuring any approval, consent, conveyance, or other 7679
instrument from any other person or entity, including the other 7680
taxing districts entitled to share in the proceeds from the sale 7681
thereof. 7682

An electing subdivision may, for purposes of land 7683
disposition, consolidate, assemble, or subdivide individual 7684
parcels of land acquired as part of its land reutilization 7685
program. 7686

Sec. 5722.08. When an electing subdivision, other than a 7687
county land reutilization corporation, sells any land acquired as 7688
a part of its land reutilization program, the proceeds from such 7689
sale shall be applied and distributed in the following order: 7690

(A) To the electing subdivision in reimbursement of its 7691
expenses incurred on account of the acquisition, administration, 7692
management, maintenance, and disposition of such land, and such 7693
other expenses of the land reutilization program as the electing 7694
subdivision may apportion to such land; 7695

(B) To the county treasurer to reimburse those taxing 7696
districts to which the county auditor charged the costs of 7697
foreclosure pursuant to section 5722.03 of the Revised Code, or 7698
costs of forfeiture pursuant to section 5722.04 of the Revised 7699
Code. If the proceeds of the sale of the nonproductive lands, 7700

after making the payment required under this division, are not 7701
sufficient to reimburse the full amounts charged to taxing 7702
districts as costs under section 5722.03 or 5722.04 of the Revised 7703
Code, the balance of the proceeds shall be used to reimburse the 7704
taxing districts in the same proportion as the costs were charged. 7705

(C) To the county treasurer for distribution to the taxing 7706
districts charged costs under section 5722.03 or 5722.04 of the 7707
Revised Code, in the same proportion as they were charged costs by 7708
the county auditor, an amount representing both of the following: 7709

(1) The taxes, assessments, charges, penalties, and interest 7710
due and owing on such land as of the date of acquisition by the 7711
electing subdivision; 7712

(2) The taxes, assessments, charges, penalties, and interest 7713
that would have been due and payable with respect to such land 7714
from such date of acquisition were such land not exempt from 7715
taxation pursuant to section 5722.11 of the Revised Code. 7716

(D) The balance, if any, to be retained by the electing 7717
subdivision for application to the payment of costs and expenses 7718
of its land reutilization program. 7719

All proceeds from the sale of lands held by a county land 7720
reutilization corporation shall be retained by the county land 7721
reutilization corporation for the purposes for which it was 7722
organized without further reporting or accounting to the taxing 7723
districts. 7724

Sec. 5722.09. (A) An electing subdivision shall keep all 7725
taxing districts having an interest in the taxes, assessments, 7726
charges, interest, and penalties on the real property acquired as 7727
part of the land reutilization program informed concerning the 7728
administration of its land reutilization program and ~~shall~~ may 7729
establish a committee comprised of a representative of each such 7730

taxing district. Each member of the committee shall be appointed 7731
by, and serve at the pleasure of, the taxing district ~~he~~ the 7732
member represents. A representative may be an employee of the 7733
taxing district. All members shall serve without compensation. The 7734
committee ~~shall~~ may meet in person or by electronic or telephonic 7735
means, at the discretion of the electing subdivision, at least 7736
~~quarterly~~ annually to review the operations of the land 7737
reutilization program and to advise the electing subdivision 7738
concerning any matter relating to such program which comes before 7739
the committee. 7740

(B) An electing subdivision, as a part of its land 7741
reutilization program, ~~shall~~ may establish separate neighborhood 7742
advisory committees consisting of persons living or owning 7743
property within each neighborhood affected by the program. The 7744
electing subdivision shall determine the boundaries of each 7745
neighborhood and which neighborhoods are affected by the program. 7746
Each neighborhood advisory committee shall ~~consist of not less~~ 7747
~~than five nor more than nine persons,~~ to be appointed by the chief 7748
executive officer of the electing subdivision for two-year 7749
overlapping terms and shall be composed of at least three persons. 7750
The electing subdivision shall consult with each neighborhood 7751
advisory committee at least ~~quarterly~~ annually to review the 7752
operations of the land reutilization program and to receive the 7753
advice of the members of the neighborhood advisory committee 7754
concerning any matter relating to the program which comes before 7755
the committees, including a specific interim use plan for the 7756
land. 7757

(C) This section does not apply to a county land 7758
reutilization corporation. 7759

Sec. 5722.10. An electing subdivision may accept a conveyance 7760
in lieu of foreclosure of any delinquent land from the proper 7761

owners thereof. Such conveyance may only be accepted with the 7762
consent of the county auditor acting as the agent of the state 7763
pursuant to section 5721.09 of the Revised Code. The owners or the 7764
electing municipal corporation or township shall pay all expenses 7765
incurred by the county in connection with any foreclosure or 7766
foreclosure and forfeiture proceeding filed pursuant to section 7767
323.25, sections 323.65 to 323.79, or section 5721.18 or 5721.14 7768
of the Revised Code relative to such land. When the electing 7769
subdivision is the county or county land reutilization corporation 7770
acting on behalf of a county, it may require the owner to pay the 7771
expenses. The owner shall present the electing subdivision with 7772
evidence satisfactory to the subdivision that it will obtain by 7773
such conveyance fee simple title to such delinquent land. ~~The~~ 7774
Unless otherwise agreed to by the electing subdivision accepting 7775
the conveyance, the title shall be free and clear of all liens and 7776
encumbrances, except such easements and covenants of record 7777
running with the land as were created prior to the time of the 7778
conveyance and delinquent taxes, assessments, penalties, interest, 7779
and charges, and taxes and special assessments that are a lien on 7780
the real property at the time of the conveyance. 7781

7782
Real property acquired by an electing subdivision under this 7783
section shall not be subject to foreclosure or forfeiture under 7784
Chapter 5721. or 5723. of the Revised Code. The sale or other 7785
transfer, as authorized by section 5722.07 of the Revised Code, of 7786
real property acquired under this section shall extinguish the 7787
lien on the title for all taxes, assessments, penalties, interest, 7788
and charges delinquent at the time of the conveyance of the 7789
delinquent land to the electing subdivision. 7790

Sec. 5722.13. Real property acquired and held by an electing 7791
subdivision pursuant to this chapter that is not sold or otherwise 7792
transferred within fifteen years after such acquisition shall be 7793

offered for sale at public auction during the sixteenth year after 7794
acquisition. If the real property is not sold at that time, it 7795
~~shall be offered every three years thereafter until it is sold~~ may 7796
be disposed of or retained for any lawful purpose without further 7797
application of this chapter. 7798

Notice of the sale shall contain a description of each 7799
parcel, the permanent parcel number, and the full street address 7800
when available. The notice shall be published once a week for 7801
three consecutive weeks prior to the sale in a newspaper of 7802
general circulation within the electing subdivision. 7803

Each parcel subsequent to the fifteenth year after its 7804
acquisition as part of a land reutilization program shall be sold 7805
for an amount equal to not less than the greater of: 7806

(A) Two-thirds of its fair market value; 7807

(B) The total amount of accrued taxes, assessments, 7808
penalties, interest, charges, and costs incurred by the electing 7809
subdivision in the acquisition, maintenance, and disposal of each 7810
parcel and the parcel's share of the costs and expenses of the 7811
land reutilization program. 7812

The sale requirements of this section do not apply to real 7813
property acquired and held by a county land reutilization 7814
corporation. 7815

Sec. 5722.14. If nonproductive land is subsequently included 7816
within an impacted cities project, as defined in section 1728.01 7817
of the Revised Code, taxes on the land in the base period of the 7818
year immediately preceding the initial acquisition, as provided in 7819
section 1728.111 of the Revised Code, shall be determined by 7820
applying the land valuation as it existed in either the year 7821
preceding such initial acquisition, or in the next succeeding year 7822
after such nonproductive land is sold pursuant to section 5722.07 7823

or 5722.13 of the Revised Code, whichever valuation is greater. 7824

This section does not apply to nonproductive land acquired 7825

and held by a county land reutilization corporation. 7826

Sec. 5722.15. (A) When an electing subdivision purchases 7827
nonproductive land under section 5722.03 or 5722.04 of the Revised 7828
Code, the county auditor shall remove from ~~his~~ the auditor's tax 7829
lists and duplicates all taxes, assessments, charges, penalties, 7830
and interest that are due and payable on the land at the time of 7831
the sale in the same manner as if the property had been sold to 7832
any other buyer at the foreclosure or forfeiture sale. 7833

(B) The county auditor shall certify to an electing 7834
subdivision, other than a county land reutilization corporation, 7835
that purchases nonproductive land under section 5722.03 or 5722.04 7836
of the Revised Code a record of all of the taxes, assessments, 7837
charges, interest, and penalties that were due on the parcel at 7838
the time of the sale; the taxing districts to which they were 7839
owed; and the proportion of that amount that was owed to each 7840
taxing district. ~~The~~ Except with respect to a county land 7841
reutilization corporation, the certification shall be used by such 7842
an electing subdivision in distributing the proceeds of any sale 7843
of the land in accordance with division (C)(1) of section 5722.08 7844
of the Revised Code. 7845

Sec. 5722.21. (A) As used in this section: 7846

(1) "Eligible delinquent land" means delinquent land or 7847
delinquent vacant land, as defined in section 5721.01 of the 7848
Revised Code, included in a delinquent tax list or delinquent 7849
vacant land tax list that has been certified delinquent within the 7850
meaning of section 5721.03 of the Revised Code, excluding any 7851
certificate parcel as defined in section 5721.30 of the Revised 7852
Code. 7853

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

(3) "Foreclosure costs" means the sum of all costs or other charges of publication, service of notice, prosecution, or other proceedings against the land under sections 323.25 to 323.28, 323.65 to 323.79, or Chapter 5721. of the Revised Code as may pertain to delinquent land or be fairly apportioned to it by the county treasurer.

(4) "Tax foreclosure sale" means a sale of delinquent land pursuant to foreclosure proceedings under sections 323.25 to 323.28, 323.65 to 323.79, or section 5721.14 or 5721.18 of the Revised Code.

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

(B) The legislative authority of a municipal corporation may declare by ordinance, or a board of county commissioners ~~or~~, a board of township trustees, or the board of directors of a port authority or a county land reutilization corporation may declare by resolution, that it is in the public interest for the county, municipal corporation, ~~or~~ township, port authority, or county land reutilization corporation to acquire tax-delinquent real property within the county, municipal corporation, ~~or~~ township, or port authority for the public purpose of redeveloping the property or otherwise rendering it suitable for productive, tax-paying use. In

any county, municipal corporation, ~~or township, or port authority~~ 7886
in which such a declaration is in effect, the county, municipal 7887
corporation, ~~or township, port authority, or county land~~ 7888
reutilization corporation may purchase or otherwise acquire title 7889
to eligible delinquent land, other than by appropriation, and the 7890
title shall pass free and clear of the lien for delinquent taxes 7891
as provided in division (D) of this section. The authority granted 7892
by this section is supplemental to the authority granted under 7893
sections 5722.01 to 5722.15 of the Revised Code. 7894

(C) With respect to any parcel of eligible delinquent land 7896
purchased or acquired by a county, municipal corporation, ~~or~~ 7897
township, port authority, or county land reutilization corporation 7898
in which a declaration is in effect under this section, the 7899
county, municipal corporation, ~~or township, or port authority~~ may 7900
obtain the consent of each taxing authority for release of any 7901
claim on the delinquent taxes and associated costs attaching to 7902
that property at the time of conveyance to the county, municipal 7903
corporation, ~~or township, or port authority~~. Consent shall be 7904
obtained in writing, and shall be certified by the taxing 7905
authority granting consent or by the fiscal officer or other 7906
person authorized by the taxing authority to provide such consent. 7907
Consent may be obtained before or after title to the eligible 7908
delinquent land is transferred to the county, municipal 7909
corporation, ~~or township, or port authority~~. A county that has 7910
organized and designated a county land reutilization corporation 7911
for purposes of this chapter is not required to obtain such 7912
consent. Upon conveyance to a county land reutilization 7913
corporation, the consent shall be deemed to have been given to the 7914
extent that the corporation requires consent. 7915

The taxing authority of a taxing unit and a county, municipal 7916
corporation, ~~or township, or port authority~~ in which a declaration 7917

is in effect under this section may enter into an agreement 7918
whereby the taxing authority consents in advance to release of the 7919
taxing authority's claim on delinquent taxes and associated costs 7920
with respect to all or a specified number of parcels of eligible 7921
delinquent land that may be purchased or acquired by the county, 7922
municipal corporation, ~~or township,~~ or port authority for the 7923
purposes of this section. The agreement shall provide for any 7924
terms and conditions on the release of such claim as are mutually 7925
agreeable to the taxing authority and county, municipal 7926
corporation, ~~or township,~~ or port authority, including any notice 7927
to be provided by the county, municipal corporation, ~~or township,~~ 7928
or port authority to the taxing authority of the purchase or 7929
acquisition of eligible delinquent land situated in the taxing 7930
unit; any option vesting in the taxing authority to revoke its 7931
release with respect to any parcel of eligible delinquent land 7932
before the release becomes effective; and the manner in which 7933
notice of such revocation shall be effected. Nothing in this 7934
section or in such an agreement shall be construed to bar a taxing 7935
authority from revoking its advance consent with respect to any 7936
parcels of eligible delinquent land purchased or acquired by the 7937
county, municipal corporation, ~~or township,~~ or port authority 7938
before the county, municipal corporation, ~~or township,~~ or port 7939
authority enters into a purchase or other agreement for 7940
acquisition of the parcels. 7941

A county that has organized and designated a county land 7942
reutilization corporation is not required to enter into such an 7943
agreement with a taxing authority. 7944

(D) The lien for the delinquent taxes and associated costs 7945
for which all of the taxing authorities have consented to release 7946
their claims under this section is hereby extinguished, and the 7947
transfer of title to such delinquent land to the county, municipal 7948
corporation, or township shall be transferred free and clear of 7949

the lien for such taxes and costs. If a taxing authority does not 7950
consent to the release of its claim on delinquent taxes and 7951
associated costs, the entire amount of the lien for such taxes and 7952
costs shall continue as otherwise provided by law until paid or 7953
otherwise discharged according to law. If a county land 7954
reutilization corporation acquires title to eligible delinquent 7955
land under this section, the lien for delinquent taxes and costs 7956
with respect to land acquired by the corporation shall be 7957
extinguished simultaneously with the transfer of title to the 7958
corporation, notwithstanding that the taxing authorities have not 7959
consented to release their claims under this section. 7960

(E) All eligible delinquent land acquired by a county, 7961
municipal corporation, ~~or township, port authority, or county land~~ 7962
reutilization corporation under this section is real property held 7963
for a public purpose and is exempted from taxation until the 7964
county, municipal corporation, ~~or township, port authority, or~~ 7965
county land reutilization corporation sells or otherwise disposes 7966
of property. 7967

(F) If a county, municipal corporation, ~~or township, port~~ 7968
authority, or county land reutilization corporation sells or 7969
otherwise disposes of delinquent land it purchased or acquired and 7970
for which all or a portion of a taxing authority's claim for 7971
delinquent taxes was released under this section, whether by 7972
consent of the taxing authority or pursuant to division (D) of 7973
this section, the net proceeds from such sale or disposition shall 7974
be used for such redevelopment purposes the board of county 7975
commissioners, the legislative authority of the municipal 7976
corporation, ~~or the board of township trustees, or the board of~~ 7977
directors of the port authority or the county land reutilization 7978
corporation considers necessary or appropriate. 7979

Sec. 5722.22. A county land reutilization corporation shall 7980

not be liable for damages arising from a violation of sections 7981
3737.87 to 3737.891 of the Revised Code or Chapter 3704., 3734., 7982
3745., 3746., 3750., 3751., 3752., 6101., or 6111. of the Revised 7983
Code or any rule adopted or order, permit, license, variance, or 7984
plan approval issued under any of those chapters that is or was 7985
committed by another person in connection with a parcel of land 7986
acquired by the county land reutilization corporation. 7987

Sec. 5723.01. (A)(1) Every tract of land and town lot, which, 7988
pursuant to foreclosure proceedings under section 323.25 or 7989
5721.18 or sections 323.65 to 323.79 of the Revised Code, has been 7990
advertised and offered for sale on two separate occasions, not 7991
less than two weeks apart, and not sold for want of bidders, shall 7992
be forfeited to the state. 7993

(2) The county prosecuting attorney shall certify to the 7994
court that such tract of land or town lot has been twice offered 7995
for sale and not sold for want of a bidder. Such forfeiture of 7996
lands and town lots shall be effective when the court by entry 7997
orders such lands and town lots forfeited to the state. A copy of 7998
such entry shall be certified to the county auditor and, after the 7999
date of the certification, all the right, title, claim, and 8000
interest of the former owner is transferred to and vested in the 8001
state to be disposed of in compliance with this chapter. 8002

(B) Every parcel against which a judgment of foreclosure and 8003
forfeiture is made in accordance with section 5721.16 of the 8004
Revised Code is forfeited to the state on the date the court 8005
enters a finding under that section. After that date, all the 8006
right, title, claim, and interest of the former owner is 8007
transferred to the state to be disposed of in compliance with the 8008
relevant provisions of this chapter. 8009

Sec. 5723.03. If the former owner of real property that has 8010

been forfeited, at any time before the state has disposed of such 8011
property, pays into the treasury of the county in which the 8012
property is situated, all the taxes, assessments, penalties, 8013
interest, and costs incurred in the foreclosure or foreclosure and 8014
forfeiture proceedings under section 323.25, 5721.14, or 5721.18 8015
or sections 323.65 to 323.79 of the Revised Code or in proceedings 8016
under this chapter that stand charged against the property at the 8017
time of such payment, the state shall relinquish to such former 8018
owner all claim to such property. The county auditor shall then 8019
reenter the property on ~~his~~ the auditor's tax list, under the name 8020
of the proper owner. 8021

Sec. 5723.04. (A) The county auditor shall maintain a list of 8022
forfeited lands and shall offer such lands for sale annually, or 8023
more frequently if the auditor determines that more frequent sales 8024
are necessary. 8025

(B) Notwithstanding division (A) of this section, upon the 8026
request of a county land reutilization corporation organized under 8027
Chapter 1724. of the Revised Code, the county auditor shall 8028
promptly transfer to such corporation, by auditor's deed, the fee 8029
simple title to a parcel on the list of forfeited lands, which 8030
shall pass to such corporation free and clear of all taxes, 8031
assessments, charges, penalties, interest, and costs. Any 8032
subordinate liens shall be deemed fully and forever satisfied and 8033
discharged. Upon such request, the land is deemed sold by the 8034
state for no consideration. The county land reutilization 8035
corporation shall file the deed for recording. 8036

Sec. 5723.08. After any county auditor has compiled a list of 8037
forfeited lands as provided for in section 5723.04 of the Revised 8038
Code, ~~he~~ the auditor shall furnish and deliver to the director of 8039
natural resources an authenticated copy of such list within ten 8040
days after its completion. The director of natural resources, in 8041

behalf of the state, may select and designate tracts of land so 8042
forfeited which are situated within the boundaries of any legally 8043
established state forest or park purchase area, which in ~~his~~ the 8044
director's opinion are suitable for reforestation, public 8045
recreation, wildlife habitat, water impoundment, or other uses 8046
incident to the conservation of natural resources. Whereupon, said 8047
director shall notify the auditor in writing, within thirty days 8048
after receipt of such list, of the intention of the state to take 8049
and hold such forfeited lands as ~~he~~ the director has designated 8050
for such use. 8051

Due notice in writing, sent by certified mail, of the 8052
intention of the state to take and hold such lands shall be given 8053
to known holders of title thereto, and to holders of liens or 8054
mortgages of record, at their last known addresses, by the auditor 8055
within fifteen days after ~~he~~ the auditor has been notified by the 8056
director that the state intends to take and hold such lands for 8057
conservation purposes. Such notice shall contain a recapitulation 8058
showing the total amount of delinquent taxes, assessments, 8059
penalties, interest, and costs, due and unpaid, for which the land 8060
had been forfeited to the state. 8061

Holders of title to such lands, together with holders of 8062
liens or mortgages of record, individually or collectively, shall 8063
file with the auditor a written exception to the intent of the 8064
state to take and hold such lands for conservation purposes within 8065
fifteen days after such notice has been delivered to them. Upon 8066
failure to file such exception and to pay the total amount of 8067
delinquent taxes, assessments, penalties, interest, and costs due 8068
and payable, prior to the time of the general sale of tax 8069
forfeited lands, the auditor shall not offer said lands for sale 8070
in accordance with section 5723.05 of the Revised Code. On or 8071
after the date of general sale of forfeited lands, the auditor 8072
shall execute a deed for such lands to the state. Thereafter the 8073

title of the state in such lands is incontestable, section 5723.03 8074
of the Revised Code notwithstanding. 8075

The department of natural resources, upon receipt of the deed 8076
of such lands to the state from the auditor, and upon approval of 8077
title to such lands by the attorney general, shall pay to the 8078
auditor from moneys appropriated or available for such purposes, 8079
an amount equal to the taxes, assessments, penalties, interest, 8080
and costs due and payable to the county at the time such lands 8081
were declared forfeited, and such moneys shall be disbursed by the 8082
auditor in the manner provided in section 5723.18 of the Revised 8083
Code. 8084

Lands acquired by the state pursuant to this section are 8085
subject to the same laws and policies relating to other lands 8086
under the control of the department, or said department may assign 8087
custody, management, and use of such lands for the purposes 8088
defined in this section to any agency or subdivision of 8089
government. 8090

If the department of natural resources and a county land 8091
reutilization corporation organized under Chapter 1724. of the 8092
Revised Code request title to the same parcel, the one that first 8093
requested the parcel in writing shall be entitled to acquire the 8094
title thereto. 8095

Sec. 5723.11. If any forfeited lands are sold for a greater 8096
sum than the amount of the tax, assessment, penalty, interest, and 8097
costs of sale, the county auditor shall charge the county 8098
treasurer separately in each case, in the name of the supposed 8099
owner, with the excess above such amount. The treasurer shall 8100
retain such excess in the treasury for the proper owner of the 8101
forfeited lands, and upon demand by such owner, within ~~six years~~ 8102
one year from the day of sale, shall pay the excess to ~~him~~ the 8103
owner. After that one year, the treasurer shall dispose of any 8104

excess according to law or, if a county land reutilization 8105
corporation organized under Chapter 1724. of the Revised Code 8106
exists in the county, shall pay the amount to the corporation. 8107
Such money shall be used for the corporation's public purposes. 8108

If the treasurer, upon demand, is not fully satisfied as to 8109
the right of the person demanding to receive such excess sum or if 8110
there are several different claimants, ~~he~~ the treasurer shall 8111
commence a civil action by filing a petition of interpleader in 8112
the court of common pleas of the county where the land was sold, 8113
wherein ~~he~~ the treasurer shall make the person claiming the 8114
excess, and the state, defendants, and the action shall proceed as 8115
other civil actions. The costs of the proceedings shall be paid by 8116
the person claiming the excess, as the court orders. The 8117
prosecuting attorney shall prosecute the action, in behalf of the 8118
treasurer. 8119

Sec. 5723.12. (A) The county auditor, on making a sale of a 8120
tract of land to any person under this chapter, shall give the 8121
purchaser a certificate of sale. On producing or returning to the 8122
auditor the certificate of sale, the auditor, on payment to the 8123
auditor by the purchaser, the purchaser's heirs, or assigns, of 8124
the sum of ~~five~~ forty-five dollars, shall execute and file for 8125
recording a deed, which deed shall be prima-facie evidence of 8126
title in the purchaser, the purchaser's heirs, or assigns. Once 8127
the deed has been recorded, the county auditor shall deliver the 8128
deed to the purchaser. At the time of the sale, the county auditor 8129
shall collect and the purchaser shall pay the fee required by law 8130
for the recording of deeds. In the case of land sold to the state 8131
under division (B) of section 5723.06 of the Revised Code, the 8132
director of natural resources or a county land reutilization 8133
corporation shall execute and file for recording the deed, and pay 8134
the fee required by law for transferring deeds directly to the 8135
county auditor and recording deeds directly to the county 8136

recorder. 8137

(B) Except as otherwise provided in division (C) of this 8138
section and except for foreclosures to which the alternative 8139
redemption period has expired under sections 323.65 to 323.79 of 8140
the Revised Code, when a tract of land has been duly forfeited to 8141
the state and sold under this chapter, the conveyance of the real 8142
estate by the auditor shall extinguish all previous title and 8143
invest the purchaser with a new and perfect title that is free 8144
from all liens and encumbrances, except taxes and installments of 8145
special assessments and reassessments not due at the time of the 8146
sale, federal tax liens other than federal tax liens that are 8147
discharged in accordance with subsection (b) or (c) of section 8148
7425 of the "Internal Revenue Code of 1954," 68A Stat. 3, 26 8149
U.S.C. 1, as amended, and any easements and covenants running with 8150
the land that were created prior to the time the taxes or 8151
assessments, for the nonpayment of which the land was forfeited, 8152
became due and payable and except that, if there is a federal tax 8153
lien on the tract of land at the time of the sale, the United 8154
States is entitled to redeem the tract of land at any time within 8155
one hundred twenty days after the sale pursuant to subsection (d) 8156
of section 7425 of the "Internal Revenue Code of 1954," 68A Stat. 8157
3, 26 U.S.C. 1, as amended. 8158

(C) ~~When~~ Except for foreclosures to which the alternative 8159
redemption period has already expired under sections 323.65 to 8160
323.79 of the Revised Code, when a tract of forfeited land that 8161
was foreclosed upon as a result of proceedings for foreclosure 8162
instituted under section 323.25, sections 323.65 to 323.79, or 8163
division (C) of section 5721.18 of the Revised Code is sold under 8164
this chapter, the conveyance of the real estate by the auditor 8165
shall extinguish all previous title and invest the purchaser with 8166
a new title free from the lien for land taxes, assessments, 8167
charges, penalties, and interest for which the lien was 8168

foreclosed, the property was forfeited to the state, and in 8169
satisfaction of which the property was sold under this chapter, 8170
but subject to all other liens and encumbrances with respect to 8171
the tract. 8172

Sec. 5723.18. (A) Except as otherwise provided in division 8173
(B)(2) of section 5721.17 and division (B) of section 319.43 of 8174
the Revised Code, the proceeds from a forfeiture sale shall be 8175
distributed as follows: 8176

(1) The county auditor shall deduct all costs pertaining to 8177
the forfeiture and sale of forfeited lands, including costs 8178
pertaining to a foreclosure and forfeiture proceeding instituted 8179
under section 5721.14 of the Revised Code, except those paid under 8180
section 5721.04 of the Revised Code, from the moneys received from 8181
the sale of land and town lots forfeited to the state for the 8182
nonpayment of taxes, and shall pay such costs into the proper 8183
fund. In the case of the forfeiture sale of a parcel against which 8184
a foreclosure and forfeiture proceeding was instituted under 8185
section 5721.14 of the Revised Code, if the proceeds from the 8186
forfeiture sale are insufficient to pay the costs pertaining to 8187
such proceeding, the county auditor, at the next semiannual 8188
apportionment of real property taxes, shall reduce the amount of 8189
real property taxes that ~~he~~ the auditor otherwise would distribute 8190
to each subdivision to which taxes, assessments, charges, 8191
penalties, or interest charged against the parcel are due. The 8192
reduction in each subdivision's real property tax distribution 8193
shall equal the amount of the unpaid costs multiplied by a 8194
fraction, the numerator of which is the amount of taxes, 8195
assessments, charges, penalties, and interest due the subdivision, 8196
and the denominator of which is the total amount of taxes, 8197
assessments, charges, penalties, and interest due all such 8198
subdivisions. 8199

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

(3) Following the payment required by division (A)(2) of this section, the remaining proceeds shall be distributed by the auditor to the appropriate subdivisions to pay the taxes, assessments, charges, penalties, and interest which are due and unpaid. If the proceeds available for distribution under this division are insufficient to pay the entire amount of those taxes, assessments, charges, penalties, and interest, the auditor shall distribute the proceeds available for distribution under this division to the appropriate subdivisions in proportion to the amount of those taxes, assessments, charges, penalties, and interest that each is due.

(B) If the proceeds from the sale of forfeited land are insufficient to pay in full the amount of the taxes, assessments, charges, penalties, and interest; the costs incurred in the proceedings instituted pursuant to this chapter and section 5721.18 of the Revised Code, or the foreclosure and forfeiture proceeding instituted pursuant to section 5721.14 of the Revised Code; and, if division (B)(2) of section 5721.17 of the Revised Code is applicable, any notes issued by a receiver pursuant to division (F) of section 3767.41 of the Revised Code and any receiver's lien as defined in division (C)(4) of section 5721.18 of the Revised Code, the court may enter a deficiency judgment against the last owner of record of the land before its forfeiture to the state, for the unpaid amount. The court shall enter the judgment pursuant to section 5721.192 of the Revised Code. The Except as otherwise provided in division (B) of section 319.43 of the Revised Code, the proceeds paid pursuant to the entry and

satisfaction of such a judgment shall be distributed as if they 8232
had been received as a part of the proceeds from the sale of the 8233
land to satisfy the amount of the taxes, assessments, charges, 8234
penalties, and interest which are due and unpaid; the costs 8235
incurred in the associated proceedings which were due and unpaid; 8236
and, if division (B)(2) of section 5721.17 of the Revised Code is 8237
applicable, any notes issued by a receiver pursuant to division 8238
(F) of section 3767.41 of the Revised Code and any receiver's lien 8239
as defined in division (C)(4) of section 5721.18 of the Revised 8240
Code. 8241

Section 2. That existing sections 122.65, 135.341, 135.35, 8242
135.351, 307.01, 307.07, 307.09, 307.10, 307.12, 307.64, 307.698, 8243
307.78, 307.806, 307.846, 319.20, 319.201, 319.30, 319.43, 319.45, 8244
319.54, 321.24, 321.261, 321.34, 321.341, 323.121, 323.132, 8245
323.15, 323.25, 323.26, 323.28, 323.31, 323.47, 323.49, 323.50, 8246
323.65, 323.66, 323.67, 323.68, 323.69, 323.70, 323.71, 323.72, 8247
323.73, 323.74, 323.75, 323.76, 323.77, 323.78, 715.26, 715.261, 8248
1724.01, 1724.02, 1724.04, 1724.05, 1724.07, 1724.10, 1724.11, 8249
5705.05, 5705.19, 5709.12, 5721.01, 5721.011, 5721.03, 5721.06, 8250
5721.10, 5721.11, 5721.18, 5721.19, 5721.191, 5721.20, 5721.25, 8251
5721.30, 5721.31, 5721.32, 5721.33, 5721.36, 5721.37, 5721.38, 8252
5721.39, 5721.40, 5721.43, 5722.01, 5722.02, 5722.03, 5722.04, 8253
5722.06, 5722.07, 5722.08, 5722.09, 5722.10, 5722.13, 5722.14, 8254
5722.15, 5722.21, 5723.01, 5723.03, 5723.04, 5723.08, 5723.11, 8255
5723.12, and 5723.18 of the Revised Code are hereby repealed. 8256
8257