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Senator Spada

**Cosponsors: Senators Harris, Mason, Miller, D., Roberts, Smith, Seitz, Cates,
Fedor, Wagoner, Bocchieri, Cafaro, Grendell, Lehner, Morano, Sawyer,
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Nero, Newcomb, Otterman, J., Setzer, Skindell, Slesnick, Williams, B.,
Williams, S., Yates, Yuko**

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A B I L L

To amend sections 135.341, 135.35, 135.351, 307.01,	1
307.07, 307.09, 307.10, 307.12, 307.64, 307.671,	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
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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
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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, 4582.07, 24
4582.08, 4582.09, 4582.32, 4582.33, 4582.34, and 25
5722.22 of the Revised Code to authorize the 26
creation of land reutilization corporations to 27
facilitate the reclamation, rehabilitation, and 28
reutilization of vacant, abandoned, 29
tax-foreclosed, or other real property, to revise 30
the expedited, nonjudicial foreclosure procedure 31
for abandoned lands, to permit certain municipal 32
corporations and other entities to cooperatively 33
finance certain facilities with lodging 34
tax-supported securities and other means 35
regardless of when the municipal corporation had 36
made a qualifying urban renewal designation, and 37
to require port authorities to adopt plans of 38
improvement. 39

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

Section 1. That sections 135.341, 135.35, 135.351, 307.01, 40
307.07, 307.09, 307.10, 307.12, 307.64, 307.671, 307.698, 307.78, 41
307.806, 307.846, 319.20, 319.201, 319.30, 319.43, 319.45, 319.54, 42
321.24, 321.261, 321.34, 323.121, 323.132, 323.15, 323.25, 323.26, 43
323.28, 323.31, 323.47, 323.49, 323.50, 323.65, 323.66, 323.67, 44
323.68, 323.69, 323.70, 323.71, 323.72, 323.73, 323.74, 323.75, 45
323.76, 323.77, 323.78, 715.26, 715.261, 1724.01, 1724.02, 46

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5709.12, 5721.01, 5721.011, 5721.03, 5721.06, 5721.10, 5721.11, 48
5721.18, 5721.19, 5721.191, 5721.20, 5721.25, 5721.30, 5721.31, 49
5721.32, 5721.33, 5721.36, 5721.37, 5721.38, 5721.39, 5721.40, 50
5721.43, 5722.01, 5722.02, 5722.03, 5722.04, 5722.06, 5722.07, 51
5722.08, 5722.09, 5722.10, 5722.13, 5722.14, 5722.15, 5722.21, 52
5723.01, 5723.03, 5723.04, 5723.08, 5723.11, 5723.12, and 5723.18 53
be amended, sections 321.341 (321.342) and 323.78 (323.79) be 54
amended for the purpose of adopting new section numbers as 55
indicated in parentheses, and new sections 321.341 and 323.78 and 56
sections 133.082, 307.781, 321.263, 321.36, 1724.03, 4582.07, 57
4582.08, 4582.09, 4582.32, 4582.33, 4582.34, and 5722.22 of the 58
Revised Code be enacted to read as follows: 59

Sec. 133.082. (A) A board of county commissioners of a county 61
in which a county land reutilization corporation is organized 62
under Chapter 1724. of the Revised Code, upon the written request 63
of the county treasurer, may issue securities in anticipation of 64
the collection of the current taxes that are not paid on or before 65
the last day on which such taxes may be paid without penalty or 66
that have become delinquent. The aggregate principal amount of 67
such securities shall not exceed ninety per cent of the difference 68
between the following amounts: 69

(1) The amount of the current taxes that constitutes current 70
year unpaid taxes or current year delinquent taxes on the date 71
securities under this section are issued; 72

(2) To the extent ascertainable by the county treasurer, the 73
amount of current year unpaid taxes or current year delinquent 74
taxes that have been collected during the period commencing on the 75
day immediately following the last day the current year unpaid 76
taxes or current year delinquent taxes could have been paid 77

without penalty and ending with the business day immediately 78
preceding the day on which an agreement for the sale of the 79
securities is executed. 80

(B) Securities issued under this section shall be issued not 81
later than the first day of December of the year in which such 82
current taxes were not paid when due, and shall mature not later 83
than the thirty-first day of December of the third year following 84
the year in which the current taxes were not paid when due. 85

(C) Proceeds from the sale of the securities not applied to 87
the payment of any financing costs shall be disbursed by the 88
county treasurer to the taxing authorities that levied the taxes 89
in the same manner as such taxes would have been disbursed had 90
such taxes been paid when due. 91

(D) The county officers authorized by the county taxing 92
authority shall execute the necessary documents, including, but 93
not limited to, trust agreements and other agreements and 94
certifications, to provide for the pledge, protection, and 95
disposition of the pledged revenues from which debt charges on the 96
securities issued under this section are to be paid. 97

(E) Anticipation securities issued under this section shall 98
not be general obligations of the county. Anticipation securities 99
issued under this section shall be secured only by a pledge of and 100
lien upon the delinquent real property taxes and assessments, the 101
collection of which is being anticipated by the issuance of the 102
securities in accordance with this section, and any securities 103
issued to fund or refund those securities. The pledge shall be 104
valid and binding from the time the pledge is made, and the tax 105
receipts and proceeds pledged and thereafter received by the 106
county treasurer shall immediately be subject to the lien of that 107
pledge without any physical delivery of those tax receipts or 108
proceeds or further act. The lien of any pledge is valid and 109

binding as against all parties having claims of any kind in tort, 110
contract, or otherwise against the county, whether or not such 111
parties have notice of the lien. Neither the resolution nor any 112
trust agreement by which a pledge is created or further evidenced 113
need be filed or recorded except in the records of the county 114
taxing authority. 115

(F) As long as any securities issued under this section, in 116
either original or refunded form, remain outstanding, except as 117
otherwise provided in those documents, the delinquent real 118
property taxes and assessments pledged to the payment of debt 119
charges on the securities shall remain under the control of the 120
county taxing authority and shall not be appropriated other than 121
in accordance with division (H) of this section. 122

(G) Sections 9.98 to 9.983 of the Revised Code apply to 123
securities issued under this section, notwithstanding any other 124
provision in this chapter. 125

(H) The amounts from the collection of the delinquent real 126
property taxes and assessments anticipated by the securities and 127
needed to pay debt charges on the securities issued under this 128
section shall be considered appropriated for that purpose, and 129
other appropriations from those sources by the county taxing 130
authority shall be limited to the balance available after 131
deducting the amount needed to pay those debt charges. The 132
portions of those amounts as received and to be applied to those 133
debt charges shall be deposited and set aside in an account for 134
that purpose in the bond retirement fund in the amounts and at the 135
times required to pay those debt charges as provided for by the 136
authorizing legislation, or as otherwise provided by law. 137

(I) As used in this section, "current taxes" has the same 138
meaning as in section 323.01 of the Revised Code, and "current 139
year unpaid taxes" and "current year delinquent taxes" have the 140
same meanings as in section 321.341 of the Revised Code. 141

Sec. 135.341. (A) There shall be a county investment advisory 142
committee consisting of three members: two county commissioners to 143
be designated by the board of county commissioners, and the county 144
treasurer. 145

Notwithstanding the preceding sentence, the board of county 146
commissioners may declare that all three county commissioners 147
shall serve on the county investment advisory committee. If the 148
board so declares, the county investment advisory committee shall 149
consist of five members: the three county commissioners, the 150
county treasurer, and the clerk of the court of common pleas of 151
the county. 152

(B) The committee shall elect its own chairperson, and 153
committee members shall receive no additional compensation for the 154
performance of their duties as committee members. 155

(C) The committee shall establish written county investment 156
policies and shall meet at least once every three months, to 157
review or revise its policies and to advise the investing 158
authority on the county investments in order to ensure the best 159
and safest return of funds available to the county for deposit or 160
investment. Any member of the county investment advisory 161
committee, upon giving five days' notice, may call a meeting of 162
the committee. The committee's policies may establish a limit on 163
the period of time that moneys may be invested in any particular 164
type of investment. 165

(D) The committee is authorized to retain the services of an 166
investment advisor, provided that the advisor is licensed by the 167
division of securities under section 1707.141 of the Revised Code 168
or is registered with the securities and exchange commission, and 169
possesses public funds investment management experience, 170
specifically in the area of state and local government investment 171
portfolios, or the advisor is an eligible institution mentioned in 172

section 135.03 of the Revised Code. 173

(E) The committee shall act as the investing authority in 174
place of the treasurer for purposes of investing county funds and 175
managing the county portfolio when this authority is transferred 176
to it pursuant to divisions (E)(1) and (F)(2) of section 321.46 of 177
the Revised Code or when ordered to do so by a court pursuant to 178
section 321.47 of the Revised Code. For these purposes, the 179
committee shall retain the services of an investment advisor 180
described in division (D) of this section. 181

(F) Nothing in this section affects the authority of any of 182
the officers mentioned in section 325.27 of the Revised Code to 183
contract for the services of fiscal and management consultants 184
pursuant to section 325.17 of the Revised Code. 185

(G) The committee of a county in which a county land 186
reutilization corporation is organized under Chapter 1724. of the 187
Revised Code may enter into a current unpaid or delinquent tax 188
line of credit with the county treasurer for the purposes set 189
forth in section 321.36 of the Revised Code if all of the 190
following apply: 191

(1) The county treasurer requests in writing that the 192
committee enter into a current unpaid or delinquent tax line of 193
credit with the county treasurer. 194

(2) The committee approves, by affirmative vote of the two 195
county commissioners designated to sit on the committee, the form 196
of the current unpaid or delinquent tax line of credit and the 197
execution of the current unpaid or delinquent tax line of credit. 198

(3) The maximum aggregate available amount under the current 199
unpaid or delinquent tax line of credit shall not exceed fifteen 200
per cent of the county's total average portfolio of inactive 201
moneys as of the date of execution and delivery of the line of 202
credit. 203

(4) The maximum term during which draws on the line of credit 204
can be made shall be five years; provided, however, that nothing 205
in this division prohibits the execution and delivery of another 206
current unpaid or delinquent tax line of credit at the end of the 207
term of a line of credit, if at that time no unreimbursed draws, 208
plus accrued but unpaid interest thereon, have been outstanding 209
beyond the last day of the second year immediately following the 210
year in which the draw was made. 211

(5) Repayment in full of each draw on the line of credit, 212
plus any accrued and unpaid interest thereon, shall be made not 213
later than the last day of the second calendar year after the year 214
in which the draw is made. 215

Sec. 135.35. (A) The investing authority shall deposit or 216
invest any part or all of the county's inactive moneys and shall 217
invest all of the money in the county public library fund when 218
required by section 135.352 of the Revised Code. The following 219
classifications of securities and obligations are eligible for 220
such deposit or investment: 221

(1) United States treasury bills, notes, bonds, or any other 222
obligation or security issued by the United States treasury, any 223
other obligation guaranteed as to principal or interest by the 224
United States, or any book entry, zero-coupon United States 225
treasury security that is a direct obligation of the United 226
States. 227

Nothing in the classification of eligible securities and 228
obligations set forth in divisions (A)(2) to (11) of this section 229
shall be construed to authorize any investment in stripped 230
principal or interest obligations of such eligible securities and 231
obligations. 232

(2) Bonds, notes, debentures, or any other obligations or 233
securities issued by any federal government agency or 234

instrumentality, including but not limited to, the federal 235
national mortgage association, federal home loan bank, federal 236
farm credit bank, federal home loan mortgage corporation, 237
government national mortgage association, and student loan 238
marketing association. All federal agency securities shall be 239
direct issuances of federal government agencies or 240
instrumentalities. 241

(3) Time certificates of deposit or savings or deposit 242
accounts, including, but not limited to, passbook accounts, in any 243
eligible institution mentioned in section 135.32 of the Revised 244
Code; 245

(4) Bonds and other obligations of this state or the 246
political subdivisions of this state, provided that such political 247
subdivisions are located wholly or partly within the same county 248
as the investing authority; 249

(5) No-load money market mutual funds consisting exclusively 250
of obligations described in division (A)(1) or (2) of this section 251
and repurchase agreements secured by such obligations, provided 252
that investments in securities described in this division are made 253
only through eligible institutions mentioned in section 135.32 of 254
the Revised Code; 255

(6) The Ohio subdivision's fund as provided in section 135.45 256
of the Revised Code; 257

(7) Securities lending agreements with any eligible 258
institution mentioned in section 135.32 of the Revised Code that 259
is a member of the federal reserve system or federal home loan 260
bank or with any recognized United States government securities 261
dealer meeting the description in division (J)(1) of this section, 262
under the terms of which agreements the investing authority lends 263
securities and the eligible institution or dealer agrees to 264
simultaneously exchange similar securities or cash, equal value 265

for equal value.	266
Securities and cash received as collateral for a securities	267
lending agreement are not inactive moneys of the county or moneys	268
of a county public library fund. The investment of cash collateral	269
received pursuant to a securities lending agreement may be	270
invested only in instruments specified by the investing authority	271
in the written investment policy described in division (K) of this	272
section.	273
(8) Up to twenty-five per cent of the county's total average	274
portfolio in either of the following investments:	275
(a) Commercial paper notes issued by an entity that is	276
defined in division (D) of section 1705.01 of the Revised Code and	277
that has assets exceeding five hundred million dollars, to which	278
notes all of the following apply:	279
(i) The notes are rated at the time of purchase in the	280
highest classification established by at least two nationally	281
recognized standard rating services.	282
(ii) The aggregate value of the notes does not exceed ten per	283
cent of the aggregate value of the outstanding commercial paper of	284
the issuing corporation.	285
(iii) The notes mature not later than two hundred seventy	286
days after purchase.	287
(b) Bankers acceptances of banks that are insured by the	288
federal deposit insurance corporation and to which both of the	289
following apply:	290
(i) The obligations are eligible for purchase by the federal	291
reserve system.	292
(ii) The obligations mature not later than one hundred eighty	293
days after purchase.	294
No investment shall be made pursuant to division (A)(8) of	295

this section unless the investing authority has completed 296
additional training for making the investments authorized by 297
division (A)(8) of this section. The type and amount of additional 298
training shall be approved by the auditor of state and may be 299
conducted by or provided under the supervision of the auditor of 300
state. 301

(9) Up to fifteen per cent of the county's total average 302
portfolio in notes issued by corporations that are incorporated 303
under the laws of the United States and that are operating within 304
the United States, or by depository institutions that are doing 305
business under authority granted by the United States or any state 306
and that are operating within the United States, provided both of 307
the following apply: 308

(a) The notes are rated in the second highest or higher 309
category by at least two nationally recognized standard rating 310
services at the time of purchase. 311

(b) The notes mature not later than two years after purchase. 312

(10) No-load money market mutual funds rated in the highest 313
category at the time of purchase by at least one nationally 314
recognized standard rating service and consisting exclusively of 315
obligations described in division (A)(1), (2), or (6) of section 316
135.143 of the Revised Code; 317

(11) Debt interests rated at the time of purchase in the 318
three highest categories by two nationally recognized standard 319
rating services and issued by foreign nations diplomatically 320
recognized by the United States government. All interest and 321
principal shall be denominated and payable in United States funds. 322
The investments made under division (A)(11) of this section shall 323
not exceed in the aggregate one per cent of a county's total 324
average portfolio. 325

The investing authority shall invest under division (A)(11) 326

of this section in a debt interest issued by a foreign nation only 327
if the debt interest is backed by the full faith and credit of 328
that foreign nation, there is no prior history of default, and the 329
debt interest matures not later than five years after purchase. 330
For purposes of division (A)(11) of this section, a debt interest 331
is rated in the three highest categories by two nationally 332
recognized standard rating services if either the debt interest 333
itself or the issuer of the debt interest is rated, or is 334
implicitly rated, at the time of purchase in the three highest 335
categories by two nationally recognized standard rating services. 336

(12) A current unpaid or delinquent tax line of credit 337
authorized under division (G) of section 135.341 of the Revised 338
Code, provided that all of the conditions for entering into such a 339
line of credit under that division are satisfied. 340

(B) Nothing in the classifications of eligible obligations 341
and securities set forth in divisions (A)(1) to (11) of this 342
section shall be construed to authorize investment in a 343
derivative, and no investing authority shall invest any county 344
inactive moneys or any moneys in a county public library fund in a 345
derivative. For purposes of this division, "derivative" means a 346
financial instrument or contract or obligation whose value or 347
return is based upon or linked to another asset or index, or both, 348
separate from the financial instrument, contract, or obligation 349
itself. Any security, obligation, trust account, or other 350
instrument that is created from an issue of the United States 351
treasury or is created from an obligation of a federal agency or 352
instrumentality or is created from both is considered a derivative 353
instrument. An eligible investment described in this section with 354
a variable interest rate payment, based upon a single interest 355
payment or single index comprised of other eligible investments 356
provided for in division (A)(1) or (2) of this section, is not a 357
derivative, provided that such variable rate investment has a 358

maximum maturity of two years. A treasury inflation-protected 359
security shall not be considered a derivative, provided the 360
security matures not later than five years after purchase. 361

362

(C) Except as provided in division (D) of this section, any 363
investment made pursuant to this section must mature within five 364
years from the date of settlement, unless the investment is 365
matched to a specific obligation or debt of the county or to a 366
specific obligation or debt of a political subdivision of this 367
state located wholly or partly within the county, and the 368
investment is specifically approved by the investment advisory 369
committee. 370

(D) The investing authority may also enter into a written 371
repurchase agreement with any eligible institution mentioned in 372
section 135.32 of the Revised Code or any eligible securities 373
dealer pursuant to division (J) of this section, under the terms 374
of which agreement the investing authority purchases and the 375
eligible institution or dealer agrees unconditionally to 376
repurchase any of the securities listed in divisions (B)(1) to 377
(5), except letters of credit described in division (B)(2), of 378
section 135.18 of the Revised Code. The market value of securities 379
subject to an overnight written repurchase agreement must exceed 380
the principal value of the overnight written repurchase agreement 381
by at least two per cent. A written repurchase agreement must 382
exceed the principal value of the overnight written repurchase 383
agreement, by at least two per cent. A written repurchase 384
agreement shall not exceed thirty days, and the market value of 385
securities subject to a written repurchase agreement must exceed 386
the principal value of the written repurchase agreement by at 387
least two per cent and be marked to market daily. All securities 388
purchased pursuant to this division shall be delivered into the 389
custody of the investing authority or the qualified custodian of 390

the investing authority or an agent designated by the investing authority. A written repurchase agreement with an eligible securities dealer shall be transacted on a delivery versus payment basis. The agreement shall contain the requirement that for each transaction pursuant to the agreement the participating institution shall provide all of the following information:

(1) The par value of the securities;

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

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

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

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

(F) No investing authority shall pay a county's inactive moneys or moneys of a county public library fund into a fund established by another subdivision, treasurer, governing board, or investing authority, if that fund was established by the subdivision, treasurer, governing board, or investing authority for the purpose of investing or depositing the public moneys of other subdivisions. This division does not apply to the payment of public moneys into either of the following:

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

(2) A fund created solely for the purpose of acquiring, 422
constructing, owning, leasing, or operating municipal utilities 423
pursuant to the authority provided under section 715.02 of the 424
Revised Code or Section 4 of Article XVIII, Ohio Constitution. 425

For purposes of division (F) of this section, "subdivision" 426
includes a county. 427

(G) The use of leverage, in which the county uses its current 428
investment assets as collateral for the purpose of purchasing 429
other assets, is prohibited. The issuance of taxable notes for the 430
purpose of arbitrage is prohibited. Contracting to sell securities 431
not owned by the county, for the purpose of purchasing such 432
securities on the speculation that bond prices will decline, is 433
prohibited. 434

(H) Any securities, certificates of deposit, deposit 435
accounts, or any other documents evidencing deposits or 436
investments made under authority of this section shall be issued 437
in the name of the county with the county treasurer or investing 438
authority as the designated payee. If any such deposits or 439
investments are registrable either as to principal or interest, or 440
both, they shall be registered in the name of the treasurer. 441

(I) The investing authority shall be responsible for the 442
safekeeping of all documents evidencing a deposit or investment 443
acquired under this section, including, but not limited to, 444
safekeeping receipts evidencing securities deposited with a 445
qualified trustee, as provided in section 135.37 of the Revised 446
Code, and documents confirming the purchase of securities under 447
any repurchase agreement under this section shall be deposited 448
with a qualified trustee, provided, however, that the qualified 449
trustee shall be required to report to the investing authority, 450
auditor of state, or an authorized outside auditor at any time 451
upon request as to the identity, market value, and location of the 452
document evidencing each security, and that if the participating 453

institution is a designated depository of the county for the 454
current period of designation, the securities that are the subject 455
of the repurchase agreement may be delivered to the treasurer or 456
held in trust by the participating institution on behalf of the 457
investing authority. 458

Upon the expiration of the term of office of an investing 459
authority or in the event of a vacancy in the office for any 460
reason, the officer or the officer's legal representative shall 461
transfer and deliver to the officer's successor all documents 462
mentioned in this division for which the officer has been 463
responsible for safekeeping. For all such documents transferred 464
and delivered, the officer shall be credited with, and the 465
officer's successor shall be charged with, the amount of moneys 466
evidenced by such documents. 467

(J)(1) All investments, except for investments in securities 468
described in divisions (A)(5) and (6) of this section, shall be 469
made only through a member of the national association of 470
securities dealers, through a bank, savings bank, or savings and 471
loan association regulated by the superintendent of financial 472
institutions, or through an institution regulated by the 473
comptroller of the currency, federal deposit insurance 474
corporation, or board of governors of the federal reserve system. 475

(2) Payment for investments shall be made only upon the 476
delivery of securities representing such investments to the 477
treasurer, investing authority, or qualified trustee. If the 478
securities transferred are not represented by a certificate, 479
payment shall be made only upon receipt of confirmation of 480
transfer from the custodian by the treasurer, governing board, or 481
qualified trustee. 482

(K)(1) Except as otherwise provided in division (K)(2) of 483
this section, no investing authority shall make an investment or 484
deposit under this section, unless there is on file with the 485

auditor of state a written investment policy approved by the 486
investing authority. The policy shall require that all entities 487
conducting investment business with the investing authority shall 488
sign the investment policy of that investing authority. All 489
brokers, dealers, and financial institutions, described in 490
division (J)(1) of this section, initiating transactions with the 491
investing authority by giving advice or making investment 492
recommendations shall sign the investing authority's investment 493
policy thereby acknowledging their agreement to abide by the 494
policy's contents. All brokers, dealers, and financial 495
institutions, described in division (J)(1) of this section, 496
executing transactions initiated by the investing authority, 497
having read the policy's contents, shall sign the investment 498
policy thereby acknowledging their comprehension and receipt. 499

(2) If a written investment policy described in division 500
(K)(1) of this section is not filed on behalf of the county with 501
the auditor of state, the investing authority of that county shall 502
invest the county's inactive moneys and moneys of the county 503
public library fund only in time certificates of deposits or 504
savings or deposit accounts pursuant to division (A)(3) of this 505
section, no-load money market mutual funds pursuant to division 506
(A)(5) of this section, or the Ohio subdivision's fund pursuant to 507
division (A)(6) of this section. 508

(L)(1) The investing authority shall establish and maintain 509
an inventory of all obligations and securities acquired by the 510
investing authority pursuant to this section. The inventory shall 511
include a description of each obligation or security, including 512
type, cost, par value, maturity date, settlement date, and any 513
coupon rate. 514

(2) The investing authority shall also keep a complete record 515
of all purchases and sales of the obligations and securities made 516
pursuant to this section. 517

(3) The investing authority shall maintain a monthly 518
portfolio report and issue a copy of the monthly portfolio report 519
describing such investments to the county investment advisory 520
committee, detailing the current inventory of all obligations and 521
securities, all transactions during the month that affected the 522
inventory, any income received from the obligations and 523
securities, and any investment expenses paid, and stating the 524
names of any persons effecting transactions on behalf of the 525
investing authority. 526

(4) The monthly portfolio report shall be a public record and 527
available for inspection under section 149.43 of the Revised Code. 528

(5) The inventory and the monthly portfolio report shall be 529
filed with the board of county commissioners. 530

(M) An investing authority may enter into a written 531
investment or deposit agreement that includes a provision under 532
which the parties agree to submit to nonbinding arbitration to 533
settle any controversy that may arise out of the agreement, 534
including any controversy pertaining to losses of public moneys 535
resulting from investment or deposit. The arbitration provision 536
shall be set forth entirely in the agreement, and the agreement 537
shall include a conspicuous notice to the parties that any party 538
to the arbitration may apply to the court of common pleas of the 539
county in which the arbitration was held for an order to vacate, 540
modify, or correct the award. Any such party may also apply to the 541
court for an order to change venue to a court of common pleas 542
located more than one hundred miles from the county in which the 543
investing authority is located. 544

For purposes of this division, "investment or deposit 545
agreement" means any agreement between an investing authority and 546
a person, under which agreement the person agrees to invest, 547
deposit, or otherwise manage, on behalf of the investing 548
authority, a county's inactive moneys or moneys in a county public 549

library fund, or agrees to provide investment advice to the 550
investing authority. 551

(N) An investment held in the county portfolio on September 552
27, 1996, that was a legal investment under the law as it existed 553
before September 27, 1996, may be held until maturity, or if the 554
investment does not have a maturity date the investment may be 555
held until five years from September 27, 1996, regardless of 556
whether the investment would qualify as a legal investment under 557
the terms of this section as amended. 558

Sec. 135.351. (A) Except as provided in sections 135.352 and 559
1545.22 of the Revised Code, all interest earned on money included 560
within the county treasury shall be credited to the general fund 561
of the county. 562

(B) Unless otherwise provided by law, with respect to moneys 563
belonging to another political subdivision, taxing district, or 564
special district that are deposited or invested by the county, the 565
county shall pay and distribute such moneys in accordance with 566
division (B)(1), (2), or (3) of this section, as appropriate: 567

(1) On or before the tenth day of the month following the 568
month in which the county received such moneys or on or before 569
such later date authorized by the legislative authority or other 570
governing body of the other political subdivision or district, pay 571
and distribute all such moneys to the treasurer or other 572
appropriate officer of the other political subdivision or 573
district. 574

(2) With respect to moneys due to boards and subdivisions 575
under section 321.31 of the Revised Code, pay and distribute such 576
moneys within five business days after the final date prescribed 577
by law for such settlement, or if the settlement date is lawfully 578
extended, within five business days after the date of such lawful 579
extension. 580

(3) With respect to moneys for which any advance authorized 581
by section 321.34 or ~~321.341~~ 321.342 of the Revised Code has been 582
requested, pay and distribute such moneys within five business 583
days after the request for the advance is delivered to the county 584
auditor. 585

(C) If the county fails to make any payment and distribution 586
required by division (B) of this section within the time periods 587
prescribed by that division, the county shall pay to the 588
appropriate other political subdivision, taxing district, or 589
special district any interest that the county has received or will 590
receive on any moneys or advance described in that division which 591
accrues after the date such moneys or advance should have been 592
distributed, together with the principal amount of such moneys or 593
advance. The county shall make this payment of principal and 594
interest within five business days after the treasurer or other 595
appropriate officer of such other political subdivision or 596
district files a written demand for payment with the county 597
auditor. 598

Sec. 307.01. (A) A courthouse, jail, public comfort station, 599
offices for county officers, and a county home shall be provided 600
by the board of county commissioners when, in its judgment, any of 601
them are needed. The buildings and offices shall be of such style, 602
dimensions, and expense as the board determines. All new jails and 603
renovations to existing jails shall be designed, and all existing 604
jails shall be operated in such a manner as to comply 605
substantially with the minimum standards for jails in Ohio adopted 606
by the department of rehabilitation and correction. The board 607
shall also provide equipment, stationery, and postage, as it 608
considers reasonably necessary for the proper and convenient 609
conduct of county offices, and such facilities as will result in 610
expeditious and economical administration of such offices, except 611
that, for the purpose of obtaining federal or state reimbursement, 612

the board may impose on the public children services agency 613
reasonable charges, not exceeding the amount for which 614
reimbursement will be made and consistent with cost-allocation 615
standards adopted by the department of job and family services, 616
for the provision of office space, supplies, stationery, 617
utilities, telephone use, postage, and general support services. 618

The board of county commissioners shall provide all rooms, 619
fireproof and burglarproof vaults, safes, and other means of 620
security in the office of the county treasurer that are necessary 621
for the protection of public moneys and property in the office. 622

(B) The court of common pleas shall annually submit a written 623
request for an appropriation to the board of county commissioners 624
that shall set forth estimated administrative expenses of the 625
court that the court considers reasonably necessary for its 626
operation. The board shall conduct a public hearing with respect 627
to the written request submitted by the court and shall 628
appropriate the amount of money each year that it determines, 629
after conducting the public hearing and considering the written 630
request of the court, is reasonably necessary to meet all 631
administrative expenses of the court. 632

If the court considers the appropriation made by the board 633
pursuant to this division insufficient to meet all the 634
administrative expenses of the court, it shall commence an action 635
under Chapter 2731. of the Revised Code in the court of appeals 636
for the judicial district for a determination of the duty of the 637
board of county commissioners to appropriate the amount of money 638
in dispute. The court of appeals shall give priority to the action 639
filed by the court of common pleas over all cases pending on its 640
docket. The burden shall be on the court of common pleas to prove 641
that the appropriation requested is reasonably necessary to meet 642
all its administrative expenses. If, prior to the filing of an 643
action under Chapter 2731. of the Revised Code or during the 644

pendency of the action, any judge of the court exercises the 645
contempt power of the court of common pleas in order to obtain the 646
amount of money in dispute, the judge shall not order the 647
imprisonment of any member of the board of county commissioners 648
notwithstanding sections 2705.02 to 2705.06 of the Revised Code. 649

(C) Division (B) of this section does not apply to 650
appropriations for the probate court or the juvenile court that 651
are subject to section 2101.11 or 2151.10 of the Revised Code. 652

(D) The board of county commissioners may provide offices for 653
or lease offices to a county land reutilization corporation 654
organized under Chapter 1724. of the Revised Code and, in 655
connection with such a lease, charge rentals that are at or below 656
the market rentals for such offices, if the board determines that 657
providing offices for or leasing offices to the corporation will 658
promote economic development or the general welfare of the people 659
of the county through a plan of providing affordable housing, land 660
reutilization, and community development. 661

Sec. 307.07. (A) The board of county commissioners, by 662
resolution, may create an office of economic development, to 663
develop and promote plans and programs designed to assure that 664
county resources are efficiently used, economic growth is properly 665
balanced, and that county economic development is coordinated with 666
that of the state and other local governments. For this purpose, 667
the board may appropriate moneys from the county general fund, or, 668
pursuant to section 307.64 of the Revised Code, moneys derived 669
from a tax levied pursuant to division (EE) of section 5705.19 of 670
the Revised Code, for the creation and operation of the office 671
for, any economic development purpose of the office, and to 672
provide for the establishment and operation of a program of 673
economic development, including in support of a county land 674
reutilization corporation organized under Chapter 1724. of the 675

Revised Code. The board may hire a director of economic 676
development, who shall be a member of the unclassified civil 677
service, and fix ~~his~~ the director's compensation; or may do any of 678
the following: 679

(1) Enter into an agreement with a county planning commission 680
within the county, created under section 713.22 of the Revised 681
Code, or a regional planning commission, created under section 682
713.21 of the Revised Code, regardless of whether the county is a 683
member of the commission, to carry out all of the functions and 684
duties of a director of economic development under division (B) of 685
this section. Any agreement shall set forth the procedure by which 686
the county or regional planning commission shall gain the approval 687
of the board of county commissioners for any actions, functions, 688
and duties under division (B) of this section. Any agreement may 689
continue in effect for a period of one to three years and may be 690
renewed with the consent of all parties. The civil service status 691
of planning commission staff shall not be affected by any 692
agreement under this division. 693

(2) Enter into an agreement with the Ohio cooperative 694
extension service, providing for the use of employees hired by the 695
Ohio state university under section 3335.36 of the Revised Code to 696
carry out all of the functions and duties of a director of 697
economic development under division (B) of this section. Any 698
agreement shall set forth the procedure by which the Ohio 699
cooperative extension service shall gain the approval of the board 700
of county commissioners for any actions, functions, and duties 701
under division (B) of this section. Any agreement may continue in 702
effect for a period of one to three years and may be renewed with 703
the consent of all parties. The employment classification of Ohio 704
cooperative extension service employees shall not be affected by 705
any agreement under this division. 706

Any moneys appropriated by the board of county commissioners 707

to execute an agreement for the provision of services pursuant to 708
this section by the Ohio cooperative extension service shall be 709
paid to the Ohio state university to the credit of the Ohio 710
cooperative extension service fund created under section 3335.35 711
of the Revised Code. 712

(3) Enter into an agreement with a public or private 713
nonprofit organization to carry out all of the functions and 714
duties of a director of economic development under division (B) of 715
this section. The agreement shall set forth the procedure by which 716
the nonprofit organization shall gain the approval of the board of 717
county commissioners for any actions, functions, and duties under 718
that division. The agreement may continue in effect for a period 719
of one to three years and may be renewed with the consent of all 720
parties. The employment classification of the nonprofit 721
organization's employees shall not be affected by an agreement 722
under this division. 723

(B) The director of economic development may: 724

(1) With the approval of the board, hire such staff and 725
employ such technical and advisory personnel as ~~he~~ the director 726
sees fit to enable ~~him~~ the director to carry out the functions and 727
duties of the office; 728

(2) With the approval of the board, contract for services 729
necessary to enable ~~him~~ the director to carry out the functions 730
and duties of the office; 731

(3) With the approval of the board, enter into agreements 732
with federal, state, and local governments and agencies thereof, 733
and with public, private, or nonprofit organizations to carry out 734
the functions and duties of the office; 735

(4) Maintain membership in development organizations; 736

(5) With the approval of the board, make loans or grants and 737
provide other forms of financial assistance for the purpose of 738

economic development, including financial assistance for permanent 739
public improvements, in compliance with applicable laws of this 740
state, and fix the rate of interest and charges to be made for 741
such financial assistance; 742

(6) With the approval of the board, receive and accept 743
grants, gifts, and contributions of money, property, labor, and 744
other things of value, to be held, used, and applied only for the 745
purpose for which they are made, from individuals, private and 746
public corporations, the United States government or any agency 747
thereof, from the state or any agency thereof, or from any 748
political subdivision or any agency thereof, and may agree to 749
repay any contribution of money or return any property contributed 750
or the value thereof in amounts, and on terms and conditions, 751
excluding the payment of interest, as the director determines, and 752
may evidence the obligations by written evidence; 753

(7) Establish with the board any funds that are necessary for 754
the deposit and disbursement of gifts or contributions of money 755
accepted for economic development purposes; 756

(8) With the approval of the board, design, implement, 757
monitor, oversee, and evaluate economic development plans, 758
programs, strategies, and policies; 759

(9) Purchase real property to convey to a county land 760
reutilization corporation to be used in accordance with its public 761
purposes; 762

(10) Perform all acts necessary to fulfill the functions and 763
duties of the office. 764

(C) The boards of county commissioners of two or more 765
counties, by resolution, may create a joint office of economic 766
development for the purposes set forth in division (A) of this 767
section. The counties participating in a joint office of economic 768
development shall enter into an agreement that sets forth the 769

contribution of funds, services, and property to the joint office 770
from each participating county; establishes the person, public 771
agency, or nonprofit organization that shall carry out the 772
functions and duties of the office; and discloses any other terms 773
by which the joint office shall operate. 774

The boards of county commissioners of counties participating 775
in a joint office of economic development may appropriate moneys 776
from their respective county general funds, or, pursuant to 777
section 307.64 of the Revised Code, moneys derived from a tax 778
levied pursuant to division (EE) of section 5705.19 of the Revised 779
Code, for the creation and operation of the joint office, for any 780
economic development purpose of the office, and to provide for the 781
establishment and operation of a program of economic development. 782
The participating counties may hire a director of economic 783
development for the joint office or enter into an agreement with a 784
public agency or nonprofit organization in a manner set forth in 785
division (A) of this section to carry out the functions and duties 786
set forth in division (B) of this section. 787

Any agreement establishing a joint office of economic 788
development shall set forth the procedure by which the person, 789
public agency, or nonprofit organization carrying out the 790
functions and duties of the office shall gain the approval of the 791
participating boards of county commissioners for any actions, 792
functions, and duties under division (B) of this section. 793

(D) As used in this section, "economic development" has the 794
same meaning as in section 307.64 of the Revised Code. 795

Sec. 307.09. (A) If the interests of the county so require, 796
the board of county commissioners may sell any real property 797
belonging to the county and not needed for public use, including 798
all or portions of buildings acquired by the board to house county 799
offices, or may lease or rent the same, but no such lease shall be 800

for a longer term than five years, unless such lease is part of a 801
lease-purchase agreement, in which case the lease may be for a 802
period not exceeding twenty-five years, or unless the lease is to 803
a commercial tenant who uses the property as a retail store room, 804
office, or restaurant, and the leased property is located in a 805
building initially acquired to house county offices or in a 806
parking facility constructed or acquired to serve a building that 807
houses county offices, in which case the lease may be for a period 808
not exceeding twenty years, and may include provision for one or 809
more renewals for lesser periods. In the case of real property 810
used or to be used for the purpose of airports, landing fields, or 811
air navigational facilities, including restaurants, parking lots, 812
motels, gasoline service stations, public recreation facilities, 813
public parks, office buildings, retail stores for merchandising or 814
services, and industrial uses located or to be located thereon, or 815
parts thereof, belonging to the county, the primary term of such 816
lease shall not exceed twenty-five years and the board of county 817
commissioners may renew such leases for one or more periods of 818
years. The total of such renewal periods, when added to the 819
primary term of such lease, shall not exceed sixty years. 820

(B) The board may grant leases, rights, and easements to the 821
United States government, to the state or any department or agency 822
thereof, or to municipal corporations or other governmental 823
subdivisions of the state for public purposes, or to privately 824
owned electric light and power companies, or natural gas 825
companies, or telephone or telegraph companies for purposes of 826
rendering their several public utilities services, or to 827
corporations not for profit for hospital, charitable, water, 828
sewer, any of the purposes specified in section 1724.01 of the 829
Revised Code, or recreational purposes, including among other such 830
purposes memorial structures, parks, golf courses, and underground 831
structures, poles, piers, towers, wires, pipelines, underground 832

cables, and manholes, on or in lands owned by the county where 833
such lease, right, or easement is not deemed by the board to be 834
inconsistent with the need of such land for public use by the 835
county. Any such lease, right, or easement granted to the United 836
States government, to the state or any department or agency 837
thereof, or to a municipal corporation or other governmental 838
subdivision of the state, or to privately owned electric light and 839
power companies, or natural gas companies, or telephone or 840
telegraph companies for purposes of rendering their several public 841
utilities services, or to corporations not for profit for 842
hospital, charitable, water, sewer, or recreational purposes, may 843
be for such length of time, upon such terms, for such purposes, 844
and may provide for such renewals thereof as the board deems for 845
the best interests of the county. 846

(C) In case of the sale of such real property not used for 847
county purposes, and in case of a lease of real property used or 848
to be used for the purpose of airports, landing fields, or air 849
navigational facilities, including restaurants, parking lots, 850
motels, gasoline service stations, public recreation facilities, 851
public parks, office buildings, retail stores for merchandising or 852
services, and industrial uses, and in case of such a grant of 853
lease, right, or easement to the United States government, to the 854
state or any department or agency thereof or to a municipal 855
corporation or other governmental subdivision of the state, or to 856
privately owned electric light and power companies, or natural gas 857
companies, or telephone or telegraph companies for purposes of 858
rendering their several public utilities services, or to 859
corporations not for profit for hospital, charitable, water, 860
sewer, or recreational purposes, all or such part of the proceeds 861
thereof as the board designates may be placed by the board in a 862
separate fund to be used only for construction, equipment, 863
furnishing, maintenance, or repair of the county buildings and the 864
acquisition of sites therefor, or for the payment of principal of 865

or interest on bonds of the county issued for any county building. 866

Sec. 307.10. (A) No sale of real property, or lease of real 867
property used or to be used for the purpose of airports, landing 868
fields, or air navigational facilities, or parts thereof, as 869
provided by section 307.09 of the Revised Code shall be made 870
unless it is authorized by a resolution adopted by a majority of 871
the board of county commissioners. When a sale of real property as 872
provided by section 307.09 of the Revised Code is authorized, the 873
board may either deed the property to the highest responsible 874
bidder, after advertisement once a week for four consecutive weeks 875
in a newspaper of general circulation in the county or offer the 876
real property for sale at a public auction, after giving at least 877
thirty days' notice of the auction by publication in a newspaper 878
of general circulation in the county. The board may reject any and 879
all bids. The board may, as it considers best, sell real property 880
pursuant to this section as an entire tract or in parcels. The 881
board, by resolution adopted by a majority of the board, may lease 882
real property, in accordance with division (A) of section 307.09 883
of the Revised Code, without advertising for bids. 884

(B) The board, by resolution, may transfer real property in 885
fee simple belonging to the county and not needed for public use 886
to the United States government, to the state or any department or 887
agency thereof, to municipal corporations or other political 888
subdivisions of the state, ~~or~~ to the county board of mental 889
retardation and developmental disabilities, or to a county land 890
reutilization corporation organized under Chapter 1724. of the 891
Revised Code for public purposes upon the terms and in the manner 892
that it may determine to be in the best interests of the county, 893
without advertising for bids. The board shall execute a deed or 894
other proper instrument when such a transfer is approved. 895

(C) The board, by resolution adopted by a majority of the 896

board, may grant leases, rights, or easements to the United States 897
government, to the state or any department or agency thereof, or 898
to municipal corporations and other political subdivisions of the 899
state, or to privately owned electric light and power companies, 900
natural gas companies, or telephone or telegraph companies for 901
purposes of rendering their several public utilities services, in 902
accordance with division (B) of section 307.09 of the Revised 903
Code, without advertising for bids. When such grant of lease, 904
right, or easement is authorized, a deed or other proper 905
instrument therefor shall be executed by the board. 906

Sec. 307.12. (A) Except as otherwise provided in divisions 907
(D), (E), and (G) of this section, when the board of county 908
commissioners finds, by resolution, that the county has personal 909
property, including motor vehicles acquired for the use of county 910
officers and departments, and road machinery, equipment, tools, or 911
supplies, that is not needed for public use, is obsolete, or is 912
unfit for the use for which it was acquired, and when the fair 913
market value of the property to be sold or donated under this 914
division is, in the opinion of the board, in excess of two 915
thousand five hundred dollars, the board may do either of the 916
following: 917

(1) Sell the property at public auction or by sealed bid to 918
the highest bidder. Notice of the time, place, and manner of the 919
sale shall be published in a newspaper of general circulation in 920
the county at least ten days prior to the sale, and a typewritten 921
or printed notice of the time, place, and manner of the sale shall 922
be posted at least ten days before the sale in the offices of the 923
county auditor and the board of county commissioners. 924

If a board conducts a sale of property by sealed bid, the 925
form of the bid shall be as prescribed by the board, and each bid 926
shall contain the name of the person submitting it. Bids received 927

shall be opened and tabulated at the time stated in the notice. 928
The property shall be sold to the highest bidder, except that the 929
board may reject all bids and hold another sale, by public auction 930
or sealed bid, in the manner prescribed by this section. 931

(2) Donate any motor vehicle that does not exceed four 932
thousand five hundred dollars in value to a nonprofit organization 933
exempt from federal income taxation pursuant to 26 U.S.C. 501(a) 934
and (c)(3) for the purpose of meeting the transportation needs of 935
participants in the Ohio works first program established under 936
Chapter 5107. of the Revised Code and participants in the 937
prevention, retention, and contingency program established under 938
Chapter 5108. of the Revised Code. 939

(B) When the board of county commissioners finds, by 940
resolution, that the county has personal property, including motor 941
vehicles acquired for the use of county officers and departments, 942
and road machinery, equipment, tools, or supplies, that is not 943
needed for public use, is obsolete, or is unfit for the use for 944
which it was acquired, and when the fair market value of the 945
property to be sold or donated under this division is, in the 946
opinion of the board, two thousand five hundred dollars or less, 947
the board may do either of the following: 948

(1) Sell the property by private sale, without advertisement 949
or public notification; 950

(2) Donate the property to an eligible nonprofit organization 951
that is located in this state and is exempt from federal income 952
taxation pursuant to 26 U.S.C. 501(a) and (c)(3). Before donating 953
any property under this division, the board shall adopt a 954
resolution expressing its intent to make unneeded, obsolete, or 955
unfit-for-use county personal property available to these 956
organizations. The resolution shall include guidelines and 957
procedures the board considers necessary to implement a donation 958
program under this division and shall indicate whether the county 959

will conduct the donation program or the board will contract with 960
a representative to conduct it. If a representative is known when 961
the resolution is adopted, the resolution shall provide contact 962
information such as the representative's name, address, and 963
telephone number. 964

The resolution shall include within its procedures a 965
requirement that any nonprofit organization desiring to obtain 966
donated property under this division shall submit a written notice 967
to the board or its representative. The written notice shall 968
include evidence that the organization is a nonprofit organization 969
that is located in this state and is exempt from federal income 970
taxation pursuant to 26 U.S.C. 501(a) and (c)(3); a description of 971
the organization's primary purpose; a description of the type or 972
types of property the organization needs; and the name, address, 973
and telephone number of a person designated by the organization's 974
governing board to receive donated property and to serve as its 975
agent. 976

After adoption of the resolution, the board shall publish, in 977
a newspaper of general circulation in the county, notice of its 978
intent to donate unneeded, obsolete, or unfit-for-use county 979
personal property to eligible nonprofit organizations. The notice 980
shall include a summary of the information provided in the 981
resolution and shall be published at least twice. The second and 982
any subsequent notice shall be published not less than ten nor 983
more than twenty days after the previous notice. A similar notice 984
also shall be posted continually in a conspicuous place in the 985
offices of the county auditor and the board of county 986
commissioners, and, if the county maintains a web site on the 987
internet, the notice shall be posted continually at that web site. 988

The board or its representative shall maintain a list of all 989
nonprofit organizations that notify the board or its 990
representative of their desire to obtain donated property under 991

this division and that the board or its representative determines 992
to be eligible, in accordance with the requirements set forth in 993
this section and in the donation program's guidelines and 994
procedures, to receive donated property. 995

The board or its representatives also shall maintain a list 996
of all county personal property the board finds to be unneeded, 997
obsolete, or unfit for use and to be available for donation under 998
this division. The list shall be posted continually in a 999
conspicuous location in the offices of the county auditor and the 1000
board of county commissioners, and, if the county maintains a web 1001
site on the internet, the list shall be posted continually at that 1002
web site. An item of property on the list shall be donated to the 1003
eligible nonprofit organization that first declares to the board 1004
or its representative its desire to obtain the item unless the 1005
board previously has established, by resolution, a list of 1006
eligible nonprofit organizations that shall be given priority with 1007
respect to the item's donation. Priority may be given on the basis 1008
that the purposes of a nonprofit organization have a direct 1009
relationship to specific public purposes of programs provided or 1010
administered by the board. A resolution giving priority to certain 1011
nonprofit organizations with respect to the donation of an item of 1012
property shall specify the reasons why the organizations are given 1013
that priority. 1014

(C) Members of the board of county commissioners shall 1015
consult with the Ohio ethics commission, and comply with the 1016
provisions of Chapters 102. and 2921. of the Revised Code, with 1017
respect to any sale or donation under division (A) or (B) of this 1018
section to a nonprofit organization of which a county 1019
commissioner, any member of the county commissioner's family, or 1020
any business associate of the county commissioner is a trustee, 1021
officer, board member, or employee. 1022

(D) Notwithstanding anything to the contrary in division (A), 1023

(B), or (E) of this section and regardless of the property's 1024
value, the board of county commissioners may sell or donate county 1025
personal property, including motor vehicles, to the federal 1026
government, the state, ~~or~~ any political subdivision of the state, 1027
or a county land reutilization corporation without advertisement 1028
or public notification. 1029

(E) Notwithstanding anything to the contrary in division (A), 1030
(B), or (G) of this section and regardless of the property's 1031
value, the board of county commissioners may sell personal 1032
property, including motor vehicles acquired for the use of county 1033
officers and departments, and road machinery, equipment, tools, or 1034
supplies, that is not needed for public use, is obsolete, or is 1035
unfit for the use for which it was acquired, by internet auction. 1036
The board shall adopt, during each calendar year, a resolution 1037
expressing its intent to sell that property by internet auction. 1038
The resolution shall include a description of how the auctions 1039
will be conducted and shall specify the number of days for bidding 1040
on the property, which shall be no less than ten days, including 1041
Saturdays, Sundays, and legal holidays. The resolution shall 1042
indicate whether the county will conduct the auction or the board 1043
will contract with a representative to conduct the auction and 1044
shall establish the general terms and conditions of sale. If a 1045
representative is known when the resolution is adopted, the 1046
resolution shall provide contact information such as the 1047
representative's name, address, and telephone number. 1048

After adoption of the resolution, the board shall publish, in 1049
a newspaper of general circulation in the county, notice of its 1050
intent to sell unneeded, obsolete, or unfit-for-use county 1051
personal property by internet auction. The notice shall include a 1052
summary of the information provided in the resolution and shall be 1053
published at least twice. The second and any subsequent notice 1054
shall be published not less than ten nor more than twenty days 1055

after the previous notice. A similar notice also shall be posted 1056
continually throughout the calendar year in a conspicuous place in 1057
the offices of the county auditor and the board of county 1058
commissioners, and, if the county maintains a web site on the 1059
internet, the notice shall be posted continually throughout the 1060
calendar year at that web site. 1061

When property is to be sold by internet auction, the board or 1062
its representative may establish a minimum price that will be 1063
accepted for specific items and may establish any other terms and 1064
conditions for the particular sale, including requirements for 1065
pick-up or delivery, method of payment, and sales tax. This type 1066
of information shall be provided on the internet at the time of 1067
the auction and may be provided before that time upon request 1068
after the terms and conditions have been determined by the board 1069
or its representative. 1070

(F) When a county officer or department head determines that 1071
county-owned personal property under the jurisdiction of the 1072
officer or department head, including motor vehicles, road 1073
machinery, equipment, tools, or supplies, is not of immediate 1074
need, the county officer or department head may notify the board 1075
of county commissioners, and the board may lease that personal 1076
property to any municipal corporation, township, ~~or~~ other 1077
political subdivision of the state, or to a county land 1078
reutilization corporation. The lease shall require the county to 1079
be reimbursed under terms, conditions, and fees established by the 1080
board, or under contracts executed by the board. 1081

(G) If the board of county commissioners finds, by 1082
resolution, that the county has vehicles, equipment, or machinery 1083
that is not needed, or is unfit for public use, and the board 1084
desires to sell the vehicles, equipment, or machinery to the 1085
person or firm from which it proposes to purchase other vehicles, 1086
equipment, or machinery, the board may offer to sell the vehicles, 1087

equipment, or machinery to that person or firm, and to have the 1088
selling price credited to the person or firm against the purchase 1089
price of other vehicles, equipment, or machinery. 1090

(H) If the board of county commissioners advertises for bids 1091
for the sale of new vehicles, equipment, or machinery to the 1092
county, it may include in the same advertisement a notice of the 1093
willingness of the board to accept bids for the purchase of 1094
county-owned vehicles, equipment, or machinery that is obsolete or 1095
not needed for public use, and to have the amount of those bids 1096
subtracted from the selling price of the other vehicles, 1097
equipment, or machinery as a means of determining the lowest 1098
responsible bidder. 1099

(I) If a board of county commissioners determines that county 1100
personal property is not needed for public use, or is obsolete or 1101
unfit for the use for which it was acquired, and that the property 1102
has no value, the board may discard or salvage that property. 1103

(J) A county engineer, in the engineer's discretion, may 1104
dispose of scrap construction materials on such terms as the 1105
engineer determines reasonable, including disposal without 1106
recovery of costs, if the total value of the materials does not 1107
exceed twenty-five thousand dollars. The engineer shall maintain 1108
records of all dispositions made under this division, including 1109
identification of the origin of the materials, the final 1110
disposition, and copies of all receipts resulting from the 1111
dispositions. 1112

As used in division (I) of this section, "scrap construction 1113
materials" means construction materials that result from a road or 1114
bridge improvement, remain after the improvement is completed, and 1115
are not reusable. Construction material that is metal and that 1116
results from a road or bridge improvement and remains after the 1117
improvement is completed is scrap construction material only if it 1118
cannot be used in any other road or bridge improvement or other 1119

project in its current state. 1120

Sec. 307.64. The board of county commissioners of any county 1121
may appropriate moneys derived from a tax levied pursuant to 1122
division (EE) of section 5705.19 of the Revised Code to be 1123
expended by the county for the creation and operation of an office 1124
or joint office of economic development pursuant to section 307.07 1125
of the Revised Code, for any economic development purpose of the 1126
office or joint office, and to otherwise provide for the 1127
establishment and operation of a program of economic development. 1128
A board of county commissioners may appropriate funds under this 1129
section to pay expenses of a county land reutilization corporation 1130
organized under Chapter 1724. of the Revised Code if the board 1131
finds that the purposes of the expenses promote economic 1132
development in the county. As used in this section, "economic 1133
development" means promoting the economic welfare and improving 1134
the economic opportunities of the people in the county or in the 1135
counties participating in a joint office of economic development 1136
by assisting in the establishment or expansion within the county 1137
or counties of industrial, commercial, or research facilities and 1138
by creating and preserving job and employment opportunities for 1139
the people of the county or counties. 1140

Sec. 307.671. (A) As used in this section: 1141

(1) "Bonds" means, as the context requires: general 1142
obligation bonds of the county, or notes in anticipation thereof, 1143
described in division (B)(1)(b) of this section; revenue bonds of 1144
the port authority described in division (B)(2)(a) of this 1145
section; and urban renewal bonds, or notes in anticipation 1146
thereof, of the host municipal corporation described in division 1147
(B)(3)(a) of this section. 1148

(2) "Corporation" means a nonprofit corporation that is 1149

organized under the laws of this state and that includes within 1150
the purposes for which it is incorporated the authorization to 1151
lease and operate facilities such as a port authority educational 1152
and cultural facility. 1153

(3) "Debt service charges" means, for any period or payable 1154
at any time, the principal of and interest and any premium due on 1155
bonds for that period or payable at that time whether due at 1156
maturity or upon mandatory redemption, together with any required 1157
deposits to reserves for the payment of principal of and interest 1158
on such bonds, and includes any payments required by the port 1159
authority to satisfy any of its obligations arising from any 1160
guaranty agreements, reimbursement agreements, or other credit 1161
enhancement agreements described in division (C) of this section. 1162

(4) "Host municipal corporation" means the municipal 1163
corporation within the boundaries of which the port authority 1164
educational and cultural facility is located. 1165

(5) "Port authority" means a port authority created pursuant 1166
to the authority of section 4582.02 of the Revised Code by a 1167
county and a host municipal corporation. 1168

(6) "Port authority educational and cultural facility" means 1169
a facility located within an urban renewal area that may consist 1170
of a museum, archives, library, hall of fame, center for 1171
contemporary music, or other facilities necessary to provide 1172
programs of an educational and cultural nature, together with all 1173
parking facilities, walkways, and other auxiliary facilities, real 1174
and personal property, property rights, easements, and interests 1175
that may be appropriate for, or used in connection with, the 1176
operation of the facility. 1177

(7) "Urban renewal area" means an area of a host municipal 1178
corporation that the legislative authority of the host municipal 1179
corporation has, at any time, designated as appropriate for an 1180

urban renewal project pursuant to Chapter 725. of the Revised 1181
Code. 1182

(B) The board of county commissioners of a county, a port 1183
authority, and a host municipal corporation may enter into a 1184
cooperative agreement with a corporation, under which: 1185

(1) The board of county commissioners agrees to do all of the 1186
following: 1187

(a) Levy a tax under division (D) of section 5739.09 of the 1188
Revised Code exclusively for the purposes described in divisions 1189
(B)(1)(c) and (d) of this section; 1190

(b) Issue general obligation bonds of the county, or notes in 1191
anticipation thereof, pursuant to Chapter 133. of the Revised 1192
Code, for the purpose of acquiring, constructing, and equipping 1193
the port authority educational and cultural facility and 1194
contribute the proceeds from the issuance to the port authority 1195
for such purpose. The cooperative agreement may provide that such 1196
proceeds be deposited with and administered by the trustee 1197
pursuant to the trust agreement provided for in division (C) of 1198
this section. 1199

(c) Following the issuance, sale, and delivery of the port 1200
authority revenue bonds provided for in division (B)(2)(a) of this 1201
section, and prior to the date certain stated in the cooperative 1202
agreement which shall be the date estimated for the completion of 1203
construction of the port authority educational and cultural 1204
facility, pledge and contribute to the port authority revenue from 1205
the tax levied pursuant to division (B)(1)(a) of this section, 1206
together with any investment earnings on that revenue, to pay a 1207
portion of the costs of acquiring, constructing, and equipping the 1208
port authority educational and cultural facility; 1209

(d) Following such date certain, pledge and contribute to the 1210
corporation all or such portion as provided for in the cooperative 1211

agreement of the revenue from the tax, together with any 1212
investment earnings on that revenue, to pay a portion of the costs 1213
of the corporation of leasing the port authority educational and 1214
cultural facility from the port authority. 1215

(2) The port authority agrees to do all of the following: 1216

(a) Issue revenue bonds of the port authority pursuant to 1217
Chapter 4582. of the Revised Code for the purpose of acquiring, 1218
constructing, and equipping the port authority educational and 1219
cultural facility; 1220

(b) Construct the port authority educational and cultural 1221
facility; 1222

(c) Lease the port authority educational and cultural 1223
facility to the corporation; 1224

(d) To the extent provided for in the cooperative agreement 1225
or the lease to the corporation, authorize the corporation to 1226
administer on behalf of the port authority the contracts for 1227
acquiring, constructing, or equipping a port authority educational 1228
and cultural facility; 1229

(e) Use the revenue derived from the lease of the port 1230
authority educational and cultural facility to the corporation 1231
solely to pay debt service charges on the revenue bonds of the 1232
port authority described in division (B)(2)(a) of this section. 1233

(3) The host municipal corporation agrees to do both of the 1234
following: 1235

(a) Issue urban renewal bonds of the host municipal 1236
corporation, or notes in anticipation thereof, pursuant to Chapter 1237
725. of the Revised Code for the purpose of acquiring and 1238
constructing the port authority educational and cultural facility 1239
and contribute the proceeds from the issuance to the port 1240
authority for such purpose. The cooperative agreement may provide 1241

that such proceeds be deposited with and administered by the trustee pursuant to the trust agreement provided for in division (C) of this section.

(b) To the extent provided for in the cooperative agreement, contribute to the county, for use by the county to pay debt service charges on the bonds of the county, or notes in anticipation thereof, described in division (B)(1)(b) of this section, any excess urban renewal service payments pledged by the host municipal corporation to the urban renewal bonds described in division (B)(3)(a) of this section and not required on an annual basis to pay debt service charges on the urban renewal bonds.

(4) The corporation agrees to do all of the following:

(a) Lease the port authority educational and cultural facility from the port authority;

(b) Operate and maintain the port authority educational and cultural facility pursuant to the lease;

(c) To the extent provided for in the cooperative agreement or the lease from the port authority, administer on behalf of the port authority the contracts for acquiring, constructing, or equipping a port authority educational and cultural facility.

(C) The pledges and contributions described in divisions (B)(1)(c) and (d) of this section and provided for in the cooperative agreement shall be for the period stated in the cooperative agreement, but shall not be in excess of the period necessary to provide for the final retirement of the port authority revenue bonds provided for in division (B)(2)(a) of this section and any bonds issued by the port authority to refund such bonds, and for the satisfaction by the port authority of any of its obligations arising from any guaranty agreements, reimbursement agreements, or other credit enhancement agreements relating to such bonds or to the revenues pledged to such bonds.

The cooperative agreement shall provide for the termination of the cooperative agreement including the pledges and contributions described in divisions (B)(1)(c) and (d) of this section if the port authority revenue bonds provided for in division (B)(2)(a) of this section have not been issued, sold, and delivered within two years of the effective date of the cooperative agreement.

The cooperative agreement shall provide that any revenue bonds of the port authority shall be secured by a trust agreement between the port authority and a corporate trustee that is a trust company or bank having the powers of a trust company within or outside the state. The county may be a party to such trust agreement for the purpose of securing the pledge by the county of its contribution to the corporation pursuant to division (B)(1)(d) of this section. A tax levied pursuant to division (B)(1)(a) of this section is not subject to diminution by initiative or referendum or diminution by statute, unless provision is made therein for an adequate substitute therefor reasonably satisfactory to the trustee under the trust agreement that secures the revenue bonds of the port authority.

(D) A pledge of money by a county under this section shall not be net indebtedness of the county for purposes of section 133.07 of the Revised Code.

(E) If the terms of the cooperative agreement so provide, any contract for the acquisition, construction, or equipping of a port authority educational and cultural facility shall be made in such manner as is determined by the board of directors of the port authority, and unless the cooperative agreement provides otherwise, such a contract is not subject to division (A) of section 4582.12 of the Revised Code. The port authority may take the assignment of and assume any contracts for the acquisition, construction, and equipping of a port authority educational and cultural facility that previously have been authorized by either

or both the host municipal corporation or the corporation. Such 1305
contracts likewise are not subject to division (A) of section 1306
4582.12 of the Revised Code. 1307

Any contract for the acquisition, construction, or equipping 1308
of a port authority educational and cultural facility entered 1309
into, assigned, or assumed pursuant to this division shall provide 1310
that all laborers and mechanics employed for the acquisition, 1311
construction, or equipping of the port authority educational and 1312
cultural facility shall be paid at the prevailing rates of wages 1313
of laborers and mechanics for the class of work called for by the 1314
port authority educational and cultural facility, which wages 1315
shall be determined in accordance with the requirements of Chapter 1316
4115. of the Revised Code for the determination of prevailing wage 1317
rates. 1318

Sec. 307.698. The board of county commissioners may spend 1319
moneys from the general fund for housing purposes, including the 1320
housing purposes of a county land reutilization corporation 1321
organized under Chapter 1724. of the Revised Code. 1322

Sec. 307.78. (A) The board of county commissioners of any 1323
county may make contributions of moneys, supplies, equipment, 1324
office facilities, and other personal property or services to any 1325
community improvement corporation organized pursuant to Chapter 1326
1724. of the Revised Code to defray the expenses of the 1327
corporation. The community improvement corporation may use the 1328
board's contributions for any of its functions under Chapter 1724. 1329
of the Revised Code. 1330

(B) Any moneys contributed by the board for such purposes 1331
shall be drawn from the general fund of the county not otherwise 1332
appropriated. The board may anticipate the contributions of money 1333
for such purposes and enter the amount of such contributions in 1334

its annual statement to the county budget commission for inclusion 1335
in the budget upon which rates of taxation are based. 1336

(C) The board of county commissioners of any county may 1337
pledge, as security for the repayment of moneys borrowed by a 1338
community improvement corporation under division (A) of section 1339
1724.02 of the Revised Code, revenue appropriated to a county 1340
treasurer under section 321.261 of the Revised Code, subject to 1341
annual appropriation of specific amounts of such revenues, and any 1342
other specified revenue lawfully available for the purposes for 1343
which such a corporation is organized. 1344

Sec. 307.781. (A) As used in this section: 1345

(1) "Current year unpaid taxes" and "current year delinquent 1346
taxes" have the same meanings as in section 321.341 of the Revised 1347
Code. 1348

(2) "Collection year" means the year in which current taxes 1349
are payable under section 323.12 of the Revised Code, including 1350
any extension under section 323.17 of the Revised Code. 1351

(3) "Current unpaid or delinquent tax line of credit" means a 1352
line of credit under which the county treasurer is authorized to 1353
make one or more draws for the purpose of making advance payments 1354
to the taxing authorities of the county in anticipation of the 1355
collection of current year unpaid taxes and current year 1356
delinquent taxes as prescribed by this section. 1357

(B) Upon the written request of the county treasurer, the 1358
board of county commissioners of a county in which a county land 1359
reutilization corporation is organized under Chapter 1724. of the 1360
Revised Code may enter into a current unpaid or delinquent tax 1361
line of credit with a public depository, as defined in section 1362
135.01 of the Revised Code, for the purpose of making advance 1363
payment of current year unpaid taxes or current year delinquent 1364

taxes under section 321.341 of the Revised Code in the current 1365
collection year, provided that all of the following apply: 1366

(1) The board approves the terms and execution and delivery 1367
of the current unpaid or delinquent tax line of credit by majority 1368
vote and the county prosecuting attorney approves its form. 1369

(2) The maximum aggregate available amount under the current 1370
unpaid or delinquent tax line of credit does not exceed ninety per 1371
cent of the amount of the current year unpaid taxes or current 1372
year delinquent taxes for the current collection year. 1373

(3) The maximum term for repayment of draws on the line of 1374
credit shall be five years. 1375

(4) Repayment in full of each draw on the line of credit, 1376
plus any accrued and unpaid interest thereon, shall be required to 1377
be made not later than the last day of the term of the line of 1378
credit. 1379

(C) A board of county commissioners may enter into a new 1380
current unpaid or delinquent tax line of credit for a collection 1381
year if, at that time, there are no unreimbursed draws, including 1382
any accrued interest on the draws, outstanding from a prior line 1383
of credit after the termination date thereof. 1384

(D) The general terms of the current unpaid or delinquent tax 1385
line of credit shall be set forth in the resolution of the board 1386
of county commissioners authorizing the execution and delivery of 1387
the line of credit, or a form of the current unpaid or delinquent 1388
tax line of credit and ancillary agreement, if any, providing for 1389
the terms and conditions governing the line of credit shall be 1390
attached as an exhibit to the resolution. Except as otherwise 1391
provided in this section, a resolution authorizing the execution 1392
and delivery of a line of credit may include other provisions 1393
approved by the board in the resolution and the exhibits. 1394

(E) The reimbursement of draws under a current unpaid or 1395

delinquent tax line of credit, together with interest, shall be 1396
secured by a pledge of and security interest in the current year 1397
unpaid or current year delinquent taxes, or both, and may be 1398
secured by such other legally available sources as the board in 1399
its discretion determines in its authorizing resolution. The board 1400
of county commissioners shall, by resolution, make a pledge of and 1401
grant a security interest in the applicable current year unpaid 1402
taxes or current year delinquent taxes and any other legally 1403
available resources. The current year unpaid taxes or current year 1404
delinquent taxes and any other sources pledged or subject to a 1405
security interest, which shall be collectively referred to in this 1406
section as the "pledged receipts," and thereafter received by the 1407
county treasurer or otherwise received, are immediately subject to 1408
the pledge and security interest without any physical delivery or 1409
further act. The pledge and security interest are valid, binding, 1410
and enforceable against all parties having claims of any kind 1411
against the county or the county treasurer, whether or not such 1412
parties have notice. The pledge shall create a perfected security 1413
interest for all purposes of Chapter 1309. of the Revised Code, 1414
without the necessity for separation, delivery, or possession of 1415
the pledged receipts, or for the filing or recording of the 1416
authorizing resolution by which the pledge and security interest 1417
are created, or any certificate, statement, or other related 1418
document. The pledge of receipts and the security interest are 1419
effective, and the money from them may be applied to the purposes 1420
for which it is pledged, without requiring an appropriation. 1421

1422
(F) A current unpaid or delinquent tax line of credit is not 1423
a general obligation of the county and is not subject to Chapter 1424
133. of the Revised Code. 1425

Sec. 307.806. The county microfilming board may enter into a 1426
contract with the legislative authorities of any municipal 1427

corporation, township, port authority, water or sewer district, 1428
school district, library district, county law library association, 1429
health district, park district, soil and water conservation 1430
district, conservancy district, other taxing district, regional 1431
council established pursuant to Chapter 167. of the Revised Code, 1432
or otherwise, county land reutilization corporation organized 1433
under Chapter 1724. of the Revised Code, or with the board of 1434
county commissioners or the microfilming board of any other 1435
county, or with any other federal or state governmental agency, 1436
and such authorities may enter into contracts with the county 1437
microfilming board, to provide microfilming services to any of 1438
them. The board shall establish a schedule of charges upon which 1439
the cost of providing such services shall be based. All moneys 1440
collected by the board for services rendered pursuant to contracts 1441
entered into under this section shall be deposited in the county 1442
general fund; however, such moneys may be segregated into a 1443
special fund in the county treasury until the end of the calendar 1444
year. County offices may also be charged for such services and the 1445
appropriation so charged and the appropriation of the board so 1446
credited. 1447

Sec. 307.846. The county automatic data processing board may 1448
enter into a contract with the legislative authorities of any 1449
municipal corporation, township, port authority, water or sewer 1450
district, school district, library district, county law library 1451
association, health district, park district, soil and water 1452
conservation district, conservancy district, other taxing 1453
district, regional council established pursuant to Chapter 167. of 1454
the Revised Code, county land reutilization corporation organized 1455
under Chapter 1724. of the Revised Code, or otherwise or with the 1456
board of county commissioners or the automatic data processing 1457
board of any other county, or with any other federal or state 1458
governmental agency, and such authorities or entities may enter 1459

into contracts with the county automatic data processing board, to 1460
provide automatic data processing services to any of them. The 1461
board shall establish a schedule of charges upon which the cost of 1462
providing such services shall be based. All moneys collected by 1463
the board for services rendered pursuant to contracts entered into 1464
under this section shall be deposited in the county general fund; 1465
however, such moneys may be segregated into a special fund in the 1466
county treasury until the end of the calendar year. County offices 1467
may also be charged for such services and the appropriation so 1468
charged and the appropriation of the board so credited. 1469

Sec. 319.20. After complying with sections 319.202, 315.251, 1470
and 319.203 of the Revised Code, and on application and 1471
presentation of title, with the affidavits required by law, or the 1472
proper order of a court or the county board of revision, bearing 1473
the last known address of the grantee, or of any one of the 1474
grantees named in the title, and a reference to the volume and 1475
page of the recording, or other means of identifying the 1476
recording, of the next preceding recorded instrument by or through 1477
which the grantor claims title, the county auditor shall transfer 1478
any land or town lot or part thereof, minerals therein, or mineral 1479
rights thereto, charged with taxes on the tax list, from the name 1480
in which it stands into the name of the owner, when rendered 1481
necessary by a conveyance, partition, devise, descent, or 1482
otherwise. If by reason of the conveyance or otherwise, a part 1483
only of a tract or lot, minerals therein, or mineral rights 1484
thereto, as charged in the tax list, is to be transferred, the 1485
auditor shall determine the tax value of the part of a tract or 1486
lot of real estate, minerals therein, or mineral rights thereto, 1487
so transferred, and the value of the remaining part compared with 1488
the value of the whole. 1489

Whenever a part only of a tract or lot of real estate has 1490
been transferred by the auditor and the tract or lot bears unpaid 1491

taxes, penalties, interest, or special assessments, the unpaid 1492
taxes, penalties, interest, or special assessments shall 1493
immediately be apportioned, upon demand or request by the 1494
transferee or remaining owner, in the following manner: 1495

(A) The auditor shall allocate to the part so transferred, 1496
and to the remaining part, amounts of any current or delinquent 1497
taxes, interest, or penalties that have accrued against the parcel 1498
as a whole, proportionate to their respective values. 1499

(B) The lien of taxes, penalties, interest, and special 1500
assessments, as levied against the original tract, shall extend to 1501
the part so transferred and the part remaining only to the extent 1502
of the amounts so allocated to the respective parts. 1503

This section does not change the total amount of taxes, 1504
special assessments, or other charges as originally levied, or the 1505
total amount of the balance due. The auditor shall certify such 1506
apportionments to the county treasurer. 1507

Whenever the state acquires an entire parcel or a part only 1508
of a parcel of real property in fee simple, the county auditor, 1509
upon application of the grantor or property owner or the state, 1510
which application shall contain a description of the property as 1511
it appears on the tax list and the date of transfer of ownership, 1512
shall prepare an estimate of the taxes that are a lien on the 1513
property, but have not been determined, assessed, and levied for 1514
the year in which the property was acquired. The county auditor 1515
shall thereupon apportion the estimated taxes proportionately 1516
between the grantor and the state for the period of the lien year 1517
that each had or shall have had ownership or possession of the 1518
property, whichever is earlier. The county treasurer shall accept 1519
payment from the state for estimated taxes at the time that the 1520
real property is acquired. If the state has paid in full in the 1521
year in which the property is acquired that proportion of the 1522
estimated taxes that the tax commissioner determines are not 1523

subject to remission by the county auditor for such year under 1524
division (D) of section 5713.08 of the Revised Code, the estimated 1525
taxes paid shall be considered the tax liability on the exempted 1526
property for that year. 1527

Section 319.42 of the Revised Code applies to the 1528
apportionment of special assessments. 1529

Complaint against such values as determined by the auditor or 1530
the allocation of assessments by the certifying authority may be 1531
filed by the transferee or the remaining owner, and if filed, 1532
proceedings including appeals shall be had in the manner and 1533
within the time provided by sections 5717.01 to 5717.06 and 1534
5715.19 to 5715.22 of the Revised Code, for complaints against 1535
valuation or assessment of real property. 1536

The auditor shall endorse on the deed or other evidences of 1537
title presented to the auditor that the proper transfer of the 1538
real estate described in the deed has been made in the auditor's 1539
office or that it is not entered for taxation, and sign the 1540
auditor's name to the deed. The address of the grantee, or any one 1541
of the grantees, set forth in the deed or other evidences of title 1542
shall be entered by the auditor on the transfer sheets and on the 1543
general tax list of real property prepared pursuant to section 1544
319.28 of the Revised Code. 1545

Sec. 319.201. Whenever the state or any political subdivision 1546
thereof acquires an easement, right, title, or interest in a 1547
parcel or part of a parcel of real property, either by deed of 1548
purchase or by order of a court or a county board of revision, 1549
upon which parcel of real property the lien for taxes has attached 1550
under section 323.11 or 5727.06 of the Revised Code, the state 1551
agency or political subdivision acquiring such real property shall 1552
file evidence of title, by purchase or by order of a court ~~order~~ 1553
or a board of revision, with the county auditor of the county in 1554

which such property is located. Such evidence of title shall 1555
contain a reference to the volume and page of the recording of the 1556
next preceding recorded instrument by or through which the grantor 1557
or previous property owner acquired or claims title. Such evidence 1558
of title shall be endorsed by the county auditor as provided in 1559
section 317.22 of the Revised Code, and recorded as other 1560
instruments of conveyance are recorded. Any evidence of title to 1561
real property that the state or an agency of the state files 1562
pursuant to this section shall identify the agency of the state 1563
that has the use and benefit of the property as specified in 1564
section 5301.012 of the Revised Code. 1565

All taxes appearing on the current tax duplicate as owing on 1566
such transferred parcel or part of such parcel of real property 1567
shall be due and payable as of the date of transfer or acquisition 1568
of easement, right, or interest, whichever is later. 1569

Whenever said easement, right, or interest has been acquired 1570
in a parcel or part of a parcel of real property after the lien 1571
for taxes has attached and the taxes for said tax lien year have 1572
not been determined, assessed, and levied for that year, the 1573
county auditor, upon application of the grantee or the grantor or 1574
property owner, shall make an estimate of the taxes that will be 1575
assessed and levied against said parcel for the tax lien year. 1576

If the grantor or property owner has transferred only a part 1577
of the parcel by easement, right, or interest in or to such part 1578
of the parcel of real property to the state or a political 1579
subdivision thereof, the county auditor shall apportion the tax 1580
valuation of the parcel of real property proportionately between 1581
the part acquired by the state or the political subdivision and 1582
the residue remaining with the grantor. If such tax valuation of 1583
the residue remaining with the property owner is sufficient to 1584
support the taxes that are a lien or that are due and payable, the 1585
lien for taxes shall attach to the residue part of the parcel. If 1586

such apportioned assessed valuation of the part of the parcel 1587
remaining with the grantor or property owner is not sufficient to 1588
support the taxes on the parcel that are due and payable and the 1589
proportionate amount of the estimated taxes that are a lien but 1590
not determined, assessed, and levied, such taxes shall immediately 1591
be due and payable; provided, that the grantor or property owner 1592
shall be liable only for that portion of the estimated taxes, for 1593
the period of the tax lien year preceding the transfer or 1594
conveyance of the property to the state or the political 1595
subdivision. 1596

This section does not change the total amount of taxes, 1597
special assessments, or other charges as originally levied, or the 1598
total amount of the balance due. The auditor shall certify such 1599
apportionments to the county treasurer. 1600

Section 319.42 of the Revised Code applies to the 1601
apportionment of special assessments. 1602

Upon presentation of the executed instrument of conveyance of 1603
an easement or the order of court conveying or granting such an 1604
easement for highway purposes together with evidence or proof 1605
showing that the proportionate amount of taxes, penalties, and 1606
interest charged against the part of the whole parcel over which 1607
the easement attaches and the proportionate amount of estimated 1608
taxes to be levied and assessed against the part of the parcel 1609
acquired for highway purposes have been paid or provision made for 1610
the payment thereof, the county auditor shall reduce the tax 1611
valuation of the parcel to reflect the value of the part or 1612
portion used or occupied as a public highway in accordance with 1613
section 5713.04 of the Revised Code. 1614

The lien for taxes shall thereupon be extinguished as to that 1615
part or portion acquired and used for public highway purposes. 1616

Any instrument by which real property is acquired pursuant to 1617

this section shall identify the agency of the state that has the use and benefit of the real property as specified in section 5301.012 of the Revised Code.

Sec. 319.30. (A) After receiving from officers and authorities empowered to determine the rates or amounts of taxes to be levied for the various purposes authorized by law, statements of the rates and sums to be levied for the current year, the county auditor shall proceed to determine the sums to be levied upon each tract and lot of real property, adding, except as provided under section 319.48 of the Revised Code for tracts and lots on the real property tax suspension list, the taxes of any previous year that have been omitted or that are delinquent, including the penalties and interest thereon, and upon the amount of public utility property listed on the general tax list and duplicate in the county, in the name of each public utility, which shall be assessed equally on all property subject to such taxes, and entered in one or more columns, in such manner and form as the tax commissioner prescribes. The auditor shall enter as separate items any interest required to be so entered under division (B)(1) ~~or~~, (2), or (3) of section 323.121 of the Revised Code.

(B) If a taxing authority or unit has not certified the necessary levies to the county auditor by the time prescribed by section 5705.34 of the Revised Code and an appeal of an action of the budget commission with respect to the tax rate of that authority or unit has been initiated under section 5705.341 or 5705.37 of the Revised Code but a final determination has not been made, the county auditor, in order to avoid a delay in the preparation of the tax list and duplicate, may proceed under division (A) of this section, using in lieu of the rate of tax to be levied for such authority or unit for any levy that has not been so certified, the estimated rate certified to the taxing authority or unit under section 5705.34 of the Revised Code. If as

a result of the appeal the tax rate certified to the county auditor is not the same as the estimated rate used to determine the sums to be levied, the auditor shall proceed in the manner prescribed by this section and sections 319.301 and 319.302 of the Revised Code to determine the correct amount of taxes to be levied, charged, and payable for the year. If the correct amount of taxes charged and payable after the determination is complete is greater than or less than the taxes charged and payable as shown on the tax list and duplicate, a clerical error shall be deemed to have occurred in the preparation of the tax list and duplicate, and the auditor shall proceed in the manner prescribed by section 319.35 of the Revised Code.

(C) Notwithstanding section 2723.01 of the Revised Code, when any taxing district or the county auditor or county treasurer is involved in litigation, no court shall, with respect to such litigation, enjoin the collection of any taxes on real property, except assessments, for the current tax year, on or after the fifteenth day of November of that year. Any such injunction issued prior to that date shall expire on the fifteenth day of November of that year, and the county auditor and county treasurer shall proceed to levy and collect taxes for that year as required by law, in the following manner:

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

(2) With respect to any other matter that was the subject of any order, determination, or certification required by law to be made by the tax commissioner, or is the subject of any rule, opinion, order, or instruction issued by the commissioner pursuant to section 5715.28, 5715.29, or 5715.30 of the Revised Code, the

county auditor shall proceed in accordance with such authority. 1682

The court shall attempt to decide the litigation prior to the 1683
first day of May, so that, absent an appeal, the county auditor 1684
may adjust the amount of taxes to be collected at the second-half 1685
collection in accordance with the order of the court. In such a 1686
case the adjustment shall be treated as the correction of a 1687
clerical error pursuant to section 319.35 of the Revised Code. 1688

Sec. 319.43. (A) On or before the fifteenth day of February 1689
and on or before the tenth day of August of each year, the county 1690
auditor shall attend at ~~his~~ the auditor's office to make 1691
settlement with the county treasurer and ascertain the amount of 1692
real property taxes and assessments and public utility property 1693
taxes with which such treasurer is to stand charged. At each 1694
August settlement the auditor shall take from the duplicate 1695
previously put into the hands of the treasurer for collection a 1696
list of all such taxes and assessments as the treasurer has been 1697
unable to collect, describing in such list the property on which 1698
the delinquent taxes and assessments are charged as described on 1699
the duplicate, and note on the list, in a marginal column, the 1700
several reasons assigned by the treasurer why such taxes and 1701
assessments should not be collected. Such list shall be signed by 1702
the treasurer, who shall testify to its correctness, under oath to 1703
be administered by the auditor. 1704

(B) When making a settlement required by this section, if the 1705
county treasurer, under division (A) or (B) of section 321.341 of 1706
the Revised Code, has made advance payments to the several taxing 1707
districts of the current year unpaid taxes or current year 1708
delinquent taxes by means of a current unpaid or delinquent tax 1709
line of credit or by means of any other type of borrowing, the 1710
county auditor shall not apportion the current year unpaid taxes 1711
or current year delinquent taxes thereafter collected if the 1712

distribution of the taxes and assessments was made by means of 1713
such borrowing. The county treasurer shall apply the current year 1714
unpaid taxes or current year delinquent taxes, as applicable and 1715
upon collection, to repayment or reimbursement of the source from 1716
which the money to make the advance payments was borrowed. The 1717
county auditor shall not apportion the penalties and interest on 1718
such current year unpaid taxes and current year delinquent taxes 1719
collected thereafter to the several subdivisions. The county 1720
treasurer shall retain the penalties and interest in the county 1721
treasury and shall credit the penalties and interest to the county 1722
land reutilization corporation fund established under section 1723
321.263 of the Revised Code pending appropriation to and for the 1724
benefit of a county land reutilization corporation organized under 1725
Chapter 1724. of the Revised Code. 1726

Sec. 319.45. (A) In making the settlement required by 1727
sections 319.43 and 319.44 of the Revised Code, the county auditor 1728
shall carefully examine the tax duplicate and ascertain, from the 1729
entries of taxes, interest, and penalty paid in whole or in part, 1730
and from such other sources of information as are within the 1731
auditor's reach, the true amount collected by the county treasurer 1732
on account of each of the several taxes charged on such duplicate, 1733
the amount remaining in the hands of the treasurer payable to each 1734
fund, and shall give to the treasurer separate certificates, in 1735
duplicate, of the separate sums found to have been collected by 1736
the treasurer. 1737

(B) In making each of those settlements, the county auditor, 1738
except as provided in division (B) of section 319.43 of the 1739
Revised Code, shall apportion any delinquent taxes, penalties, and 1740
interest among the several taxing districts in the same 1741
proportions that the amount of real and public utility property 1742
taxes levied by each district in the preceding tax year bears to 1743
the amount of real and public utility property taxes levied by all 1744

such districts in the preceding tax year. 1745

Sec. 319.54. (A) On all moneys collected by the county 1746
treasurer on any tax duplicate of the county, other than estate 1747
tax duplicates, and on all moneys received as advance payments of 1748
personal property and classified property taxes, the county 1749
auditor, on settlement with the treasurer and tax commissioner, on 1750
or before the date prescribed by law for such settlement or any 1751
lawful extension of such date, shall be allowed as compensation 1752
for the county auditor's services the following percentages: 1753

(1) On the first one hundred thousand dollars, two and 1754
one-half per cent; 1755

(2) On the next two million dollars, eight thousand three 1756
hundred eighteen ten-thousandths of one per cent; 1757

(3) On the next two million dollars, six thousand six hundred 1758
fifty-five ten-thousandths of one per cent; 1759

(4) On all further sums, one thousand six hundred sixty-three 1760
ten-thousandths of one per cent. 1761

If any settlement is not made on or before the date 1762
prescribed by law for such settlement or any lawful extension of 1763
such date, the aggregate compensation allowed to the auditor shall 1764
be reduced one per cent for each day such settlement is delayed 1765
after the prescribed date. No penalty shall apply if the auditor 1766
and treasurer grant all requests for advances up to ninety per 1767
cent of the settlement pursuant to section 321.34 of the Revised 1768
Code. The compensation allowed in accordance with this section on 1769
settlements made before the dates prescribed by law, or the 1770
reduced compensation allowed in accordance with this section on 1771
settlements made after the date prescribed by law or any lawful 1772
extension of such date, shall be apportioned ratably by the 1773
auditor and deducted from the shares or portions of the revenue 1774

payable to the state as well as to the county, townships, 1775
municipal corporations, and school districts. 1776

(B) For the purpose of reimbursing county auditors for the 1777
expenses associated with the increased number of applications for 1778
reductions in real property taxes under sections 323.152 and 1779
4503.065 of the Revised Code that results from the amendment of 1780
those sections by Am. Sub. H.B. 119 of the 127th general assembly, 1781
on the first day of August of each year there shall be paid from 1782
the state's general revenue fund to the county treasury to the 1783
credit of the real estate assessment fund created by section 1784
325.31 of the Revised Code an amount equal to one per cent of the 1785
total annual amount of property tax relief reimbursement paid to 1786
that county under sections 323.156 and 4503.068 of the Revised 1787
Code for the preceding tax year. 1788

(C) From all moneys collected by the county treasurer on any 1789
tax duplicate of the county, other than estate tax duplicates, and 1790
on all moneys received as advance payments of personal property 1791
and classified property taxes, there shall be paid into the county 1792
treasury to the credit of the real estate assessment fund created 1793
by section 325.31 of the Revised Code, an amount to be determined 1794
by the county auditor, which shall not exceed the percentages 1795
prescribed in divisions (C)(1) and (2) of this section. 1796

(1) For payments made after June 30, 2007, and before 2011, 1797
the following percentages: 1798

(a) On the first five hundred thousand dollars, four per 1799
cent; 1800

(b) On the next five million dollars, two per cent; 1801

(c) On the next five million dollars, one per cent; 1802

(d) On all further sums not exceeding one hundred fifty 1803
million dollars, three-quarters of one per cent; 1804

(e) On amounts exceeding one hundred fifty million dollars, 1805
five hundred eighty-five thousandths of one per cent. 1806

(2) For payments made in or after 2011, the following 1807
percentages: 1808

(a) On the first five hundred thousand dollars, four per 1809
cent; 1810

(b) On the next ten million dollars, two per cent; 1811

(c) On amounts exceeding ten million five hundred thousand 1812
dollars, three-fourths of one per cent. 1813

Such compensation shall be apportioned ratably by the auditor 1814
and deducted from the shares or portions of the revenue payable to 1815
the state as well as to the county, townships, municipal 1816
corporations, and school districts. 1817

(D) Each county auditor shall receive four per cent of the 1818
amount of tax collected and paid into the county treasury, on 1819
property omitted and placed by the county auditor on the tax 1820
duplicate. 1821

(E) On all estate tax moneys collected by the county 1822
treasurer, the county auditor, on settlement semiannually with the 1823
tax commissioner, shall be allowed, as compensation for the 1824
auditor's services under Chapter 5731. of the Revised Code, the 1825
following percentages: 1826

(1) Four per cent on the first one hundred thousand dollars; 1827

(2) One-half of one per cent on all additional sums. 1828

Such percentages shall be computed upon the amount collected 1829
and reported at each semiannual settlement, and shall be for the 1830
use of the general fund of the county. 1831

(F) On all cigarette license moneys collected by the county 1832
treasurer, the county auditor, on settlement semiannually with the 1833
treasurer, shall be allowed as compensation for the auditor's 1834

services in the issuing of such licenses one-half of one per cent 1835
of such moneys, to be apportioned ratably and deducted from the 1836
shares of the revenue payable to the county and subdivisions, for 1837
the use of the general fund of the county. 1838

(G) The county auditor shall charge and receive fees as 1839
follows: 1840

(1) For deeds of land sold for taxes to be paid by the 1841
purchaser, five dollars; 1842

(2) For the transfer or entry of land, lot, or part of lot, 1843
or the transfer or entry on or after January 1, 2000, of a used 1844
manufactured home or mobile home as defined in section 5739.0210 1845
of the Revised Code, fifty cents for each transfer or entry, to be 1846
paid by the person requiring it; 1847

(3) For receiving statements of value and administering 1848
section 319.202 of the Revised Code, one dollar, or ten cents for 1849
each one hundred dollars or fraction of one hundred dollars, 1850
whichever is greater, of the value of the real property 1851
transferred or, for sales occurring on or after January 1, 2000, 1852
the value of the used manufactured home or used mobile home, as 1853
defined in section 5739.0210 of the Revised Code, transferred, 1854
except no fee shall be charged when the transfer is made: 1855

(a) To or from the United States, this state, or any 1856
instrumentality, agency, or political subdivision of the United 1857
States or this state; 1858

(b) Solely in order to provide or release security for a debt 1859
or obligation; 1860

(c) To confirm or correct a deed previously executed and 1861
recorded or when a current owner on the general tax list of real 1862
and public utility property and the general duplicate of real and 1863
public utility property is a peace officer, parole officer, 1864
prosecuting attorney, assistant prosecuting attorney, correctional 1865

employee, youth services employee, firefighter, or EMT and is 1866
changing the current owner name listed on the general tax list of 1867
real and public utility property and the general duplicate of real 1868
and public utility property to the initials of the current owner 1869
as prescribed in division (B)(1) of section 319.28 of the Revised 1870
Code; 1871

(d) To evidence a gift, in trust or otherwise and whether 1872
revocable or irrevocable, between husband and wife, or parent and 1873
child or the spouse of either; 1874

(e) On sale for delinquent taxes or assessments; 1875

(f) Pursuant to court order, to the extent that such transfer 1876
is not the result of a sale effected or completed pursuant to such 1877
order; 1878

(g) Pursuant to a reorganization of corporations or 1879
unincorporated associations or pursuant to the dissolution of a 1880
corporation, to the extent that the corporation conveys the 1881
property to a stockholder as a distribution in kind of the 1882
corporation's assets in exchange for the stockholder's shares in 1883
the dissolved corporation; 1884

(h) By a subsidiary corporation to its parent corporation for 1885
no consideration, nominal consideration, or in sole consideration 1886
of the cancellation or surrender of the subsidiary's stock; 1887

(i) By lease, whether or not it extends to mineral or mineral 1888
rights, unless the lease is for a term of years renewable forever; 1889

(j) When the value of the real property or the manufactured 1890
or mobile home or the value of the interest that is conveyed does 1891
not exceed one hundred dollars; 1892

(k) Of an occupied residential property, including a 1893
manufactured or mobile home, being transferred to the builder of a 1894
new residence or to the dealer of a new manufactured or mobile 1895

home when the former residence is traded as part of the 1896
consideration for the new residence or new manufactured or mobile 1897
home; 1898

(l) To a grantee other than a dealer in real property or in 1899
manufactured or mobile homes, solely for the purpose of, and as a 1900
step in, the prompt sale of the real property or manufactured or 1901
mobile home to others; 1902

(m) To or from a person when no money or other valuable and 1903
tangible consideration readily convertible into money is paid or 1904
to be paid for the real estate or manufactured or mobile home and 1905
the transaction is not a gift; 1906

(n) Pursuant to division (B) of section 317.22 of the Revised 1907
Code, or section 2113.61 of the Revised Code, between spouses or 1908
to a surviving spouse pursuant to section 5302.17 of the Revised 1909
Code as it existed prior to April 4, 1985, between persons 1910
pursuant to section 5302.17 or 5302.18 of the Revised Code on or 1911
after April 4, 1985, to a person who is a surviving, survivorship 1912
tenant pursuant to section 5302.17 of the Revised Code on or after 1913
April 4, 1985, or pursuant to section 5309.45 of the Revised Code; 1914

(o) To a trustee acting on behalf of minor children of the 1915
deceased; 1916

(p) Of an easement or right-of-way when the value of the 1917
interest conveyed does not exceed one thousand dollars; 1918

(q) Of property sold to a surviving spouse pursuant to 1919
section 2106.16 of the Revised Code; 1920

(r) To or from an organization exempt from federal income 1921
taxation under section 501(c)(3) of the "Internal Revenue Code of 1922
1986," 100 Stat. 2085, 26 U.S.C.A. 1, as amended, provided such 1923
transfer is without consideration and is in furtherance of the 1924
charitable or public purposes of such organization; 1925

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

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

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

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

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

(x) Between persons pursuant to section 5302.18 of the Revised Code;

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

The auditor shall compute and collect the fee. The auditor shall maintain a numbered receipt system, as prescribed by the tax commissioner, and use such receipt system to provide a receipt to each person paying a fee. The auditor shall deposit the receipts of the fees on conveyances in the county treasury daily to the credit of the general fund of the county, except that fees charged and received under division (G)(3) of this section for a transfer of real property to a county land reutilization corporation shall be credited to the county land reutilization corporation fund established under section 321.263 of the Revised Code.

The real property transfer fee provided for in division 1956
(G)(3) of this section shall be applicable to any conveyance of 1957
real property presented to the auditor on or after January 1, 1958
1968, regardless of its time of execution or delivery. 1959

The transfer fee for a used manufactured home or used mobile 1960
home shall be computed by and paid to the county auditor of the 1961
county in which the home is located immediately prior to the 1962
transfer. 1963

Sec. 321.24. (A) On or before the fifteenth day of February, 1964
in each year, the county treasurer shall settle with the county 1965
auditor for all taxes and assessments that the treasurer has 1966
collected on the general duplicate of real and public utility 1967
property at the time of making the settlement. If the county 1968
treasurer has made or will make advance payments to the several 1969
taxing districts of current year unpaid taxes under section 1970
321.341 of the Revised Code before collecting them, the county 1971
treasurer shall take the advance payments into account for 1972
purposes of the settlement with the county auditor under this 1973
division. 1974

(B) On or before the thirtieth day of June, in each year, the 1975
treasurer shall settle with the auditor for all advance payments 1976
of general personal and classified property taxes that the 1977
treasurer has received at the time of making the settlement. 1978

(C) On or before the tenth day of August, in each year, the 1979
treasurer shall settle with the auditor for all taxes and 1980
assessments that the treasurer has collected on the general 1981
duplicates of real and public utility property at the time of 1982
making such settlement, not included in the preceding February 1983
settlement. If the county treasurer has made or will make advance 1984
payments to the several taxing districts of the current year 1985
delinquent taxes under section 321.341 of the Revised Code before 1986

collecting them, the county treasurer shall take the advance 1987
payments into account for purposes of the settlement with the 1988
county auditor under this division. 1989

(D) On or before the thirty-first day of October, in each 1990
year, the treasurer shall settle with the auditor for all taxes 1991
that the treasurer has collected on the general personal and 1992
classified property duplicates, and for all advance payments of 1993
general personal and classified property taxes, not included in 1994
the preceding June settlement, that the treasurer has received at 1995
the time of making such settlement. 1996

(E) In the event the time for the payment of taxes is 1997
extended, pursuant to section 323.17 of the Revised Code, the date 1998
on or before which settlement for the taxes so extended must be 1999
made, as herein prescribed, shall be deemed to be extended for a 2000
like period of time. At each such settlement, the auditor shall 2001
allow to the treasurer, on the moneys received or collected and 2002
accounted for by the treasurer, the treasurer's fees, at the rate 2003
or percentage allowed by law, at a full settlement of the 2004
treasurer. 2005

(F) Within thirty days after the day of each settlement of 2006
taxes required under divisions (A) and (C) of this section, the 2007
treasurer shall certify to the tax commissioner any adjustments 2008
that have been made to the amount certified previously pursuant to 2009
section 319.302 of the Revised Code and that the settlement has 2010
been completed. Upon receipt of such certification, the 2011
commissioner shall provide for payment to the county treasurer 2012
from the general revenue fund of an amount equal to one-half of 2013
the amount certified by the treasurer in the preceding tax year 2014
under section 319.302 of the Revised Code, less one-half of the 2015
amount computed for all taxing districts in that county for the 2016
current fiscal year under section 5703.80 of the Revised Code for 2017
crediting to the property tax administration fund. Such payment 2018

shall be credited upon receipt to the county's undivided income 2019
tax fund, and the county auditor shall transfer to the county 2020
general fund from the amount thereof the total amount of all fees 2021
and charges which the auditor and treasurer would have been 2022
authorized to receive had such section not been in effect and that 2023
amount had been levied and collected as taxes. The county auditor 2024
shall distribute the amount remaining among the various taxing 2025
districts in the county as if it had been levied, collected, and 2026
settled as real property taxes. The amount distributed to each 2027
taxing district shall be reduced by the total of the amounts 2028
computed for the district under section 5703.80 of the Revised 2029
Code, but the reduction shall not exceed the amount that otherwise 2030
would be distributed to the taxing district under this division. 2031
The tax commissioner shall make available to taxing districts such 2032
information as is sufficient for a taxing district to be able to 2033
determine the amount of the reduction in its distribution under 2034
this section. 2035

(G)(1) Within thirty days after the day of the settlement 2036
required in division (D) of this section, the county treasurer 2037
shall notify the tax commissioner that the settlement has been 2038
completed. Upon receipt of that notification, the commissioner 2039
shall provide for payment to the county treasurer from the general 2040
revenue fund of an amount equal to the amount certified under 2041
former section 319.311 of the Revised Code and paid in the state's 2042
fiscal year 2003 multiplied by the percentage specified in 2043
division (G)(2) of this section. The payment shall be credited 2044
upon receipt to the county's undivided income tax fund, and the 2045
county auditor shall distribute the amount thereof among the 2046
various taxing districts of the county as if it had been levied, 2047
collected, and settled as personal property taxes. The amount 2048
received by a taxing district under this division shall be 2049
apportioned among its funds in the same proportion as the current 2050
year's personal property taxes are apportioned. 2051

(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 treasurer shall certify to the tax commissioner any adjustments that have been made to the amount certified previously pursuant to

section 319.302 of the Revised Code and that the settlement has 2082
been completed. Upon receipt of such certification, the 2083
commissioner shall provide for payment to the county treasurer 2084
from the general revenue fund of an amount equal to one-half of 2085
the amount certified by the treasurer in the current tax year 2086
under section 319.302 of the Revised Code. Such payment shall be 2087
credited upon receipt to the county's undivided income tax fund, 2088
and the county auditor shall transfer to the county general fund 2089
from the amount thereof the total amount of all fees and charges 2090
that the auditor and treasurer would have been authorized to 2091
receive had such section not been in effect and that amount had 2092
been levied and collected as taxes. The county auditor shall 2093
distribute the amount remaining among the various taxing districts 2094
in the county as if it had been levied, collected, and settled as 2095
manufactured home taxes. 2096

Sec. 321.261. (A) Five per cent of all delinquent real 2097
property, personal property, and manufactured and mobile home 2098
taxes and assessments collected by the county treasurer shall be 2099
deposited in the delinquent tax and assessment collection fund, 2100
which shall be created in the county treasury. Except as otherwise 2101
provided in division ~~(B)~~(D) of this section, the moneys in the 2102
fund, one-half of which shall be appropriated by the board of 2103
county commissioners to the treasurer and one-half of which shall 2104
be appropriated to the county prosecuting attorney, shall be used 2105
~~selely~~ only for the following purposes: 2106

(1) By the county treasurer and the county prosecuting 2107
attorney in connection with the collection of delinquent real 2108
property, personal property, and manufactured and mobile home 2109
taxes and assessments including proceedings related to foreclosure 2110
of the state's lien for such taxes against such property; 2111

(2) With respect to any portion of the amount appropriated to 2112

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

to the fund during the ensuing calendar year. 2145

(B) The annual report of a county land reutilization 2146
corporation required by section 1724.05 of the Revised Code shall 2147
include information regarding the amount and use of the moneys 2148
that the corporation received from the delinquent tax and 2149
assessment collection fund of the county. 2150

(C) In a county having a population of more than one hundred 2151
thousand according to the department of development's 2006 census 2152
estimate, if the county treasurer or prosecuting attorney 2153
determines that the amount appropriated to the office from the 2154
county's delinquent tax and assessment collection fund under 2155
division (A) of this section exceeds the amount required to be 2156
used as prescribed by that division, the county treasurer or 2157
prosecuting attorney may expend the excess to assist townships or 2158
municipal corporations located in the county as provided in this 2159
division, provided that the combined amount so expended each year 2160
in a county shall not exceed three million dollars. Upon 2161
application for the funds by a township or municipal corporation, 2162
the county treasurer and prosecuting attorney may assist the 2163
township or municipal corporation in abating foreclosed 2164
residential nuisances, including paying the costs of securing such 2165
buildings, lot maintenance, and demolition. At the prosecuting 2166
attorney's discretion, the prosecuting attorney also may apply the 2167
funds to costs of prosecuting alleged violations of criminal and 2168
civil laws governing real estate and related transactions, 2169
including fraud and abuse. 2170

Sec. 321.263. A county land reutilization fund shall be 2171
established in the county treasury of each county in which a 2172
county land reutilization corporation has been organized under 2173
Chapter 1724. of the Revised Code and in which the county 2174
treasurer has made advance payments under section 321.341 of the 2175

Revised Code. The county treasurer shall credit all penalties and 2176
interest on the current year unpaid taxes and the current year 2177
delinquent taxes advanced to the fund as provided under section 2178
321.341 of the Revised Code when the current year unpaid taxes and 2179
current year delinquent taxes are collected. 2180

Any amount in the county land reutilization corporation fund 2181
appropriated by a board of county commissioners shall be paid to 2182
the corporation, upon its written request, by the county treasurer 2183
upon the warrant of the county auditor. At the end of the year 2184
immediately following the year in which an amount was deposited in 2185
the county land reutilization corporation fund, any balance of 2186
that amount remaining in the fund shall be encumbered for the 2187
repayment of any borrowed money, and interest accrued thereon, 2188
that was used to make an advance payment under section 321.341 of 2189
the Revised Code, and that has not yet been repaid. The balance 2190
remaining in the fund from any amount deposited in the fund shall 2191
be determined as if all amounts deposited into the fund are drawn 2192
from the fund on a first-in, first-out basis. The amount 2193
encumbered shall not exceed the county's aggregate liability for 2194
the borrowed money and interest, and shall be determined as if the 2195
liability were to be discharged on the termination or maturity 2196
date of the instrument under which the money was borrowed. If the 2197
balance is not or will not be reserved for appropriation or 2198
reappropriation to the corporation in a succeeding fiscal year, it 2199
shall be transferred by the county treasurer to the undivided 2200
general tax fund of the county. Such amounts shall be apportioned 2201
and distributed to the appropriate taxing districts in the same 2202
manner as the distribution of delinquent taxes and assessments. 2203

Sec. 321.34. (A)(1) When the local authorities by resolution 2204
so request, the county auditor shall pay township fiscal officers, 2205
treasurers of municipal corporations, the treasurer of any board 2206

of education, and the treasurer of any other political subdivision 2207
or taxing district whose funds derived from taxes or other sources 2208
are payable by law to the county treasurer, any money that may be 2209
in the county treasury to the accounts of the local authorities, 2210
respectively, and lawfully applicable to the purpose of the 2211
current fiscal year in which the request is made. The auditor and 2212
county treasurer shall retain any amounts needed to make the 2213
payments of obligations of local political subdivisions or taxing 2214
districts as are required by law to be paid directly by the county 2215
authorities. 2216

(2)(a) For purposes of this section, in addition to the 2217
moneys payable under division (A)(1) of this section, money in the 2218
county treasury to the account of a board of education that is to 2219
be included in the settlement required under division (C) of 2220
section 321.24 of the Revised Code shall be paid to the treasurer 2221
when the board of education, by resolution, so requests. 2222

(b) The money becomes lawfully applicable to the purposes of 2223
the fiscal year in which the request is made upon the adoption of 2224
the resolution making the request if that resolution specifies the 2225
board's intent to use the money for the purposes of the fiscal 2226
year in which the request is made. 2227

(B) The auditor, in making the advance payment, shall draw 2228
separate warrants for the payments for that part of the funds 2229
allocated to the general fund of the subdivision and the part 2230
allocated to service the debt charges of the subdivision. That 2231
part of the advance payment allocated to the servicing of debt 2232
charges shall be payable to the officer, board of trustees, or 2233
commission of the subdivision charged with the payment and 2234
retirement of the bonds and notes of such subdivision, and shall 2235
be used for no other purpose. Any officer, board, or commission 2236
receiving the advance payment shall return a certificate, in the 2237
form prescribed by the tax commissioner, to the auditor that the 2238

funds so advanced and received have been paid into the bond 2239
retirement fund. 2240

(C) Upon the request, in like form, of any board of public 2241
library trustees or board of township park commissioners for which 2242
a share of the undivided classified property taxes collected in 2243
the county has been allowed and fixed by the budget commission, 2244
the auditor may, prior to the first day of April, in any year, pay 2245
to the treasurer of the board, from any undivided tax funds in the 2246
county treasury, an amount not exceeding twenty-five per cent of 2247
the board's share of the undivided classified property taxes; but 2248
the auditor and county treasurer shall retain an amount sufficient 2249
to meet all other requests for payments which have been made under 2250
this section or can be reasonably anticipated prior to such first 2251
day of April. On or after the first day of April, all amounts paid 2252
out of undivided tax funds shall be reimbursed to the funds from 2253
which they have been paid and charged against the share of the 2254
board of library trustees or board of township park commissioners 2255
in the undivided classified property tax fund. 2256

(D) The request of a local authority for payment or advance 2257
payment under this section of any money in the county treasury to 2258
the accounts of the local authorities in no way abrogates the 2259
right of a county treasurer to advance payment of current year 2260
unpaid taxes or current year delinquent taxes under section 2261
321.341 of the Revised Code, and to retain the penalties and 2262
interest on those taxes upon their collection as authorized by 2263
that section. Nothing in this section prohibits a county treasurer 2264
from making an advance payment to a local authority under section 2265
321.341 of the Revised Code, notwithstanding that a local 2266
authority has not requested advance payment by resolution as 2267
otherwise provided in this section. 2268

Sec. 321.341. (A) Within one hundred twenty days after the 2269

last day on which the first installment of current taxes may be 2270
paid without penalty, the county treasurer of a county in which a 2271
county land reutilization corporation is organized under Chapter 2272
1724. of the Revised Code, in the treasurer's sole discretion, may 2273
advance the payment of current year unpaid taxes that are due and 2274
payable to any of the taxing districts, upon presentation of the 2275
warrant by the county auditor. The treasurer may make advance 2276
payment of the current year unpaid taxes from one or more of the 2277
following: 2278

(1) Collections of taxes and assessments during the 2279
one-hundred-twenty-day period; 2280

(2) A line of credit established under section 307.781 or 2281
sections 135.341 and 321.36 of the Revised Code, or both; 2282

(3) Proceeds from the issuance of notes under section 133.082 2283
of the Revised Code; 2284

(4) Any other source of funds lawfully available for that 2285
purpose. 2286

(B) Within one hundred twenty days after the last day on 2287
which the second installment of current taxes may be paid without 2288
penalty, the county treasurer, in the treasurer's sole discretion, 2289
may advance the payment of current year delinquent taxes to any of 2290
the taxing districts, upon presentation of the warrant by the 2291
county auditor. The treasurer may make advance payment of the 2292
current year delinquent taxes from one or more of the following: 2293

(1) Collections of taxes and assessments during the 2295
one-hundred-twenty-day period; 2296

(2) A line of credit established under section 307.781 or 2297
sections 135.341 and 321.36 of the Revised Code, or both; 2298

(3) Proceeds from the issuance of notes under section 133.082 2299

of the Revised Code; 2300

(4) Any other source of funds lawfully available for that 2301
purpose. 2302

(C) All advance payments made under this section shall be 2303
made in the same manner provided for advance payments under 2304
section 321.34 of the Revised Code. The county treasurer shall 2305
give notice by electronic or other means to a taxing district any 2306
time an advance payment is made to the district under this 2307
section. Upon the collection of the current year unpaid taxes and 2308
current year delinquent taxes upon which advances were made under 2309
this section from sources other than their collection, the 2310
treasurer shall deposit those current year unpaid taxes and 2311
current year delinquent taxes into a special account and shall 2312
apply them to the repayment of any moneys borrowed for the purpose 2313
of making those advance payments, including, but not limited to, 2314
delinquent tax anticipation notes issued under section 133.082 of 2315
the Revised Code, including the interest thereon; or the 2316
reimbursement of draws under a line of credit and the payment of 2317
the interest due thereon, that funded the advance payment in 2318
either or both cases. The treasurer shall be entitled to retain, 2319
upon collection, any penalty and interest that was or will be 2320
charged on the current year unpaid taxes and the current year 2321
delinquent taxes advanced under this section. The treasurer shall 2322
deposit all such penalties and interest collected in the county 2323
land reutilization corporation fund established under section 2324
321.263 of the Revised Code. No taxing district receiving advance 2325
payment under division (A) or (B) of this section shall be 2326
entitled to receive payment of penalties or interest when 2327
penalties or interest are collected by the treasurer on those 2328
current year unpaid taxes and current year delinquent taxes so 2329
advanced. 2330

(D) As used in the section: 2331

(1) "Current taxes" has the same meaning as in section 323.01 2332
of the Revised Code. 2333

(2) "Current year unpaid taxes" means the aggregate amount of 2334
the first installment of current taxes that remain unpaid after 2335
the last day on which the first installment of such taxes may be 2336
paid without penalty. 2337

(3) "Current year delinquent taxes" means the aggregate 2338
amount of current taxes that remain unpaid after the last day on 2339
which the second installment of such taxes may be paid without 2340
penalty. 2341

Sec. ~~321.341~~ 321.342. Immediately upon receipt of payment for 2342
any taxes due under Chapter 5731. of the Revised Code, the county 2343
treasurer shall notify the taxing authority of the township or 2344
municipal corporation entitled to share in the proceeds thereof. 2345
The notice shall identify the estate for which the tax was paid 2346
and the portion of the estate's total tax credited to that 2347
subdivision in the undivided estate tax fund. At any time prior to 2348
a settlement under section 5731.46 of the Revised Code, the fiscal 2349
officer of a municipal corporation or a township may request the 2350
county auditor to make payment to such subdivision from the fund 2351
of an amount not to exceed seventy-five per cent of taxes paid 2352
into such fund and standing to the credit of the subdivision, 2353
including both taxes with respect to which a final determination 2354
has been made under section 5731.27 of the Revised Code and taxes 2355
subject to review and final determination under section 5731.26 of 2356
the Revised Code. Within five days of the receipt of such request 2357
the auditor shall draw a warrant in such amount upon such fund, 2358
payable to the subdivision. 2359

Sec. 321.36. The county treasurer of a county in which a 2360
county land reutilization corporation is organized under Chapter 2361

1724. of the Revised Code may enter into a current unpaid or 2362
delinquent tax line of credit with the county investment advisory 2363
committee for the purpose of borrowing money from the county 2364
treasury to make advance payment of the current year unpaid taxes 2365
or the current year delinquent taxes, or both, to the several 2366
taxing districts in accordance with section 321.341 of the Revised 2367
Code. The current unpaid or delinquent tax line of credit shall 2368
conform to the requirements of division (G) of section 135.341 of 2369
the Revised Code, and the county treasurer is hereby authorized to 2370
do all things necessary and appropriate for the execution and 2371
delivery of the line of credit under that division. 2372

2373

Sec. 323.121. (A)(1) Except as otherwise provided in division 2374
(A)(2) of this section, if one-half of the current taxes charged 2375
against an entry of real estate together with the full amount of 2376
any delinquent taxes are not paid on or before the thirty-first 2377
day of December in that year or on or before the last day for 2378
payment as extended pursuant to section 323.17 of the Revised 2379
Code, a penalty of ten per cent shall be charged against the 2380
unpaid balance of such half of the current taxes on the duplicate. 2381
If the total amount of all the taxes is not paid on or before the 2382
twentieth day of June, next thereafter, or on or before the last 2383
day for payment as extended pursuant to section 323.17 of the 2384
Revised Code, a like penalty shall be charged on the balance of 2385
the total amount of such unpaid current taxes. 2386

(2) After a valid delinquent or omitted tax contract that 2387
includes unpaid current taxes from a first-half collection period 2388
described in section 323.12 of the Revised Code has been entered 2389
into under section 323.31 or 5713.20 of the Revised Code, no ten 2390
per cent penalty shall be charged against such taxes after the 2391
second-half collection period while the delinquent or omitted tax 2392

contract remains in effect. On the day a delinquent or omitted tax 2393
contract becomes void, the ten per cent penalty shall be charged 2394
against such taxes and shall equal the amount of penalty that 2395
would have been charged against unpaid current taxes outstanding 2396
on the date on which the second-half penalty would have been 2397
charged thereon under division (A)(1) of this section if the 2398
contract had not been in effect. 2399

(B)(1) On the first day of the month following the last day 2400
the second installment of taxes may be paid without penalty, 2401
interest shall be charged against and computed on all delinquent 2402
taxes other than the current taxes that became delinquent taxes at 2403
the close of the last day such second installment could be paid 2404
without penalty. The charge shall be for interest that accrued 2405
during the period that began on the preceding first day of 2406
December and ended on the last day of the month that included the 2407
last date such second installment could be paid without penalty. 2408
The interest shall be computed at the rate per annum prescribed by 2409
section 5703.47 of the Revised Code and shall be entered as a 2410
separate item on the tax list and duplicate compiled under section 2411
319.28 or 5721.011 of the Revised Code, whichever list and 2412
duplicate are first compiled after the date on which the interest 2413
is computed and charged. However, for tracts and lots on the real 2414
property tax suspension list under section 319.48 of the Revised 2415
Code, the interest shall not be entered on the tax list and 2416
duplicate compiled under section 319.28 of the Revised Code, but 2417
shall be entered on the first tax list and duplicate compiled 2418
under section 5721.011 of the Revised Code after the date on which 2419
the interest is computed and charged. 2420

(2) In a county on behalf of which a county land 2421
reutilization corporation has been organized under Chapter 1724. 2422
of the Revised Code, on the first day of the first month following 2423
the month in which interest otherwise would be charged in 2424

accordance with division (B)(1) of this section, and each 2425
subsequent month, interest shall be charged against and computed 2426
on all delinquent taxes remaining delinquent on the last day of 2427
the preceding month at a rate of one per cent per month. If 2428
interest is charged under division (B)(2) of this section, 2429
interest shall not be charged under division (B)(1) or (3) of this 2430
section. 2431

(3) On the first day of December, the interest shall be 2432
charged against and computed on all delinquent taxes. The charge 2433
shall be for interest that accrued during the period that began on 2434
the first day of the month following the last date prescribed for 2435
the payment of the second installment of taxes in the current year 2436
and ended on the immediately preceding last day of November. The 2437
interest shall be computed at the rate per annum prescribed by 2438
section 5703.47 of the Revised Code and shall be entered as a 2439
separate item on the tax list and duplicate compiled under section 2440
319.28 or 5721.011 of the Revised Code, whichever list and 2441
duplicate are first compiled after the date on which the interest 2442
is computed and charged. However, for tracts and lots on the real 2443
property tax suspension list under section 319.48 of the Revised 2444
Code, the interest shall not be entered on the tax list and 2445
duplicate compiled under section 319.28 of the Revised Code, but 2446
shall be entered on the first tax list and duplicate compiled 2447
under section 5721.011 of the Revised Code after the date on which 2448
the interest is computed and charged. 2449

~~(3)~~(4) After a valid delinquent tax contract has been entered 2450
into for the payment of any delinquent taxes, no interest shall be 2451
charged against such delinquent taxes while the delinquent tax 2452
contract remains in effect in compliance with section 323.31 of 2453
the Revised Code. If a valid delinquent tax contract becomes void, 2454
interest shall be charged against the delinquent taxes for the 2455
periods that interest was not permitted to be charged while the 2456

delinquent tax contract was in effect. The interest shall be 2457
charged on the day the delinquent tax contract becomes void and 2458
shall equal the amount of interest that would have been charged 2459
against the unpaid delinquent taxes outstanding on the dates on 2460
which interest would have been charged thereon under divisions 2461
(B)(1) ~~and~~, (2), and (3) of this section had the delinquent tax 2462
contract not been in effect. 2463

(C) If the full amount of the taxes due at either of the 2464
times prescribed by division (A) of this section is paid within 2465
ten days after such time, the county treasurer shall waive the 2466
collection of and the county auditor shall remit one-half of the 2467
penalty provided for in that division for failure to make that 2468
payment by the prescribed time. 2469

(D) The county treasurer shall compile and deliver to the 2470
county auditor a list of all tax payments the treasurer has 2471
received as provided in division (C) of this section. The list 2472
shall include any information required by the auditor for the 2473
remission of the penalties waived by the treasurer. The taxes so 2474
collected shall be included in the settlement next succeeding the 2475
settlement then in process. 2476

Sec. 323.132. If one-half of the current taxes charged 2477
against an entry of real estate is not paid on or before the 2478
thirty-first day of December of the year for which they are 2479
charged or on or before the last day for such payment as extended 2480
pursuant to section 323.17 of the Revised Code, that amount, 2481
together with the penalty charged under division (A)(1) of section 2482
323.121 of the Revised Code and all delinquent taxes or 2483
installment thereof, charged against such entry may be paid at any 2484
time prior to the date on which tax bills for the second half 2485
collection are mailed and delivered, without at the same time 2486
requiring payment of the second half of such taxes. 2487

If the total amount of such current taxes, delinquent taxes, 2488
and all installment payments due under section 323.31 of the 2489
Revised Code are not paid on or before the twentieth day of June, 2490
next thereafter, or on or before the last day for that payment as 2491
extended pursuant to section 323.17 of the Revised Code, the 2492
balance of the amount of such taxes, plus all penalties and 2493
interest imposed by section 323.121 of the Revised Code, 2494
constitutes the delinquent taxes on such entry, which shall be 2495
placed on the delinquent land list and duplicate pursuant to 2496
section 5721.011 of the Revised Code and shall be collected in the 2497
manner prescribed by law, unless the property against which such 2498
taxes are charged is the subject of an application for exemption 2499
from taxation pursuant to section 5715.27 of the Revised Code. 2500

A taxpayer may tender, and the treasurer shall accept, the 2501
full amount of delinquent taxes charged against an entry of real 2502
estate without having to tender at the same time the payment of 2503
any current taxes that are due and payable. 2504

A county treasurer may accept partial payments of taxes. Any 2505
overpayment shall be refunded by the treasurer in the manner most 2506
convenient to the treasurer. When the amount tendered and accepted 2507
is less than the amount due, the unpaid balance shall be treated 2508
as other unpaid taxes, and, except when the unpaid amount is the 2509
penalty or interest and charges on the unpaid taxes, the treasurer 2510
shall notify the taxpayer of such deficiency. 2511

If the taxpayer files with the payment of taxes a copy of an 2512
application to the tax commissioner for remission of penalty, or 2513
the payment is received within ten days after the last day the 2514
taxes may be paid without penalty, the county treasurer shall 2515
accept a partial payment in which the only unpaid amount is the 2516
penalty for late payment. 2517

If, at any time, and having been provided such documentation 2518
as may be found acceptable by the county treasurer, the county 2519

treasurer determines that due to a clerical error, a taxpayer has 2520
overpaid either the first one-half or second one-half payment of 2521
current taxes as charged on the tax list and duplicate, the 2522
treasurer may refund the amount of the overpayment to the taxpayer 2523
in the manner most convenient to the treasurer. 2524

Sec. 323.15. The county treasurer may accept payment of less 2525
than the full amount of taxes charged and payable for all purposes 2526
on real estate at the times provided by sections 323.12 and 323.17 2527
of the Revised Code in such amounts as the county treasurer 2528
considers reasonable. Except as otherwise provided by sections 2529
323.133, 323.31, and 5715.19 of the Revised Code, and when the 2530
collection of a particular tax is legally enjoined, interest and 2531
penalties shall accrue on the unpaid amount as prescribed by 2532
section 323.121 of the Revised Code. A person claiming to be the 2533
owner of an undivided interest in any real estate may present to 2534
the county auditor the recorded evidence of the existence and 2535
fractional extent of such interest; and the auditor may note the 2536
existence and extent of such interest, as ascertained by the 2537
auditor, on the margin of the tax list in the name of such person 2538
and give a certificate of the interest to the county treasurer, 2539
who shall enter it on the margin of the tax duplicate. Any person 2540
claiming to be entitled to or in any way interested in such 2541
interest may pay, and the treasurer may receive that proportion of 2542
the full amount of the taxes charged and payable for all purposes 2543
on the real estate affected, which is represented by the fraction 2544
expressing the extent of such interest. The payment so made and 2545
received shall be entered on the duplicate, shall be credited by 2546
the treasurer at the time of the next succeeding settlement of 2547
real estate taxes, and shall have the effect of relieving the 2548
undivided interest in such real estate, so entered on the margin 2549
of the tax list and duplicate, from the lien of the taxes charged 2550
on such duplicate against the real estate. Thereafter, in making 2551

up the tax list and duplicate, the auditor shall enter such 2552
interest and the proportional value of it separately from the 2553
other interests in such land, and shall adjust the value of the 2554
latter accordingly. 2555

Sec. 323.25. When taxes charged against an entry on the tax 2556
duplicate, or any part of those taxes, are not paid within sixty 2557
days after delivery of the delinquent land duplicate to the county 2558
treasurer as prescribed by section 5721.011 of the Revised Code, 2559
the county treasurer shall enforce the lien for the taxes by civil 2560
action in the treasurer's official capacity as treasurer, for the 2561
sale of such premises in the same way mortgage liens are enforced 2562
or for the transfer of such premises to an electing subdivision 2563
pursuant to section 323.28 of the Revised Code, in the court of 2564
common pleas of the county, in a municipal court with 2565
jurisdiction, or in the county board of revision with jurisdiction 2566
pursuant to section 323.66 of the Revised Code. After the civil 2567
action has been instituted, but before the ~~filing of an entry of~~ 2568
~~confirmation of sale or transfer pursuant to the action~~ expiration 2569
of the applicable redemption period, any person entitled to redeem 2570
the land may do so by tendering to the county treasurer an amount 2571
sufficient, as determined by the court or board of revision, to 2572
pay the taxes, assessments, penalties, interest, and charges then 2573
due and unpaid, and the costs incurred in the civil action, and by 2574
demonstrating that the property is in compliance with all 2575
applicable zoning regulations, land use restrictions, and 2576
building, health, and safety codes. 2577

If the delinquent land duplicate lists minerals or rights to 2578
minerals listed pursuant to sections 5713.04, 5713.05, and 5713.06 2579
of the Revised Code, the county treasurer may enforce the lien for 2580
taxes against such minerals or rights to minerals by civil action, 2581
in the treasurer's official capacity as treasurer, in the manner 2582
prescribed by this section, or proceed as provided under section 2583

5721.46 of the Revised Code. 2584

If service by publication is necessary, such publication 2585
shall be made once a week for three consecutive weeks instead of 2586
as provided by the Rules of Civil Procedure, and the service shall 2587
be complete at the expiration of three weeks after the date of the 2588
first publication. If the prosecuting attorney determines that 2589
service upon a defendant may be obtained ultimately only by 2590
publication, the prosecuting attorney may cause service to be made 2591
simultaneously by certified mail, return receipt requested, 2592
ordinary mail, and publication. The county treasurer shall not 2593
enforce the lien for taxes against real property to which any of 2594
the following applies: 2595

(A) The real property is the subject of an application for 2596
exemption from taxation under section 5715.27 of the Revised Code 2597
and does not appear on the delinquent land duplicate; 2598

(B) The real property is the subject of a valid delinquent 2599
tax contract under section 323.31 of the Revised Code for which 2600
the county treasurer has not made certification to the county 2601
auditor that the delinquent tax contract has become void in 2602
accordance with that section; 2603

(C) A tax certificate respecting that property has been sold 2604
under section 5721.32 or 5721.33 of the Revised Code; provided, 2605
however, that nothing in this division shall prohibit the county 2606
treasurer or the county prosecuting attorney from enforcing the 2607
lien of the state and its political subdivisions for taxes against 2608
a certificate parcel with respect to any or all of such taxes that 2609
at the time of enforcement of such lien are not the subject of a 2610
tax certificate. 2611

Upon application of the plaintiff, the court shall advance 2612
such cause on the docket, so that it may be first heard. 2613

Sec. 323.26. Having made the proper parties in a suit under 2614
section 323.25 of the Revised Code, it shall be sufficient for the 2615
county treasurer to allege in ~~his~~ the treasurer's petition that 2616
the taxes are charged on the tax duplicate against lands, lots, or 2617
parcels thereof, the amount of the taxes, and that the taxes are 2618
unpaid, and ~~he~~ the treasurer shall not be required to set forth in 2619
the petition any other or further special matter relating to such 2620
taxes. A certified copy of the entry on the tax duplicate shall be 2621
prima-facie evidence of such allegations and the validity of the 2622
taxes. In the petition, the county treasurer of a county in which 2623
a county land reutilization corporation is organized under Chapter 2624
1724. of the Revised Code may invoke the alternative redemption 2625
period provided under section 323.78 of the Revised Code. 2626
Notwithstanding the provisions for sale of property foreclosed 2627
under Chapters 323. and 5721. of the Revised Code, if the 2628
treasurer's petition invokes the alternative redemption period, 2629
upon the expiration of the alternative redemption period, title to 2630
the parcels may be transferred by deed to a municipal corporation, 2631
county, township, school district, or a county land reutilization 2632
corporation in accordance with section 323.78 of the Revised Code. 2633
2634

Sec. 323.28. (A) A finding shall be entered in a proceeding 2635
under section 323.25 of the Revised Code for taxes, assessments, 2636
penalties, interest, and charges due and payable at the time the 2637
deed of real property sold or transferred under this section is 2638
transferred to the purchaser or transferee, plus the cost of the 2639
proceeding. For purposes of determining such amount, the county 2640
treasurer may estimate the amount of taxes, assessments, interest, 2641
penalties, charges, and costs that will be payable at the time the 2642
deed of the property is transferred to the purchaser or 2643
transferee. 2644

The court of common pleas, a municipal court with 2645
jurisdiction, or the county board of revision with jurisdiction 2646
pursuant to section 323.66 of the Revised Code shall order such 2647
premises to be transferred pursuant to division (E) of this 2648
section or shall order such premises to be sold for payment of the 2649
finding, but for not less than either of the following, unless the 2650
county treasurer applies for an appraisal: 2651

(1) The total amount of such finding; 2652

(2) The fair market value of the premises, as determined by 2653
the county auditor, plus the cost of the proceeding. 2654

If the county treasurer applies for an appraisal, the 2655
premises shall be appraised in the manner provided by section 2656
2329.17 of the Revised Code, and shall be sold for at least 2657
two-thirds of the appraised value. 2658

Notwithstanding the minimum sales price provisions of 2659
divisions (A)(1) and (2) of this section to the contrary, a parcel 2660
sold pursuant to this section shall not be sold for less than the 2661
amount described in division (A)(1) of this section if the highest 2662
bidder is the owner of record of the parcel immediately prior to 2663
the judgment of foreclosure or a member of the following class of 2664
parties connected to that owner: a member of that owner's 2665
immediate family, a person with a power of attorney appointed by 2666
that owner who subsequently transfers the parcel to the owner, a 2667
sole proprietorship owned by that owner or a member of the owner's 2668
immediate family, or partnership, trust, business trust, 2669
corporation, or association in which the owner or a member of the 2670
owner's immediate family owns or controls directly or indirectly 2671
more than fifty per cent. If a parcel sells for less than the 2672
amount described in division (A)(1) of this section, the officer 2673
conducting the sale shall require the buyer to complete an 2674
affidavit stating that the buyer is not the owner of record 2675
immediately prior to the judgment of foreclosure or a member of 2676

the specified class of parties connected to that owner, and the 2677
affidavit shall become part of the court records of the 2678
proceeding. If the county auditor discovers within three years 2679
after the date of the sale that a parcel was sold to that owner or 2680
a member of the specified class of parties connected to that owner 2681
for a price less than the amount so described, and if the parcel 2682
is still owned by that owner or a member of the specified class of 2683
parties connected to that owner, the auditor within thirty days 2684
after such discovery shall add the difference between that amount 2685
and the sale price to the amount of taxes that then stand charged 2686
against the parcel and is payable at the next succeeding date for 2687
payment of real property taxes. As used in this paragraph, 2688
"immediate family" means a spouse who resides in the same 2689
household and children. 2690

(B) From the proceeds of the sale the costs shall be first 2691
paid, next the amount found due for taxes, then the amount of any 2692
taxes accruing after the entry of the finding and before the deed 2693
of the property is transferred to the purchaser following the 2694
sale, all of which taxes shall be deemed satisfied, though the 2695
amount applicable to them is deficient, and any balance shall be 2696
distributed according to section 5721.20 of the Revised Code. No 2697
statute of limitations shall apply to such action. Upon sale, all 2698
liens for taxes due at the time the deed of the property is 2699
transferred to the purchaser following the sale, and liens 2700
subordinate to liens for taxes, shall be deemed satisfied and 2701
discharged unless otherwise provided by the order of sale. 2702

(C) If the county treasurer's estimate of the amount of the 2703
finding under division (A) of this section exceeds the amount of 2704
taxes, assessments, interest, penalties, and costs actually 2705
payable when the deed is transferred to the purchaser, the officer 2706
who conducted the sale shall refund to the purchaser the 2707
difference between the estimate and the amount actually payable. 2708

If the amount of taxes, assessments, interest, penalties, and 2709
costs actually payable when the deed is transferred to the 2710
purchaser exceeds the county treasurer's estimate, the officer 2711
shall certify the amount of the excess to the treasurer, who shall 2712
enter that amount on the real and public utility property tax 2713
duplicate opposite the property; the amount of the excess shall be 2714
payable at the next succeeding date prescribed for payment of 2715
taxes in section 323.12 of the Revised Code, and shall not be 2716
deemed satisfied and discharged pursuant to division (B) of this 2717
section. 2718

(D) Premises ordered to be sold under this section but 2719
remaining unsold for want of bidders after being offered for sale 2720
on two separate occasions, not less than two weeks apart, shall be 2721
forfeited to the state or to a political subdivision, school 2722
district, or county land reutilization corporation pursuant to 2723
section 5723.01 of the Revised Code, and shall be disposed of 2724
pursuant to Chapter 5723. of the Revised Code. 2725

(E) Notwithstanding section 5722.03 of the Revised Code, if 2726
the complaint alleges that the property is delinquent vacant land 2727
as defined in section 5721.01 of the Revised Code, abandoned lands 2728
as defined in section 323.65 of the Revised Code, or lands 2729
described in division (E) of section 5722.01 of the Revised Code, 2730
and the value of the taxes, assessments, penalties, interest, and 2731
all other charges and costs of the action exceed the auditor's 2732
fair market value of the parcel, then the court or board of 2733
revision having jurisdiction over the matter on motion of the 2734
plaintiff, or on the court's or board's own motion, shall, upon 2735
any adjudication of foreclosure, order, without appraisal and 2736
without sale, the fee simple title of the property to be 2737
transferred to and vested in an electing subdivision as defined in 2738
division (A) of section 5722.01 of the Revised Code. For purposes 2739
of determining whether the taxes, assessments, penalties, 2740

interest, and all other charges and costs of the action exceed the 2741
actual fair market value of the parcel, the auditor's most current 2742
valuation shall be rebuttably presumed to be, and constitute 2743
prima-facie evidence of, the fair market value of the parcel. In 2744
such case, the filing for journalization of a decree of 2745
foreclosure ordering that direct transfer without appraisal or 2746
sale shall constitute confirmation of the transfer and thereby 2747
terminate any further statutory or common law right of redemption. 2748
2749

(F) Whenever the officer charged to conduct the sale offers 2750
any parcel for sale, the officer first shall read aloud a complete 2751
legal description of the parcel, or in the alternative, may read 2752
aloud only a summary description and a parcel number if the county 2753
has adopted a permanent parcel number system and if the 2754
advertising notice published prior to the sale includes a complete 2755
legal description or indicates where the complete legal 2756
description may be obtained. 2757

Sec. 323.31. (A)(1) A person who owns agricultural real 2758
property or owns and occupies residential real property or a 2759
manufactured or mobile home that does not have an outstanding tax 2760
lien certificate or judgment of foreclosure against it, and a 2761
person who is a vendee of such property under a purchase agreement 2762
or land contract and who occupies the property, shall have at 2763
least one opportunity to pay any delinquent or unpaid current 2764
taxes, or both, charged against the property by entering into a 2765
written delinquent tax contract with the county treasurer in a 2766
form prescribed or approved by the tax commissioner. Subsequent 2767
opportunities to enter into a delinquent tax contract shall be at 2768
the county treasurer's sole discretion. 2769

(2) The treasurer may enter into a delinquent tax contract in 2770
accordance with division (A) of this section with an owner or 2771

vendee of real property, other than residential real property or a
manufactured or mobile home that is occupied by the owner, and
other than agricultural real property.

(3) The delinquent tax contract described in division (A) of
this section may be entered into at any time prior to ~~the~~
~~commencement~~ an adjudication of foreclosure pursuant to
proceedings by the county treasurer and the county prosecuting
attorney pursuant to section 323.25 or 323.65 to 323.79 of the
Revised Code or by the county prosecuting attorney pursuant to
section 5721.18 of the Revised Code, the ~~commencement~~ adjudication
of foreclosure pursuant to proceedings by a private attorney
pursuant to section 5721.37 of the Revised Code, the commencement
of foreclosure and forfeiture proceedings pursuant to section
5721.14 of the Revised Code, or the commencement of collection
proceedings pursuant to division (H) of section 4503.06 of the
Revised Code by the filing of a civil action as provided in that
division. A duplicate copy of each delinquent tax contract shall
be filed with the county auditor, who shall attach the copy to the
delinquent land tax certificate, delinquent vacant land tax
certificate, or the delinquent manufactured home tax list, or who
shall enter an asterisk in the margin next to the entry for the
tract or lot on the master list of delinquent tracts, master list
of delinquent vacant tracts, or next to the entry for the home on
the delinquent manufactured home tax list, prior to filing it with
the prosecuting attorney under section 5721.13 of the Revised
Code, or, in the case of the delinquent manufactured home tax
list, prior to delivering it to the county treasurer under
division (H)(2) of section 4503.06 of the Revised Code. If the
delinquent tax contract is entered into after the certificate or
the master list has been filed with the prosecuting attorney, the
treasurer shall file the duplicate copy with the prosecuting
attorney.

(4) A delinquent tax contract entered into under division (A) 2804
of this section shall provide for the payment of any delinquent or 2805
unpaid current taxes, or both, in installments over a period not 2806
to exceed five years after the date of the first payment made 2807
under the contract; however, a person entering into a delinquent 2808
tax contract who owns and occupies residential real property may 2809
request, and the treasurer shall allow, a delinquent tax contract 2810
providing for payment in installments over a period of no fewer 2811
than two years after the date of the first payment made under the 2812
contract. 2813

(5) For each delinquent tax contract entered into under 2814
division (A) of this section, the county treasurer shall determine 2815
and shall specify in the delinquent tax contract the number of 2816
installments, the amount of each installment, and the schedule for 2817
payment of the installments. The Except as otherwise provided for 2818
taxes, penalties, and interest under division (B) of section 2819
319.43 of the Revised Code, the part of each installment payment 2820
representing taxes and penalties and interest thereon shall be 2821
apportioned among the several taxing districts in the same 2822
proportion that the amount of taxes levied by each district 2823
against the entry in the preceding tax year bears to the taxes 2824
levied by all such districts against the entry in the preceding 2825
tax year. The part of each payment representing assessments and 2826
other charges shall be credited to those items in the order in 2827
which they became due. Each payment made to a taxing district 2828
shall be apportioned among the taxing district's several funds for 2829
which taxes or assessments have been levied. 2830

(6) When an installment payment is not received by the 2831
treasurer when due under a delinquent tax contract entered into 2832
under division (A) of this section or any current taxes or special 2833
assessments charged against the property become unpaid, the 2834
delinquent tax contract becomes void unless the treasurer permits 2835

a new delinquent tax contract to be entered into; if the treasurer 2836
does not permit a new delinquent tax contract to be entered into, 2837
the treasurer shall certify to the auditor that the delinquent tax 2838
contract has become void. 2839

(7) Upon receipt of certification described in division 2840
(A)(6) of this section, the auditor shall destroy the duplicate 2841
copy of the voided delinquent tax contract. If such copy has been 2842
filed with the prosecuting attorney, the auditor immediately shall 2843
deliver the certification to the prosecuting attorney, who shall 2844
attach it to the appropriate certificate and the duplicate copy of 2845
the voided delinquent tax contract or strike through the asterisk 2846
entered in the margin of the master list next to the entry for the 2847
tract or lot that is the subject of the voided delinquent tax 2848
contract. The prosecuting attorney then shall institute a 2849
proceeding to foreclose the lien of the state in accordance with 2850
section 323.25, sections 323.65 to 323.79, or section 5721.18 of 2851
the Revised Code or, in the case of delinquent vacant land, a 2852
foreclosure proceeding in accordance with section 323.25, sections 2853
323.65 to 323.79, or section 5721.18 of the Revised Code, or a 2854
foreclosure and forfeiture proceeding in accordance with section 2855
5721.14 of the Revised Code. In the case of a manufactured or 2856
mobile home, the county treasurer shall cause a civil action to be 2857
brought as provided under division (H) of section 4503.06 of the 2858
Revised Code. 2859

(B) If there is an outstanding tax certificate respecting a 2860
delinquent parcel under section 5721.32 or 5721.33 of the Revised 2861
Code, a written delinquent tax contract may not be entered into 2862
under this section. To redeem a tax certificate in installments, 2863
the owner or other person seeking to redeem the tax certificate 2864
shall enter into a redemption payment plan under division (C) of 2865
section 5721.38 of the Revised Code. 2866

(C) As used in this section, "unpaid current taxes" means any 2867

current taxes charged on the general tax list and duplicate of 2868
real and public utility property or the manufactured home tax list 2869
and duplicate that remain unpaid after the last day prescribed for 2870
payment of the first installment of such taxes without penalty, 2871
and any penalties associated with such taxes. 2872

Sec. 323.47. (A) If land held by tenants in common is sold 2873
upon proceedings in partition, or taken by the election of any of 2874
the parties to such proceedings, or real estate is sold by 2875
administrators, executors, guardians, or trustees, the court shall 2876
order that the taxes, penalties, and assessments then due and 2877
payable, and interest on those taxes, penalties, and assessments, 2878
that are or will be a lien on such land or real estate at the time 2879
the deed is transferred following the sale, be discharged out of 2880
the proceeds of such sale or election. For purposes of determining 2881
such amount, the county treasurer shall estimate the amount of 2882
taxes, assessments, interest, and penalties that will be payable 2883
at the time the deed of the property is transferred to the 2884
purchaser. If the county treasurer's estimate exceeds the amount 2885
of taxes, assessments, interest, and penalties actually payable 2886
when the deed is transferred to the purchaser, the officer who 2887
conducted the sale shall refund to the purchaser the difference 2888
between the estimate and the amount actually payable. If the 2889
amount of taxes, assessments, interest, and penalties actually 2890
payable when the deed is transferred to the purchaser exceeds the 2891
county treasurer's estimate, the officer shall certify the amount 2892
of the excess to the treasurer, who shall enter that amount on the 2893
real and public utility property tax duplicate opposite the 2894
property; the amount of the excess shall be payable at the next 2895
succeeding date prescribed for payment of taxes in section 323.12 2896
of the Revised Code. 2897

2898

(B)(1) If real estate is sold at judicial sale, the court 2899

shall order that the total of the following amounts shall be 2900
discharged out of the proceeds of the sale but only to the extent 2901
of such proceeds: 2902

(a) Taxes and assessments the lien for which attaches before 2903
the confirmation of sale but that are not yet determined, 2904
assessed, and levied for the year in which confirmation occurs, 2905
apportioned pro rata to the part of that year that precedes 2906
confirmation, and any penalties and interest on those taxes and 2907
assessments; 2908

(b) All other taxes, assessments, penalties, and interest the 2909
lien for which attached for a prior tax year but that have not 2910
been paid on or before the date of confirmation. 2911

(2) Upon the request of the officer who conducted the sale, 2912
the county treasurer shall estimate the amount in division 2913
(B)(1)(a) of this section. If the county treasurer's estimate 2914
exceeds that amount, the officer who conducted the sale shall 2915
refund to the purchaser the difference between the estimate and 2916
the actual amount. If the actual amount exceeds the county 2917
treasurer's estimate, the officer shall certify the amount of the 2918
excess to the treasurer, who shall enter that amount on the real 2919
and public utility property tax duplicate opposite the property; 2920
the amount of the excess shall be payable at the next succeeding 2921
date prescribed for payment of taxes in section 323.12 of the 2922
Revised Code. 2923

Sec. 323.49. (A) In addition to all other means provided by 2924
law for collecting taxes and assessments charged upon real estate 2925
specifically as such and penalties and interest charged on any tax 2926
list and duplicate or delinquent land list in any county against 2927
any entry of real estate, the county treasurer at any time after 2928
any installment of such taxes and assessments has been delinquent 2929
for more than six months and remains due and unpaid shall apply by 2930

petition to the court of common pleas to be appointed receiver ex 2931
officio of the rents, issues, and income of the real property 2932
against which such taxes and assessments are charged, for the 2933
purpose of satisfying out of such rents, issues, and income the 2934
taxes and assessments upon such real property, together with the 2935
penalties, interest, and costs charged or thereafter becoming 2936
chargeable on any tax list and duplicate, or otherwise collectible 2937
in respect thereof, and such costs and expenses of the 2938
receivership as are allowed by the court. 2939

(B) If the proper parties are before the court, it shall be 2940
sufficient for the treasurer to allege in such petition the 2941
description of such real property that appears on the tax list and 2942
duplicate, that the money appearing to be due and unpaid by the 2943
tax list and duplicate or by the delinquent land list has been due 2944
and unpaid for more than six months, and that the treasurer 2945
believes that collection thereof can be made by applying the 2946
rents, issues, and income of such real property thereto, without 2947
setting forth in the petition any other or special matter relating 2948
thereto. The prayer of the petition shall be that the court make 2949
an order that the rents, issues, and income of such real property 2950
be applied to the payment of the amount set forth in the petition, 2951
and if a penalty is otherwise chargeable by law on all or any part 2952
of such amount, to the payment of such penalty to the date of 2953
final entry in such action, and that the plaintiff be appointed 2954
receiver ex officio of such rents, issues, and income for that 2955
purpose. 2956

(C) In such proceedings the treasurer may join in one action 2957
any number of lots or lands, but the decree and any orders shall 2958
be rendered separately, and any proceedings may be severed in the 2959
decision of the court for the purpose of trial or appeal, where an 2960
appeal is allowed, and the court shall make such order for payment 2961
of costs as it deems equitable. 2962

(D) The tax duplicate or the delinquent land tax certificate 2963
or master list of delinquent tracts filed by the auditor with the 2964
prosecuting attorney shall be prima-facie evidence on the trial of 2965
such action of the amount and validity of the taxes, assessments, 2966
and charges appearing due and unpaid thereon and of the nonpayment 2967
thereof. The petition of the treasurer shall be verified and shall 2968
be prima-facie evidence of all other facts therein stated. 2969

(E) This section does not apply to any of the following: 2970

(1) Real property entirely used and occupied in good faith by 2971
the owner thereof as a private residence; 2972

(2) The collection of delinquent taxes and assessments 2973
charged against real property, the payment of which is subject to 2974
a delinquent tax contract entered into pursuant to section 323.31 2975
of the Revised Code, so long as the delinquent tax contract 2976
remains in effect; 2977

(3) The collection of delinquent taxes charged against real 2978
property that is the subject of an application for exemption from 2979
taxation pursuant to section 5715.27 of the Revised Code. 2980

(F) A county treasurer appointed under this section as 2981
receiver ex officio of the rents, issues, and income of the real 2982
property against which the delinquent taxes, assessments, 2983
penalties, interest, and charges are charged, with the consent of 2984
the court, may enter into a written agreement with a county land 2985
reutilization corporation organized under Chapter 1724. of the 2986
Revised Code for the corporation, acting as the treasurer's agent, 2987
to exercise all powers granted to the treasurer under this section 2988
and the order of appointment as receiver ex officio. 2989

Sec. 323.50. In proceedings brought under section 323.49 of 2990
the Revised Code, a finding shall be entered of the amount of 2991
taxes and assessments found due and unpaid, of the penalty, 2992

interest, costs, and charges, and of the probable annual amount of 2993
the rents, issues, and income of such real property, together with 2994
the probable costs and expenses of the receivership. If such real 2995
property is used in whole or in part by the owner thereof for 2996
manufacturing, mercantile, industrial, commercial, or other 2997
business purposes, the court of common pleas shall find the annual 2998
rental value thereof, which shall be considered as rents, issues, 2999
and income of such real property for the purposes of this section. 3000
If the court finds that the amount due and unpaid, together with 3001
penalty, interest, costs, and other charges, and the costs and 3002
expenses of the receivership applied for can be so collected, the 3003
court shall order the same to be satisfied out of the rents, 3004
issues, and income of such property ~~and, shall~~ appoint the county 3005
treasurer receiver ex officio thereof, and may consent to the 3006
agency of a county land reutilization corporation if requested by 3007
the treasurer in a petition filed under division (F) of section 3008
323.49 of the Revised Code; provided that if the court finds that 3009
the aggregate probable annual amount of the rents, issues, and 3010
income of such real property joined in any one such action is less 3011
than two thousand dollars, it shall be conclusively presumed that 3012
the amount due and unpaid, together with penalty, interest, costs, 3013
and other charges, cannot be collected, and in such event no such 3014
order shall be made and the proceedings shall be dismissed, but 3015
the court in such event shall adjudge the costs of the proceedings 3016
against the defendant unless it is found that the action was 3017
improvidently filed, in which event the costs may be adjudged 3018
against the treasurer, and the treasurer shall pay the same from 3019
an appropriation made for such purposes by the board of county 3020
commissioners. Such receiver or the receiver's agent shall not be 3021
required to give bond other than ~~his~~ the treasurer's official 3022
bond. Upon application of any proper party, the court shall, after 3023
a full hearing, order the receiver or the receiver's agent to pay 3024
out of the rents, issues, and income collected by ~~him~~ the receiver 3025

or the receiver's agent from such property such expenses in 3026
connection with the maintenance and operation of the property as 3027
the court finds necessary to secure the greatest income from such 3028
property, and shall from such rents, issues, and income order the 3029
payment of premiums for fire, windstorm, and public liability 3030
insurance. If the real property is used in whole or in part by the 3031
owner thereof for manufacturing, mercantile, industrial, 3032
commercial, or other business purposes, the court shall order such 3033
owner to pay to the receiver or the receiver's agent in equal 3034
monthly installments, in advance, the annual rental value of such 3035
real property, as found by the court, until the amount for the 3036
satisfaction of which such appointment was made, together with 3037
costs and expenses of the receivership have been paid in full. If 3038
any such installment of rent is not paid when due, such order 3039
shall have the effect of a writ authorizing the receiver or the 3040
receiver's agent summarily to evict such owner from such real 3041
property and to exclude such owner from the use and occupation 3042
thereof until such order is complied with. Whenever the amount for 3043
the satisfaction of which such appointment has been made, has been 3044
fully satisfied out of the rents, issues, and income collected by 3045
the receiver or the receiver's agent from such property, and the 3046
discharge of the receiver or the receiver's agent has been decreed 3047
by the court, the proceedings shall be dismissed, and the owner or 3048
any person interested in the real property may upon presentation 3049
of a certified copy of the final decree of the court to the 3050
treasurer receive receipted tax bills for the payment of the taxes 3051
so satisfied. 3052

Sec. 323.65. As used in sections 323.65 to ~~323.78~~ 323.79 of 3053
the Revised Code: 3054

(A) "Abandoned land" means delinquent lands or delinquent 3055
vacant lands, including any improvements on the lands, that are 3056
unoccupied and that first appeared on the ~~abandoned land~~ list 3057

compiled under division (C) of section 323.67 of the Revised Code, 3058
or the delinquent tax list or delinquent vacant land tax list 3059
compiled under section 5721.03 of the Revised Code, at whichever 3060
of the following times is applicable: 3061

(1) In the case of lands other than agricultural lands, at 3062
any time after the county auditor makes the certification of the 3063
delinquent land list under section 5721.011 of the Revised Code; 3064

(2) In the case of agricultural lands, at any time after two 3065
years after the county auditor makes the certification of the 3066
delinquent land list under section 5721.011 of the Revised Code. 3067

(B) "Agricultural land" means lands on the agricultural land 3068
tax list maintained under section 5713.33 of the Revised Code. 3069

(C) "Clerk of court" means the clerk of the court of common 3070
pleas of the county in which specified abandoned land is located. 3071

(D) "Delinquent lands" has the same meaning as in section 3072
5721.01 of the Revised Code. 3073

(E) "Delinquent vacant lands" means all lands that are 3074
delinquent lands and that are unimproved by any structure. 3075

(F) "Impositions" means delinquent taxes, assessments, 3076
penalties, interest, costs, reasonable attorney's fees of a 3077
certificate holder, applicable and permissible costs of the 3078
prosecuting attorney of a county, and other permissible charges 3079
against abandoned land. 3080

(G)(1) "Unoccupied," with respect to a parcel of abandoned 3081
land, means any of the following: 3082

(a) No building, structure, land, or other improvement that 3083
is subject to taxation and that is located on the parcel is 3084
physically inhabited as a dwelling; 3085

(b) No trade or business is actively being conducted on the 3086
parcel by the owner, a tenant, or another party occupying the 3087

parcel pursuant to a lease or other legal authority, or in a 3088
building, structure, or other improvement that is subject to 3089
taxation and that is located on the parcel; 3090

(c) The parcel is uninhabited and there are no signs that it 3091
is undergoing a change in tenancy and remains legally habitable, 3092
or that it is undergoing improvements, as indicated by an 3093
application for a building permit or other facts indicating that 3094
the parcel is experiencing ongoing improvements; 3095

(d) In the case of delinquent vacant land, there is no 3096
permanent structure or improvement affixed on the land. 3097

(2) For purposes of division (G)(1) of this section, it is 3098
prima-facie evidence and a rebuttable presumption that may be 3099
rebutted to the county board of revision that abandoned land is 3100
unoccupied if, at the time the county auditor makes the 3101
certification under section 5721.011 of the Revised Code, the 3102
abandoned land is not agricultural land, and two or more of the 3103
following apply: 3104

(a) At the time of the inspection of the abandoned land by 3105
~~the~~ a county, municipal corporation, or township in which the 3106
abandoned land is located, no person, trade, or business inhabits, 3107
or is visibly present from an exterior inspection of, the 3108
abandoned land. 3109

(b) No utility connections, including, but not limited to, 3110
water, sewer, natural gas, or electric connections, service the 3111
abandoned land, ~~and~~ or no such utility connections are actively 3112
being billed by any utility provider regarding the abandoned land. 3113
3114

(c) The abandoned land is boarded up or otherwise sealed 3115
because, immediately prior to being boarded up or sealed, it was 3116
deemed by a political subdivision pursuant to its municipal, 3117
county, state, or federal authority to be open, vacant, or 3118

vandalized. 3119

(H) "Community development organization" means a nonprofit 3120
corporation that is formed or organized under Chapter 1702. or 3121
1724. of the Revised Code and to which both of the following 3122
apply: 3123

(1) The organization is in good standing under law at the 3124
time the county auditor makes the certification under section 3125
5721.011 of the Revised Code and has remained in good standing 3126
uninterrupted for at least the two years immediately preceding the 3127
time of that certification or, in the case of a county land 3128
reutilization corporation, has remained so from the date of 3129
organization if less than two years. 3130

(2) As of the time the county auditor makes the certification 3131
under section 5721.011 of the Revised Code, the organization has 3132
received from the county, municipal corporation, or township in 3133
which abandoned land is located official authority or agreement by 3134
a duly authorized officer of that county, municipal corporation, 3135
or township to accept the owner's fee simple interest in the 3136
abandoned land and to the abandoned land being foreclosed, and 3137
that official authority or agreement had been ~~filed with~~ delivered 3138
to the county treasurer or county board of revision in a form that 3139
will reasonably confirm the county's, municipal corporation's, or 3140
township's assent to transfer the land to that community 3141
development organization under section 323.74 of the Revised Code. 3142
No such official authority or agreement by a duly authorized 3143
officer of a county, municipal corporation, or township must be 3144
received if a county land reutilization corporation is authorized 3145
to receive tax-foreclosed property under its articles of 3146
incorporation, regulations, or Chapter 1724. of the Revised Code. 3147

(I) "Certificate holder" has the same meaning as in section 3149
5721.30 of the Revised Code. 3150

(J) "Abandoned land list" means the list of abandoned lands compiled under division (A) of section 323.67 of the Revised Code. 3151
3152

(K) "Alternative redemption period," in any action to foreclose the state's lien for unpaid delinquent taxes, assessments, charges, penalties, interest, and costs on a parcel of real property pursuant to section 323.25, sections 323.65 to 323.79, or section 5721.18 of the Revised Code, means forty-five days after an adjudication of foreclosure of the parcel is journalized by a court or county board of revision having jurisdiction over the foreclosure proceedings. Upon the expiration of the alternative redemption period, the right and equity of redemption of any owner or party shall terminate without further order of the court or board of revision. As used in any section of the Revised Code and for any proceeding under this chapter or section 5721.18 of the Revised Code, for purposes of determining the alternative redemption period, the period commences on the day immediately following the adjudication of foreclosure and ends on and includes the forty-fifth day thereafter. 3153
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(L) "County land reutilization corporation" means a corporation organized under Chapter 1724. of the Revised Code. 3170
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Sec. 323.66. (A) In lieu of utilizing the judicial foreclosure proceedings and other procedures and remedies available under sections 323.25 to 323.28 or under Chapter 5721., 5722., or 5723. of the Revised Code, a county board of revision created under section 5715.01 of the Revised Code, upon the board's initiative, expressed by resolution, may foreclose the state's lien for real estate taxes upon abandoned land in the county and, upon the complaint of a certificate holder or county land reutilization corporation, foreclose the lien of the state or the certificate holder held under sections 5721.30 to 5721.43 of 3172
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the Revised Code. The board shall ~~dispose~~ order disposition of the 3182
abandoned land by public auction or by other conveyance in the 3183
manner prescribed by sections 323.65 to ~~323.78~~ 323.79 of the 3184
Revised Code. 3185

(B)(1) A county board of revision may adopt rules as are 3186
necessary to administer cases subject to its jurisdiction under 3187
Chapter 5715. or adjudicated under sections 323.65 to ~~323.78~~ 3188
323.79 of the Revised Code, as long as the rules are consistent 3189
with rules adopted by the tax commissioner under Chapter 5715. of 3190
the Revised Code. Rules adopted by a board shall be limited to 3191
rules relating to hearing procedure, the scheduling and location 3192
of proceedings, case management, and practice forms. 3193

(2) A county board of revision, upon any adjudication of 3194
foreclosure under sections 323.65 to ~~323.78~~ 323.79 of the Revised 3195
Code, may prepare final orders of sale and deeds. For such 3196
purposes, the board may create its own order of sale and deed 3197
forms. The sheriff or clerk of court shall execute and deliver any 3198
forms prepared under this division in the manner prescribed in 3199
sections 323.65 to ~~323.78~~ 323.79 of the Revised Code. 3200

(C) In addition to all other duties and functions provided by 3201
law, under sections 323.65 to ~~323.78~~ 323.79 of the Revised Code 3202
the clerk of court, in the same manner as in civil actions, shall 3203
provide summons and notice of hearings, maintain an official case 3204
file, docket all proceedings, and tax as costs all necessary 3205
actions in connection therewith in furtherance of the foreclosure 3206
of abandoned land under those sections. The county board of 3207
revision shall file with the clerk of court all ~~resolutions~~ orders 3208
and adjudications of the board, and the clerk shall docket, as 3209
needed, and journalize all ~~resolutions~~ orders and adjudications so 3210
filed by the board. The clerk may utilize the court's existing 3211
journal or maintain a separate journal for purposes of sections 3212

323.65 to ~~323.78~~ 323.79 of the Revised Code. ~~The resolutions~~ Other 3213
than notices of hearings, the orders and adjudications of the 3214
board shall not become effective until journalized by the clerk. 3215
Staff of the board of revision may schedule and execute, and file 3216
with the clerk of courts, notices of hearings. 3217

3218

(D) For the purpose of efficiently and promptly implementing 3219
sections 323.65 to ~~323.78~~ 323.79 of the Revised Code, the 3220
prosecuting attorney of the county, the county treasurer, the 3221
clerk of court of the county, the county auditor, and the sheriff 3222
of the county may promulgate rules, not inconsistent with sections 3223
323.65 to ~~323.78~~ 323.79 of the Revised Code, regarding practice 3224
forms, forms of notice for hearings and notice to parties, forms 3225
of orders and adjudications, fees, publication, and other 3226
procedures customarily within their official purview and 3227
respective duties. 3228

Sec. 323.67. (A) The county treasurer, county auditor, a 3229
county land reutilization corporation, or a certificate holder, 3230
from the list compiled under division (C) of this section or the 3231
delinquent tax list or delinquent vacant land tax list compiled 3232
under section 5721.03 of the Revised Code, may identify and 3233
compile a list of the parcels in the county that the treasurer, 3234
auditor, corporation, or certificate holder determines to be 3235
abandoned lands suitable for disposition under sections 323.65 to 3236
~~323.78~~ 323.79 of the Revised Code. ~~Those parcels may be identified~~ 3237
~~in an affidavit directed to the county treasurer and executed by a~~ 3238
~~duly authorized officer of the municipal corporation or township~~ 3239
~~in which the parcel is located~~ The list may contain one or more 3240
parcels and may be transmitted to the board of revision in such a 3241
form and manner that allows the board to reasonably discern that 3242
the parcels constitute abandoned lands. 3243

3244

(B)(1) ~~If a county treasurer compiles a~~ From the list of 3245
parcels compiled under division (A) of this section ~~that the~~ 3246
~~treasurer determines to be abandoned lands suitable for~~ 3247
~~disposition under sections 323.65 to 323.78 of the Revised Code,~~ 3248
the county treasurer may declare by resolution that or prosecuting 3249
attorney, for purposes of collecting the delinquent taxes, 3250
interest, penalties, and charges levied on ~~the abandoned lands on~~ 3251
~~the list are uncollected, that the restoration of the abandoned~~ 3252
~~lands~~ those parcels and expeditiously restoring them to the tax 3253
list ~~is of sufficient public interest to justify the expeditious~~ 3254
~~foreclosure of the state's lien for the delinquent taxes, and that~~ 3255
~~the abandoned lands, for those reasons, shall be offered for sale~~ 3256
~~by public auction or otherwise conveyed pursuant to,~~ may proceed 3257
to foreclose the lien for those impositions in the manner 3258
prescribed by sections 323.65 to ~~323.78~~ 323.79 of the Revised 3259
Code. ~~The treasurer shall certify a copy of the resolution to the~~ 3260
~~prosecuting attorney of the county served by the treasurer.~~ 3261

(2) If a certificate holder or county land reutilization 3263
corporation compiles a list of parcels under division (A) of this 3264
section that the certificate holder determines to be abandoned 3265
lands suitable for disposition under sections 323.65 to ~~323.78~~ 3266
323.79 of the Revised Code, the certificate holder or corporation 3267
may proceed under sections 323.68 and 323.69 of the Revised Code. 3268

(C) For purposes of sections 323.65 to ~~323.78~~ 323.79 of the 3269
Revised Code, the county auditor or county treasurer may compile 3270
or certify ~~an abandoned land~~ a list of abandoned lands in any 3271
manner and at such times as will give effect to the expedited 3272
foreclosure of abandoned land. 3273

Sec. 323.68. (A)(1) ~~If a county treasurer adopts a resolution~~ 3274
~~under division (B) of section 323.67 of the Revised Code and~~ 3275

~~certifies a copy of the resolution to the prosecuting attorney For~~ 3276
~~each parcel subject to foreclosure under sections 323.65 to 323.79~~ 3277
~~of the Revised Code,~~ the prosecuting attorney shall cause a title 3278
search to be conducted for the purpose of identifying any 3279
lienholders or other persons having a legal or equitable ownership 3280
interest or other security interest of record in such abandoned 3281
land ~~appearing on the list compiled under division (A) of that~~ 3282
~~section.~~ 3283

(2) If a certificate holder or a county land reutilization 3284
corporation compiles a list of the parcels that the certificate 3285
holder or corporation determines to be abandoned land under 3286
division (A) of section 323.67 of the Revised Code, the 3287
certificate holder or corporation shall cause a title search to be 3288
conducted for the purpose of identifying any lienholders or other 3289
persons having a legal or equitable ownership interest or other 3290
security interest of record in the abandoned land ~~appearing on the~~ 3291
~~list.~~ 3292

(B) Notwithstanding section 5301.252 of the Revised Code, an 3293
affidavit of a type described in that section shall not be 3294
considered a lien or encumbrance on the abandoned land, and the 3295
recording of an affidavit of a type described in that section 3296
shall not serve in any way to impede the bona fide purchaser 3297
status of the purchaser of any abandoned land sold at public 3298
auction under sections 323.65 to ~~323.78~~ 323.79 of the Revised Code 3299
or of any other recipient of abandoned land transferred under 3300
those sections. However, any affiant who records an affidavit 3301
pursuant to section 5301.252 of the Revised Code shall be given 3302
notice and summons under sections 323.69 to ~~323.78~~ 323.79 of the 3303
Revised Code in the same manner as any lienholder. 3304

Sec. 323.69. (A) Upon the completion of the title search 3305
required by section 323.68 of the Revised Code, the prosecuting 3306

attorney, representing the county treasurer, the county land 3307
reutilization corporation, or the certificate holder may file with 3308
the clerk of court a complaint for the foreclosure of each parcel 3309
of abandoned land appearing on the abandoned land list ~~compiled~~ 3310
~~under division (A) of section 323.67 of the Revised Code~~, and for 3311
the equity of redemption on each parcel. The complaint shall name 3312
all parties having any interest of record in the abandoned land 3313
that was discovered in the title search. 3314

(B)(1) In accordance with Civil Rule 4, the clerk of court 3315
promptly shall serve notice of the summons and the complaint filed 3316
under division (A) of this section to the last known address of 3317
the record owner of the abandoned land and to the last known 3318
address of each lienholder or other person having a legal or 3319
equitable ownership interest or security interest of record 3320
identified by the title search. The notice shall inform the 3321
addressee that delinquent taxes stand charged against the 3322
abandoned land; that the land will be sold at public auction or 3323
otherwise disposed of if not redeemed by the owner or other 3324
addressee; that the sale or transfer will occur at a date, time, 3325
and place, and in the manner prescribed in sections 323.65 to 3326
~~323.78~~ 323.79 of the Revised Code; that the owner or other 3327
addressee may redeem the land by paying the total of the 3328
impositions against the land ~~within thirty days after the date on~~ 3329
~~which service of process is perfected in accordance with Civil~~ 3330
~~Rule 4, or may file within thirty days after that date a petition~~ 3331
~~with the county board of revision requesting a hearing on the~~ 3332
~~foreclosure~~ at any time before confirmation of sale or transfer of 3333
the parcel as prescribed in sections 323.65 to 323.79 of the 3334
Revised Code or before the expiration of the alternative 3335
redemption period, as may be applicable to the proceeding; that 3336
the case is being prosecuted by the prosecuting attorney of the 3337
county in the name of the county treasurer for the county in which 3338

the abandoned land is located or by a certificate holder, 3339
whichever is applicable; of the name, address, and telephone 3340
number of the county board of revision before which the action is 3341
pending; of the board case number for the action, which shall be 3342
maintained in the official file and docket of the clerk of court; 3343
and that all subsequent pleadings, petitions, and papers 3344
associated with the case and filed by any interested party must be 3345
filed with the clerk of court and will become part of the case 3346
file for the board of revision. 3347

(2) The notice required by division (B)(1) of this section 3348
also shall inform the addressee that ~~the addressee~~ any owner of 3349
record may, at any time on or before the twentieth day after 3350
service of process is perfected, file a ~~petition~~ pleading with the 3351
~~county board of revision~~ clerk of court requesting that the board 3352
dismiss the complaint and order that the abandoned land identified 3353
in the notice be removed from the abandoned land list ~~compiled~~ 3354
~~under division (A) of section 323.67 of the Revised Code~~. The 3355
notice shall further inform the addressee that, upon filing such a 3356
~~petition~~ pleading to remove the abandoned land from that list, the 3357
abandoned land will be removed from the list and cannot thereafter 3358
be disposed of under sections 323.65 to ~~323.78~~ 323.79 of the 3359
Revised Code, until the record owner of the abandoned land who is 3360
provided notice under division (B)(1) of this section sells or 3361
otherwise conveys the owner's ownership interest, and that any 3362
future attempts to collect delinquent taxes, interest, penalties, 3363
and charges owed with respect to that land and appearing on the 3364
delinquent tax list or delinquent vacant land tax list, whichever 3365
the case may be, will be conducted in accordance with the judicial 3366
foreclosure proceedings and other remedies and procedures 3367
prescribed under sections 323.25 to 323.28 or under Chapters 3368
5721., 5722., and 5723. of the Revised Code until the record owner 3369
sells or otherwise conveys the owner's ownership interest. 3370

(C) Subsequent pleadings, ~~petitions~~ motions, or papers 3372
associated with the case and filed with the clerk of court shall 3373
be served upon all parties of record in accordance with Civil 3374
Rules 4 and 5, except that service by publication in any case 3375
requiring such service shall require that any such publication 3376
shall be advertised in the manner, and for the time periods and 3377
frequency, prescribed in section 5721.18 of the Revised Code. A 3378
party that fails to appear after being served with notice of a 3379
final or interim hearing, by publication or otherwise, shall be 3380
deemed to be in default, and no further service as to any 3381
subsequent proceedings is required on such a party. Any 3382
inadvertent noncompliance with those rules does not serve to 3383
defeat or terminate the case, or subject the case to dismissal, as 3384
long as actual notice or service of filed papers is shown by a 3385
preponderance of the evidence or is acknowledged by the party 3386
charged with notice or service, including by having made an 3387
appearance or filing in relation to the case. The county board of 3388
revision may conduct evidentiary hearings on the sufficiency of 3389
process, service of process, or sufficiency of service of papers 3390
in any proceeding arising from a complaint filed under this 3391
section. Other than the notice and service provisions contained in 3392
Civil Rules 4 and 5, the Rules of Civil Procedure shall not be 3393
applicable to the proceedings of the board. The board of revision 3394
may utilize procedures contained in the Rules of Civil Procedure 3395
to the extent that such use facilitates the needs of the 3396
proceedings, such as vacating orders, correcting clerical 3397
mistakes, and providing notice to parties. To the extent not 3398
otherwise provided in sections 323.65 to 323.79 of the Revised 3399
Code, the board may apply the procedures prescribed by sections 3400
323.25 to 323.28 or Chapters 5721., 5722., and 5723. of the 3401
Revised Code. Board practice shall be in accordance with the 3402
practice and rules, if any, of the board that are promulgated by 3403
the board under section 323.66 of the Revised Code and are not 3404

inconsistent with sections 323.65 to ~~323.78~~ 323.79 of the Revised Code. 3405
3406

(D) At any time after a foreclosure action is filed under 3407
this section, the county board of revision may, upon its own 3408
motion, dismiss the case without prejudice if it determines that, 3409
given the complexity of the case or other circumstances, a court 3410
would be a more appropriate forum for the action. 3411

Sec. 323.70. (A) Subject to this section and to sections 3412
323.71 and 323.72 of the Revised Code, a county board of revision 3413
shall conduct a final hearing on the merits of a complaint filed 3414
under section 323.69 of the Revised Code, including the validity 3415
or amount of any impositions alleged in the complaint, not sooner 3416
than thirty days ~~nor later than one hundred eighty days~~ after the 3417
service of notice of summons and complaint has been perfected ~~in~~ 3418
~~accordance with Civil Rule 4.~~ If, after a hearing, the board finds 3419
that the validity or amount of all or a portion of the impositions 3420
is not supported by a preponderance of the evidence, the board may 3421
order the county auditor to remove from the tax list and duplicate 3422
amounts the board finds invalid or not supported by a 3423
preponderance of the evidence. The auditor shall remove all such 3424
amounts from the tax list and duplicate as ordered by the board of 3425
revision, including any impositions asserted under sections 715.26 3426
and 715.261 of the Revised Code. 3427

(B) If, on or before the twentieth day after service of 3428
process is perfected under division (B) of section 323.69 of the 3429
Revised Code, ~~the a record owner, or a lienholder or other person~~ 3430
~~having a legal or equitable ownership interest or security~~ 3431
~~interest of record in abandoned land,~~ the United States government 3432
files with the clerk of court a petition with motion requesting 3433
that the county board of revision requesting that the board order 3434
~~that~~ the complaint to be dismissed and that the abandoned land be 3435

removed from the abandoned land list ~~compiled under division (A)~~ 3436
~~of section 323.67 of the Revised Code~~, the board shall, without 3437
conducting a hearing on the matter, ~~immediately~~ promptly dismiss 3438
the complaint for foreclosure of that land and order ~~that~~ the land 3439
to be removed from the list. Thereafter, until the record owner 3440
sells or otherwise conveys the owner's ownership interest, any 3441
attempts to collect delinquent taxes, interest, penalties, and 3442
charges owed with respect to that land and appearing on the 3443
delinquent tax list or delinquent vacant land tax list, whichever 3444
the case may be, shall be conducted in accordance with the 3445
judicial foreclosure proceedings and other remedies and procedures 3446
prescribed under sections 323.25 to 323.28 or under Chapters 3447
5721., 5722., and 5723. of the Revised Code. 3448

Sec. 323.71. (A)(1) If the county board of revision, upon its 3449
own motion or pursuant to a hearing under division (A)(2) of this 3450
section, determines that the impositions against a parcel of 3451
abandoned land that is the subject of a complaint filed under 3452
section 323.69 of the Revised Code exceed the fair market value of 3453
that parcel as currently shown by the latest valuation by the 3454
auditor of the county in which the land is located, then the 3455
~~prosecuting attorney or the certificate holder, whichever is~~ 3456
~~applicable, may notify the county board of revision in writing by~~ 3457
~~filing a notice with the clerk of court that, in the prosecuting~~ 3458
~~attorney's or certificate holder's opinion, based on the auditor's~~ 3459
~~then current valuation of the parcel of abandoned land, the~~ 3460
~~impositions against that parcel exceed the fair market value of~~ 3461
~~that parcel. The prosecuting attorney or certificate holder shall~~ 3462
~~file this notice not later than fourteen days before the final~~ 3463
~~hearing is conducted pursuant to section 323.70 of the Revised~~ 3464
~~Code. After the clerk's receipt of the notice, the board shall~~ 3465
~~schedule a hearing on the question of the valuation of the~~ 3466
~~abandoned land, as prescribed in this section. The board shall~~ 3467

~~give notice of the hearing in accordance with section 323.69 of~~ 3468
~~the Revised Code. In addition to determining the valuation of the~~ 3469
~~abandoned land at the hearing, the board also may adjudicate the~~ 3470
~~ultimate disposition of the case pursuant to section 323.72 of the~~ 3471
~~Revised Code, if the notice of the hearing specifies that the~~ 3472
~~hearing may adjudicate that ultimate disposition board may proceed~~ 3473
~~to hear and adjudicate the case as provided under sections 323.70~~ 3474
~~and 323.72 of the Revised Code. Upon entry of an order of~~ 3475
~~foreclosure, the parcel may be disposed of as prescribed by~~ 3476
~~division (G) of section 323.73 of the Revised Code.~~ 3477

If the board of revision, upon its own motion or pursuant to 3478
a hearing under division (A)(2) of this section, determines that 3479
the impositions against a parcel do not exceed the fair market 3480
value of the parcel as shown by the county auditor's then-current 3481
valuation of the parcel, the parcel shall not be disposed of as 3482
prescribed by division (G) of section 323.73 of the Revised Code, 3483
but may be disposed of as otherwise provided in section 323.73, 3484
323.74, 323.75, 323.77, or 323.78 of the Revised Code. 3485

(2) A By a motion filed not later than seven days before a 3486
final hearing on a complaint is held under section 323.70 of the 3487
Revised Code, an owner or lienholder may file with the county 3488
board of revision a good faith appraisal of the parcel ~~of~~ 3489
~~abandoned land~~ from a licensed professional appraiser and request 3490
~~a hearing under division (A)(1) of this section. If the lienholder~~ 3491
~~shows by a preponderance of the evidence that to determine whether~~ 3492
the impositions against the parcel of abandoned land exceed or do 3493
not exceed the fair market value of that parcel as ~~determined~~ 3494
shown by the auditor's then-current valuation of that parcel, ~~then~~ 3495
~~the board may dismiss the complaint and may remove that abandoned~~ 3496
~~land from the list compiled under division (A) of section 323.67~~ 3497
~~of the Revised Code.~~ 3498

~~(3) The county. If the motion is timely filed, the board of~~ 3499

revision shall conduct a ~~valuation hearing as provided in this~~ 3500
~~section~~ and shall make a factual finding as to whether the 3501
impositions against the parcel ~~of abandoned land~~ exceed or do not 3502
exceed the fair market value of that parcel as ~~determined shown~~ by 3503
the auditor's then-current valuation of that parcel. An owner or 3504
lienholder must show by a preponderance of the evidence that the 3505
impositions against the parcel do not exceed the auditor's 3506
then-current valuation of the parcel in order to preclude the 3507
application of division (G) of section 323.73 of the Revised Code. 3508
~~If the board finds that the impositions do not exceed the fair~~ 3509
~~market value of that parcel as determined by the auditor's~~ 3510
~~then current valuation of that parcel, then the board shall~~ 3511
~~determine whether the restoration of the abandoned land to the tax~~ 3512
~~duplicate remains of sufficient public interest to justify~~ 3513
~~adjudicating the case under sections 323.65 to 323.78 of the~~ 3514
~~Revised Code. In making its determination under this division, the~~ 3515
~~board may consider any of the following:~~ 3516

~~(a) The period of time in which the parcel has been tax~~ 3517
~~delinquent;~~ 3518

~~(b) The likelihood of payment of the tax delinquency;~~ 3519

~~(c) The interest in the parcel by, or the input of, any~~ 3520
~~affected municipal corporation, county, township, or community~~ 3521
~~development organization;~~ 3522

~~(d) The existence of any land reutilization program~~ 3523
~~authorized under Chapter 5722. of the Revised Code;~~ 3524

~~(e) Any other factors or testimony that the board determines~~ 3525
~~will more expeditiously cause the abandoned land to be restored to~~ 3526
~~the tax duplicate.~~ 3527

~~(4) If the county board of revision determines at a hearing~~ 3528
~~held under division (A) of this section that the impositions~~ 3529
~~against the parcel do not exceed the fair market value of that~~ 3530

~~parcel as determined by the auditor's then current valuation of 3531
that parcel, the board may, but is not required to, order that the 3532
complaint be dismissed and that the parcel be removed from the 3533
list compiled under division (A) of section 323.67 of the Revised 3534
Code, provided that, if the lienholder requests a hearing under 3535
division (A)(2) of this section and either does not appear at the 3536
hearing or does not supply the board with a good faith appraisal 3537
within the time and in the manner prescribed in this section, the 3538
complaint shall not be dismissed and the parcel shall not be 3539
removed from the list. 3540~~

~~(5) If the county board of revision determines at the hearing 3541
held under division (A) of this section that the impositions 3542
against the parcel exceed the fair market value of that parcel as 3543
determined by the auditor's then current valuation of that parcel, 3544
or that the restoration of the abandoned land to the tax duplicate 3545
remains of sufficient public interest to justify adjudicating the 3546
ease under sections 323.65 to 323.78 of the Revised Code, the 3547
board shall not dismiss the complaint nor order that the parcel be 3548
removed from the list compiled under division (A) of section 3549
323.67 of the Revised Code and may proceed to hear and adjudicate 3550
the case pursuant to section 323.72 of the Revised Code. 3551~~

(B) Any parcel of abandoned land for which the complaint is 3552
not dismissed and that is not removed from the abandoned land list 3553
~~compiled under division (A) of section 323.67 of the Revised Code 3554
in accordance with division (A)(2) or (4) of this section, or 3555
pursuant to a dismissal petition filed under division (B) of 3556
section 323.70 of the Revised Code shall be disposed of as 3557
prescribed in sections 323.65 to ~~323.78~~ 323.79 of the Revised 3558
Code. 3559~~

(C) Notwithstanding sections 323.65 to ~~323.78~~ 323.79 of the 3560
Revised Code to the contrary, for purposes of determining in any 3561
proceeding under those sections whether the total of the 3562

impositions against the abandoned land exceed the fair market 3563
value of the abandoned land, it is prima-facie evidence and a 3564
rebuttable presumption that may be rebutted to the county board of 3565
revision that the auditor's then-current valuation of that 3566
abandoned land is the fair market value of the land, regardless of 3567
whether an independent appraisal has been performed. 3568

Sec. 323.72. (A) ~~Within thirty days after service of process~~ 3569
~~has been perfected pursuant to~~ (1) At any time after a complaint 3570
is filed under section 323.69 of the Revised Code, ~~in the answer~~ 3571
~~to a complaint filed under that section:~~ 3572

~~(1) The~~ and before a decree of foreclosure is entered, the 3573
record owner or another person having a legal or equitable 3574
ownership interest in the abandoned land may plead only that the 3575
impositions shown by the notice to be due and outstanding have 3576
been paid in full or are invalid or inapplicable in whole or in 3577
part, and may raise issues pertaining to service of process and 3578
the parcel's status as abandoned land~~+~~. 3579

(2) ~~A~~ At any time before confirmation of sale or transfer of 3580
abandoned land or before the expiration of the alternative 3581
redemption period, a lienholder or another person having a 3582
security interest of record in the abandoned land may plead that 3583
the impositions shown by the notice to be due and outstanding have 3584
been paid in full or, subject to division (C) of this section, 3585
that in order to preserve the lienholder's or other person's 3586
security interest of record in the land, the complaint should be 3587
dismissed and the abandoned land should be removed from the 3588
abandoned land list ~~compiled under division (A) of section 323.67~~ 3589
~~of the Revised Code~~ and not disposed of as provided in sections 3590
323.65 to ~~323.78~~ 323.79 of the Revised Code. 3591

(B) If the record owner or another person having a legal or 3593

equitable ownership interest in a parcel of abandoned land ~~timely~~ 3594
files ~~an answer~~ a pleading with the county board of revision under 3595
division (A)(1) of this section, or if a lienholder or another 3596
person having a security interest of record in the abandoned land 3597
~~timely~~ files ~~an answer~~ a pleading with the board under division 3598
(A)(2) of this section that asserts that the impositions have been 3599
paid in full, the board shall schedule a hearing for a date not 3600
sooner than thirty days, and not later than ninety days, after the 3601
board receives the ~~answer~~ pleading. Upon scheduling the hearing, 3602
the board shall notify the person that filed the ~~answer~~ pleading 3603
and all interested parties, other than parties in default, of the 3604
date, time, and place of the hearing, and shall conduct the 3605
hearing. The only questions to be considered at the hearing are 3606
the amount and validity of all or a portion of the impositions, 3607
whether those impositions have in fact been paid in full, and, 3608
under division (A)(1) of this section, whether valid issues 3609
pertaining to service of process and the parcel's status as 3610
abandoned land have been raised. If the record owner, lienholder, 3611
or other person shows by a preponderance of the evidence that all 3612
impositions against the parcel have been paid, the board shall 3613
dismiss the complaint and remove the parcel of abandoned land from 3614
the abandoned land list ~~compiled under division (A) of section~~ 3615
~~323.67 of the Revised Code~~, and that land shall not be offered for 3616
sale or otherwise conveyed under sections 323.65 to ~~323.78~~ 323.79 3617
of the Revised Code. If the record owner, lienholder, or other 3618
person fails to appear, or appears and fails to show by a 3619
preponderance of the evidence that all impositions against the 3620
parcel have been paid, the board shall proceed in the manner 3621
prescribed in section 323.73 of the Revised Code. A hearing under 3622
this division may be consolidated with any final hearing on the 3623
matter under section 323.70 of the Revised Code. 3624

If the board determines that the impositions have been paid, 3625
3626

then the board, on its own motion, may dismiss the case without a 3627
hearing. 3628

(C) If a lienholder or another person having a security 3629
interest of record in the abandoned land, other than the owner, 3630
timely files ~~an answer~~ a pleading under division (A)(2) of this 3631
section ~~and requests~~ requesting that the complaint be dismissed 3632
and the parcel of land be removed from the abandoned land list 3633
~~compiled under division (A) of section 323.67 of the Revised Code~~ 3634
and not disposed of as provided in sections 323.65 to ~~323.78~~ 3635
323.79 of the Revised Code in order to preserve the lienholder's 3636
or other person's security interest, the county board of revision 3637
may approve the request if the board finds that the sale or other 3638
conveyance of the parcel of land under those sections would 3639
unreasonably jeopardize the lienholder's or other person's ability 3640
to enforce the security interest or to otherwise preserve the 3641
lienholder's or other person's security interest. The board may 3642
~~approve the request, by board order, without conducting~~ conduct a 3643
~~hearing, but shall not disapprove the request unless and until a~~ 3644
~~hearing is held~~ on the request and ~~the board makes~~ make a ruling 3645
based on the available and submitted evidence of the parties. If 3646
the board approves the request without a hearing, the board shall 3647
file the decision with the clerk of court, and the clerk shall 3648
send a notice of the decision to the lienholder or other person by 3649
ordinary mail. In order for a lienholder or other person having a 3650
security interest to show for purposes of this division that the 3651
parcel of abandoned land should be removed from the list in order 3652
"to preserve the lienholder's or other person's security 3653
interest," the lienholder or other person must make a minimum 3654
showing by a preponderance of the evidence pursuant to section 3655
323.71 of the Revised Code that the impositions against the parcel 3656
of abandoned land do not exceed the fair market value of the 3657
abandoned land as determined by the auditor's then-current 3658
valuation of that parcel, which valuation is presumed, subject to 3659

rebuttal, to be the fair market value of the land. 3660

(D) If ~~an answer~~ a pleading as described in division (B) or 3661
(C) of this section is filed and the county board of revision 3662
approves a request made under those divisions, regardless of 3663
whether a hearing is conducted under division (C) of this section, 3664
the board shall ~~send notice of its approval to the prosecuting~~ 3665
~~attorney or the certificate holder that filed the complaint for~~ 3666
~~foreclosure, and shall~~ dismiss the complaint and ~~remove the~~ 3667
~~abandoned land from the list compiled under division (A) of~~ 3668
~~section 323.67 of the Revised Code. Thereafter, the land shall not~~ 3669
~~be disposed of by sale or otherwise conveyed pursuant to sections~~ 3670
~~323.65 to 323.78 of the Revised Code unless the record owner,~~ 3671
~~lienholder, or other person who filed the answer first consents to~~ 3672
~~proceedings under those sections by filing written notice with the~~ 3673
~~board. If a record owner, lienholder, or other person so consents,~~ 3674
~~the proceedings may recommence as provided in sections 323.65 to~~ 3675
~~323.78 of the Revised Code with the reentry of the land on the~~ 3676
~~list and the conducting of a new title search.~~ 3677

If the county board of revision does not, ~~under division~~ 3678
~~(A)(2) or (4) of section 323.71 of the Revised Code,~~ dismiss the 3679
~~complaint and remove the abandoned land from the list compiled~~ 3680
~~under division (A) of section 323.67 of the Revised Code or does~~ 3681
not approve a request as described in division (B) or (C) of this 3682
section after conducting a hearing, the board shall proceed with 3683
the final hearing prescribed in section 323.70 of the Revised Code 3684
and file its decision on the complaint for foreclosure with the 3685
clerk of court. The clerk shall send written notice of the 3686
decision to the parties by ordinary mail or by certified mail, 3687
return receipt requested. If the board renders a decision ordering 3688
the foreclosure and forfeiture of the parcel of abandoned land, 3689
the parcel shall be disposed of under section 323.73 of the 3690
Revised Code. 3691

Sec. 323.73. (A) Except as provided in division (G) of this 3692
section or section 323.78 of the Revised Code, a parcel of 3693
abandoned land that is to be disposed of under this section shall 3694
be disposed of at a public auction scheduled and conducted as 3695
described in this section. At least twenty-one days prior to the 3696
date of the public auction, the clerk of court or sheriff of the 3697
county shall advertise the public auction in a newspaper of 3698
general circulation in the county in which the land is located. 3699
The advertisement shall include the ~~street address, if available,~~ 3700
~~of the abandoned land to be sold at the public auction,~~ the date, 3701
time, and place of the auction, the permanent parcel number of the 3702
land if a permanent parcel number system is in effect in the 3703
county as provided in section 319.28 of the Revised Code or, if a 3704
permanent parcel number system is not in effect, any other means 3705
of identifying the parcel, and a notice stating that the abandoned 3706
land is to be sold subject to the terms of sections 323.65 to 3707
~~323.78~~ 323.79 of the Revised Code. 3708

(B) The sheriff of the county or a designee of the sheriff 3709
shall conduct the public auction at which the abandoned land will 3710
be offered for sale. To qualify as a bidder, a person shall file 3711
with the sheriff on a form provided by the sheriff a written 3712
acknowledgment that the abandoned land being offered for sale is 3713
to be conveyed in fee simple to the successful bidder. At the 3714
auction, the sheriff of the county or a designee of the sheriff 3715
shall begin the bidding at an amount equal to the total of the 3716
impositions against the abandoned land, plus the costs apportioned 3717
to the land under section 323.75 of the Revised Code. The 3718
abandoned land shall be sold to the highest bidder. The county 3719
sheriff or designee may reject any and all bids not meeting the 3720
minimum bid requirements specified in this division. 3721

(C) Except as otherwise permitted under section 323.74 of the 3722
Revised Code, the successful bidder at a public auction conducted 3723

under this section shall pay the sheriff of the county or a 3724
designee of the sheriff a deposit of at least ten per cent of the 3725
purchase price in cash, or by bank draft or official bank check, 3726
at the time of the public auction, and shall pay the balance of 3727
the purchase price ~~to the county treasurer~~ within thirty days 3728
after the day on which the auction was held. Notwithstanding 3729
section 321.261 of the Revised Code, with respect to ~~abandoned~~ 3730
~~land foreclosed~~ any proceedings initiated pursuant to sections 3731
323.65 to ~~323.78~~ 323.79 of the Revised Code, from the total 3732
proceeds arising from the sale, transfer, or redemption of ~~that~~ 3733
abandoned land, ~~the greater of~~ twenty per cent of such proceeds, 3734
~~or the amount necessary under division (B) of section 323.75 of~~ 3735
~~the Revised Code to reimburse the delinquent tax and assessment~~ 3736
~~collection fund for the costs paid from the fund with respect to~~ 3737
~~the abandoned land sold at the public auction,~~ shall be deposited 3738
to the credit of ~~that~~ the delinquent tax and assessment collection 3739
fund to reimburse the fund for costs paid from the fund for the 3740
transfer, redemption, or sale of abandoned land at public auction. 3741
Not more than one-half of the twenty per cent may be used by the 3742
treasurer for community development, nuisance abatement, 3743
foreclosure prevention, demolition, and related services or 3744
distributed by the treasurer to a land reutilization corporation. 3745
The balance of the proceeds, if any, shall be distributed to the 3746
appropriate political subdivisions and other taxing units in 3747
proportion to their respective claims for taxes, assessments, 3748
interest, and penalties on the land. Upon the sale of foreclosed 3749
lands, the clerk of court shall hold any surplus proceeds in 3750
excess of the impositions until the clerk receives an order of 3751
priority and amount of distribution of the surplus that are 3752
adjudicated by a court of competent jurisdiction or receives a 3753
certified copy of an agreement between the parties entitled to a 3754
share of the surplus providing for the priority and distribution 3755
of the surplus. Any party to the action claiming a right to 3756

distribution of surplus shall have a separate cause of action in 3757
the county or municipal court of the jurisdiction in which the 3758
land reposes, provided the board confirms the transfer or 3759
regularity of the sale. Any dispute over the distribution of the 3760
surplus shall not affect or revive the equity of redemption after 3761
the board confirms the transfer or sale. 3762

(D) Upon the sale or transfer of abandoned land pursuant to 3763
this section, the owner's fee simple interest in the land shall be 3764
conveyed to the purchaser. A conveyance under this division is 3765
free and clear of any liens and encumbrances of the parties named 3766
in the complaint for foreclosure attaching before the sale or 3767
transfer, and free and clear of any liens for taxes, except for 3768
federal tax liens and covenants and easements of record attaching 3769
before the sale. 3770

(E) The county board of revision shall reject the sale of 3771
abandoned land to any person if it is shown by a preponderance of 3772
the evidence that the person is delinquent in the payment of taxes 3773
levied by or pursuant to Chapter 307., 322., 324., 5737., 5739., 3774
5741., or 5743. of the Revised Code or any real property taxing 3775
provision of the Revised Code. The board also shall reject the 3776
sale of abandoned land to any person if it is shown by a 3777
preponderance of the evidence that the person is delinquent in the 3778
payment of property taxes on any parcel in the county, or to a 3779
member of any of the following classes of parties connected to 3780
that person: 3781

(1) A member of that person's immediate family; 3782

(2) Any other person with a power of attorney appointed by 3783
that person; 3784

(3) A sole proprietorship owned by that person or a member of 3785
that person's immediate family; 3786

(4) A partnership, trust, business trust, corporation, 3787

association, or other entity in which that person or a member of 3788
that person's immediate family owns or controls directly or 3789
indirectly any beneficial or legal interest. 3790

(F) If the purchase of abandoned land sold pursuant to this 3791
section or section 323.74 of the Revised Code is for less than the 3792
sum of the impositions against the abandoned land and the costs 3793
apportioned to the land under division (A) of section 323.75 of 3794
the Revised Code, then, upon the sale or transfer, all liens for 3795
taxes due at the time the deed of the property is conveyed to the 3796
purchaser following the sale or transfer, and liens subordinate to 3797
liens for taxes, shall be deemed satisfied and discharged. 3798

(G) If the county board of revision finds that the total of 3799
the impositions against the abandoned land are greater than the 3800
fair market value of the abandoned land as determined by the 3801
auditor's then-current valuation of that land, the board, at any 3802
final hearing under section 323.70 of the Revised Code, may order 3803
the property foreclosed and, without an appraisal or public 3804
auction, order the sheriff to execute a deed to the certificate 3805
holder or county land reutilization corporation that filed a 3806
complaint under section 323.69 of the Revised Code, or to a 3807
community development organization, school district, municipal 3808
corporation, county, or township, whichever is applicable, as 3809
provided in section 323.74 of the Revised Code, except that no 3810
deed shall be transferred to a county land reutilization 3811
corporation after two years following the filing of its articles 3812
of incorporation by the secretary of state. Upon a transfer under 3813
this division, all liens for taxes due at the time the deed of the 3814
property is transferred to the certificate holder, community 3815
development organization, school district, municipal corporation, 3816
county, or township following the conveyance, and liens 3817
subordinate to liens for taxes, shall be deemed satisfied and 3818
discharged. 3819

Sec. 323.74. (A) If a public auction is held for abandoned 3820
land pursuant to section 323.73 of the Revised Code, but the land 3821
is not sold at the public auction, the county board of revision 3822
may order the disposition of the abandoned land in accordance with 3823
division (B) or (C) of this section. 3824

(B) The abandoned land offered for sale at a public auction 3825
as described in section 323.73 of the Revised Code, but not sold 3826
at the auction, may be offered, ~~at the discretion of the county~~ 3827
~~board of revision, at a subsequent public auction occurring within~~ 3828
~~sixty days after the public auction at which it first was offered~~ 3829
for sale in any usual and customary manner by the sheriff as 3830
otherwise provided by law. The subsequent public auction ~~shall~~ may 3831
be held in the same manner as the public auction was held under 3832
section 323.73 of the Revised Code, but the minimum bid at an 3833
auction held under this division shall be the lesser of fifty per 3834
cent of fair market value of the abandoned land as currently shown 3835
by the county auditor's latest valuation, or the sum of the 3836
impositions against the abandoned land plus the costs apportioned 3837
to the land under section 323.75 of the Revised Code. Notice of 3838
any subsequent sale pursuant to this section may be given in the 3839
original notice of sale listing the time, date, and place of the 3840
subsequent sale. 3841

(C) Upon certification from the sheriff that abandoned land 3842
was offered for sale at a public auction as described in section 3843
323.73 of the Revised Code but was not purchased, a community 3844
development organization or any school district, municipal 3845
corporation, county, or township in which the land is located may 3846
~~file a petition with the county board of revision for transfer of~~ 3847
~~the~~ request that title to the land be transferred to the community 3848
development organization, school district, municipal corporation, 3849
county, or township at the time described in this division. The 3850
~~board must receive the petition~~ request shall be delivered to the 3851

board of revision at any time from the date the complaint for 3852
foreclosure is filed under section 323.69 of the Revised Code, but 3853
not later than sixty days after the date on which the land was 3854
first offered for sale. A county land reutilization corporation 3855
may not submit such a request, and the board of revision shall not 3856
accept such a request submitted, after two years following the 3857
filing of the corporation's articles of incorporation by the 3858
secretary of state. The ~~petition~~ request shall include a 3859
representation that the ~~petitioner will commence~~ organization, 3860
district, or political subdivision, not later than thirty days 3861
after receiving legal title to the abandoned land, will begin 3862
basic exterior improvements that will protect the land from 3863
further unreasonable deterioration. The improvements shall 3864
include, but are not limited to, the removal of trash and refuse 3865
from the exterior of the premises and the securing of open, 3866
vacant, or vandalized areas on the exterior of the premises. The 3867
representation shall be deemed to have been given if the notice is 3868
supplied by an electing subdivision as defined in section 5722.01 3869
of the Revised Code. 3870

(D) The county board of revision, ~~by resolution, may certify~~ 3871
~~to the sheriff that it has entered an~~ upon any adjudication of 3872
foreclosure and forfeiture against the abandoned land ~~and, may~~ 3873
order the sheriff to dispose of the abandoned land as prescribed 3874
in ~~this division~~ sections 323.65 to 323.79 of the Revised Code, 3875
except that no interest in such abandoned lands shall be 3876
transferred to a county land reutilization corporation after two 3877
years following the filing of its articles of incorporation by the 3878
secretary of state. The order by the board shall include 3879
instructions to the sheriff to transfer the land to the specified 3880
community development organization, school district, municipal 3881
corporation, county, or township after payment of the costs of 3882
disposing of the abandoned land pursuant to section 323.75 of the 3883
Revised Code or, if any negotiated price has been agreed to 3884

between the county treasurer and the community development 3885
organization, school district, municipal corporation, county, or 3886
township, after payment of that negotiated price as certified by 3887
the board to the sheriff. 3888

(E) Upon receipt of ~~a certification and~~ payment under this 3889
section, the sheriff shall convey by sheriff's deed the ~~owner's~~ 3890
fee simple interest in, and to, the abandoned land. If the 3891
abandoned land is transferred pursuant to division (D) of this 3892
section and the county treasurer reasonably determines that the 3893
transfer will result in the property being occupied, the county 3894
treasurer may waive, but is not required to waive, some or all of 3895
the impositions against the abandoned land or costs apportioned to 3896
the land under section 323.75 of the Revised Code ~~if the county~~ 3897
~~treasurer determines, in the treasurer's reasonable discretion,~~ 3898
~~that the transfer of the abandoned property will result in the~~ 3899
~~property being occupied.~~ 3900

(F) Upon a transfer under this section, all liens for taxes 3901
due at the time the deed of the property is conveyed to a 3902
purchaser or transferred to a community development organization, 3903
school district, municipal corporation, county, or township, and 3904
liens subordinate to liens for taxes, shall be deemed satisfied 3905
and discharged. 3906

(G) Any parcel that has been advertised and offered for sale 3907
pursuant to foreclosure proceedings and has not sold for want of 3908
bidders or been otherwise transferred under sections 323.65 to 3909
323.79 of the Revised Code shall be forfeited or otherwise 3910
disposed of in the same manner as lands under section 323.25 or 3911
5721.18 or Chapter 5723. of the Revised Code. 3912

Sec. 323.75. (A) The county treasurer or county prosecuting 3913
attorney shall apportion the costs of the proceedings with respect 3914
to abandoned lands offered for sale at a public auction held 3915

pursuant to section 323.73 or 323.74 of the Revised Code among 3916
those lands ~~either~~ according to actual identified costs, equally, 3917
or in proportion to the fair market values of the lands. The costs 3918
of the proceedings include the costs of conducting the title 3919
search, notifying record owners or other persons required to be 3920
notified of the pending sale, advertising the sale, and any other 3921
costs incurred by the county board of revision, county treasurer, 3922
county auditor, clerk of court, prosecuting attorney, or county 3923
sheriff in performing their duties under sections 323.65 to ~~323.78~~ 3924
323.79 of the Revised Code. 3925

(B) All costs assessed in connection with proceedings under 3926
sections 323.65 to ~~323.78~~ 323.79 of the Revised Code may be paid 3927
~~as~~ after they are incurred, as follows: 3928

(1) If the abandoned land in question is purchased at public 3929
auction, from the purchaser of the abandoned land; 3930

(2) In the case of abandoned land transferred to a community 3931
development organization, school district, municipal corporation, 3932
county, or township ~~pursuant to division (D) of~~ under section 3933
323.74 of the Revised Code, from either of the following: 3934

(a) ~~From~~ At the discretion of the county treasurer, in whole 3935
or in part from the delinquent tax and assessment collection fund 3936
created under section 321.261 of the Revised Code, in which case 3937
the amount shall be a prior charge to the fund before its equal 3938
allocation between the county treasurer and prosecuting attorney; 3939

(b) ~~In the reasonable discretion of the county treasurer,~~ 3940
~~from~~ From the community development organization, school district, 3941
municipal corporation, county, or township, whichever is 3942
applicable, ~~by mutual agreement between the organization,~~ 3943
~~municipal corporation, county, or township and the treasurer.~~ 3944

(3) If the abandoned land in question is transferred to a 3945

certificate holder, from the certificate holder. 3946

(C) If a parcel of abandoned land is sold or otherwise 3947
transferred pursuant to sections 323.65 to ~~323.78~~ 323.79 of the 3948
Revised Code, the officer who conducted the sale or made the 3949
transfer, the prosecuting attorney, or the county treasurer may 3950
collect a recording fee from the purchaser or transferee of the 3951
parcel at the time of the sale or transfer and shall prepare the 3952
deed conveying title to the parcel or execute the deed prepared by 3953
the board for that purpose. That officer or the prosecuting 3954
attorney or treasurer is authorized to record on behalf of that 3955
purchaser or transferee the deed conveying title to the parcel, 3956
notwithstanding that the deed may not actually have been delivered 3957
to the purchaser or transferee prior to the recording of the deed. 3958
Receiving title to a parcel under sections 323.65 to 323.79 of the 3959
Revised Code constitutes the transferee's consent to an officer, 3960
prosecuting attorney, or county treasurer to file the deed to the 3961
parcel for recording. Nothing in this division shall be construed 3962
to require an officer, prosecuting attorney, or treasurer to file 3963
a deed or to relieve a transferee's obligation to file a deed. 3964
Upon confirmation of that sale or transfer, the deed shall be 3965
deemed delivered to the purchaser or transferee of the parcel. 3966
3967

Sec. 323.76. Upon the sale of abandoned land at public 3968
auction pursuant to section 323.73 or 323.74 of the Revised Code, 3969
or upon the county board of revision's order to the sheriff to 3970
transfer abandoned land to a community development organization, 3971
school district, municipal corporation, county, or township 3972
~~pursuant to division (D) of~~ under section 323.74 of the Revised 3973
Code, any common law or statutory right of redemption shall 3974
forever terminate upon the occurrence of whichever of the 3975
following is applicable: 3976

(A) In the case of a sale of the land at public auction, upon 3977
the order of confirmation of the sale by ~~resolution of~~ the county 3978
board of revision and the filing of ~~a copy of the resolution~~ such 3979
order with the clerk of court, who shall enter it upon the journal 3980
of the court or a separate journal; 3981

(B) In the case of a transfer of the land to a community 3982
development organization, school district, municipal corporation, 3983
county, or township ~~pursuant to division (D) of~~ under section 3984
323.74 of the Revised Code, upon the filing with the clerk of 3985
court ~~of a copy of the resolution of~~ an order to transfer the 3986
parcel based on the adjudication of foreclosure by the county 3987
board of revision ~~certifying the entry of an adjudication of~~ 3988
~~foreclosure and forfeiture of the land and of the order to~~ 3989
ordering the sheriff to transfer the land in fee simple to the 3990
community development organization, school district, municipal 3991
corporation, county, or township pursuant to such adjudication, 3992
which the clerk shall enter upon the journal of the court or a 3993
separate journal; 3994

(C)(1) In the case of a transfer of the land to a certificate 3995
holder or county land reutilization corporation pursuant to 3996
division (G) of section 323.73 of the Revised Code, upon the 3997
filing with the clerk of court ~~of a copy of~~ the county board of 3998
revision's order to the sheriff to execute a deed to the 3999
certificate holder or corporation based on the adjudication of 4000
foreclosure, which the clerk shall enter upon the journal of the 4001
court or a separate journal; 4002

(2) In the case of an adjudication of foreclosure in which a 4003
court or board of revision has included in its adjudication decree 4004
that the alternative redemption period authorized in section 4005
323.78 of the Revised Code applies, then upon the expiration of 4006
such alternative redemption period. 4007

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

(B) At any time from the date the complaint for foreclosure
is filed under section 323.69 of the Revised Code, but not later
than sixty days after the date on which the land was first offered
for sale, an electing subdivision or a county land reutilization
corporation may give the county treasurer, prosecuting attorney,
or board of revision notice in writing that it seeks to acquire
any parcel of abandoned land, identified by parcel number, from
the abandoned land list ~~compiled by the county treasurer pursuant
to division (A) of section 323.67 of the Revised Code.~~ If any such
parcel of abandoned land identified under this section is offered
for sale pursuant to section 323.73 of the Revised Code, but is
not sold for want of a minimum bid, the electing subdivision or a
county land reutilization corporation that identified that parcel
of abandoned land shall be deemed to have appeared at the sale and
submitted the winning bid at the auction, and the parcel of
abandoned land shall be sold to the electing subdivision or
corporation for no consideration other than the costs prescribed
in section 323.75 of the Revised Code or those costs to which the
electing subdivision or corporation and the county treasurer
mutually agree. No interest in such abandoned lands shall be
transferred to a county land reutilization corporation under this
section after two years following the filing of its articles of
incorporation by the secretary of state. The conveyance shall be
confirmed, and any common law or statutory right of redemption
forever terminated, upon the filing with the clerk of court ~~of a
copy of the resolution of~~ the order of confirmation based on the
adjudication of foreclosure by the county board of revision
~~certifying the entry of an adjudication of foreclosure and
forfeiture of the land and the order to the sheriff to convey the~~

~~land in fee simple to the electing subdivision, which the clerk shall enter upon the journal of the court or a separate journal.~~ 4040
4041

If a county land reutilization corporation and an electing subdivision both request to acquire the parcel, the electing subdivision shall have priority to acquire the parcel. 4043
4044
Notwithstanding its prior notice to the county treasurer under this section that it seeks to acquire the parcel of abandoned land, if a county land reutilization corporation has also requested to acquire the parcel, the electing subdivision may withdraw the notice before confirmation of the conveyance, in which case the parcel shall be conveyed to the county land reutilization corporation. 4046
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Sec. 323.78. Notwithstanding anything in Chapters 323., 5721., and 5723. of the Revised Code, if the county treasurer of a county having a population of more than one million two hundred thousand as of the most recent decennial census, in any petition for foreclosure of abandoned lands, elects to invoke the alternative redemption period, then upon any adjudication of foreclosure by any court or the board of revision in any proceeding under section 323.25, sections 323.65 to 323.79, or section 5721.18 of the Revised Code, the following apply: 4053
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(A) Unless otherwise ordered by a motion of the court or board of revision, the petition shall assert, and any notice of final hearing shall include, that upon foreclosure of the parcel, the equity of redemption in any parcel by its owner shall be forever terminated after the expiration of the alternative redemption period, that the parcel thereafter may be sold at sheriff's sale either by itself or together with other parcels as permitted by law; or that the parcel may, by order of the court or board of revision, be transferred directly to a municipal 4062
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corporation, township, county, school district, or county land 4071
reutilization corporation without appraisal and without a sale, 4072
free and clear of all impositions and any other liens on the 4073
property, which shall be deemed forever satisfied and discharged. 4074

(B) After the expiration of the alternative redemption period 4075
following an adjudication of foreclosure, by order of the court or 4076
board of revision, any equity of redemption is forever 4077
extinguished, and the parcel may be transferred individually or in 4078
lots with other tax-foreclosed properties to a municipal 4079
corporation, township, county, school district, or county land 4080
reutilization corporation without appraisal and without a sale, 4081
upon which all impositions and any other liens subordinate to 4082
liens for impositions due at the time the deed to the property is 4083
conveyed to a purchaser or transferred to a community development 4084
organization, county land reutilization corporation, municipal 4085
corporation, county, township, or school district, shall be deemed 4086
satisfied and discharged. Other than the order of the court or 4087
board of revision so ordering the transfer of the parcel, no 4088
further act of confirmation or other order shall be required for 4089
such a transfer, or for the extinguishment of any right of 4090
redemption. No such parcel shall be transferred to a county land 4091
reutilization corporation after two years following the filing of 4092
its articles of incorporation by the secretary of state. 4093

(C) Upon the expiration of the alternative redemption period 4094
in cases to which the alternative redemption period has been 4095
ordered, if no community development organization, county land 4096
reutilization corporation, municipal corporation, county, 4097
township, or school district has requested title to the parcel, 4098
the court or board of revision may order the property sold as 4099
otherwise provided in Chapters 323. and 5721. of the Revised Code, 4100
and, failing any bid at any such sale, the parcel shall be 4101
forfeited to the state and otherwise disposed of pursuant to 4102

Chapter 5723. of the Revised Code. 4103

Sec. ~~323.78~~ 323.79. Any party to any proceeding instituted 4104
pursuant to sections 323.65 to ~~323.78~~ 323.79 of the Revised Code 4105
who is aggrieved in any of the proceedings of the county board of 4106
revision under those sections may file an appeal in the court of 4107
common pleas pursuant to Chapters 2505. and 2506. of the Revised 4108
Code upon a final order of foreclosure and forfeiture by the 4109
board. A final order of foreclosure and forfeiture occurs upon 4110
confirmation of any sale or upon confirmation of any conveyance or 4111
transfer to a certificate holder, community development 4112
organization, county land reutilization corporation organized 4113
under Chapter 1724. of the Revised Code, municipal corporation, 4114
county, or township pursuant to sections 323.65 to ~~323.78~~ 323.79 4115
of the Revised Code. An appeal as provided in this section shall 4116
proceed as an appeal de novo and may include issues raised or 4117
adjudicated in the proceedings before the county board of 4118
revision, as well as other issues that are raised for the first 4119
time on appeal and that are pertinent to the abandoned land that 4120
is the subject of those proceedings. 4121

An appeal shall be filed not later than fourteen days after 4122
the date on which the order of confirmation of the sale or of the 4123
conveyance or transfer to a certificate holder, community 4124
development organization, county land reutilization corporation, 4125
municipal corporation, county, or township is filed with and 4126
journalized by the clerk of court. The court does not have 4127
jurisdiction to hear any appeal filed after the expiration of that 4128
fourteen-day period. If the fourteenth day after the date on which 4129
the confirmation is filed with the clerk of court falls upon a 4130
weekend or official holiday during which the court is closed, then 4131
the filing shall be made on the next day the court is open for 4132
business. 4133

Sec. 715.26. Any municipal corporation may: 4134

(A) Regulate the erection of buildings or other structures 4135
and the sanitary condition thereof, the repair of, alteration in, 4136
and addition to buildings or other structures; 4137

(B) Provide for the inspection of buildings or other 4138
structures and for the removal and repair of insecure, unsafe, or 4139
structurally defective buildings or other structures under this 4140
section or section 715.261 of the Revised Code. At least thirty 4141
days prior to the removal or repair of any insecure, unsafe, or 4142
structurally defective building, the municipal corporation, or its 4143
agent pursuant to an agreement entered into under division (E) of 4144
section 715.261 of the Revised Code, shall give notice by 4145
certified mail of its intention with respect to such removal or 4146
repair to the holders of legal or equitable liens of record upon 4147
the real property on which such building is located and to owners 4148
of record of such property. The owners of record of such property 4149
or the holders of liens of record upon such property may enter 4150
into an agreement with the municipal corporation, or a county land 4151
reutilization corporation organized under Chapter 1724. of the 4152
Revised Code that is serving as the municipal corporation's agent, 4153
to perform the removal or repair of the insecure, unsafe, or 4154
structurally defective building. If an emergency exists, as 4155
determined by the municipal corporation, notice may be given other 4156
than by certified mail and less than thirty days prior to such 4157
removal or repair. If for any reason notice is not given, the lien 4158
provided for in section 715.261 of the Revised Code as a result of 4159
such removal or repair is valid but shall be subordinate to any 4160
liens of prior record. If notice is provided in accordance with 4161
this section, a lien under section 715.261 of the Revised Code for 4162
such removal or repair is effective on the date the municipal 4163
corporation or county land reutilization corporation incurred 4164
expenses in such removal or repair. 4165

(C) Require, regulate, and provide for the numbering and 4166
renumbering of buildings by the owners or occupants thereof or at 4167
the expense of such municipal corporation; 4168

(D) Provide for the construction, erection, operation of, and 4169
placing of elevators, stairways, and fire escapes in and upon 4170
buildings; 4171

(E) Contract for the services of an electrical safety 4172
inspector, as defined in section 3783.01 of the Revised Code, to 4173
conduct inspections of electrical installations within the 4174
municipal corporation; 4175

(F) Whenever a policy or policies of insurance are in force 4176
providing coverage against the peril of fire on a building or 4177
structure and the loss agreed to between the named insured or 4178
insureds and the company or companies is more than five thousand 4179
dollars and equals or exceeds sixty per cent of the aggregate 4180
limits of liability on all fire policies covering the building or 4181
structure on the property, accept security payments and follow the 4182
procedures of divisions (C) and (D) of section 3929.86 of the 4183
Revised Code. 4184

Sec. 715.261. (A) As used in this section, "total cost" means 4185
any costs incurred due to the use of employees, materials, or 4186
equipment of the municipal corporation or its agent pursuant to 4187
division (E) of this section, any costs arising out of contracts 4188
for labor, materials, or equipment, and costs of service of notice 4189
or publication required under this section. 4190

(B) A municipal corporation or its agent pursuant to division 4191
(E) of this section may collect the total cost of removing, 4192
repairing, or securing insecure, unsafe, structurally defective, 4193
abandoned, deserted, or open and vacant buildings or other 4194
structures, of making emergency corrections of hazardous 4195
conditions, or of abating any nuisance by any of the following 4196

methods: 4197

(1) The clerk of the legislative authority of the municipal 4198
corporation or its agent pursuant to division (E) of this section 4199
may certify the total costs, together with a proper description of 4200
the lands, to the county auditor who shall place the costs upon 4201
the tax list and duplicate. The costs are a lien upon such lands 4202
from and after the date ~~of entry~~ the costs were incurred. The 4203
costs shall be collected as other taxes and returned to the 4204
municipal corporation or its agent pursuant to division (E) of 4205
this section, as directed by the clerk of the legislative 4206
authority in the certification of the total costs or in an 4207
affidavit from the agent delivered to the county auditor or county 4208
treasurer. The placement of the costs on the tax list and 4209
duplicate relates back to, and is effective in priority, as of the 4210
date the costs were incurred, provided that the municipal 4211
corporation or its agent pursuant to division (E) of this section 4212
certifies the total costs within one year from the date the costs 4213
were incurred. 4214

(2) The municipal corporation or its agent pursuant to 4215
division (E) of this section may commence a civil action to 4216
recover the total costs from the owner. 4217

(C) This section applies to any action taken by a municipal 4218
corporation, or its agent pursuant to division (E) of this 4219
section, pursuant to section 715.26 of the Revised Code or 4220
pursuant to Section 3 of Article XVIII, Ohio Constitution. 4221

(D) A municipal corporation or its agent pursuant to division 4222
(E) of this section shall not certify to the county auditor for 4223
placement upon the tax list and duplicate the cost of any action 4224
that it takes under division (B) of this section if the action is 4225
taken on land that has been forfeited to this state for delinquent 4226
taxes, unless the owner of record redeems the land. 4227

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

(F) In the case of the lien of a county land reutilization corporation that is the agent of a municipal corporation, a notation shall be placed on the tax list and duplicate showing the amount of the lien ascribed specifically to the agent's total costs. The agent has standing to pursue a separate cause of action for money damages to satisfy the lien or pursue a foreclosure action in a court of competent jurisdiction or with the board of revision to enforce the lien without regard to occupancy. For purposes of a foreclosure proceeding by the county treasurer for delinquent taxes, this division does not affect the lien priority as between a county land reutilization corporation and the county treasurer, but the corporation's lien is superior to the lien of any other lienholder of the property. As to a direct action by a county land reutilization corporation, the lien for the taxes, assessment, charges, costs, penalties, and interest on the tax list and duplicate is in all cases superior to the lien of a county land reutilization corporation, whose lien for total costs shall be next in priority as against all other interests, except as provided in division (G) of this section.

(G) A county land reutilization corporation acting as an 4260
agent of a municipal corporation under an agreement under this 4261
section may, with the county treasurer's consent, petition the 4262
court or board of revision with jurisdiction over an action 4263
undertaken under division (F) of this section pleading that the 4264
lien of the corporation, as agent, for the total costs shall be 4265
superior to the lien for the taxes, assessments, charges, costs, 4266
penalties, and interest. If the court or board of revision 4267
determines that the lien is for total costs paid or incurred by 4268
the corporation as such an agent, and that subordinating the lien 4269
for such taxes and other impositions to the lien of the 4270
corporation promotes the expeditious abatement of public 4271
nuisances, the court or board may order the lien for the taxes and 4272
other impositions to be subordinate to the corporation's lien. The 4273
court or board may not subordinate the lien for taxes and other 4274
such impositions to any other liens. 4275

Sec. 1724.01. (A) As used in this chapter: 4276

(1) "Community improvement corporation" means an economic 4277
development corporation or a county land reutilization 4278
corporation. 4279

(2) "Economic development corporation" means a corporation 4280
organized for the purposes described in division (B)(1) of this 4281
section. 4282

(3) "County land reutilization corporation" means a 4283
corporation organized under section 1724.04 of the Revised Code 4284
for the purposes described in division (B)(2) of this section. 4285

(B) A corporation not for profit may be organized in the 4286
manner provided in section 1702.04 of the Revised Code, and as 4287
provided in sections 1724.01 to 1724.09, inclusive, of the Revised 4288
Code, for the sole purpose of advancing purposes of: 4289

(1) Advancing, encouraging, and promoting the industrial, economic, commercial, and civic development of a community or area; or 4290
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(2)(a) Facilitating the reclamation, rehabilitation, and reutilization of vacant, abandoned, tax-foreclosed, or other real property within the county for whose benefit the corporation is being organized, but not limited to the purposes described in division (B)(2) of this section; 4293
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(b) Efficiently holding and managing vacant, abandoned, or tax-foreclosed real property pending its reclamation, rehabilitation, and reutilization; 4298
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(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 4301
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(d) Promoting economic and housing development in the county or region. 4304
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Sec. 1724.02. In furtherance of the purposes set forth in section 1724.01 of the Revised Code, ~~the~~ a community improvement corporation shall have the following powers: 4306
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(A)(1) To borrow money for any of the purposes of the community improvement corporation; to issue therefor by means of loans, lines of credit, or any other financial instruments or securities, including the issuance of its bonds, debentures, notes, or other evidences of indebtedness, whether secured or unsecured, and to secure the same by mortgage, pledge, deed of trust, or other lien on its property, franchises, rights, and privileges of every kind and nature or any part thereof or interest therein; and 4309
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(2) If the community improvement corporation is a county land reutilization corporation, the corporation may request, by 4318
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resolution: 4320

(a) That the board of county commissioners of the county 4321
served by the corporation pledge a specifically identified source 4322
or sources of revenue pursuant to division (C) of section 307.78 4323
of the Revised Code as security for such borrowing by the 4324
corporation; and 4325

(b)(i) If the land subject to reutilization is located within 4326
an unincorporated area of the county, that the board of county 4327
commissioners issue notes under section 307.082 of the Revised 4328
Code for the purpose of constructing public infrastructure 4329
improvements and take other actions as the board determines are in 4330
the interest of the county and are authorized under sections 4331
5709.78 to 5709.81 of the Revised Code or bonds or notes under 4332
section 5709.81 of the Revised Code for the refunding purposes set 4333
forth in that section; or 4334

(ii) If the land subject to reutilization is located within 4335
the corporate boundaries of a municipal corporation, that the 4336
municipal corporation issue bonds for the purpose of constructing 4337
public infrastructure improvements and take such other actions as 4338
the municipal corporation determines are in its interest and are 4339
authorized under sections 5709.40 to 5709.43 of the Revised Code. 4340

(B) To make loans to any person, firm, partnership, 4341
corporation, joint stock company, association, or trust, and to 4342
establish and regulate the terms and conditions with respect to 4343
any such loans; provided ~~the~~ that an economic development 4344
corporation shall not approve any application for a loan unless 4345
and until the person applying for said loan shows that the person 4346
has applied for the loan through ordinary banking or commercial 4347
channels and that the loan has been refused by at least one bank 4348
or other financial institution~~+~~. Nothing in this division shall 4349
preclude a county land reutilization corporation from making 4350
revolving loans to community development corporations or groups 4351

for the purposes contained in the corporation's plan under section 4352
1724.10 of the Revised Code. 4353

(C) To purchase, receive, hold, manage, lease, 4354
lease-purchase, or otherwise acquire and to sell, convey, 4355
transfer, lease, sublease, or otherwise dispose of real and 4356
personal property, together with such rights and privileges as may 4357
be incidental and appurtenant thereto and the use thereof, 4358
including but not restricted to, any real or personal property 4359
acquired by the community improvement corporation from time to 4360
time in the satisfaction of debts or enforcement of obligations~~+~~, 4361
and to enter into contracts with third parties, including the 4362
federal government, the state, any political subdivision, or any 4363
other entity. A county land reutilization corporation shall not 4364
acquire an interest in real property if such acquisition causes 4365
the percentage of unoccupied real property held by the corporation 4366
to become less than seventy-five per cent of all real property 4367
held by the corporation for reutilization, reclamation, or 4368
rehabilitation. For the purposes of this division, "unoccupied" 4369
has the same meaning as in section 323.65 of the Revised Code. No 4370
interest in real property shall be acquired by a county land 4371
reutilization corporation after two years following the filing of 4372
its articles of incorporation by the secretary of state. 4373

(D) To acquire the good will, business, rights, real and 4374
personal property, and other assets, or any part thereof, or 4375
interest therein, of any persons, firms, partnerships, 4376
corporations, joint stock companies, associations, or trusts, and 4377
to assume, undertake, or pay the obligations, debts, and 4378
liabilities of any such person, firm, partnership, corporation, 4379
joint stock company, association, or trust; to acquire, reclaim, 4380
manage, or contract for the management of improved or unimproved 4381
and underutilized real estate for the purpose of constructing 4382
industrial plants ~~or~~, other business establishments, or housing 4383

thereon, or causing the same to occur, for the purpose of 4384
assembling and enhancing utilization of the real estate, or for 4385
the purpose of disposing of such real estate to others in whole or 4386
in part for the construction of industrial plants ~~or,~~ other 4387
business establishments, or housing; and to acquire, reclaim, 4388
manage, contract for the management of, construct or reconstruct, 4389
alter, repair, maintain, operate, sell, convey, transfer, lease, 4390
sublease, or otherwise dispose of industrial plants ~~or,~~ business 4391
establishments~~+,~~ or housing. No interest in real property shall be 4392
acquired by a county land reutilization corporation after two 4393
years following the filing of its articles of incorporation by the 4394
secretary of state. 4395

(E) To acquire, subscribe for, own, hold, sell, assign, 4396
transfer, mortgage, pledge, or otherwise dispose of the stock, 4397
shares, bonds, debentures, notes, or other securities and 4398
evidences of interest in, or indebtedness of, any person, firm, 4399
corporation, joint stock company, association, or trust, and while 4400
the owner or holder thereof, to exercise all the rights, powers, 4401
and privileges of ownership, including the right to vote therein~~+,~~ 4402
provided that no tax revenue, if any, received by a community 4403
improvement corporation shall be used for such acquisition or 4404
subscription. 4405

(F) To mortgage, pledge, or otherwise encumber any property 4406
acquired pursuant to the powers contained in divisions (C), (D), 4407
or (E) of this section~~+,~~ 4408

(G) Nothing in this section shall limit the right of a 4409
community improvement corporation to become a member of or a 4410
stockholder in ~~an improvement~~ a corporation formed under Chapter 4411
1726. of the Revised Code~~+,~~ 4412

(H) To serve as an agent for grant applications and for the 4413
administration of grants~~+,~~ or to make applications as principal 4414
for grants for county land reutilization corporations. 4415

(I) To exercise the powers enumerated under Chapter 5722. of the Revised Code on behalf of a county that organizes or contracts with a county land reutilization corporation. 4416
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(J) To engage in code enforcement and nuisance abatement, including, but not limited to, cutting grass and weeds, boarding up vacant or abandoned structures, and demolishing condemned structures on properties that are subject to a delinquent tax or assessment lien, or property for which a municipal corporation or township has contracted with a county land reutilization corporation to provide code enforcement or nuisance abatement assistance. 4419
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(K) To charge fees or exchange in-kind goods or services for services rendered to political subdivisions and other persons or entities for whom services are rendered. 4427
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(L) To employ and provide compensation for an executive director who shall manage the operations of a county land reutilization corporation and employ others for the benefit of the corporation as approved and funded by the board of directors. No employee of the corporation is or shall be deemed to be an employee of the political subdivision for whose benefit the corporation is organized solely because the employee is employed by the corporation; 4430
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(M) To purchase tax certificates at auction, negotiated sale, or from a third party who purchased and is a holder of one or more tax certificates issued pursuant to sections 5721.30 to 5721.43 of the Revised Code; 4438
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(N) To be assigned a mortgage on real property from a mortgagee in lieu of acquiring such real property subject to a mortgage. No mortgage shall be transferred or assigned to a county land reutilization corporation after two years following the filing of its articles of incorporation by the secretary of state. 4442
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(O) To do all acts and things necessary or convenient to 4447
carry out the purposes of section 1724.01 of the Revised Code and 4448
the powers especially created for a community improvement 4449
corporation in Chapter 1724. of the Revised Code, including, but 4450
not limited to, contracting with the federal government, the state 4451
or any political subdivision, and any other party, whether 4452
nonprofit or for-profit. 4453

The powers enumerated in this chapter shall not be construed 4454
to limit the general powers of a community improvement 4455
corporation. The powers granted under this chapter are in addition 4456
to those powers granted by any other chapter of the Revised Code, 4457
but, as to a county land reutilization corporation, shall be used 4458
only for the purposes enumerated under division (B)(2) of section 4459
1724.01 of the Revised Code. Notwithstanding any other provision 4460
in the Revised Code granting such authority, a county land 4461
reutilization corporation may not acquire any interest in real 4462
property after two years following the filing of its articles of 4463
incorporation by the secretary of state. 4464

Sec. 1724.03. (A) After the articles of incorporation have 4465
been filed, and at the first meeting of the board of directors of 4466
a county land reutilization corporation, the board shall adopt 4467
regulations for the government of the corporation, the conduct of 4468
its affairs, and the management of its property, consistent with 4469
law and the articles. The content of the regulations shall be 4470
governed by section 1702.11 of the Revised Code to the extent not 4471
inconsistent with this chapter. 4472

(B) The board of directors of a county land reutilization 4473
corporation shall be composed of at least five members, including 4474
the county treasurer, at least two of the members of the board of 4475
county commissioners, and two members selected by the treasurer 4476
and the county commissioners who are members of the corporation's 4477

board and approved by a majority of the chief executive officers 4478
of all municipal corporations the majority of the territory of 4479
which is located in the county. The treasurer and county 4480
commissioners who are members of the board of directors shall 4481
establish the process by which such approval shall be obtained. 4482
The failure, refusal, or inability of any chief executive officer 4483
to respond in writing to any request for approval of the members 4484
selected by the treasurer and county commissioners within fourteen 4485
days shall be deemed an approval by the chief executive officer. 4486
Any such failure, refusal, or inability to respond shall not 4487
prevent the corporation from exercising its powers and authority 4488
under this chapter. A county treasurer and the county 4489
commissioners may appoint a representative, as a director of the 4490
corporation, to act for the officer at any of the meetings of the 4491
corporation. Except as may otherwise be authorized by the 4492
regulations of the corporation, all members of the board of 4493
directors shall serve without compensation, but shall be 4494
reimbursed for actual and necessary expenses. 4495

Sec. 1724.04. When A county having a population of more than 4496
one million two hundred thousand as of the most recent decennial 4497
census that elects under section 5722.02 of the Revised Code to 4498
adopt and implement the procedures set forth in sections 5722.02 4499
to 5722.15 of the Revised Code may organize a county land 4500
reutilization corporation under this chapter and Chapter 1702. of 4501
the Revised Code for the purpose of exercising the powers granted 4502
to a county under Chapter 5722. of the Revised Code. The county 4503
treasurer of the county for the benefit of which the corporation 4504
is being organized shall be the incorporator of the county land 4505
reutilization corporation. The form of the articles of 4506
incorporation of the corporation shall be approved by resolution 4507
of the board of county commissioners of the county. A county land 4508
reutilization corporation may not be organized under this chapter 4509

after the day that is one year after the effective date of the 4510
amendment of this section by S.B. 353 of the 127th General 4511
Assembly. 4512

When the articles of incorporation of any community 4513
improvement corporation, or any amendment, amended articles, 4514
merger, or consolidation which provides for the creation of such a 4515
corporation, are deposited for filing and recording in the office 4516
of the secretary of state, the secretary of state shall submit 4517
them to the attorney general for examination. If such articles, 4518
amendment, amended articles, merger, or consolidation, are found 4519
by the attorney general to be in accordance with Chapter 1724. of 4520
the Revised Code, and not inconsistent with the constitution and 4521
laws of the United States and of this state, ~~he~~ the attorney 4522
general shall endorse thereon ~~his~~ the attorney general's approval 4523
and deliver them to the secretary of state, who shall file and 4524
record them pursuant to section 1702.07 of the Revised Code. 4525

Sec. 1724.05. Each community improvement corporation shall 4526
prepare an annual financial report that conforms to rules 4527
prescribed by the auditor of state pursuant to section 117.20 of 4528
the Revised Code, that is prepared according to generally accepted 4529
accounting principles, and that is certified by the board of 4530
~~trustees~~ directors of the corporation or its treasurer or other 4531
chief fiscal officer to the best knowledge and belief of those 4532
persons certifying the report. The financial report shall be filed 4533
with the auditor of state within one hundred twenty days following 4534
the last day of the corporation's fiscal year, unless the auditor 4535
of state extends that deadline. The auditor of state may establish 4536
terms and conditions for granting any extension of that deadline. 4537
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Each community improvement corporation shall submit to audits 4539
by the auditor of state, the scope and frequency of which shall be 4540

in accordance with section 117.11 of the Revised Code as if the 4541
corporation were a public office subject to that section. However, 4542
a community improvement corporation may request in accordance with 4543
section 115.56 of the Revised Code, as if the corporation were a 4544
public office subject to that section, the performance of any of 4545
those audits by an independent certified public accountant or firm 4546
of certified public accountants. 4547

The auditor of state is authorized to receive and file the 4548
annual financial reports required by this section and the reports 4549
of all audits performed in accordance with this section. The 4550
auditor of state shall analyze those annual financial reports and 4551
the reports of those audits to determine whether the activities of 4552
~~the~~ a community improvement corporation involved are in accordance 4553
with this chapter. 4554

Sec. 1724.07. In the event of any voluntary or involuntary 4555
dissolution, liquidation, or failure to reinstate the articles 4556
after cancellation of the community improvement corporation, any 4557
remaining assets shall be applied as follows: 4558

(A) In the case of an economic development corporation, to 4559
such civic projects or public charitable purposes in the community 4560
or area as may be determined by the ~~trustees~~ directors with the 4561
approval of the court of common pleas of the county wherein the 4562
corporation has its principal place of business; 4563

(B) In the case of a county land reutilization corporation, 4564
as determined by the board of county commissioners with the 4565
written approval of the county treasurer. Pending the 4566
determination, the remaining assets shall be transferred to the 4567
general fund of the county to be held and accounted for in a 4568
separate account until applied as determined by the board. 4569

Sec. 1724.10. (A) A community improvement corporation may be 4570

designated by: 4571

(1) By a county, one or more townships, one or more municipal 4572
corporations, two or more adjoining counties, or any combination 4573
of the foregoing as the agency of each such political subdivision 4574
for the industrial, commercial, distribution, and research 4575
development in such political subdivision when the legislative 4576
authority of such political subdivision has determined that the 4577
policy of the political subdivision is to promote the health, 4578
safety, morals, and general welfare of its inhabitants through the 4579
designation of a community improvement corporation as such agency; 4580

(2) Solely by a county as the agency for the reclamation, 4581
rehabilitation, and reutilization of vacant, abandoned, 4582
tax-foreclosed, or other real property in the county; 4583

(3) By any political subdivision as the agency for the 4584
reclamation, rehabilitation, and reutilization of vacant, 4585
abandoned, tax-foreclosed, or other real property within the 4586
political subdivision if the subdivision enters into an agreement 4587
with the community improvement corporation that is the agency of a 4588
county, under division (A)(2) of this section, designating the 4589
corporation as the agency of the political subdivision. Such 4590
designation 4591

(B) Designations under this section shall be made by the 4592
legislative authority of the political subdivision by resolution 4593
or ordinance. Any political subdivision which has designated a 4594
community improvement corporation as such agency under this 4595
section may enter into an agreement with it to provide any one or 4596
more of the following: 4597

~~(A)~~(1) That the community improvement corporation shall 4598
prepare a plan for the political subdivision of industrial, 4599
commercial, distribution, and research development, or of 4600
reclamation, rehabilitation, and reutilization of vacant, 4601

abandoned, tax-foreclosed, or other real property, and such plan 4602
shall provide therein the extent to which the community 4603
improvement corporation shall participate as the agency of the 4604
political subdivision in carrying out such plan. Such plan shall 4605
be confirmed by the legislative authority of the political 4606
subdivision. A community improvement corporation may insure 4607
mortgage payments required by a first mortgage on any industrial, 4608
economic, commercial, or civic property for which funds have been 4609
loaned by any person, corporation, bank, or financial or lending 4610
institution upon such terms and conditions as the community 4611
improvement corporation may prescribe. A community improvement 4612
corporation may incur debt, mortgage its property acquired under 4613
this section or otherwise, and issue its obligations, for the 4614
purpose of acquiring, constructing, improving, and equipping 4615
buildings, structures, and other properties, and acquiring sites 4616
therefor, for lease or sale by the community improvement 4617
corporation in order to carry out its participation in such plan. 4618
Any Except as provided for in division (C) of section 307.78 of 4619
the Revised Code, any such debt shall be solely that of the 4620
corporation and shall not be secured by the pledge of any moneys 4621
received or to be received from any political subdivision. All 4622
revenue bonds issued under sections 1724.02 and 1724.10 of the 4623
Revised Code are lawful investments of banks, savings and loan 4624
associations, deposit guarantee associations, trust companies, 4625
trustees, fiduciaries, trustees or other officers having charge of 4626
sinking or bond retirement funds of municipal corporations and 4627
other subdivisions of the state, and of domestic insurance 4628
companies notwithstanding sections 3907.14 and 3925.08 of the 4629
Revised Code. Not less than two-fifths of the governing board of 4630
any ~~community improvement~~ economic development corporation 4631
designated as the agency of one or more political subdivisions 4632
shall be composed of mayors, members of municipal legislative 4633
authorities, members of boards of township trustees, members of 4634

boards of county commissioners, or any other appointed or elected 4635
officers of such political subdivisions, provided that at least 4636
one officer from each political subdivision shall be a member of 4637
the governing board. Membership on the governing board of a 4638
community improvement corporation does not constitute the holding 4639
of a public office or employment within the meaning of sections 4640
731.02 and 731.12 of the Revised Code or any other section of the 4641
Revised Code. The board of directors of a county land 4642
reutilization corporation shall be composed of the members set 4643
forth in section 1724.03 of the Revised Code. Membership on such 4644
governing boards shall not constitute an interest, either direct 4645
or indirect, in a contract or expenditure of money by any 4646
municipal corporation, township, county, or other political 4647
subdivision. No member of such governing boards shall be 4648
disqualified from holding any public office or employment, nor 4649
shall such member forfeit any such office or employment, by reason 4650
of ~~his~~ membership on the governing board of a community 4651
improvement corporation notwithstanding any law to the contrary. 4652

Actions taken under this section shall be in accordance with 4653
any applicable planning or zoning regulations. 4654

Any agreement entered into under this section may be amended 4655
or supplemented from time to time by the parties thereto. 4656

~~A community improvement~~ An economic development corporation 4657
designated as the agency of a political subdivision under this 4658
section shall promote and encourage the establishment and growth 4659
in such subdivision of industrial, commercial, distribution, and 4660
research facilities. A county land reutilization corporation 4661
designated as the agency of a political subdivision in an 4662
agreement between a political subdivision and a corporation shall 4663
promote the reclamation, rehabilitation, and reutilization of 4664
vacant, abandoned, tax-foreclosed, or other real property in the 4665
subdivision. 4666

~~(B)~~(2) Authorization for the community improvement 4667
corporation to sell or to lease any lands or interests in lands 4668
owned by the political subdivision determined from time to time by 4669
the legislative authority thereof not to be required by such 4670
political subdivision for its purposes, for uses determined by the 4671
legislative authority as those that will promote the welfare of 4672
the people of the political subdivision, stabilize the economy, 4673
provide employment, ~~and~~ assist in the development of industrial, 4674
commercial, distribution, and research activities to the benefit 4675
of the people of the political subdivision ~~and~~, will provide 4676
additional opportunities for their gainful employment, or will 4677
promote the reclamation, rehabilitation, and reutilization of 4678
vacant, abandoned, tax-foreclosed, or other real property within 4679
the subdivision. The legislative authority shall specify the 4680
consideration for such sale or lease and any other terms thereof. 4681
Any determinations made by the legislative authority under this 4682
division shall be conclusive. The community improvement 4683
corporation acting through its officers and on behalf and as agent 4684
of the political subdivision shall execute the necessary 4685
instruments, including deeds conveying the title of the political 4686
subdivision or leases, to accomplish such sale or lease. Such 4687
conveyance or lease shall be made without advertising and receipt 4688
of bids. A copy of such agreement shall be recorded in the office 4689
of the county recorder of any county in which lands or interests 4690
in lands to be sold or leased are situated prior to the recording 4691
of a deed or lease executed pursuant to such agreement. The county 4692
recorder shall not charge ~~the same~~ a county land reutilization 4693
corporation a fee as otherwise provided in section 317.32 of the 4694
Revised Code for the recording, indexing, or making of a certified 4695
copy ~~thereof as provided in section 317.32 of the Revised Code~~ or 4696
for the filing of any instrument by a county land reutilization 4697
corporation consistent with its public purposes. 4698

~~(C)~~(3) That the political subdivision executing the agreement 4699

will convey to the community improvement corporation lands and 4700
interests in lands owned by the political subdivision and 4701
determined by the legislative authority thereof not to be required 4702
by the political subdivision for its purposes and that such 4703
conveyance of such land or interests in land will promote the 4704
welfare of the people of the political subdivision, stabilize the 4705
economy, provide employment, ~~and~~ assist in the development of 4706
industrial, commercial, distribution, and research activities to 4707
the benefit of the people of the political subdivision ~~and,~~ 4708
provide additional opportunities for their gainful employment or 4709
will promote the reclamation, rehabilitation, and reutilization of 4710
vacant, abandoned, tax-foreclosed, or other real property in the 4711
subdivision, for the consideration and upon the terms established 4712
in the agreement, and further that as the agency for development 4713
or land reutilization the community improvement corporation may 4714
acquire from others additional lands or interests in lands, and 4715
any lands or interests in land so conveyed by it for uses that 4716
will promote the welfare of the people of the political 4717
subdivision, stabilize the economy, provide employment, ~~and~~ assist 4718
in the development of industrial, commercial, distribution, and 4719
research activities required for the people of the political 4720
subdivision and for their gainful employment or will promote the 4721
reclamation, rehabilitation, and reutilization of vacant, 4722
abandoned, tax-foreclosed, or other real property in the 4723
subdivision. Any conveyance or lease by the political subdivision 4724
to the community improvement corporation shall be made without 4725
advertising and receipt of bids. If any lands or interests in land 4726
conveyed by a political subdivision under this division are sold 4727
by the community improvement corporation at a price in excess of 4728
the consideration received by the political subdivision from the 4729
community improvement corporation, such excess shall be paid to 4730
such political subdivision after deducting, to the extent and in 4731
the manner provided in the agreement, the costs of such 4732

acquisition and sale, taxes, assessments, costs of maintenance, 4733
costs of improvements to the land by the community improvement 4734
corporation, service fees, and any debt service charges of the 4735
corporation attributable to such land or interests. 4736

Sec. 1724.11. (A) When a community improvement corporation is 4737
acting as an agent of a political subdivision designated pursuant 4738
to section 1724.10 of the Revised Code and at all times as a 4739
county land reutilization corporation, both of the following 4740
apply: 4741

(1) Any financial and proprietary information, including 4742
trade secrets, submitted by or on behalf of an entity to the 4743
community improvement corporation in connection with the 4744
relocation, location, expansion, improvement, or preservation of 4745
the business of that entity, or in the pursuit of any one or more 4746
of the purposes under division (B) of section 1724.01 of the 4747
Revised Code for which a county land reutilization corporation is 4748
organized, held or kept by the community improvement corporation, 4749
or by any political subdivision for which the community 4750
improvement corporation is acting as agent, is confidential 4751
information and is not a public record subject to section 149.43 4752
of the Revised Code. 4753

(2) Any other information submitted by or on behalf of an 4754
entity to the community improvement corporation in connection with 4755
the relocation, location, expansion, improvement, or preservation 4756
of the business of that entity held or kept by the community 4757
improvement corporation, or by any political subdivision for which 4758
the community improvement corporation is acting as agent, is 4759
confidential information and is not a public record subject to 4760
section 149.43 of the Revised Code, until the entity commits in 4761
writing to proceed with the relocation, location, expansion, 4762
improvement, ~~or~~ preservation of its business, or other purpose 4763

under division (B) of section 1724.01 of the Revised Code. 4764

(B)(1) When the board of ~~trustees~~ directors of a community 4765
improvement corporation or any committee or subcommittee of such a 4766
board meets to consider information that is not a public record 4767
pursuant to division (A) of this section, the board, committee, or 4768
subcommittee, by ~~unanimous~~ majority vote of all members present, 4769
may close the meeting during consideration of the confidential 4770
information. The board, committee, or subcommittee shall consider 4771
no other information during the closed session. 4772

(2) Any meeting at which a decision or determination of the 4773
board is ~~made~~ required in connection with the relocation, 4774
location, expansion, improvement, or preservation of the business 4775
of the entity or is required in pursuit of any purpose under 4776
division (B) of section 1724.01 of the Revised Code for which a 4777
county land reutilization corporation is organized shall be open 4778
to the public. 4779

Sec. 4582.07. The board of directors of a port authority 4780
shall prepare or cause to be prepared a plan for the future 4781
development, construction, and improvement of the port and its 4782
facilities, including such maps, profiles, and other data and 4783
descriptions as may be necessary to set forth the location and 4784
character of the work to be undertaken by the port authority. The 4785
plan also shall contain a description of any and all financing 4786
under bonds, leases, or otherwise, and a description of any and 4787
all tax abatements, tax credits, tax increment financing, 4788
emoluments, subsidies, grants, loans and financial participation 4789
related to such plan or that has been proposed by the port 4790
authority and its public and private affiliates for such plan. 4791
Upon the completion of such plan the board of directors shall 4792
cause notice by publication as provided in section 4582.01 of the 4793
Revised Code to be given in each county in which there is a 4794

political subdivision participating in the creation of the port authority, and shall likewise cause notice to be served upon the owners of the uplands contiguous to any submerged lands affected by such plan in the manner provided by law for service of notice in the levy of special assessments by municipal corporations, and shall permit the inspection of the plan at their office by all persons interested. The notice shall fix the time and place for the hearing of all objections to the plan, which shall be not less than thirty nor more than sixty days after the last publication of the notice and after service of notice upon the owners of such uplands. Any interested person may file written objections to the plan, provided the objections are filed with the secretary of the board of directors at the secretary's office not less than five days prior to the date fixed for the hearing. After the hearing the board of directors may adopt the plan with any modifications or amendments to it as the official plan of the port authority.

Sec. 4582.08. The board of directors, from time to time after the adoption of an official plan, shall have the power to modify, amend or extend the plan, provided that upon the making of any modification, amendment or extension of the plan, the board shall cause notice to be given and shall conduct a hearing, all as provided in section 4582.07 of the Revised Code, and shall not adopt any modification, amendment, or extension until the notice has been given and the hearing held as provided in this section. The board, from time to time after the adoption of an official plan, also shall have the power to consider, implement, modify, amend, or extend any proposal for any type of financing related to the plan as described in section 4582.07 of the Revised Code, provided that the board shall first cause notice to be given and shall conduct a hearing on the proposal, all as provided in section 4582.07 of the Revised Code.

Sec. 4582.09. The plan and any modification, amendment or extension of the plan, when adopted by the board of directors after notice and hearing shall be final and conclusive and its validity shall be conclusively presumed. 4826
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Sec. 4582.32. The board of directors of a port authority shall prepare, or cause to be prepared, a plan for the future development, construction, and improvement of the port authority and its facilities, including such maps, profiles, and other data and descriptions as may be necessary to set forth the location and character of the work to be undertaken by the port authority. The plan also shall contain a description of any and all financing under bonds, leases, or otherwise, and a description of any and all tax abatements, tax credits, tax increment financing, emoluments, subsidies, grants, loans and financial participation related to such plan or that has been proposed by the port authority and its public and private affiliates for such plan. Upon the completion of such plan the board of directors shall cause notice by publication to be given in each county in which there is a political subdivision participating in the creation of the port authority, and, in the case of a water port, shall likewise cause notice to be served upon the owners of the uplands contiguous to any submerged lands affected by such plan in the manner provided by law for service of notice in the levy of special assessments by municipal corporations, and shall permit the inspection of the plan at their office by all persons interested. The notice shall fix the time and place for the hearing of all objections to the plan, which shall be not less than thirty nor more than sixty days after the last publication of the notice and after service of notice upon the owners of such uplands. Any interested person may file written objections to the plan, provided the objections are filed with the secretary of the 4830
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board of directors at the secretary's office not less than five 4857
days prior to the date fixed for the hearing. After the hearing 4858
the board of directors may adopt the plan with any modifications 4859
or amendments thereto as the official plan of the port authority. 4860

Sec. 4582.33. The board of directors, from time to time after 4861
the adoption of an official plan under section 4582.32 of the 4862
Revised Code, shall have the power to modify, amend, or extend the 4863
plan, provided that upon the making of any modification, 4864
amendment, or extension of the plan, the board shall cause notice 4865
to be given and shall conduct a hearing, all as provided in 4866
section 4582.32 of the Revised Code, and shall not adopt any 4867
modification, amendment, or extension until the notice has been 4868
given and the hearing held as provided in this section. The board, 4869
from time to time after the adoption of an official plan, also 4870
shall have the power to consider, implement, modify, amend, or 4871
extend any proposal for any type of financing related to the plan 4872
as described in section 4582.07 of the Revised Code, provided that 4873
the board shall first cause notice to be given and shall conduct a 4874
hearing on the proposal, all as provided in section 4582.07 of the 4875
Revised Code. 4876

Sec. 4582.34. A plan and any modification, amendment or 4877
extension of the plan, when adopted by the board of directors 4878
after notice and hearing under section 4582.32 or 4582.33 of the 4879
Revised Code shall be final and conclusive and its validity shall 4880
be conclusively presumed. 4881

Sec. 5705.05. The purpose and intent of the general levy for 4882
current expenses is to provide one general operating fund derived 4883
from taxation from which any expenditures for current expenses of 4884
any kind may be made, and the taxing authority of a political 4885
subdivision may include in such levy the amounts required for 4886

carrying into effect any of the general or special powers granted 4887
by law to such subdivision, including the acquisition or 4888
construction of permanent improvements and the payment of 4889
judgments, but excluding the construction, reconstruction, 4890
resurfacing, or repair of roads and bridges in counties and 4891
townships and the payment of debt charges. The power to include in 4892
the general levy for current expenses additional amounts for 4893
purposes for which a special tax is authorized shall not affect 4894
the right or obligation to levy such special tax. Without 4895
prejudice to the generality of the authority to levy a general tax 4896
for any current expense, such general levy shall include: 4897

(A) The amounts certified to be necessary for the payment of 4898
final judgments; 4899

(B) The amounts necessary for general, special, and primary 4900
elections; 4901

(C) The amounts necessary for boards and commissioners of 4902
health, and other special or district appropriating authorities 4903
deriving their revenue in whole or part from the subdivision; 4904

(D) In the case of municipal corporations, the amounts 4905
necessary for the maintenance, operation, and repair of public 4906
buildings, wharves, bridges, parks, and streets, for the 4907
prevention, control, and abatement of air pollution, and for a 4908
sanitary fund; 4909

(E) In the case of counties, the amounts necessary for the 4910
maintenance, operation, and repair of public buildings, for 4911
providing or maintaining senior citizens services or facilities, 4912
for the relief and support of the poor, for the relief of needy 4913
blind, for the support of mental health, mental retardation, or 4914
developmental disability services, for the relief of honorably 4915
discharged soldiers, indigent soldiers, sailors, and marines, for 4916
the operation and maintenance and the acquisition, construction, 4917

or improvement of permanent improvements, including, without 4918
limitation, the acquisition and improvement of land and buildings 4919
owned or used by a county land reutilization corporation organized 4920
under Chapter 1724. of the Revised Code, for mothers' pension 4921
fund, support of soil and water conservation districts, watershed 4922
conservancy districts, and educational television, for the 4923
prevention, control, and abatement of air pollution, and for the 4924
county's share of the compensation paid judges; 4925

(F) In the case of a school district, the amounts necessary 4926
for tuition, the state teachers retirement system, and the 4927
maintenance, operation, and repair of schools; 4928

(G) In the case of a township, the amounts necessary for the 4929
relief of the poor and for the prevention, control, and abatement 4930
of air pollution. This section does not require the inclusion 4931
within the general levy of amounts for any purpose for which a 4932
special levy is authorized by section 5705.06 of the Revised Code. 4933

Sec. 5705.19. This section does not apply to school districts 4934
or county school financing districts. 4935

The taxing authority of any subdivision at any time and in 4936
any year, by vote of two-thirds of all the members of the taxing 4937
authority, may declare by resolution and certify the resolution to 4938
the board of elections not less than seventy-five days before the 4939
election upon which it will be voted that the amount of taxes that 4940
may be raised within the ten-mill limitation will be insufficient 4941
to provide for the necessary requirements of the subdivision and 4942
that it is necessary to levy a tax in excess of that limitation 4943
for any of the following purposes: 4944

(A) For current expenses of the subdivision, except that the 4945
total levy for current expenses of a detention facility district 4946
or district organized under section 2151.65 of the Revised Code 4947
shall not exceed two mills and that the total levy for current 4948

expenses of a combined district organized under sections 2151.65 4949
and 2152.41 of the Revised Code shall not exceed four mills; 4950

(B) For the payment of debt charges on certain described 4951
bonds, notes, or certificates of indebtedness of the subdivision 4952
issued subsequent to January 1, 1925; 4953

(C) For the debt charges on all bonds, notes, and 4954
certificates of indebtedness issued and authorized to be issued 4955
prior to January 1, 1925; 4956

(D) For a public library of, or supported by, the subdivision 4957
under whatever law organized or authorized to be supported; 4958

(E) For a municipal university, not to exceed two mills over 4959
the limitation of one mill prescribed in section 3349.13 of the 4960
Revised Code; 4961

(F) For the construction or acquisition of any specific 4962
permanent improvement or class of improvements that the taxing 4963
authority of the subdivision may include in a single bond issue; 4964

(G) For the general construction, reconstruction, 4965
resurfacing, and repair of streets, roads, and bridges in 4966
municipal corporations, counties, or townships; 4967

(H) For parks and recreational purposes; 4968

(I) For the purpose of providing and maintaining fire 4969
apparatus, appliances, buildings, or sites therefor, or sources of 4970
water supply and materials therefor, or the establishment and 4971
maintenance of lines of fire alarm telegraph, or the payment of 4972
permanent, part-time, or volunteer firefighters or firefighting 4973
companies to operate the same, including the payment of the 4974
firefighter employers' contribution required under section 742.34 4975
of the Revised Code, or the purchase of ambulance equipment, or 4976
the provision of ambulance, paramedic, or other emergency medical 4977
services operated by a fire department or firefighting company; 4978

(J) For the purpose of providing and maintaining motor	4979
vehicles, communications, other equipment, buildings, and sites	4980
for such buildings used directly in the operation of a police	4981
department, or the payment of salaries of permanent police	4982
personnel, including the payment of the police officer employers'	4983
contribution required under section 742.33 of the Revised Code, or	4984
the payment of the costs incurred by townships as a result of	4985
contracts made with other political subdivisions in order to	4986
obtain police protection, or the provision of ambulance or	4987
emergency medical services operated by a police department;	4988
(K) For the maintenance and operation of a county home or	4989
detention facility;	4990
(L) For community mental retardation and developmental	4991
disabilities programs and services pursuant to Chapter 5126. of	4992
the Revised Code, except that the procedure for such levies shall	4993
be as provided in section 5705.222 of the Revised Code;	4994
(M) For regional planning;	4995
(N) For a county's share of the cost of maintaining and	4996
operating schools, district detention facilities, forestry camps,	4997
or other facilities, or any combination thereof, established under	4998
section 2151.65 or 2152.41 of the Revised Code or both of those	4999
sections;	5000
(O) For providing for flood defense, providing and	5001
maintaining a flood wall or pumps, and other purposes to prevent	5002
floods;	5003
(P) For maintaining and operating sewage disposal plants and	5004
facilities;	5005
(Q) For the purpose of purchasing, acquiring, constructing,	5006
enlarging, improving, equipping, repairing, maintaining, or	5007
operating, or any combination of the foregoing, a county transit	5008
system pursuant to sections 306.01 to 306.13 of the Revised Code,	5009

or of making any payment to a board of county commissioners	5010
operating a transit system or a county transit board pursuant to	5011
section 306.06 of the Revised Code;	5012
(R) For the subdivision's share of the cost of acquiring or	5013
constructing any schools, forestry camps, detention facilities, or	5014
other facilities, or any combination thereof, under section	5015
2151.65 or 2152.41 of the Revised Code or both of those sections;	5016
(S) For the prevention, control, and abatement of air	5017
pollution;	5018
(T) For maintaining and operating cemeteries;	5019
(U) For providing ambulance service, emergency medical	5020
service, or both;	5021
(V) For providing for the collection and disposal of garbage	5022
or refuse, including yard waste;	5023
(W) For the payment of the police officer employers'	5024
contribution or the firefighter employers' contribution required	5025
under sections 742.33 and 742.34 of the Revised Code;	5026
(X) For the construction and maintenance of a drainage	5027
improvement pursuant to section 6131.52 of the Revised Code;	5028
(Y) For providing or maintaining senior citizens services or	5029
facilities as authorized by section 307.694, 307.85, 505.70, or	5030
505.706 or division (EE) of section 717.01 of the Revised Code;	5031
(Z) For the provision and maintenance of zoological park	5032
services and facilities as authorized under section 307.76 of the	5033
Revised Code;	5034
(AA) For the maintenance and operation of a free public	5035
museum of art, science, or history;	5036
(BB) For the establishment and operation of a 9-1-1 system,	5037
as defined in section 4931.40 of the Revised Code;	5038

(CC) For the purpose of acquiring, rehabilitating, or 5039
developing rail property or rail service. As used in this 5040
division, "rail property" and "rail service" have the same 5041
meanings as in section 4981.01 of the Revised Code. This division 5042
applies only to a county, township, or municipal corporation. 5043

(DD) For the purpose of acquiring property for, constructing, 5044
operating, and maintaining community centers as provided for in 5045
section 755.16 of the Revised Code; 5046

(EE) For the creation and operation of an office or joint 5047
office of economic development, for any economic development 5048
purpose of the office, and to otherwise provide for the 5049
establishment and operation of a program of economic development 5050
pursuant to sections 307.07 and 307.64 of the Revised Code, or to 5051
the extent that the expenses of a county land reutilization 5052
corporation organized under Chapter 1724. of the Revised Code are 5053
found by the board of county commissioners to constitute the 5054
promotion of economic development, for the payment of such 5055
operations and expenses; 5056

(FF) For the purpose of acquiring, establishing, 5057
constructing, improving, equipping, maintaining, or operating, or 5058
any combination of the foregoing, a township airport, landing 5059
field, or other air navigation facility pursuant to section 505.15 5060
of the Revised Code; 5061

(GG) For the payment of costs incurred by a township as a 5062
result of a contract made with a county pursuant to section 5063
505.263 of the Revised Code in order to pay all or any part of the 5064
cost of constructing, maintaining, repairing, or operating a water 5065
supply improvement; 5066

(HH) For a board of township trustees to acquire, other than 5067
by appropriation, an ownership interest in land, water, or 5068
wetlands, or to restore or maintain land, water, or wetlands in 5069

which the board has an ownership interest, not for purposes of 5070
recreation, but for the purposes of protecting and preserving the 5071
natural, scenic, open, or wooded condition of the land, water, or 5072
wetlands against modification or encroachment resulting from 5073
occupation, development, or other use, which may be styled as 5074
protecting or preserving "greenspace" in the resolution, notice of 5075
election, or ballot form. Except as otherwise provided in this 5076
division, land is not acquired for purposes of recreation, even if 5077
the land is used for recreational purposes, so long as no 5078
building, structure, or fixture used for recreational purposes is 5079
permanently attached or affixed to the land. Except as otherwise 5080
provided in this division, land that previously has been acquired 5081
in a township for these greenspace purposes may subsequently be 5082
used for recreational purposes if the board of township trustees 5083
adopts a resolution approving that use and no building, structure, 5084
or fixture used for recreational purposes is permanently attached 5085
or affixed to the land. The authorization to use greenspace land 5086
for recreational use does not apply to land located in a township 5087
that had a population, at the time it passed its first greenspace 5088
levy, of more than thirty-eight thousand within a county that had 5089
a population, at that time, of at least eight hundred sixty 5090
thousand. 5091

(II) For the support by a county of a crime victim assistance 5092
program that is provided and maintained by a county agency or a 5093
private, nonprofit corporation or association under section 307.62 5094
of the Revised Code; 5095

(JJ) For any or all of the purposes set forth in divisions 5096
(I) and (J) of this section. This division applies only to a 5097
township. 5098

(KK) For a countywide public safety communications system 5099
under section 307.63 of the Revised Code. This division applies 5100
only to counties. 5101

(LL) For the support by a county of criminal justice services	5102
under section 307.45 of the Revised Code;	5103
(MM) For the purpose of maintaining and operating a jail or	5104
other detention facility as defined in section 2921.01 of the	5105
Revised Code;	5106
(NN) For purchasing, maintaining, or improving, or any	5107
combination of the foregoing, real estate on which to hold	5108
agricultural fairs. This division applies only to a county.	5109
(OO) For constructing, rehabilitating, repairing, or	5110
maintaining sidewalks, walkways, trails, bicycle pathways, or	5111
similar improvements, or acquiring ownership interests in land	5112
necessary for the foregoing improvements;	5113
(PP) For both of the purposes set forth in divisions (G) and	5114
(OO) of this section.	5115
(QQ) For both of the purposes set forth in divisions (H) and	5116
(HH) of this section. This division applies only to a township.	5117
(RR) For the legislative authority of a municipal	5118
corporation, board of county commissioners of a county, or board	5119
of township trustees of a township to acquire agricultural	5120
easements, as defined in section 5301.67 of the Revised Code, and	5121
to supervise and enforce the easements.	5122
(SS) For both of the purposes set forth in divisions (BB) and	5123
(KK) of this section. This division applies only to a county.	5124
(TT) For the maintenance and operation of a facility that is	5125
organized in whole or in part to promote the sciences and natural	5126
history under section 307.761 of the Revised Code.	5127
<u>(UU) For the creation and operation of a county land</u>	5128
<u>reutilization corporation and for any programs or activities of</u>	5129
<u>the corporation found by the board of directors of the corporation</u>	5130
<u>to be consistent with the purposes for which the corporation is</u>	5131

organized. 5132

The resolution shall be confined to the purpose or purposes 5133
described in one division of this section, to which the revenue 5134
derived therefrom shall be applied. The existence in any other 5135
division of this section of authority to levy a tax for any part 5136
or all of the same purpose or purposes does not preclude the use 5137
of such revenues for any part of the purpose or purposes of the 5138
division under which the resolution is adopted. 5139

The resolution shall specify the amount of the increase in 5140
rate that it is necessary to levy, the purpose of that increase in 5141
rate, and the number of years during which the increase in rate 5142
shall be in effect, which may or may not include a levy upon the 5143
duplicate of the current year. The number of years may be any 5144
number not exceeding five, except as follows: 5145

(1) When the additional rate is for the payment of debt 5146
charges, the increased rate shall be for the life of the 5147
indebtedness. 5148

(2) When the additional rate is for any of the following, the 5149
increased rate shall be for a continuing period of time: 5150

(a) For the current expenses for a detention facility 5151
district, a district organized under section 2151.65 of the 5152
Revised Code, or a combined district organized under sections 5153
2151.65 and 2152.41 of the Revised Code; 5154

(b) For providing a county's share of the cost of maintaining 5155
and operating schools, district detention facilities, forestry 5156
camps, or other facilities, or any combination thereof, 5157
established under section 2151.65 or 2152.41 of the Revised Code 5158
or under both of those sections. 5159

(3) When the additional rate is for either of the following, 5160
the increased rate may be for a continuing period of time: 5161

(a) For the purposes set forth in division (I), (J), (U), or (KK) of this section;	5162 5163
(b) For the maintenance and operation of a joint recreation district.	5164 5165
(4) When the increase is for the purpose or purposes set forth in division (D), (G), (H), (CC), or (PP) of this section, the tax levy may be for any specified number of years or for a continuing period of time, as set forth in the resolution.	5166 5167 5168 5169
(5) When the additional rate is for the purpose described in division (Z) of this section, the increased rate shall be for any number of years not exceeding ten.	5170 5171 5172
A levy for one of the purposes set forth in division (G), (I), (J), or (U) of this section may be reduced pursuant to section 5705.261 or 5705.31 of the Revised Code. A levy for one of the purposes set forth in division (G), (I), (J), or (U) of this section may also be terminated or permanently reduced by the taxing authority if it adopts a resolution stating that the continuance of the levy is unnecessary and the levy shall be terminated or that the millage is excessive and the levy shall be decreased by a designated amount.	5173 5174 5175 5176 5177 5178 5179 5180 5181
A resolution of a detention facility district, a district organized under section 2151.65 of the Revised Code, or a combined district organized under both sections 2151.65 and 2152.41 of the Revised Code may include both current expenses and other purposes, provided that the resolution shall apportion the annual rate of levy between the current expenses and the other purpose or purposes. The apportionment need not be the same for each year of the levy, but the respective portions of the rate actually levied each year for the current expenses and the other purpose or purposes shall be limited by the apportionment.	5182 5183 5184 5185 5186 5187 5188 5189 5190 5191
Whenever a board of county commissioners, acting either as	5192

the taxing authority of its county or as the taxing authority of a 5193
sewer district or subdistrict created under Chapter 6117. of the 5194
Revised Code, by resolution declares it necessary to levy a tax in 5195
excess of the ten-mill limitation for the purpose of constructing, 5196
improving, or extending sewage disposal plants or sewage systems, 5197
the tax may be in effect for any number of years not exceeding 5198
twenty, and the proceeds of the tax, notwithstanding the general 5199
provisions of this section, may be used to pay debt charges on any 5200
obligations issued and outstanding on behalf of the subdivision 5201
for the purposes enumerated in this paragraph, provided that any 5202
such obligations have been specifically described in the 5203
resolution. 5204

The resolution shall go into immediate effect upon its 5205
passage, and no publication of the resolution is necessary other 5206
than that provided for in the notice of election. 5207

When the electors of a subdivision have approved a tax levy 5208
under this section, the taxing authority of the subdivision may 5209
anticipate a fraction of the proceeds of the levy and issue 5210
anticipation notes in accordance with section 5705.191 or 5705.193 5211
of the Revised Code. 5212

Sec. 5709.12. (A) As used in this section, "independent 5213
living facilities" means any residential housing facilities and 5214
related property that are not a nursing home, residential care 5215
facility, or adult care facility as defined in division (A) of 5216
section 5701.13 of the Revised Code. 5217

(B) Lands, houses, and other buildings belonging to a county, 5218
township, or municipal corporation and used exclusively for the 5219
accommodation or support of the poor, or leased to the state or 5220
any political subdivision for public purposes shall be exempt from 5221
taxation. Real and tangible personal property belonging to 5222
institutions that is used exclusively for charitable purposes 5223

shall be exempt from taxation, including real property belonging 5224
to an institution that is a nonprofit corporation that receives a 5225
grant under the Thomas Alva Edison grant program authorized by 5226
division (C) of section 122.33 of the Revised Code at any time 5227
during the tax year and being held for leasing or resale to 5228
others. If, at any time during a tax year for which such property 5229
is exempted from taxation, the corporation ceases to qualify for 5230
such a grant, the director of development shall notify the tax 5231
commissioner, and the tax commissioner shall cause the property to 5232
be restored to the tax list beginning with the following tax year. 5233
All property owned and used by a nonprofit organization 5234
exclusively for a home for the aged, as defined in section 5701.13 5235
of the Revised Code, also shall be exempt from taxation. 5236

(C)(1) If a home for the aged described in division (B)(1) of 5237
section 5701.13 of the Revised Code is operated in conjunction 5238
with or at the same site as independent living facilities, the 5239
exemption granted in division (B) of this section shall include 5240
kitchen, dining room, clinic, entry ways, maintenance and storage 5241
areas, and land necessary for access commonly used by both 5242
residents of the home for the aged and residents of the 5243
independent living facilities. Other facilities commonly used by 5244
both residents of the home for the aged and residents of 5245
independent living units shall be exempt from taxation only if the 5246
other facilities are used primarily by the residents of the home 5247
for the aged. Vacant land currently unused by the home, and 5248
independent living facilities and the lands connected with them 5249
are not exempt from taxation. Except as provided in division 5250
(A)(1) of section 5709.121 of the Revised Code, property of a home 5251
leased for nonresidential purposes is not exempt from taxation. 5252

(2) Independent living facilities are exempt from taxation if 5253
they are operated in conjunction with or at the same site as a 5254
home for the aged described in division (B)(2) of section 5701.13 5255

of the Revised Code; operated by a corporation, association, or 5256
trust described in division (B)(1)(b) of that section; operated 5257
exclusively for the benefit of members of the corporation, 5258
association, or trust who are retired, aged, or infirm; and 5259
provided to those members without charge in consideration of their 5260
service, without compensation, to a charitable, religious, 5261
fraternal, or educational institution. For the purposes of 5262
division (C)(2) of this section, "compensation" does not include 5263
furnishing room and board, clothing, health care, or other 5264
necessities, or stipends or other de minimis payments to defray 5265
the cost thereof. 5266

(D)(1) A private corporation established under federal law, 5267
defined in 36 U.S.C. 1101, Pub. L. No. 102-199, 105 Stat. 1629, as 5268
amended, the objects of which include encouraging the advancement 5269
of science generally, or of a particular branch of science, the 5270
promotion of scientific research, the improvement of the 5271
qualifications and usefulness of scientists, or the increase and 5272
diffusion of scientific knowledge is conclusively presumed to be a 5273
charitable or educational institution. A private corporation 5274
established as a nonprofit corporation under the laws of a state, 5275
that is exempt from federal income taxation under section 5276
501(c)(3) of the Internal Revenue Code of 1986, 100 Stat. 2085, 26 5277
U.S.C.A. 1, as amended, and has as its principal purpose one or 5278
more of the foregoing objects, also is conclusively presumed to be 5279
a charitable or educational institution. 5280

The fact that an organization described in this division 5281
operates in a manner that results in an excess of revenues over 5282
expenses shall not be used to deny the exemption granted by this 5283
section, provided such excess is used, or is held for use, for 5284
exempt purposes or to establish a reserve against future 5285
contingencies; and, provided further, that such excess may not be 5286
distributed to individual persons or to entities that would not be 5287

entitled to the tax exemptions provided by this chapter. Nor shall 5288
the fact that any scientific information diffused by the 5289
organization is of particular interest or benefit to any of its 5290
individual members be used to deny the exemption granted by this 5291
section, provided that such scientific information is available to 5292
the public for purchase or otherwise. 5293

(2) Division (D)(2) of this section does not apply to real 5294
property exempted from taxation under this section and division 5295
(A)(3) of section 5709.121 of the Revised Code and belonging to a 5296
nonprofit corporation described in division (D)(1) of this section 5297
that has received a grant under the Thomas Alva Edison grant 5298
program authorized by division (C) of section 122.33 of the 5299
Revised Code during any of the tax years the property was exempted 5300
from taxation. 5301

When a private corporation described in division (D)(1) of 5302
this section sells all or any portion of a tract, lot, or parcel 5303
of real estate that has been exempt from taxation under this 5304
section and section 5709.121 of the Revised Code, the portion sold 5305
shall be restored to the tax list for the year following the year 5306
of the sale and, except in connection with a sale and transfer of 5307
such a tract, lot, or parcel to a county land reutilization 5308
corporation organized under Chapter 1724. of the Revised Code, a 5309
charge shall be levied against the sold property in an amount 5310
equal to the tax savings on such property during the four tax 5311
years preceding the year the property is placed on the tax list. 5312
The tax savings equals the amount of the additional taxes that 5313
would have been levied if such property had not been exempt from 5314
taxation. 5315

The charge constitutes a lien of the state upon such property 5316
as of the first day of January of the tax year in which the charge 5317
is levied and continues until discharged as provided by law. The 5318
charge may also be remitted for all or any portion of such 5319

property that the tax commissioner determines is entitled to 5320
exemption from real property taxation for the year such property 5321
is restored to the tax list under any provision of the Revised 5322
Code, other than sections 725.02, 1728.10, 3735.67, 5709.40, 5323
5709.41, 5709.62, 5709.63, 5709.71, 5709.73, 5709.78, and 5709.84, 5324
upon an application for exemption covering the year such property 5325
is restored to the tax list filed under section 5715.27 of the 5326
Revised Code. 5327

(E) Real property held by an organization organized and 5328
operated exclusively for charitable purposes as described under 5329
section 501(c)(3) of the Internal Revenue Code and exempt from 5330
federal taxation under section 501(a) of the Internal Revenue 5331
Code, 26 U.S.C.A. 501(a) and (c)(3), as amended, for the purpose 5332
of constructing or rehabilitating residences for eventual transfer 5333
to qualified low-income families through sale, lease, or land 5334
installment contract, shall be exempt from taxation. 5335

The exemption shall commence on the day title to the property 5336
is transferred to the organization and shall continue to the end 5337
of the tax year in which the organization transfers title to the 5338
property to a qualified low-income family. In no case shall the 5339
exemption extend beyond the second succeeding tax year following 5340
the year in which the title was transferred to the organization. 5341
If the title is transferred to the organization and from the 5342
organization to a qualified low-income family in the same tax 5343
year, the exemption shall continue to the end of that tax year. 5344
The proportionate amount of taxes that are a lien but not yet 5345
determined, assessed, and levied for the tax year in which title 5346
is transferred to the organization shall be remitted by the county 5347
auditor for each day of the year that title is held by the 5348
organization. 5349

Upon transferring the title to another person, the 5350
organization shall file with the county auditor an affidavit 5351

affirming that the title was transferred to a qualified low-income 5352
family or that the title was not transferred to a qualified 5353
low-income family, as the case may be; if the title was 5354
transferred to a qualified low-income family, the affidavit shall 5355
identify the transferee by name. If the organization transfers 5356
title to the property to anyone other than a qualified low-income 5357
family, the exemption, if it has not previously expired, shall 5358
terminate, and the property shall be restored to the tax list for 5359
the year following the year of the transfer and a charge shall be 5360
levied against the property in an amount equal to the amount of 5361
additional taxes that would have been levied if such property had 5362
not been exempt from taxation. The charge constitutes a lien of 5363
the state upon such property as of the first day of January of the 5364
tax year in which the charge is levied and continues until 5365
discharged as provided by law. 5366

The application for exemption shall be filed as otherwise 5367
required under section 5715.27 of the Revised Code, except that 5368
the organization holding the property shall file with its 5369
application documentation substantiating its status as an 5370
organization organized and operated exclusively for charitable 5371
purposes under section 501(c)(3) of the Internal Revenue Code and 5372
its qualification for exemption from federal taxation under 5373
section 501(a) of the Internal Revenue Code, and affirming its 5374
intention to construct or rehabilitate the property for the 5375
eventual transfer to qualified low-income families. 5376

As used in this division, "qualified low-income family" means 5377
a family whose income does not exceed two hundred per cent of the 5378
official federal poverty guidelines as revised annually in 5379
accordance with section 673(2) of the "Omnibus Budget 5380
Reconciliation Act of 1981," 95 Stat. 511, 42 U.S.C.A. 9902, as 5381
amended, for a family size equal to the size of the family whose 5382
income is being determined. 5383

(F) Real property held by a county land reutilization corporation organized under Chapter 1724. of the Revised Code shall be exempt from taxation. Notwithstanding section 5715.27 of the Revised Code, a county land reutilization corporation is not required to apply to any county or state agency in order to qualify for the exemption. 5384
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The exemption shall commence on the day title to the property is transferred to the corporation and shall continue to the end of the tax year in which the instrument transferring title from the corporation to another owner is recorded, if the use to which the other owner puts the property does not qualify for an exemption under this section or any other section of the Revised Code. If the title to the property is transferred to the corporation and from the corporation in the same tax year, the exemption shall continue to the end of that tax year. The proportionate amount of taxes that are a lien but not yet determined, assessed, and levied for the tax year in which title is transferred to the corporation shall be remitted by the county auditor for each day of the year that title is held by the corporation. 5390
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Upon transferring the title to another person, the corporation shall file with the county auditor an affidavit affirming that the title was transferred to such other person and shall identify the transferee by name. If the corporation transfers title to the property to anyone that does not qualify or the use to which the property is put does not qualify the property for an exemption under this section or any other section of the Revised Code, the exemption, if it has not previously expired, shall terminate, and the property shall be restored to the tax list for the year following the year of the transfer. A charge shall be levied against the property in an amount equal to the amount of additional taxes that would have been levied if such property had not been exempt from taxation. The charge constitutes 5403
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a lien of the state upon such property as of the first day of 5416
January of the tax year in which the charge is levied and 5417
continues until discharged as provided by law. 5418

In lieu of the application for exemption otherwise required 5419
to be filed as required under section 5715.27 of the Revised Code, 5420
a count land reutilization corporation holding the property shall, 5421
upon the request of any county or state agency, submit its 5422
articles of incorporation substantiating its status as a county 5423
land reutilization corporation. 5424

Sec. 5721.01. (A) As used in this chapter: 5425

(1) "Delinquent lands" means all lands upon which delinquent 5426
taxes, as defined in section 323.01 of the Revised Code, remain 5427
unpaid at the time a settlement is made between the county 5428
treasurer and auditor pursuant to division (C) of section 321.24 5429
of the Revised Code. 5430

(2) "Delinquent vacant lands" means all lands that have been 5431
delinquent lands for at least ~~two years~~ one year and that are 5432
unimproved by any dwelling. 5433

(3) "County land reutilization corporation" means a county 5434
land reutilization corporation organized under Chapter 1724. of 5435
the Revised Code. 5436

(B) As used in sections 5719.04, 5721.03, and 5721.31 of the 5437
Revised Code and in any other sections of the Revised Code to 5438
which those sections are applicable, a newspaper or newspaper of 5439
general circulation shall be a publication bearing a title or 5440
name, regularly issued as frequently as once a week for a definite 5441
price or consideration paid for by not less than fifty per cent of 5442
those to whom distribution is made, having a second class mailing 5443
privilege, being not less than four pages, published continuously 5444
during the immediately preceding one-year period, and circulated 5445

generally in the political subdivision in which it is published. 5446
Such publication shall be of a type to which the general public 5447
resorts for passing events of a political, religious, commercial, 5448
and social nature, current happenings, announcements, 5449
miscellaneous reading matter, advertisements, and other notices. 5450

Sec. 5721.011. Immediately after each settlement required by 5451
division (C) of section 321.24 of the Revised Code, each county 5452
auditor shall compile, in substantially the same form as the list 5453
and duplicate prepared pursuant to section 319.28 of the Revised 5454
Code, a list and duplicate of all delinquent lands in ~~his~~ the 5455
auditor's county. In any such list there may be included lands 5456
that have been omitted from a prior list. Lands on which the only 5457
unpaid taxes are amounts claimed in good faith not to be due in 5458
complaints pending under section 5715.19 of the Revised Code and 5459
lands that are the subject of an application for exemption from 5460
taxation under section 5715.27 of the Revised Code shall not be 5461
included in the list. The delinquent land list and duplicate shall 5462
contain the description of the property and the name of the person 5463
in whose name it is listed as they appear on the tax list of the 5464
previous tax year and the total amount of all taxes, assessments, 5465
recoupment charges, penalties, and interest due and unpaid against 5466
the entry at the settlement and shall set forth as separate items 5467
any interest required to be so entered under ~~division~~ divisions 5468
(B)(1) ~~or~~, (2), and (3) of section 323.121 of the Revised Code. 5469
The original list shall be kept in the office of the auditor, and 5470
the duplicate shall be certified and delivered to the county 5471
treasurer within thirty days after the settlement required by 5472
division (C) of section 321.24 of the Revised Code. 5473

Sec. 5721.03. (A) At the time of making the delinquent land 5474
list, as provided in section 5721.011 of the Revised Code, the 5475
county auditor shall compile a delinquent tax list consisting of 5476

all lands on the delinquent land list on which taxes have become 5477
delinquent at the close of the collection period immediately 5478
preceding the making of the delinquent land list. The auditor 5479
shall also compile a delinquent vacant land tax list of all 5480
delinquent vacant lands prior to the institution of any 5481
foreclosure and forfeiture actions against delinquent vacant lands 5482
under section 5721.14 of the Revised Code or any foreclosure 5483
actions against delinquent vacant lands under section 5721.18 of 5484
the Revised Code. 5485

The delinquent tax list, and the delinquent vacant land tax 5486
list if one is compiled, shall contain all of the information 5487
included on the delinquent land list, except that, if the 5488
auditor's records show that the name of the person in whose name 5489
the property currently is listed is not the name that appears on 5490
the delinquent land list, the name used in the delinquent tax list 5491
or the delinquent vacant land tax list shall be the name of the 5492
person the auditor's records show as the person in whose name the 5493
property currently is listed. 5494

Lands that have been included in a previously published 5495
delinquent tax list shall not be included in the delinquent tax 5496
list so long as taxes have remained delinquent on such lands for 5497
the entire intervening time. 5498

In either list, there may be included lands that have been 5499
omitted in error from a prior list and lands with respect to which 5500
the auditor has received a certification that a delinquent tax 5501
contract has become void since the publication of the last 5502
previously published list, provided the name of the owner was 5503
stricken from a prior list under section 5721.02 of the Revised 5504
Code. 5505

(B)(1) The auditor shall cause the delinquent tax list and 5506
the delinquent vacant land tax list, if one is compiled, to be 5507
published twice within sixty days after the delivery of the 5508

delinquent land duplicate to the county treasurer, in a newspaper 5509
of general circulation in the county. The publication shall be 5510
printed in the English language. 5511

The auditor shall insert display notices of the forthcoming 5512
publication of the delinquent tax list and, if it is to be 5513
published, the delinquent vacant land tax list once a week for two 5514
consecutive weeks in a newspaper of general circulation in the 5515
county. The display notices shall contain the times and methods of 5516
payment of taxes provided by law, including information concerning 5517
installment payments made in accordance with a written delinquent 5518
tax contract. The display notice for the delinquent tax list also 5519
shall include a notice that an interest charge will accrue on 5520
accounts remaining unpaid after the last day of November unless 5521
the taxpayer enters into a written delinquent tax contract to pay 5522
such taxes in installments. The display notice for the delinquent 5523
vacant land tax list if it is to be published also shall include a 5524
notice that delinquent vacant lands in the list are lands on which 5525
taxes have remained unpaid for ~~two years~~ one year after being 5526
certified delinquent, and that they are subject to foreclosure 5527
proceedings as provided in section 323.25, sections 323.65 to 5528
323.79, or section 5721.18 of the Revised Code, or foreclosure and 5529
forfeiture proceedings as provided in section 5721.14 of the 5530
Revised Code. Each display notice also shall state that the lands 5531
are subject to a tax certificate sale under section 5721.32 or 5532
5721.33 of the Revised Code or assignment to a county land 5533
reutilization corporation, as the case may be, and shall include 5534
any other information that the auditor considers pertinent to the 5535
purpose of the notice. The display notices shall be furnished by 5536
the auditor to the newspapers selected to publish the lists at 5537
least ten days before their first publication. 5538

(2) Publication of the list or lists may be made by a 5539
newspaper in installments, provided the complete publication of 5540

each list is made twice during the sixty-day period. 5541

(3) There shall be attached to the delinquent tax list a 5542
notice that the delinquent lands will be certified for foreclosure 5543
by the auditor unless the taxes, assessments, interest, and 5544
penalties due and owing on them are paid. There shall be attached 5545
to the delinquent vacant land tax list, if it is to be published, 5546
a notice that delinquent vacant lands will be certified for 5547
foreclosure or foreclosure and forfeiture by the auditor unless 5548
the taxes, assessments, interest, and penalties due and owing on 5549
them are paid within twenty-eight days after the final publication 5550
of the notice. 5551

(4) The auditor shall review the first publication of each 5552
list for accuracy and completeness and may correct any errors 5553
appearing in the list in the second publication. 5554

(C) For the purposes of section 5721.18 of the Revised Code, 5555
land is first certified delinquent on the date of the 5556
certification of the delinquent land list containing that land. 5557

Sec. 5721.06. (A)(1) The form of the notice required to be 5558
attached to the published delinquent tax list by division (B)(3) 5559
of section 5721.03 of the Revised Code shall be in substance as 5560
follows: 5561

"DELINQUENT LAND TAX NOTICE 5562

The lands, lots, and parts of lots returned delinquent by the 5563
county treasurer of county, with the taxes 5564
assessments, interest, and penalties, charged against them 5565
agreeably to law, are contained and described in the following 5566
list: (Here insert the list with the names of the owners of such 5567
respective tracts of land or town lots as designated on the 5568
delinquent tax list. If, prior to seven days before the 5569
publication of the list, a delinquent tax contract has been 5570
entered into under section 323.31 of the Revised Code, the owner's 5571

name may be stricken from the list or designated by an asterisk 5572
shown in the margin next to the owner's name.) 5573

Notice is hereby given that the whole of such several lands, 5574
lots, or parts of lots will be certified for foreclosure by the 5575
county auditor pursuant to law unless the whole of the delinquent 5576
taxes, assessments, interest, and penalties are paid within one 5577
year or unless a tax certificate with respect to the parcel is 5578
sold under section 5721.32 or 5721.33 of the Revised Code. The 5579
names of persons who have entered into a written delinquent tax 5580
contract with the county treasurer to discharge the delinquency 5581
are designated by an asterisk or have been stricken from the 5582
list." 5583

(2) If the county treasurer has certified to the county 5584
auditor that the treasurer intends to offer for sale or assign a 5585
tax certificate with respect to one or more parcels of delinquent 5586
land under section 5721.32 or 5721.33 of the Revised Code, the 5587
form of the notice shall include the following statement, appended 5588
after the second paragraph of the notice prescribed by division 5589
(A)(1) of this section: 5590

"Notice also is hereby given that a tax certificate may be 5591
offered for sale or assigned under section 5721.32 or 5721.33 of 5592
the Revised Code with respect to those parcels shown on this list. 5593
If a tax certificate on a parcel is purchased, the purchaser of 5594
the tax certificate acquires the state's or its taxing district's 5595
first lien against the property, and an additional interest charge 5596
of up to eighteen per cent per annum shall be assessed against the 5597
parcel. In addition, failure by the owner of the parcel to redeem 5598
the tax certificate may result in foreclosure proceedings against 5599
the parcel. No tax certificate shall be offered for sale if the 5600
owner of the parcel has either discharged the lien by paying to 5601
the county treasurer in cash the amount of delinquent taxes, 5602
assessments, penalties, interest, and charges charged against the 5603

property, or has entered into a valid delinquent tax contract 5604
pursuant to section 323.31 of the Revised Code to pay those 5605
amounts in installments." 5606

(B) The form of the notice required to be attached to the 5607
published delinquent vacant land tax list by division (B)(3) of 5608
section 5721.03 of the Revised Code shall be in substance as 5609
follows: 5610

"DELINQUENT VACANT LAND TAX NOTICE 5611

The delinquent vacant lands, returned delinquent by the 5612
county treasurer of..... county, with the taxes 5613
assessments, interest, and penalties charged against them 5614
according to law, and remaining delinquent for ~~two years~~ one year, 5615
are contained and described in the following list: (here insert 5616
the list with the names of the owners of the respective tracts of 5617
land as designated on the delinquent vacant land tax list. If, 5618
prior to seven days before the publication of the list, a 5619
delinquent tax contract has been entered into under section 323.31 5620
of the Revised Code, the owner's name may be stricken from the 5621
list or designated by an asterisk shown in the margin next to the 5622
owner's name.) 5623

Notice is hereby given that these delinquent vacant lands 5624
will be certified for foreclosure or foreclosure and forfeiture by 5625
the county auditor pursuant to law unless the whole of the 5626
delinquent taxes, assessments, interest, and penalties are paid 5627
within twenty-eight days after the final publication of this 5628
notice. The names of persons who have entered into a written 5629
delinquent tax contract with the county treasurer to discharge the 5630
delinquency are designated by an asterisk or have been stricken 5631
from the list." 5632

Sec. 5721.10. Except as otherwise provided under sections 5633
5721.30 to 5721.43 of the Revised Code, the state shall have the 5634

first lien on the lands and lots described in the delinquent land list, for the amount of taxes, assessments, interest, and penalty charged prior to the delivery of such list. If the taxes have not been paid for one year after having been certified as delinquent, the state shall institute foreclosure proceedings in the manner provided by ~~sections~~ section 323.25, sections 323.65 to 323.79, or sections 5721.01 to 5721.28 of the Revised Code, unless a tax certificate respecting that property has been sold or assigned under section 5721.32 or 5721.33 of the Revised Code, or unless such taxes are the subject of a valid delinquent tax contract under section 323.31 of the Revised Code for which the county treasurer has not made certification to the county auditor that the delinquent tax contract has become void. The court shall levy, as costs in the foreclosure proceedings instituted on the certification of delinquency, the cost of an abstract or certificate of title to the property described in the certification, if it is required by the court, to be paid into the general fund of the county. Sections 5721.01 to 5721.28 of the Revised Code do not prevent the partial payment of such delinquent taxes, assessments, interest, and penalty during the period the delinquency is being discharged in accordance with a delinquent tax contract under section 323.31 of the Revised Code, but the partial payments may be made and received as provided by law without prejudice to the right of the state to institute foreclosure proceedings for any amount then remaining unpaid, if the county treasurer certifies to the county auditor that the delinquent tax contract has become void.

Sec. 5721.11. The county auditor shall enter upon the county auditor's tax list and county treasurer's duplicate, showing lands delinquent, the word "delinquent," and such entry on said tax list and duplicate is notice to all purchasers or other persons acquiring any right, title, or interest in or to the land

pertinent to which such entry is made, of the prior right and lien 5667
of the state under sections 323.01 to 323.79 or sections 5721.01 5668
to 5721.28, ~~inclusive~~, of the Revised Code. 5669

Sec. 5721.18. The county prosecuting attorney, upon the 5670
delivery to the prosecuting attorney by the county auditor of a 5671
delinquent land or delinquent vacant land tax certificate, or of a 5672
master list of delinquent or delinquent vacant tracts, shall 5673
institute a foreclosure proceeding under this section in the name 5674
of the county treasurer to foreclose the lien of the state, in any 5675
court with jurisdiction or in the county board of revision with 5676
jurisdiction pursuant to section 323.66 of the Revised Code, 5677
unless the taxes, assessments, charges, penalties, and interest 5678
are paid prior to the time a complaint is filed, or unless a 5679
foreclosure or foreclosure and forfeiture action has been or will 5680
be instituted under section 323.25, sections 323.65 to 323.79, or 5681
section 5721.14 of the Revised Code. If the delinquent land or 5682
delinquent vacant land tax certificate or the master list of 5683
delinquent or delinquent vacant tracts lists minerals or rights to 5684
minerals listed pursuant to sections 5713.04, 5713.05, and 5713.06 5685
of the Revised Code, the county prosecuting attorney may institute 5686
a foreclosure proceeding in the name of the county treasurer, in 5687
any court with jurisdiction, to foreclose the lien of the state 5688
against such minerals or rights to minerals, unless the taxes, 5689
assessments, charges, penalties, and interest are paid prior to 5690
the time the complaint is filed, or unless a foreclosure or 5691
foreclosure and forfeiture action has been or will be instituted 5692
under section 323.25, sections 323.65 to 323.79, or section 5693
5721.14 of the Revised Code. 5694

The prosecuting attorney shall prosecute the proceeding to 5695
final judgment and satisfaction. Within ten days after obtaining a 5696
judgment, the prosecuting attorney shall notify the treasurer in 5697
writing that judgment has been rendered. If there is a copy of a 5698

written delinquent tax contract attached to the certificate or an asterisk next to an entry on the master list, or if a copy of a delinquent tax contract is received from the auditor prior to the commencement of the proceeding under this section, the prosecuting attorney shall not institute the proceeding under this section, unless the prosecuting attorney receives a certification of the treasurer that the delinquent tax contract has become void.

(A) This division applies to all foreclosure proceedings not instituted and prosecuted under section 323.25 of the Revised Code or division (B) or (C) of this section. The foreclosure proceedings 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 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. In any proceeding prosecuted under this section, 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.

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.

It is sufficient, having been made a proper party to the foreclosure proceeding, for the treasurer to allege in the

treasurer's complaint that the certificate or master list has been 5731
duly filed by the auditor, that the amount of money appearing to 5732
be due and unpaid is due and unpaid, and that there is a lien 5733
against the property described in the certificate or master list, 5734
without setting forth in the complaint any other or special matter 5735
relating to the foreclosure proceeding. The prayer of the 5736
complaint shall be that the court or the county board of revision 5737
with jurisdiction pursuant to section 323.66 of the Revised Code 5738
issue an order that the property be sold or conveyed by the 5739
sheriff or otherwise be disposed of, and the equity of redemption 5740
be extinguished, according to the alternative redemption 5741
procedures prescribed in sections 323.65 to 323.79 of the Revised 5742
Code, or if the action is in the municipal court by the bailiff, 5743
in the manner provided in section 5721.19 of the Revised Code. 5744

5745
In the foreclosure proceeding, the treasurer may join in one 5746
action any number of lots or lands, but the decree shall be 5747
rendered separately, and any proceedings may be severed, in the 5748
discretion of the court or board of revision, for the purpose of 5749
trial or appeal, and the court or board of revision shall make 5750
such order for the payment of costs as is considered proper. The 5751
certificate or master list filed by the auditor with the 5752
prosecuting attorney is prima-facie evidence at the trial of the 5753
foreclosure action of the amount and validity of the taxes, 5754
assessments, charges, penalties, and interest appearing due and 5755
unpaid and of their nonpayment. 5756

(B) Foreclosure proceedings constituting an action in rem may 5757
be commenced by the filing of a complaint after the end of the 5758
second year from the date on which the delinquency was first 5759
certified by the auditor. Prior to filing such an action in rem, 5760
the prosecuting attorney shall cause a title search to be 5761
conducted for the purpose of identifying any lienholders or other 5762

persons with interests in the property subject to foreclosure. 5763
Following the title search, the action in rem shall be instituted 5764
by filing in the office of the clerk of a court with jurisdiction 5765
a complaint bearing a caption substantially in the form set forth 5766
in division (A) of section 5721.181 of the Revised Code. 5767

Any number of parcels may be joined in one action. Each 5768
separate parcel included in a complaint shall be given a serial 5769
number and shall be separately indexed and docketed by the clerk 5770
of the court in a book kept by the clerk for such purpose. A 5771
complaint shall contain the permanent parcel number of each parcel 5772
included in it, the full street address of the parcel when 5773
available, a description of the parcel as set forth in the 5774
certificate or master list, the name and address of the last known 5775
owner of the parcel if they appear on the general tax list, the 5776
name and address of each lienholder and other person with an 5777
interest in the parcel identified in the title search relating to 5778
the parcel that is required by this division, and the amount of 5779
taxes, assessments, charges, penalties, and interest due and 5780
unpaid with respect to the parcel. It is sufficient for the 5781
treasurer to allege in the complaint that the certificate or 5782
master list has been duly filed by the auditor with respect to 5783
each parcel listed, that the amount of money with respect to each 5784
parcel appearing to be due and unpaid is due and unpaid, and that 5785
there is a lien against each parcel, without setting forth any 5786
other or special matters. The prayer of the complaint shall be 5787
that the court issue an order that the land described in the 5788
complaint be sold in the manner provided in section 5721.19 of the 5789
Revised Code. 5790

(1) Within thirty days after the filing of a complaint, the 5791
clerk of the court in which the complaint was filed shall cause a 5792
notice of foreclosure substantially in the form of the notice set 5793
forth in division (B) of section 5721.181 of the Revised Code to 5794

be published once a week for three consecutive weeks in a 5795
newspaper of general circulation in the county. In any county that 5796
has adopted a permanent parcel number system, the parcel may be 5797
described in the notice by parcel number only, instead of also 5798
with a complete legal description, if the prosecuting attorney 5799
determines that the publication of the complete legal description 5800
is not necessary to provide reasonable notice of the foreclosure 5801
proceeding to the interested parties. If the complete legal 5802
description is not published, the notice shall indicate where the 5803
complete legal description may be obtained. 5804

After the third publication, the publisher shall file with 5805
the clerk of the court an affidavit stating the fact of the 5806
publication and including a copy of the notice of foreclosure as 5807
published. Service of process for purposes of the action in rem 5808
shall be considered as complete on the date of the last 5809
publication. 5810

Within thirty days after the filing of a complaint and before 5811
the final date of publication of the notice of foreclosure, the 5812
clerk of the court also shall cause a copy of a notice 5813
substantially in the form of the notice set forth in division (C) 5814
of section 5721.181 of the Revised Code to be mailed by certified 5815
mail, with postage prepaid, to each person named in the complaint 5816
as being the last known owner of a parcel included in it, or as 5817
being a lienholder or other person with an interest in a parcel 5818
included in it. The notice shall be sent to the address of each 5819
such person, as set forth in the complaint, and the clerk shall 5820
enter the fact of such mailing upon the appearance docket. If the 5821
name and address of the last known owner of a parcel included in a 5822
complaint is not set forth in it, the auditor shall file an 5823
affidavit with the clerk stating that the name and address of the 5824
last known owner does not appear on the general tax list. 5825

(2)(a) An answer may be filed in an action in rem under this 5826

division by any person owning or claiming any right, title, or 5827
interest in, or lien upon, any parcel described in the complaint. 5828
The answer shall contain the caption and number of the action and 5829
the serial number of the parcel concerned. The answer shall set 5830
forth the nature and amount of interest claimed in the parcel and 5831
any defense or objection to the foreclosure of the lien of the 5832
state for delinquent taxes, assessments, charges, penalties, and 5833
interest as shown in the complaint. The answer shall be filed in 5834
the office of the clerk of the court, and a copy of the answer 5835
shall be served on the prosecuting attorney, not later than 5836
twenty-eight days after the date of final publication of the 5837
notice of foreclosure. If an answer is not filed within such time, 5838
a default judgment may be taken as to any parcel included in a 5839
complaint as to which no answer has been filed. A default judgment 5840
is valid and effective with respect to all persons owning or 5841
claiming any right, title, or interest in, or lien upon, any such 5842
parcel, notwithstanding that one or more of such persons are 5843
minors, incompetents, absentees or nonresidents of the state, or 5844
convicts in confinement. 5845

(b)(i) A receiver appointed pursuant to divisions (C)(2) and 5846
(3) of section 3767.41 of the Revised Code may file an answer 5847
pursuant to division (B)(2)(a) of this section, but is not 5848
required to do so as a condition of receiving proceeds in a 5849
distribution under division (B)(1) of section 5721.17 of the 5850
Revised Code. 5851

(ii) When a receivership under section 3767.41 of the Revised 5852
Code is associated with a parcel, the notice of foreclosure set 5853
forth in division (B) of section 5721.181 of the Revised Code and 5854
the notice set forth in division (C) of that section shall be 5855
modified to reflect the provisions of division (B)(2)(b)(i) of 5856
this section. 5857

(3) At the trial of an action in rem under this division, the 5858

certificate or master list filed by the auditor with the 5859
prosecuting attorney shall be prima-facie evidence of the amount 5860
and validity of the taxes, assessments, charges, penalties, and 5861
interest appearing due and unpaid on the parcel to which the 5862
certificate or master list relates and their nonpayment. If an 5863
answer is properly filed, the court may, in its discretion, and 5864
shall, at the request of the person filing the answer, grant a 5865
severance of the proceedings as to any parcel described in such 5866
answer for purposes of trial or appeal. 5867

(C) In addition to the actions in rem authorized under 5868
division (B) of this section and section 5721.14 of the Revised 5869
Code, an action in rem may be commenced under this division. An 5870
action commenced under this division shall conform to all of the 5871
requirements of division (B) of this section except as follows: 5872

(1) The prosecuting attorney shall not cause a title search 5873
to be conducted for the purpose of identifying any lienholders or 5874
other persons with interests in the property subject to 5875
foreclosure, except that the prosecuting attorney shall cause a 5876
title search to be conducted to identify any receiver's lien. 5877

(2) The names and addresses of lienholders and persons with 5878
an interest in the parcel shall not be contained in the complaint, 5879
and notice shall not be mailed to lienholders and persons with an 5880
interest as provided in division (B)(1) of this section, except 5881
that the name and address of a receiver under section 3767.41 of 5882
the Revised Code shall be contained in the complaint and notice 5883
shall be mailed to the receiver. 5884

(3) With respect to the forms applicable to actions commenced 5885
under division (B) of this section and contained in section 5886
5721.181 of the Revised Code: 5887

(a) The notice of foreclosure prescribed by division (B) of 5888
section 5721.181 of the Revised Code shall be revised to exclude 5889

any reference to the inclusion of the name and address of each 5890
lienholder and other person with an interest in the parcel 5891
identified in a statutorily required title search relating to the 5892
parcel, and to exclude any such names and addresses from the 5893
published notice, except that the revised notice shall refer to 5894
the inclusion of the name and address of a receiver under section 5895
3767.41 of the Revised Code and the published notice shall include 5896
the receiver's name and address. The notice of foreclosure also 5897
shall include the following in boldface type: 5898

"If pursuant to the action the parcel is sold, the sale shall 5899
not affect or extinguish any lien or encumbrance with respect to 5900
the parcel other than a receiver's lien and other than the lien 5901
for land taxes, assessments, charges, interest, and penalties for 5902
which the lien is foreclosed and in satisfaction of which the 5903
property is sold. All other liens and encumbrances with respect to 5904
the parcel shall survive the sale." 5905

(b) The notice to the owner, lienholders, and other persons 5906
with an interest in a parcel shall be a notice only to the owner 5907
and to any receiver under section 3767.41 of the Revised Code, and 5908
the last two sentences of the notice shall be omitted. 5909

(4) As used in this division, a "receiver's lien" means the 5910
lien of a receiver appointed pursuant to divisions (C)(2) and (3) 5911
of section 3767.41 of the Revised Code that is acquired pursuant 5912
to division (H)(2)(b) of that section for any unreimbursed 5913
expenses and other amounts paid in accordance with division (F) of 5914
that section by the receiver and for the fees of the receiver 5915
approved pursuant to division (H)(1) of that section. 5916

(D) If the prosecuting attorney determines that an action in 5917
rem under division (B) or (C) of this section is precluded by law, 5918
then foreclosure proceedings shall be filed pursuant to division 5919
(A) of this section, and the complaint in the action in personam 5920
shall set forth the grounds upon which the action in rem is 5921

precluded. 5922

(E) The conveyance by the owner of any parcel against which a 5923
complaint has been filed pursuant to this section at any time 5924
after the date of publication of the parcel on the delinquent tax 5925
list but before the date of a judgment of foreclosure pursuant to 5926
section 5721.19 of the Revised Code shall not nullify the right of 5927
the county to proceed with the foreclosure. 5928

Sec. 5721.19. (A) In its judgment of foreclosure rendered 5929
with respect to actions filed pursuant to section 5721.18 of the 5930
Revised Code, the court or the county board of revision with 5931
jurisdiction pursuant to section 323.66 of the Revised Code shall 5932
enter a finding with respect to each parcel of the amount of the 5933
taxes, assessments, charges, penalties, and interest, and the 5934
costs incurred in the foreclosure proceeding instituted against 5935
it, that are due and unpaid. The court or the county board of 5936
revision shall order such premises to be transferred pursuant to 5937
division (I) of this section or may order each parcel to be sold, 5938
without appraisal, for not less than either of the following: 5939

(1) The fair market value of the parcel, as determined by the 5940
county auditor, plus the costs incurred in the foreclosure 5941
proceeding; 5942

(2) The total amount of the finding entered by the court or 5943
the county board of revision, including all taxes, assessments, 5944
charges, penalties, and interest payable subsequent to the 5945
delivery to the county prosecuting attorney of the delinquent land 5946
tax certificate or master list of delinquent tracts and prior to 5947
the transfer of the deed of the parcel to the purchaser following 5948
confirmation of sale, plus the costs incurred in the foreclosure 5949
proceeding. For purposes of determining such amount, the county 5950
treasurer may estimate the amount of taxes, assessments, interest, 5951
penalties, and costs that will be payable at the time the deed of 5952

the property is transferred to the purchaser. 5953

Notwithstanding the minimum sales price provisions of 5954
divisions (A)(1) and (2) of this section to the contrary, a parcel 5955
sold pursuant to this section shall not be sold for less than the 5956
amount described in division (A)(2) of this section if the highest 5957
bidder is the owner of record of the parcel immediately prior to 5958
the judgment of foreclosure or a member of the following class of 5959
parties connected to that owner: a member of that owner's 5960
immediate family, a person with a power of attorney appointed by 5961
that owner who subsequently transfers the parcel to the owner, a 5962
sole proprietorship owned by that owner or a member of that 5963
owner's immediate family, or a partnership, trust, business trust, 5964
corporation, or association in which the owner or a member of the 5965
owner's immediate family owns or controls directly or indirectly 5966
more than fifty per cent. If a parcel sells for less than the 5967
amount described in division (A)(2) of this section, the officer 5968
conducting the sale shall require the buyer to complete an 5969
affidavit stating that the buyer is not the owner of record 5970
immediately prior to the judgment of foreclosure or a member of 5971
the specified class of parties connected to that owner, and the 5972
affidavit shall become part of the court records of the 5973
proceeding. If the county auditor discovers within three years 5974
after the date of the sale that a parcel was sold to that owner or 5975
a member of the specified class of parties connected to that owner 5976
for a price less than the amount so described, and if the parcel 5977
is still owned by that owner or a member of the specified class of 5978
parties connected to that owner, the auditor within thirty days 5979
after such discovery shall add the difference between that amount 5980
and the sale price to the amount of taxes that then stand charged 5981
against the parcel and is payable at the next succeeding date for 5982
payment of real property taxes. As used in this paragraph, 5983
"immediate family" means a spouse who resides in the same 5984
household and children. 5985

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

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

The notice of the advertisement shall be substantially in the form of the notice set forth in section 5721.191 of the Revised Code. 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 sale to potential bidders. If the complete legal description is not published, the notice shall indicate where the complete legal description may be obtained.

(C)(1) Whenever the officer charged to conduct the sale offers any parcel for sale the officer first shall read aloud a complete legal description of the parcel, or in the alternative, may read aloud only a summary description, including the complete street address of the parcel, if any, and a parcel number if the county has adopted a permanent parcel number system and if the advertising notice prepared pursuant to this section includes a complete legal description or indicates where the complete legal description may be obtained. Whenever the officer charged to conduct the sale offers any parcel for sale and no bids are made equal to the lesser of the amounts described in divisions (A)(1) and (2) of this section, the officer shall adjourn the sale of the

parcel to the second date that was specified in the advertisement 6018
of sale. The second date shall be not less than two weeks or more 6019
than six weeks from the day on which the parcel was first offered 6020
for sale. The second sale shall be held at the same place and 6021
commence at the same time as set forth in the advertisement of 6022
sale. The officer shall offer any parcel not sold at the first 6023
sale. Upon the conclusion of any sale, or if any parcel remains 6024
unsold after being offered at two sales, the officer conducting 6025
the sale shall report the results to the court. 6026

(2)(a) If a parcel remains unsold after being offered at two 6027
sales, or one sale in the case of abandoned lands foreclosed under 6028
sections 323.65 to 323.79 of the Revised Code, or if a parcel 6029
sells at any sale but the amount of the price is less than the 6030
costs incurred in the proceeding instituted against the parcel 6031
under section 5721.18 of the Revised Code, then the clerk of the 6032
court shall certify to the county auditor the amount of those 6033
costs that remains unpaid. At the next semiannual apportionment of 6034
real property taxes that occurs following any such certification, 6035
the auditor shall reduce the real property taxes that the auditor 6036
otherwise would distribute to each taxing district. In making the 6037
reductions, the auditor shall subtract from the otherwise 6038
distributable real property taxes to a taxing district an amount 6039
that shall be determined by multiplying the certified costs by a 6040
fraction the numerator of which shall be the amount of the taxes, 6041
assessments, charges, penalties, and interest on the parcel owed 6042
to that taxing district at the time the parcel first was offered 6043
for sale pursuant to this section, and the denominator of which 6044
shall be the total of the taxes, assessments, charges, penalties, 6045
and interest on the parcel owed to all the taxing districts at 6046
that time. The auditor promptly shall pay to the clerk of the 6047
court the amounts of the reductions. 6048

(b) If reductions occur pursuant to division (C)(2)(a) of 6049

this section, and if at a subsequent time a parcel is sold at a
foreclosure sale or a forfeiture sale pursuant to Chapter 5723. of
the Revised Code, then, notwithstanding other provisions of the
Revised Code, except section 5721.17 of the Revised Code,
governing the distribution of the proceeds of a foreclosure or
forfeiture sale, the proceeds first shall be distributed to
reimburse the taxing districts subjected to reductions in their
otherwise distributable real property taxes. The distributions
shall be based on the same proportions used for purposes of
division (C)(2)(a) of this section.

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

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

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

(2) Following the payment required by division (D)(1) of this
section, the part of the proceeds that is equal to five 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. If a county land
reutilization corporation is operating in the county, the board of
county commissioners, by resolution, may provide that an
additional amount, not to exceed five per cent of such taxes and
assessments, shall be credited to the county land reutilization
corporation fund created by section 321.263 of the Revised Code to
pay for the corporation's expenses. If such a resolution is in

effect, the percentage of such taxes and assessments so provided 6082
shall be credited to that fund. 6083

(3) Following the payment required by division (D)(2) of this 6084
section, the amount found due for taxes, assessments, charges, 6085
penalties, and interest shall be paid, including all taxes, 6086
assessments, charges, penalties, and interest payable subsequent 6087
to the delivery to the county prosecuting attorney of the 6088
delinquent land tax certificate or master list of delinquent 6089
tracts and prior to the transfer of the deed of the parcel to the 6090
purchaser following confirmation of sale. If the proceeds 6091
available for distribution pursuant to division (D)(3) of this 6092
section are sufficient to pay the entire amount of those taxes, 6093
assessments, charges, penalties, and interest, the portion of the 6094
proceeds representing taxes, interest, and penalties shall be paid 6095
to each claimant in proportion to the amount of taxes levied by 6096
the claimant in the preceding tax year, and the amount 6097
representing assessments and other charges shall be paid to each 6098
claimant in the order in which they became due. If the proceeds 6099
are not sufficient to pay that entire amount, the proportion of 6100
the proceeds representing taxes, penalties, and interest shall be 6101
paid to each claimant in the same proportion that the amount of 6102
taxes levied by the claimant against the parcel in the preceding 6103
tax year bears to the taxes levied by all such claimants against 6104
the parcel in the preceding tax year, and the proportion of the 6105
proceeds representing items of assessments and other charges shall 6106
be credited to those items in the order in which they became due. 6107

(E) If the proceeds from the sale of a parcel are 6108
insufficient to pay in full the amount of the taxes, assessments, 6109
charges, penalties, and interest which are due and unpaid; the 6110
costs incurred in the foreclosure proceeding instituted against it 6111
which are due and unpaid; and, if division (B)(1) of section 6112
5721.17 of the Revised Code is applicable, any notes issued by a 6113

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, pursuant to section 5721.192 of the Revised Code, may enter a deficiency judgment against the owner of record of the parcel for the unpaid amount. If that owner of record is a corporation, the court may enter the deficiency judgment against the stockholder holding a majority of that corporation's stock.

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

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

(2) Except as otherwise provided in divisions (F)(3) and (G) of this section, unless such land or lots were previously redeemed pursuant to section 5721.25 of the Revised Code, upon the filing of the entry of confirmation of any sale or the expiration of the alternative redemption period as defined in section 323.65 of the Revised Code, if applicable, the title to such land or lots shall be incontestable in the purchaser and shall be free and clear of all liens and encumbrances, except a federal tax lien notice of

which is properly filed in accordance with section 317.09 of the Revised Code prior to the date that a foreclosure proceeding is instituted pursuant to division (B) of section 5721.18 of the Revised Code and the easements and covenants of record running with the land or lots that were created prior to the time the taxes or assessments, for the nonpayment of which the land or lots are sold at foreclosure, became due and payable.

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

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

(G) If a parcel is sold under this section for the amount described in division (A)(2) of this section, and the county treasurer's estimate exceeds the amount of taxes, assessments,

interest, penalties, and costs actually payable when the deed is 6178
transferred to the purchaser, the officer who conducted the sale 6179
shall refund to the purchaser the difference between the estimate 6180
and the amount actually payable. If the amount of taxes, 6181
assessments, interest, penalties, and costs actually payable when 6182
the deed is transferred to the purchaser exceeds the county 6183
treasurer's estimate, the officer shall certify the amount of the 6184
excess to the treasurer, who shall enter that amount on the real 6185
and public utility property tax duplicate opposite the property; 6186
the amount of the excess shall be payable at the next succeeding 6187
date prescribed for payment of taxes in section 323.12 of the 6188
Revised Code. 6189

(H) If a parcel is sold or transferred under this section or 6190
sections 323.28 and 323.65 to 323.78 of the Revised Code, the 6191
officer who conducted the sale or made the transfer of the 6192
property shall collect the recording fee and any associated costs 6193
to cover the recording from the purchaser or transferee at the 6194
time of the sale or transfer and, following confirmation of the 6195
sale or transfer, shall execute and record the deed conveying 6196
title to the parcel to the purchaser or transferee. For purposes 6197
of recording such deed, by placement of a bid or making a 6198
statement of interest by any party ultimately awarded the parcel, 6199
that purchaser or transferee thereby appoints the officer who 6200
makes the sale or is charged with executing and delivering the 6201
deed as agent for the purchaser or transferee for the sole purpose 6202
of accepting delivery of the deed. For such purposes, the 6203
confirmation of any such sale or order to transfer the parcel 6204
without appraisal or sale shall be deemed delivered upon the 6205
confirmation of such sale or transfer. 6206

(I) Notwithstanding section 5722.03 of the Revised Code, if 6207
the complaint alleges that the property is delinquent vacant land 6208
as defined in section 5721.01 of the Revised Code, abandoned lands 6209

as defined in section 323.65 of the Revised Code, or lands 6210
described in division (E) of section 5722.01 of the Revised Code, 6211
and the value of the taxes, assessments, penalties, interest, and 6212
all other charges and costs of the action exceed the auditor's 6213
fair market value of the parcel, then the court or board of 6214
revision having jurisdiction over the matter on motion of the 6215
plaintiff, or on the court's or board's own motion, shall, upon 6216
any adjudication of foreclosure, order, without appraisal and 6217
without sale, the fee simple title of the property to be 6218
transferred to and vested in an electing subdivision as defined in 6219
division (A) of section 5722.01 of the Revised Code. For purposes 6220
of determining whether the taxes, assessments, penalties, 6221
interest, and all other charges and costs of the action exceed the 6222
actual fair market value of the parcel, the auditor's most current 6223
valuation shall be rebuttably presumed to be, and constitute 6224
prima-facie evidence of, the fair market value of the parcel. In 6225
such case, the filing for journalization of a decree of 6226
foreclosure ordering that direct transfer without appraisal or 6227
sale shall constitute confirmation of the transfer and thereby 6228
terminate any further statutory or common law right of redemption. 6229
6230

Sec. 5721.191. (A) Subject to division (B) of this section, 6231
the form for the advertisement of a sale conducted pursuant to 6232
section 5721.19 of the Revised Code shall be as follows: 6233

"Notice of sale under judgment of foreclosure of liens 6234
for delinquent land taxes 6235

In the court of, Ohio 6236

case no. 6237

in the matter of foreclosure of liens for 6238

delinquent land taxes 6239

county treasurer of, Ohio 6240

Plaintiff,

vs. 6241

parcels of land encumbered with delinquent 6242

tax liens, 6243

Defendants.

~~Defendants.~~ 6244

Whereas, judgment has been rendered against certain parcels 6245
of real property for taxes, assessments, charges, penalties, 6246
interest, and costs as follows: 6247

(Here set out, for each parcel, the respective permanent 6248
parcel number, full street address, description of the parcel, 6249
name and address of the last known owners of the parcel as shown 6250
on the general tax list, and total amount of the judgment) and; 6251

Whereas, such judgment orders such real property to be sold 6252
or otherwise disposed of according to law by the undersigned to 6253
satisfy the total amount of such judgment; 6254

Now, therefore, public notice is hereby given that I, 6255
..... (officer of, Ohio, 6256
will either dispose of such property according to law or sell such 6257
real property at public auction, for cash, to the highest bidder 6258
of an amount that equals at least (insert here, as in the court's 6259
order, the fair market value of the parcel as determined by the 6260
county auditor, or the total amount of the judgment, including all 6261
taxes, assessments, charges, penalties, and interest payable 6262
subsequent to the delivery to the prosecuting attorney of the 6263
delinquent land tax certificate or master list of delinquent 6264
tracts and prior to the transfer of the deed of the property to 6265
the purchaser following confirmation of sale), between the hours 6266
of a.m. and p.m., at (address and location) in 6267
....., Ohio, on, the day of 6268

....., If any parcel does not receive a sufficient 6269
bid or is not otherwise disposed of according to law, it ~~shall~~ may 6270
be offered for sale, under the same terms and conditions of the 6271
first sale and at the same time of day and at the same place, on 6272
....., the day of, ..., for 6273
an amount that equals at least (insert here, as in the court's 6274
order, the fair market value of the parcel as determined by the 6275
county auditor, or the total amount of the judgment, including all 6276
taxes assessments, charges, penalties, and interest payable 6277
subsequent to the delivery to the prosecuting attorney of the 6278
delinquent land tax certificate or master list of delinquent 6279
tracts and prior to the transfer of the deed of the property to 6280
the purchaser following confirmation of sale)." 6281

(B) If the title search required by division (B) of section 6282
5721.18 of the Revised Code that relates to a parcel subject to an 6283
in rem action under that division, or if the title search that 6284
relates to a parcel subject to an in personam action under 6285
division (A) of section 5721.18 of the Revised Code, indicates 6286
that a federal tax lien exists relative to the parcel, then the 6287
form of the advertisement of sale as described in division (A) of 6288
this section additionally shall include the following statement in 6289
boldface type: 6290

"PUBLIC NOTICE IS HEREBY GIVEN THAT (INSERT HERE THE 6291
DESCRIPTION OF EACH RELEVANT PARCEL) TO BE SOLD AT PUBLIC AUCTION 6292
IS SUBJECT TO A FEDERAL TAX LIEN THAT MAY NOT BE EXTINGUISHED BY 6293
THE SALE. 6294

..... 6295
(officer)" 6296

(C) If the proceedings for foreclosure were instituted under 6297
division (C) of section 5721.18 of the Revised Code, then the form 6298
of the advertisement of sale as described in division (A) of this 6299
section additionally shall include the following statement in 6300

boldface type: 6301

"Public notice is hereby given that (insert here the 6302
description of each relevant parcel) to be sold at public auction 6303
will be sold subject to all liens and encumbrances with respect to 6304
the parcel, other than the liens for land taxes, assessments, 6305
charges, penalties, and interest for which the lien was foreclosed 6306
and in satisfaction of which the property is sold. 6307

..... 6308

(officer)" 6309

Sec. 5721.20. Any Except in cases where the property is 6310
transferred without sale to a municipal corporation, township, 6311
county, community development organization, or county land 6312
reutilization corporation pursuant to the alternative redemption 6313
period procedures contained in section 323.78 of the Revised Code, 6314
any residue of moneys from the sale or foreclosure of lands 6315
remaining to the owner on the order of distribution, and unclaimed 6316
by such owner within sixty days from its receipt, shall be paid 6317
into the county treasury and shall be charged separately to the 6318
county treasurer by the county auditor, in the name of the 6319
supposed owner. The treasurer shall retain such excess in the 6320
treasury for the proper owner of such lands upon which the 6321
foreclosure was had, and upon demand by such owner, within ~~six~~ 6322
three years from the date of ~~receipts~~ receipt, shall pay such 6323
excess to ~~him~~ the owner. If the owner does not demand payment of 6324
the excess within three years, then the excess shall be forfeited 6325
to the delinquent tax and assessment collection fund created under 6326
section 323.261 of the Revised Code, or in counties that have 6327
established a county land reutilization corporation fund under 6328
section 323.263 of the Revised Code, to the county land 6329
reutilization corporation fund. 6330

Sec. 5721.25. All delinquent land upon which the taxes, 6331

assessments, penalties, interest, or charges have become 6332
delinquent may be redeemed before foreclosure proceedings have 6333
been instituted by tendering to the county treasurer an amount 6334
sufficient, as determined by the court, to pay the taxes, 6335
assessments, penalties, interest, and charges then due and unpaid, 6336
and the costs incurred in any proceeding instituted against such 6337
land under Chapter 323. or this chapter of the Revised Code. 6338

After a foreclosure proceeding has been instituted under 6339
Chapter 323. or this chapter of the Revised Code with respect to 6340
delinquent land, but before the filing of an entry of confirmation 6341
of sale pursuant to the proceeding or before the expiration of the 6342
alternative redemption period as may apply under section 323.78 of 6343
the Revised Code, any person entitled to redeem the land may do so 6344
by tendering to the county treasurer an amount sufficient, as 6345
determined by the court, to pay the taxes, assessments, penalties, 6346
interest, and charges then due and unpaid, and the costs incurred 6347
in any proceeding instituted against such land under Chapter 323. 6348
or this chapter of the Revised Code, and by demonstrating that the 6349
property is in compliance with all applicable zoning regulations, 6350
land use restrictions, and building, health, and safety codes. 6351

In addition, after a foreclosure proceeding has been 6353
instituted, but before the filing of an entry of confirmation of 6354
sale pursuant to the proceeding or before the expiration of the 6355
alternative redemption period as may apply under section 323.78 of 6356
the Revised Code, any person entitled to redeem the land who has 6357
not previously defaulted on a delinquent tax contract under 6358
section 323.31 of the Revised Code with respect to that delinquent 6359
land may enter into a delinquent tax contract with the county 6360
treasurer for the payment of the taxes, assessments, penalties, 6361
interest, and charges found to be due and unpaid on such land, 6362
together with the costs incurred in the proceeding as determined 6363

by the court or board of revision, upon demonstrating that the 6364
property is in compliance with all applicable zoning regulations, 6365
land use restrictions, and building, health, and safety codes. The 6366
execution of a delinquent tax contract shall not stop the 6367
prosecution of a proceeding to judgment. The delinquent tax 6368
contract shall be paid as prescribed by section 323.31 of the 6369
Revised Code over a period not to exceed five years after the date 6370
of the first payment made under the contract. The delinquent tax 6371
contract may be terminated if the court or board of revision 6372
determines that the property is not in compliance with all 6373
applicable zoning regulations, land use restrictions, and 6374
building, health, and safety codes during the term of the 6375
contract. The court or board of revision shall retain jurisdiction 6376
over the delinquent land until the total amount set forth in the 6377
delinquent tax contract is paid, notwithstanding any conveyance of 6378
the land to another owner during the period that the delinquent 6379
tax contract is outstanding. 6380

If any payment under a delinquent tax contract is not paid 6381
when due, or if the contract is terminated because the property is 6382
not in compliance with all applicable zoning regulations, land use 6383
restrictions, and building, health, and safety codes, the county 6384
treasurer shall, at the time the payment is due and unpaid or the 6385
contract is terminated, advise the court or board of revision 6386
rendering the judgment of foreclosure, and the court or board of 6387
revision shall order such land sold for the amount of taxes, 6388
assessments, penalties, interest, and charges then due and owing 6389
on such land in the manner provided in section 5721.19 of the 6390
Revised Code, or disposed of as otherwise applicable under 6391
sections 323.65 to 323.79 of the Revised Code, without appraisal 6392
or sale. 6393

Upon the receipt of each payment pursuant to any delinquent 6394
tax contract, the county treasurer shall enter the amount of such 6395

payment on the tax duplicate, and, upon request, shall give a 6396
receipt for the amount paid to the person paying it. The receipt 6397
shall be in the form prescribed by the tax commissioner. 6398

The Except as otherwise provided in this section, the portion 6399
of the amount tendered under this section representing taxes, and 6400
penalties and interest thereon, shall be apportioned among the 6401
several taxing districts in the same proportion that the amount of 6402
taxes levied by each district against the delinquent property in 6403
the preceding tax year bears to the taxes levied by all such 6404
districts against the property in the preceding tax year. The 6405
portion of the payment representing assessments and other charges 6406
shall be credited to those items in the order in which they became 6407
due. To the extent that the county treasurer, under section 6408
321.341 of the Revised Code, had made advance payments to the 6409
several taxing districts, from sources other than the later 6410
collection of such taxes, of the current year unpaid taxes or 6411
current year delinquent taxes during the year when such taxes were 6412
levied for collection, such taxes, together with the penalties and 6413
interest charged on such taxes during such year, shall, upon 6414
collection, not be apportioned among the several taxing districts, 6415
but shall be retained by the county treasurer and applied in 6416
accordance with section 321.341 of the Revised Code. 6417

Sec. 5721.30. As used in sections 5721.30 to 5721.43 of the 6418
Revised Code: 6419

(A) "Tax certificate," "certificate," or "duplicate 6420
certificate" means a document that may be issued as a physical 6421
certificate, in book-entry form, or through an electronic medium, 6422
at the discretion of the county treasurer. Such document shall 6423
contain the information required by section 5721.31 of the Revised 6424
Code and shall be prepared, transferred, or redeemed in the manner 6425
prescribed by sections 5721.30 to 5721.43 of the Revised Code. As 6426

used in those sections, "tax certificate," "certificate," and 6427
"duplicate certificate" do not refer to the delinquent land tax 6428
certificate or the delinquent vacant land tax certificate issued 6429
under section 5721.13 of the Revised Code. 6430

(B) "Certificate parcel" means the parcel of delinquent land 6431
that is the subject of and is described in a tax certificate. 6432

(C) "Certificate holder" means a person who, including a 6433
county land reutilization corporation, that purchases or otherwise 6434
acquires a tax certificate under section 5721.32, 5721.33, or 6435
5721.42 of the Revised Code, or a person to whom a tax certificate 6436
has been transferred pursuant to section 5721.36 of the Revised 6437
Code. 6438

(D) "Certificate purchase price" means, with respect to the 6439
sale of tax certificates under sections 5721.32, 5721.33, and 6440
5721.42 of the Revised Code, the amount equal to delinquent taxes 6441
charged against a certificate parcel at the time the tax 6442
certificate respecting that parcel is sold or transferred, not 6443
including any delinquent taxes the lien for which has been 6444
conveyed to a certificate holder through a prior sale of a tax 6445
certificate respecting that parcel. Payment of the certificate 6446
purchase price in a sale under section 5721.33 of the Revised Code 6447
may be made wholly in cash or partially in cash and partially by 6448
noncash consideration acceptable to the county treasurer from the 6449
purchaser, and, in the case of a county land reutilization 6450
corporation, with notes. In the event that any such noncash 6451
consideration is delivered to pay a portion of the certificate 6452
purchase price, such noncash consideration may be subordinate to 6453
the rights of the holders of other obligations whose proceeds paid 6454
the cash portion of the certificate purchase price. 6455

"Certificate purchase price" also includes the amount of the 6456
fee charged by the county treasurer to the purchaser of the 6457
certificate under division (H) of section 5721.32 of the Revised 6458

Code. 6459

(E)(1) With respect to a sale of tax certificates under 6460
section 5721.32 of the Revised Code, and except as provided in 6461
division (E)(2) of this section, "certificate redemption price" 6462
means the certificate purchase price plus the greater of the 6463
following: 6464

(a) Simple interest, at the certificate rate of interest, 6465
accruing during the certificate interest period on the certificate 6466
purchase price, calculated in accordance with section 5721.41 of 6467
the Revised Code; 6468

(b) Six per cent of the certificate purchase price. 6469

(2) If the certificate rate of interest equals zero, the 6470
certificate redemption price equals the certificate purchase price 6471
plus the fee charged by the county treasurer to the purchaser of 6472
the certificate under division (H) of section 5721.32 of the 6473
Revised Code. 6474

(F) With respect to a sale or transfer of tax certificates 6475
under section 5721.33 of the Revised Code, "certificate redemption 6476
price" means the amount equal to the sum of the following: 6477

(1) The certificate purchase price; 6478

(2) Interest accrued on the certificate purchase price at the 6479
certificate rate of interest from the date on which a tax 6480
certificate is delivered through and including the day immediately 6481
preceding the day on which the certificate redemption price is 6482
paid; 6483

(3) The fee, if any, charged by the county treasurer to the 6484
purchaser of the certificate under division (J) of section 5721.33 6485
of the Revised Code; 6486

(4) Any other fees charged by any county office in connection 6487
with the recording of tax certificates. 6488

(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. The certificate rate of interest shall not be less than zero per cent per year.

(H) "Cash" means United States currency, certified checks, money orders, bank drafts, electronic transfer of funds, or other forms of payment authorized by the county treasurer, and excludes any other form of payment not so authorized.

(I) "The date on which a tax certificate is sold or transferred," "the date the certificate was sold or transferred," "the date the certificate is purchased," and any other phrase of similar content mean, with respect to a sale pursuant to an auction under section 5721.32 of the Revised Code, the date designated by the county treasurer for the submission of bids and, with respect to a negotiated sale or transfer under section 5721.33 of the Revised Code, the date of delivery of the tax certificates to the purchasers thereof pursuant to a tax certificate sale/purchase agreement.

(J) "Certificate interest period" means, with respect to a tax certificate sold under section 5721.32 or 5721.42 of the Revised Code and for the purpose of accruing interest under section 5721.41 of the Revised Code, the period beginning on the date on which the certificate is purchased and, with respect to a tax certificate sold or transferred under section 5721.33 of the Revised Code, the period beginning on the date of delivery of the tax certificate, and in either case ending on one of the following dates:

(1) The date the certificate holder files a request for 6521
foreclosure or notice of intent to foreclose under division (A) of 6522
section 5721.37 of the Revised Code and submits the payment 6523
required under division (B) of that section; 6524

(2) The date the owner of record of the certificate parcel, 6525
or any other person entitled to redeem that parcel, redeems the 6526
certificate parcel under division (A) or (C) of section 5721.38 of 6527
the Revised Code or redeems the certificate under section 5721.381 6528
of the Revised Code. 6529

(K) "Qualified trustee" means a trust company within the 6530
state or a bank having the power of a trust company within the 6531
state with a combined capital stock, surplus, and undivided 6532
profits of at least one hundred million dollars. 6533

(L) "Tax certificate sale/purchase agreement" means the 6534
purchase and sale agreement described in division (C) of section 6535
5721.33 of the Revised Code setting forth the certificate purchase 6536
price, plus any applicable premium or less any applicable 6537
discount, including, without limitation, the amount to be paid in 6538
cash and the amount and nature of any noncash consideration, the 6539
date of delivery of the tax certificates, and the other terms and 6540
conditions of the sale, including, without limitation, the rate of 6541
interest that the tax certificates shall bear. 6542

(M) "Noncash consideration" means any form of consideration 6543
other than cash, including, but not limited to, promissory notes 6544
whether subordinate or otherwise. 6545

(N) "Private attorney" means any attorney licensed to 6546
practice law in this state whose license has not been revoked and 6547
is not currently suspended, and who is retained to bring 6548
foreclosure proceedings pursuant to section 5721.37 of the Revised 6549
Code on behalf of a certificate holder. 6550

(O) "Related certificate parcel" means, with respect to a 6551

certificate holder, the certificate parcel with respect to which 6552
the certificate holder has purchased and holds a tax certificate 6553
pursuant to sections 5721.30 to 5721.43 of the Revised Code and, 6554
with respect to a tax certificate, the certificate parcel against 6555
which the tax certificate has been sold pursuant to those 6556
sections. 6557

(P) "Delinquent taxes" means delinquent taxes as defined in 6558
section 323.01 of the Revised Code and includes assessments and 6559
charges, and penalties and interest computed under section 323.121 6560
of the Revised Code. 6561

Sec. 5721.31. (A)(1) After receipt of a duplicate of the 6562
delinquent land list compiled under section 5721.011 of the 6563
Revised Code, or a delinquent land list compiled previously under 6564
that section, the county treasurer may select from the list 6565
parcels of delinquent land the lien against which the county 6566
treasurer may attempt to transfer by the sale of tax certificates 6567
under sections 5721.30 to 5721.43 of the Revised Code. None of the 6568
following parcels may be selected for a tax certificate sale: 6569

(a) A parcel for which the full amount of taxes, assessments, 6570
penalties, interest, and charges have been paid; 6571

(b) A parcel for which a valid contract under section 6572
323.122, 323.31, or 5713.20 of the Revised Code is in force; 6573

(c) A parcel the owner of which has filed a petition in 6574
bankruptcy, so long as the parcel is property of the bankruptcy 6575
estate. 6576

(2) The county treasurer shall compile a separate list of 6577
parcels selected for tax certificate sales, including the same 6578
information as is required to be included in the delinquent land 6579
list. 6580

Upon compiling the list of parcels selected for tax 6581

certificate sales, the county treasurer may conduct a title search 6582
for any parcel on the list. 6583

(B)(1) Except as otherwise provided in division (B)(3) of 6584
this section, when tax certificates are to be sold under section 6585
5721.32 of the Revised Code with respect to parcels, the county 6586
treasurer shall send written notice by certified mail to either 6587
the owner of record or all interested parties discoverable through 6588
a title search, or both, of each parcel on the list. A notice to 6589
an owner shall be sent to the owner's last known tax-mailing 6590
address. The notice shall inform the owner or interested parties 6591
that a tax certificate will be offered for sale on the parcel, and 6592
that the owner or interested parties may incur additional expenses 6593
as a result of the sale. 6594

(2) Except as otherwise provided in division (B)(3) of this 6595
section, when tax certificates are to be sold or transferred under 6596
section 5721.33 of the Revised Code with respect to parcels, the 6597
county treasurer, at least thirty days prior to the date of sale 6598
or transfer of such tax certificates, shall send written notice of 6599
the sale or transfer by certified mail to the last known 6600
tax-mailing address of the record owner of the property or parcel 6601
and may send such notice to all parties with an interest in the 6602
property that has been recorded in the property records of the 6603
county pursuant to section 317.08 of the Revised Code. The notice 6604
shall state that a tax certificate will be offered for sale or 6605
transfer on the parcel, and that the owner or interested parties 6606
may incur additional expenses as a result of the sale or transfer. 6607

(3) The county treasurer is not required to send a notice 6609
under division (B)(1) or (B)(2) of this section if the treasurer 6610
previously has attempted to send such notice to the owner of the 6611
parcel and the notice has been returned by the post office as 6612
undeliverable. The absence of a valid tax-mailing address for the 6613

owner of a parcel does not preclude the county treasurer from 6614
selling or transferring a tax certificate for the parcel. 6615

(C) The county treasurer shall advertise the sale of tax 6616
certificates under section 5721.32 of the Revised Code in a 6617
newspaper of general circulation in the county, once a week for 6618
two consecutive weeks. The advertisement shall include the date, 6619
the time, and the place of the public auction, abbreviated legal 6620
descriptions of the parcels, and the names of the owners of record 6621
of the parcels. The advertisement also shall include the 6622
certificate purchase prices of the parcels or the total purchase 6623
price of tax certificates for sale in blocks of tax certificates. 6624

(D) After the county treasurer has compiled the list of 6625
parcels selected for tax certificate sales but before a tax 6626
certificate respecting a parcel is sold or transferred, if the 6627
owner of record of the parcel pays to the county treasurer in cash 6628
the delinquent taxes respecting the parcel or otherwise acts so 6629
that any condition in division (A)(1)(a), (b), or (c) of this 6630
section applies to the parcel, the owner of record of the parcel 6631
also shall pay a fee in an amount prescribed by the treasurer to 6632
cover the administrative costs of the treasurer under this section 6633
respecting the parcel. The fee shall be deposited in the county 6634
treasury to the credit of the tax certificate administration fund. 6635

(E) A tax certificate administration fund shall be created in 6637
the county treasury of each county selling tax certificates under 6638
sections 5721.30 to 5721.43 of the Revised Code. The fund shall be 6639
administered by the county treasurer, and used solely for the 6640
purposes of sections 5721.30 to 5721.43 of the Revised Code or as 6641
otherwise permitted in this division. Any fee received by the 6642
treasurer under sections 5721.30 to 5721.43 of the Revised Code 6643
shall be credited to the fund, except the bidder registration fee 6644
under division (B) of section 5721.32 of the Revised Code and the 6645

county prosecuting attorney's fee under division (B)(3) of section 6646
5721.37 of the Revised Code. To the extent there is a surplus in 6647
the fund from time to time, the surplus may, with the approval of 6648
the county treasurer, be utilized for the purposes of a county 6649
land reutilization corporation operating in the county. 6650

(F) The county treasurers of more than one county may jointly 6651
conduct a regional sale of tax certificates under section 5721.32 6652
of the Revised Code. A regional sale shall be held at a single 6653
location in one county, where the tax certificates from each of 6654
the participating counties shall be offered for sale at public 6655
auction. Before the regional sale, each county treasurer shall 6656
advertise the sale for the parcels in the treasurer's county as 6657
required by division (C) of this section. At the regional sale, 6658
tax certificates shall be sold on parcels from one county at a 6659
time, with all of the certificates for one county offered for sale 6660
before any certificates for the next county are offered for sale. 6661

(G) The tax commissioner shall prescribe the form of the tax 6662
certificate under this section, and county treasurers shall use 6663
the form so prescribed. 6664

Sec. 5721.32. (A) The sale of tax certificates by public 6665
auction may be conducted at any time after completion of the 6666
advertising of the sale under section 5721.31 of the Revised Code, 6667
on the date and at the time and place designated in the 6668
advertisements, and may be continued from time to time as the 6669
county treasurer directs. The county treasurer may offer the tax 6670
certificates for sale in blocks of tax certificates, consisting of 6671
any number of tax certificates as determined by the county 6672
treasurer. 6673

(B)(1) The sale of tax certificates under this section shall 6674
be conducted at a public auction by the county treasurer or a 6675
designee of the county treasurer. 6676

(2) No person shall be permitted to bid without completing a bidder registration form, in the form prescribed by the tax commissioner, and without filing the form with the county treasurer prior to the start of the auction, together with remittance of a registration fee, in cash, of five hundred dollars. The bidder registration form shall include a tax identification number of the registrant. The registration fee is refundable at the end of bidding on the day of the auction, unless the registrant is the winning bidder for one or more tax certificates or one or more blocks of tax certificates, in which case the fee may be applied toward the deposit required by this section.

(3) The county treasurer may require a person who wishes to bid on one or more parcels to submit a letter from a financial institution stating that the bidder has sufficient funds available to pay the purchase price of the parcels and a written authorization for the treasurer to verify such information with the financial institution. The county treasurer may require submission of the letter and authorization sufficiently in advance of the auction to allow for verification. No person who fails to submit the required letter and authorization, or whose financial institution fails to provide the requested verification, shall be permitted to bid.

(C) At the public auction, the county treasurer or the treasurer's designee or agent shall begin the bidding at eighteen per cent per year simple interest, and accept lower bids in even increments of one-fourth of one per cent to the rate of zero per cent. The county treasurer, designee, or agent shall award the tax certificate to the person bidding the lowest certificate rate of interest. The county treasurer shall decide which person is the winning bidder in the event of a tie for the lowest bid offered, or if a person contests the lowest bid offered. The county

treasurer's decision is not appealable. 6709

(D)(1) The winning bidder shall pay the county treasurer a 6710
cash deposit of at least ten per cent of the certificate purchase 6711
price not later than the close of business on the day of the sale. 6712
The winning bidder shall pay the balance and the fee required 6713
under division (H) of this section not later than five business 6714
days after the day on which the certificate is sold. Except as 6715
provided under division (D)(2) of this section, if the winning 6716
bidder fails to pay the balance and fee within the prescribed 6717
time, the bidder forfeits the deposit, and the county treasurer 6718
shall retain the tax certificate and may attempt to sell it at any 6719
auction conducted at a later date. 6720

(2) At the request of a winning bidder, the county treasurer 6721
may release the bidder from the bidder's tax certificate purchase 6722
obligation. The county treasurer may retain all or any portion of 6723
the deposit of a bidder granted a release. After granting a 6724
release under this division, the county treasurer may award the 6725
tax certificate to the person that submitted the second lowest bid 6726
at the auction. 6727

(3) The county treasurer shall deposit the deposit forfeited 6728
or retained under divisions (D)(1) or (2) of this section in the 6729
county treasury to the credit of the tax certificate 6730
administration fund. 6731

(E) Upon receipt of the full payment of the certificate 6732
purchase price from the purchaser, the county treasurer shall 6733
issue the tax certificate and record the tax certificate sale by 6734
entering into a tax certificate register the certificate purchase 6735
price, the certificate rate of interest, the date the certificate 6736
was sold, the name and address of the certificate holder, and any 6737
other information the county treasurer considers necessary. The 6738
county treasurer may keep the tax certificate register in a 6739
hard-copy format or in an electronic format. The name and address 6740

of the certificate holder may be, upon receipt of instructions 6741
from the purchaser, that of the secured party of the actual 6742
purchaser, or an agent or custodian for the purchaser or secured 6743
party. The county treasurer also shall transfer the tax 6744
certificate to the certificate holder. The county treasurer shall 6745
apportion the part of the proceeds from the sale representing 6746
taxes, penalties, and interest among the several taxing districts 6747
in the same proportion that the amount of taxes levied by each 6748
district against the certificate parcel in the preceding tax year 6749
bears to the taxes levied by all such districts against the 6750
certificate parcel in the preceding tax year, and credit the part 6751
of the proceeds representing assessments and other charges to the 6752
items of assessments and charges in the order in which those items 6753
became due. Upon issuing a tax certificate, the delinquent taxes 6754
that make up the certificate purchase price are transferred, and 6755
the superior lien of the state and its taxing districts for those 6756
delinquent taxes is conveyed intact to the certificate holder. 6757

(F) If a tax certificate is offered for sale under this 6759
section but is not sold, the county treasurer may strike the 6760
corresponding certificate parcel from the list of parcels selected 6761
for tax certificate sales. The lien for taxes, assessments, 6762
charges, penalties, and interest against a parcel stricken from 6763
the list thereafter may be foreclosed in the manner prescribed by 6764
section 323.25, sections 323.65 to 323.79, or section 5721.14~~7~~ or 6765
5721.18 of the Revised Code unless, prior to the institution of 6766
such proceedings against the parcel, the county treasurer restores 6767
the parcel to the list of parcels selected for tax certificate 6768
sales. 6769

(G) A certificate holder shall not be liable for damages 6770
arising from a violation of sections 3737.87 to 3737.891 or 6771
Chapter 3704., 3734., 3745., 3746., 3750., 3751., 3752., 6109., or 6772

6111. of the Revised Code, or a rule adopted or order, permit, 6773
license, variance, or plan approval issued under any of those 6774
chapters, that is or was committed by another person in connection 6775
with the parcel for which the tax certificate is held. 6776

(H) When selling a tax certificate under this section, the 6777
county treasurer shall charge a fee to the purchaser of the 6778
certificate. The county treasurer shall set the fee at a 6779
reasonable amount that covers the treasurer's costs of 6780
administering the sale of the tax certificate. The county 6781
treasurer shall deposit the fee in the county treasury to the 6782
credit of the tax certificate administration fund. 6783

(I) After selling a tax certificate under this section, the 6784
county treasurer shall send written notice by certified mail to 6785
the owner of the certificate parcel at the owner's last known 6786
tax-mailing address. The notice shall inform the owner that the 6787
tax certificate was sold, shall describe the owner's options to 6788
redeem the parcel, including entering into a redemption payment 6789
plan under division (C)(1) of section 5721.38 of the Revised Code, 6790
and shall name the certificate holder and its secured party, if 6791
any. However, the county treasurer is not required to send a 6792
notice under this division if the treasurer previously has 6793
attempted to send a notice to the owner of the parcel at the 6794
owner's last known tax-mailing address, and the postal service has 6795
returned the notice as undeliverable. 6796

(J) A tax certificate shall not be sold to the owner of the 6797
certificate parcel. A tax certificate shall not be sold to a 6798
county land reutilization corporation after two years following 6799
the filing of its articles of incorporation by the secretary of 6800
state. 6801

Sec. 5721.33. (A) A county treasurer may, in the treasurer's 6802
discretion, negotiate the sale or transfer of any number of tax 6803

certificates with one or more persons, including a county land 6804
reutilization corporation. No tax certificate shall be sold or 6805
transferred to a county land reutilization corporation after two 6806
years following the filing of its articles of incorporation by the 6807
secretary of state. Terms that may be negotiated include, without 6808
limitation, any of the following: 6809

(1) A premium to be added to or discount to be subtracted 6810
from the certificate purchase price for the tax certificates; 6811

(2) Different time frames under which the certificate holder 6812
may initiate a foreclosure action than are otherwise allowed under 6813
sections 5721.30 to 5721.43 of the Revised Code, not to exceed six 6814
years after the date the tax certificate was sold or transferred; 6815

(3) The amount to be paid in private attorney's fees related 6816
to tax certificate foreclosures, subject to section 5721.371 of 6817
the Revised Code; 6818

(4) Any other terms of the sale or transfer that the county 6819
treasurer, in the treasurer's discretion, determines appropriate 6820
or necessary for the sale or transfer. 6821

(B) The sale or transfer of tax certificates under this 6822
section shall be governed by the criteria established by the 6823
county treasurer pursuant to division (E) of this section. 6824

(C) The county treasurer may execute a tax certificate 6825
sale/purchase agreement and other necessary agreements with a 6826
designated purchaser or purchasers to complete a negotiated sale 6827
or transfer of tax certificates. 6828

(D) The tax certificate may be sold at a premium to or 6829
discount from the certificate purchase price. The county treasurer 6830
may establish as one of the terms of the negotiated sale the 6831
portion of the certificate purchase price, plus any applicable 6832
premium or less any applicable discount, that the purchaser or 6833
purchasers shall pay in cash on the date the tax certificates are 6834

sold and the portion, if any, of the certificate purchase price, 6835
plus any applicable premium or less any applicable discount, that 6836
the purchaser or purchasers shall pay in noncash consideration and 6837
the nature of that consideration. 6838

The county treasurer shall sell such tax certificates at a 6839
certificate purchase price, plus any applicable premium and less 6840
any applicable discount, and at a certificate rate of interest 6841
that, in the treasurer's determination, are in the best interests 6842
of the county. 6843

(E)(1) The county treasurer shall adopt rules governing the 6844
eligibility of persons to purchase tax certificates or to 6845
otherwise participate in a negotiated sale under this section. The 6846
rules may provide for precertification of such persons, including 6847
a requirement for disclosure of income, assets, and any other 6848
financial information the county treasurer determines appropriate. 6849
The rules also may prohibit any person that is delinquent in the 6850
payment of any tax to the county or to the state, or that is in 6851
default in or on any other obligation to the county or to the 6852
state, from purchasing a tax certificate or otherwise 6853
participating in a negotiated sale of tax certificates under this 6854
section. The rules may also authorize the purchase of certificates 6855
by a county land reutilization corporation, and authorize the 6856
county treasurer to receive notes in lieu of cash, with such notes 6857
being payable to the treasurer upon the receipt or enforcement of 6858
such taxes, assessments, charges, costs, penalties, and interest, 6859
and as otherwise further agreed between the corporation and the 6860
treasurer. A county land reutilization corporation may not 6861
purchase any such certificate after two years following the filing 6862
of its articles of incorporation by the secretary of state. The 6863
eligibility information required shall include the tax 6864
identification number of the purchaser and may include the tax 6865
identification number of the participant. The county treasurer, 6866

upon request, shall provide a copy of the rules adopted under this 6867
section. 6868

(2) Any person that intends to purchase a tax certificate in 6869
a negotiated sale shall submit an affidavit to the county 6870
treasurer that establishes compliance with the applicable 6871
eligibility criteria and includes any other information required 6872
by the treasurer. Any person that fails to submit such an 6873
affidavit is ineligible to purchase a tax certificate. Any person 6874
that knowingly submits a false or misleading affidavit shall 6875
forfeit any tax certificate or certificates purchased by the 6876
person at a sale for which the affidavit was submitted, shall be 6877
liable for payment of the full certificate purchase price, plus 6878
any applicable premium and less any applicable discount, of the 6879
tax certificate or certificates, and shall be disqualified from 6880
participating in any tax certificate sale conducted in the county 6881
during the next five years. 6882

(3) A tax certificate shall not be sold to the owner of the 6883
certificate parcel or to any corporation, partnership, or 6884
association in which such owner has an interest. No person that 6885
purchases a tax certificate in a negotiated sale shall assign or 6886
transfer the tax certificate to the owner of the certificate 6887
parcel or to any corporation, partnership, or association in which 6888
the owner has an interest. Any person that knowingly or 6889
negligently transfers or assigns a tax certificate to the owner of 6890
the certificate parcel or to any corporation, partnership, or 6891
association in which such owner has an interest shall be liable 6892
for payment of the full certificate purchase price, plus any 6893
applicable premium and less any applicable discount, and shall not 6894
be entitled to a refund of any amount paid. Such tax certificate 6895
shall be deemed void and the tax lien sold under the tax 6896
certificate shall revert to the county as if no sale of the tax 6897
certificate had occurred. 6898

(F) The purchaser in a negotiated sale under this section 6899
shall deliver the certificate purchase price or other 6900
consideration, plus any applicable premium and less any applicable 6901
discount and including any noncash consideration, to the county 6902
treasurer not later than the close of business on the date the tax 6903
certificates are delivered to the purchaser. The certificate 6904
purchase price, less any applicable discount, or portion of the 6905
price, that is paid in cash shall be deposited in the county's 6906
general fund to the credit of the account to which ad valorem real 6907
property taxes are credited and further credited as provided in 6908
division (G) of this section. Any applicable premium that is paid 6909
shall be, at the discretion of the county treasurer, apportioned 6910
to and deposited in any authorized county fund. The purchaser also 6911
shall pay on the date the tax certificates are delivered to the 6912
purchaser the fee, if any, negotiated under division (J) of this 6913
section. If the purchaser fails to pay the certificate purchase 6914
price, plus any applicable premium and less any applicable 6915
discount, and any such fee, within the time periods required by 6916
this section, the county treasurer shall retain the tax 6917
certificate and may attempt to sell it at any auction or 6918
negotiated sale conducted at a later date. 6919

(G) Upon receipt of the full payment from the purchaser of 6920
the certificate purchase price or other agreed-upon consideration, 6921
plus any applicable premium and less any applicable discount, and 6922
the negotiated fee, if any, the county treasurer, or a qualified 6923
trustee whom the treasurer has engaged for such purpose, shall 6924
issue the tax certificate and record the tax certificate sale by 6925
entering into a tax certificate register the certificate purchase 6926
price, any premium paid or discount taken, the certificate rate of 6927
interest, the date the certificates were sold, the name and 6928
address of the certificate holder or, in the case of issuance of 6929
the tax certificates in a book-entry system, the name and address 6930
of the nominee, and any other information the county treasurer 6931

considers necessary. The county treasurer may keep the tax certificate register in a hard-copy format or an electronic format. The name and address of the certificate holder or nominee may be, upon receipt of instructions from the purchaser, that of the secured party of the actual purchaser, or an agent or custodian for the purchaser or secured party. The county treasurer also shall transfer the tax certificates to the certificate holder. The county treasurer shall apportion the part of the cash proceeds from the sale representing taxes, penalties, and interest among the several taxing districts in the same proportion that the amount of taxes levied by each district against the certificate parcels in the preceding tax year bears to the taxes levied by all such districts against the certificate parcels in the preceding tax year, and credit the part of the proceeds representing assessments and other charges to the items of assessments and charges in the order in which those items became due. If the cash proceeds from the sale are not sufficient to fully satisfy the items of taxes, assessments, penalties, interest, and charges on the certificate parcels against which tax certificates were sold, the county treasurer shall credit the cash proceeds to such items pro rata based upon the proportion that each item of taxes, assessments, penalties, interest, and charges bears to the aggregate of all such items, or by any other method that the county treasurer, in the treasurer's sole discretion, determines is equitable. Upon issuing the tax certificates, the delinquent taxes that make up the certificate purchase price are transferred, and the superior lien of the state and its taxing districts for those delinquent taxes is conveyed intact to the certificate holder or holders.

(H) 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 6965
the list thereafter may be foreclosed in the manner prescribed by 6966
section 323.25, 5721.14, or 5721.18 of the Revised Code unless, 6967
prior to the institution of such proceedings against the parcel, 6968
the county treasurer restores the parcel to the list of parcels 6969
selected for tax certificate sales. 6970

(I) Neither a certificate holder nor its secured party, if 6971
any, shall be liable for damages arising from a violation of 6972
sections 3737.87 to 3737.891 or Chapter 3704., 3734., 3745., 6973
3746., 3750., 3751., 3752., 6109., or 6111. of the Revised Code, 6974
or a rule adopted or order, permit, license, variance, or plan 6975
approval issued under any of those chapters, that is or was 6976
committed by another person in connection with the parcel for 6977
which the tax certificate is held. 6978

(J) When selling or transferring a tax certificate under this 6979
section, the county treasurer may negotiate with the purchaser of 6980
the certificate for fees paid by the purchaser to the county 6981
treasurer to reimburse the treasurer for any part or all of the 6982
treasurer's costs of preparing for and administering the sale of 6983
the tax certificate and any fees set forth by the county treasurer 6984
in the tax certificate sale/purchase agreement. Such fees, if any, 6985
shall be added to the certificate purchase price and shall be paid 6986
by the purchaser on the date of delivery of the tax certificate. 6987
The county treasurer shall deposit the fees in the county treasury 6988
to the credit of the tax certificate administration fund. 6989

(K) After selling tax certificates under this section, the 6991
county treasurer shall send written notice by certified mail to 6992
the last known tax-mailing address of the owner of the certificate 6993
parcel. The notice shall inform the owner that a tax certificate 6994
with respect to such owner's parcel was sold or transferred and 6995
shall describe the owner's options to redeem the parcel, including 6996

entering into a redemption payment plan under division (C)(2) of 6997
section 5721.38 of the Revised Code. However, the county treasurer 6998
is not required to send a notice under this division if the 6999
treasurer previously has attempted to send a notice to the owner 7000
of the parcel at the owner's last known tax-mailing address and 7001
the postal service has returned the notice as undeliverable. 7002
7003

Sec. 5721.36. (A)(1) Except as otherwise provided in division 7004
(A)(2) of this section, the purchaser of a tax certificate sold as 7005
part of a block sale pursuant to section 5721.32 of the Revised 7006
Code may transfer the certificate to any person, and any other 7007
purchaser of a tax certificate pursuant to section 5721.32 or 7008
5721.33 of the Revised Code may transfer the certificate to any 7009
person, except the owner of the certificate parcel or any 7010
corporation, partnership, or association in which such owner has 7011
an interest. The transferee of a tax certificate subsequently may 7012
transfer the certificate to any other person to whom the purchaser 7013
could have transferred the certificate. The transferor of a tax 7014
certificate shall endorse the certificate and shall swear to the 7015
endorsement before a notary public or other officer empowered to 7016
administer oaths. The transferee shall present the endorsed 7017
certificate and a notarized copy of a valid form of identification 7018
showing the transferee's taxpayer identification number to the 7019
county treasurer of the county where the certificate is 7020
registered, who shall, upon payment of a fee of twenty dollars to 7021
cover the costs associated with the transfer of a tax certificate, 7022
enter upon the register of certificate holders opposite the 7023
certificate entry the name and address of the transferee, the date 7024
of entry, and, upon presentation to the treasurer of instructions 7025
signed by the transferee, the name and address of any secured 7026
party of the transferee having an interest in the tax certificate. 7027
The treasurer shall deposit the fee in the county treasury to the 7028

credit of the tax certificate administration fund. 7029

7030

Except as otherwise provided in division (A)(2) of this 7031
section, no request for foreclosure or notice of intent to 7032
foreclose, as the case may be, shall be filed by any person other 7033
than the person shown on the tax certificate register to be the 7034
certificate holder or a private attorney for that person properly 7035
authorized to act in that person's behalf. 7036

(2) Upon registration of a security interest with the county 7037
treasurer, both of the following apply: 7038

(a) No purchaser or transferee of a tax certificate, other 7039
than a county land reutilization corporation, may transfer that 7040
tax certificate except upon presentation to the treasurer of 7041
instructions signed by the secured party authorizing such action. 7042
A county land reutilization corporation may transfer or assign tax 7043
certificates consistent with its public purposes and plan adopted 7044
pursuant to Chapter 1724. of the Revised Code. 7045

(b) Only the secured party may issue a request for 7046
foreclosure or notice of intent to foreclose concerning that tax 7047
certificate. 7048

(B)(1) Application may be made to the county treasurer for a 7049
duplicate certificate if a certificate is alleged by affidavit to 7050
have been lost or destroyed. The treasurer shall issue a duplicate 7051
certificate, upon payment of a fee of twenty dollars to cover the 7052
costs of issuing the duplicate certificate. The treasurer shall 7053
deposit the fee in the county treasury to the credit of the tax 7054
certificate administration fund. 7055

(2) The duplicate certificate shall be plainly marked or 7056
stamped "duplicate." 7057

(3) The treasurer shall enter the fact of the duplicate in 7058
the tax certificate register. 7059

Sec. 5721.37. (A)(1) ~~With respect to a tax certificate~~ 7060
Division (A)(1) of this section applies to tax certificates 7061
purchased under section 5721.32 of the Revised Code, or under 7062
section 5721.42 of the Revised Code by the holder of a certificate 7063
issued under section 5721.32 of the Revised Code, ~~at.~~ At any time 7064
after one year from the date shown on the tax certificate as the 7065
date the tax certificate was sold, and not later than six years 7066
after that date, ~~the~~ a certificate holder, except for a county 7067
land reutilization corporation may file with the county treasurer 7068
a request for foreclosure, or a private attorney on behalf of the 7069
certificate holder may file with the county treasurer a notice of 7070
intent to foreclose, on a form prescribed by the tax commissioner, 7071
provided the certificate parcel has not been redeemed under 7072
division (A) or (C) of section 5721.38 of the Revised Code and at 7073
least one certificate respecting the certificate parcel, held by 7074
the certificate holder filing the request for foreclosure or 7075
notice of intent to foreclose and eligible to be enforced through 7076
a foreclosure proceeding, has not been voided under section 7077
5721.381 of the Revised Code. If the certificate holder is a 7078
county land reutilization corporation, the corporation may 7079
institute a foreclosure action under the statutes pertaining to 7080
the foreclosure of mortgages or as permitted under sections 323.65 7081
to 323.79 of the Revised Code at any time after it acquires the 7082
tax certificate. 7083

(2) ~~With respect to a tax certificate~~ Division (A)(2) of this 7085
section applies to tax certificates purchased under section 7086
5721.33 of the Revised Code, or under section 5721.42 of the 7087
Revised Code by the holder of a certificate issued under section 7088
5721.33 of the Revised Code, ~~at.~~ At any time after one year from 7089
the date shown on the tax certificate as the date the tax 7090
certificate was sold, and not later than six years after that date 7091

or any extension of that date pursuant to division (C)(2) of 7092
section 5721.38 of the Revised Code, or not earlier or later than 7093
the dates negotiated by the county treasurer and specified in the 7094
tax certificate sale/purchase agreement, the certificate holder 7095
may file with the county treasurer a request for foreclosure, or a 7096
private attorney on behalf of ~~the~~ a certificate holder other than 7097
a county land reutilization corporation may file with the county 7098
treasurer a notice of intent to foreclose, on a form prescribed by 7099
the tax commissioner, provided the parcel has not been redeemed 7100
under division (A) or (C) of section 5721.38 of the Revised Code 7101
and at least one certificate respecting the certificate parcel, 7102
held by the certificate holder filing the request for foreclosure 7103
or notice of intent to foreclose and eligible to be enforced 7104
through a foreclosure proceeding, has not been voided under 7105
section 5721.381 of the Revised Code. If the certificate holder is 7106
a county land reutilization corporation, the corporation may 7107
institute a foreclosure action under the statutes pertaining to 7108
the foreclosure of mortgages or as permitted under sections 323.65 7109
to 323.79 of the Revised Code at any time after it acquires the 7110
tax certificate. 7111

(3)(a) ~~With respect~~ Division (A)(3)(a) of this section 7112
applies to a tax certificate purchased under section 5721.32 of 7113
the Revised Code, or under section 5721.42 of the Revised Code by 7114
the holder of a certificate issued under section 5721.32 of the 7115
Revised Code, ~~if~~ and not held by a county land reutilization 7116
corporation. If, before the expiration of six years after the date 7117
a tax certificate was sold, the owner of the property for which 7118
the certificate was sold files a petition in bankruptcy, the 7119
county treasurer, upon being notified of the filing of the 7120
petition, shall notify the certificate holder by ordinary 7121
first-class or certified mail or by binary means of the filing of 7122
the petition. It is the obligation of the certificate holder to 7123
file a proof of claim with the bankruptcy court to protect the 7124

holder's interest in the certificate parcel. The last day on which 7125
the certificate holder may file a request for foreclosure or the 7126
private attorney may file a notice of intent to foreclose is the 7127
later of six years after the date the certificate was sold or one 7128
hundred eighty days after the certificate parcel is no longer 7129
property of the bankruptcy estate; however, the six-year period 7130
measured from the date the certificate was sold is tolled while 7131
the property owner's bankruptcy case remains open. 7132

(b) ~~With respect~~ Division (A)(3)(b) of this section applies 7134
to a tax certificate purchased under section 5721.33 of the 7135
Revised Code, or under section 5721.42 of the Revised Code by the 7136
holder of a certificate issued under section 5721.33 of the 7137
Revised Code, ~~if~~ and not held by a county land reutilization 7138
corporation. If, before six years after the date a tax certificate 7139
was sold or before the date negotiated by the county treasurer, 7140
the owner of the property files a petition in bankruptcy, the 7141
county treasurer, upon being notified of the filing of the 7142
petition, shall notify the certificate holder by ordinary 7143
first-class or certified mail or by binary means of the filing of 7144
the petition. It is the obligation of the certificate holder to 7145
file a proof of claim with the bankruptcy court to protect the 7146
holder's interest in the certificate parcel. The last day on which 7147
the certificate holder may file a notice of intent to foreclose is 7148
the later of six years after the date the tax certificate was sold 7149
or the date negotiated by the county treasurer, or one hundred 7150
eighty days after the certificate parcel is no longer property of 7151
the bankruptcy estate; however, the six-year or negotiated period 7152
being measured after the date the certificate was sold is tolled 7153
while the property owner's bankruptcy case remains open. If the 7154
certificate holder is a county land reutilization corporation, the 7155
corporation may institute a foreclosure action under the statutes 7156
pertaining to the foreclosure of mortgages or as permitted under 7157

sections 323.65 to 323.79 of the Revised Code at any time after it 7158
acquires such tax certificate, subject to any restrictions under 7159
such bankruptcy law or proceeding. 7160

(c) Interest at the certificate rate of interest continues to 7162
accrue during any extension of time required by division (A)(3)(a) 7163
or (b) of this section unless otherwise provided under Title 11 of 7164
the United States Code. 7165

(4) If, before the expiration of three years from the date a 7166
tax certificate was sold, the owner of property for which the 7167
certificate was sold applies for an exemption under section 7168
3735.67 or 5715.27 of the Revised Code or under any other section 7169
of the Revised Code under the jurisdiction of the director of 7170
environmental protection, the county treasurer shall notify the 7171
certificate holder by ordinary first-class or certified mail or by 7172
binary means of the filing of the application. Once a 7173
determination has been made on the exemption application, the 7174
county treasurer shall notify the certificate holder of the 7175
determination by ordinary first-class or certified mail or by 7176
binary means. ~~The~~ Except with respect to a county land 7177
reutilization corporation, the last day on which the certificate 7178
holder may file a request for foreclosure shall be the later of 7179
three years from the date the certificate was sold or forty-five 7180
days after notice of the determination was provided. 7181

(B) When a request for foreclosure or a notice of intent to 7182
foreclose is filed under division (A)(1) or (2) of this section, 7183
the certificate holder shall submit a payment to the county 7184
treasurer equal to the sum of the following: 7185

(1) The certificate redemption prices of all outstanding tax 7186
certificates that have been sold on the parcel, other than tax 7187
certificates held by the person requesting foreclosure; 7188

(2) Any taxes, assessments, penalties, interest, and charges 7189
appearing on the tax duplicate charged against the certificate 7190
parcel that is the subject of the foreclosure proceedings and that 7191
are not covered by a tax certificate, but such amounts are not 7192
payable if the certificate holder is a county land reutilization 7193
corporation; 7194

(3) If the foreclosure proceedings are filed by the county 7195
prosecuting attorney pursuant to section 323.25, sections 323.65 7196
to 323.79, or section 5721.14~~7~~, or 5721.18 of the Revised Code, a 7197
fee in the amount prescribed by the county prosecuting attorney to 7198
cover the prosecuting attorney's legal costs incurred in the 7199
foreclosure proceeding. 7200

(C)(1) With respect to a certificate purchased under section 7201
5721.32, 5721.33, or 5721.42 of the Revised Code, if the 7202
certificate parcel has not been redeemed and at least one 7203
certificate respecting the certificate parcel, held by the 7204
certificate holder filing the request for foreclosure and eligible 7205
to be enforced through a foreclosure proceeding, has not been 7206
voided under section 5721.381 of the Revised Code, the county 7207
treasurer, within five days after receiving a foreclosure request 7208
and the payment required under division (B) of this section, shall 7209
certify notice to that effect to the county prosecuting attorney 7210
and shall provide a copy of the foreclosure request. The county 7211
treasurer also shall send notice by ordinary first class or 7212
certified mail to all certificate holders other than the 7213
certificate holder requesting foreclosure that foreclosure has 7214
been requested by a certificate holder and that payment for the 7215
tax certificates is forthcoming. Within ninety days of receiving 7216
the copy of the foreclosure request, the prosecuting attorney 7217
shall commence a foreclosure proceeding in the name of the county 7218
treasurer in the manner provided under section 323.25, sections 7219
323.65 to 323.79, or section 5721.14~~7~~, or 5721.18 of the Revised 7220

Code, to enforce the lien vested in the certificate holder by the 7221
certificate. The prosecuting attorney shall attach to the 7222
complaint the foreclosure request and the county treasurer's 7223
written certification. 7224

(2) With respect to a certificate purchased under section 7225
5721.32, 5721.33, or 5721.42 of the Revised Code, if the 7226
certificate parcel has not been redeemed, at least one certificate 7227
respecting the certificate parcel, held by the certificate holder 7228
filing the notice of intent to foreclose and eligible to be 7229
enforced through a foreclosure proceeding, has not been voided 7230
under section 5721.381 of the Revised Code, a notice of intent to 7231
foreclose has been filed, and the payment required under division 7232
(B) of this section has been made, the county treasurer shall 7233
certify notice to that effect to the private attorney. The county 7234
treasurer also shall send notice by ordinary first class or 7235
certified mail or by binary means to all certificate holders other 7236
than the certificate holder represented by the attorney that a 7237
notice of intent to foreclose has been filed and that payment for 7238
the tax certificates is forthcoming. After receipt of the 7239
treasurer's certification and not later than one hundred twenty 7240
days after the filing of the intent to foreclose or the number of 7241
days specified under the terms of a negotiated sale under section 7242
5721.33 of the Revised Code, the private attorney shall commence a 7243
foreclosure proceeding in the name of the certificate holder in 7244
the manner provided under division (F) of this section to enforce 7245
the lien vested in the certificate holder by the certificate. The 7246
private attorney shall attach to the complaint the notice of 7247
intent to foreclose and the county treasurer's written 7248
certification. 7249

(D) The county treasurer shall credit the amount received 7250
under division (B)(1) of this section to the tax certificate 7251
redemption fund. The tax certificates respecting the payment shall 7252

be paid as provided in division (D) of section 5721.38 of the Revised Code. The amount received under division (B)(2) of this section shall be distributed to the taxing districts to which the delinquent and unpaid amounts are owed. The county treasurer shall deposit the fee received under division (B)(3) of this section in the county treasury to the credit of the delinquent tax and assessment collection fund.

(E)(1)(a) ~~if~~ Except with respect to a county land reutilization corporation, if, in the case of a certificate purchased under section 5721.32 of the Revised Code, or under section 5721.42 of the Revised Code by the holder of a certificate issued under section 5721.32 of the Revised Code, the certificate holder does not file with the county treasurer a request for foreclosure or a notice of intent to foreclose with the required payment within six years after the date shown on the tax certificate as the date the certificate was sold or within the period provided under division (A)(3)(a) of this section, and during that time the certificate has not been voided under section 5721.381 of the Revised Code and the parcel has not been redeemed or foreclosed upon, the certificate holder's lien against the parcel is canceled, and the certificate is voided, subject to division (E)(1)(b) of this section.

(b) In the case of any tax certificate purchased under section 5721.32 of the Revised Code or under section 5721.42 of the Revised Code by the holder of a certificate issued under section 5721.32 of the Revised Code prior to ~~the effective date of the amendment of this section by H.B. 562 of the 127th general assembly~~ June 24, 2008, the county treasurer, upon application by the certificate holder, may sell to the certificate holder a new certificate extending the three-year period prescribed by division (E)(1) of this section, as that division existed prior to that ~~effective~~ date, to six years after the date shown on the original

certificate as the date it was sold or any extension of that date. 7285

7286

(2)(a) ~~If~~ Except with respect to a county land reutilization 7287
corporation, if, in the case of a certificate purchased under 7288
section 5721.33 of the Revised Code, or under section 5721.42 of 7289
the Revised Code by the holder of a certificate issued under 7290
section 5721.33 of the Revised Code, the certificate holder does 7291
not file with the county treasurer a request for foreclosure or a 7292
notice of intent to foreclose with respect to a certificate parcel 7293
with the required payment within six years after the date shown on 7294
the tax certificate as the date the certificate was sold or any 7295
extension of that date pursuant to division (C)(2) of section 7296
5721.38 of the Revised Code, or within the period provided under 7297
division (A)(3)(b) of this section or as specified under the terms 7298
of a negotiated sale under section 5721.33 of the Revised Code, 7299
and during that time the certificate has not been voided under 7300
section 5721.381 of the Revised Code and the certificate parcel 7301
has not been redeemed or foreclosed upon, the certificate holder's 7302
lien against the parcel is canceled and the certificate is voided, 7303
subject to division (E)(2)(b) of this section. 7304

(b) In the case of any tax certificate purchased under 7305
section 5721.33 of the Revised Code prior to October 10, 2000, the 7306
county treasurer, upon application by the certificate holder, may 7307
sell to the certificate holder a new certificate extending the 7308
three-year period prescribed by division (E)(2) of this section, 7309
as that division existed prior to October 10, 2000, to six years 7310
after the date shown on the original certificate as the date it 7311
was sold or any extension of that date. 7312

(3) The county treasurer and the certificate holder shall 7313
negotiate the premium, in cash, to be paid for a new certificate 7314
sold under division (E)(1)(b) or (2)(b) of this section. If the 7315
county treasurer and certificate holder do not negotiate a 7316

mutually acceptable premium, the county treasurer and certificate holder may agree to engage a person experienced in the valuation of financial assets to appraise a fair premium for the new certificate. The certificate holder has the option to purchase the new certificate for the fair premium so appraised. Not less than one-half of the fee of the person so engaged shall be paid by the certificate holder requesting the new certificate; the remainder of the fee shall be paid from the proceeds of the sale of the new certificate. If the certificate holder does not purchase the new certificate for the premium so appraised, the certificate holder shall pay the entire fee. The county treasurer shall credit the remaining proceeds from the sale to the items of taxes, assessments, penalties, interest, and charges in the order in which they became due.

(4) A certificate issued under division (E)(1)(b) or (2)(b) of this section vests in the certificate holder and its secured party, if any, the same rights, interests, privileges, and immunities as are vested by the original certificate under sections 5721.30 to 5721.43 of the Revised Code. The certificate shall be issued in the same form as the form prescribed for the original certificate issued except for any modifications necessary, in the county treasurer's discretion, to reflect the extension under this division of the certificate holder's lien to six years after the date shown on the original certificate as the date it was sold or any extension of that date. The certificate holder may record a certificate issued under division (E)(1)(b) or (2)(b) of this section or memorandum thereof as provided in division (B) of section 5721.35 of the Revised Code, and the county recorder shall index the certificate and record any subsequent cancellation of the lien as provided in that section. The sale of a certificate extending the lien under division (E)(1)(b) or (2)(b) of this section does not impair the right of redemption of the owner of record of the certificate parcel or of

any other person entitled to redeem the property. 7350

(5) If the holder of a certificate purchased under section 7351
5721.32, 5721.33, or 5721.42 of the Revised Code submits a notice 7352
of intent to foreclose to the county treasurer but fails to file a 7353
foreclosure action in a court of competent jurisdiction within the 7354
time specified in division (C)(2) of this section, the liens 7355
represented by all tax certificates respecting the certificate 7356
parcel held by that certificate holder, and for which the deadline 7357
for filing a notice of intent to foreclose has passed, are 7358
canceled and the certificates voided, and the certificate holder 7359
forfeits the payment of the amounts described in division (B)(2) 7360
of this section. 7361

(F) With respect to tax certificates purchased under section 7362
5721.32, 5721.33, or 5721.42 of the Revised Code, upon the 7363
delivery to the private attorney by the county treasurer of the 7364
certification provided for under division (C)(2) of this section, 7365
the private attorney shall institute a foreclosure proceeding 7366
under this division in the name of the certificate holder to 7367
enforce the holder's lien, in any court or board of revision with 7368
jurisdiction, unless the certificate redemption price is paid 7369
prior to the time a complaint is filed. The attorney shall 7370
prosecute the proceeding to final judgment and satisfaction, 7371
whether through sale of the property or the vesting of title and 7372
possession in the certificate holder or other disposition under 7373
sections 323.65 to 323.79 of the Revised Code or as may otherwise 7374
be provided by law. 7375

The foreclosure proceedings under this division, except as 7376
otherwise provided in this division, shall be instituted and 7377
prosecuted in the same manner as is provided by law for the 7378
foreclosure of mortgages on land, except that, if service by 7379
publication is necessary, such publication shall be made once a 7380
week for three consecutive weeks and the service shall be complete 7381

at the expiration of three weeks after the date of the first 7382
publication. 7383

Any notice given under this division shall include the name 7384
of the owner of the parcel as last set forth in the records of the 7385
county recorder, the owner's last known mailing address, the 7386
address of the subject parcel if different from that of the owner, 7387
and a complete legal description of the subject parcel. In any 7388
county that has adopted a permanent parcel number system, such 7389
notice may include the permanent parcel number in addition to a 7390
complete legal description. 7391

It is sufficient, having been made a proper party to the 7392
foreclosure proceeding, for the certificate holder to allege in 7393
such holder's complaint that the tax certificate has been duly 7394
purchased by the certificate holder, that the certificate 7395
redemption price is due and unpaid, ~~and~~ that there is a lien 7396
against the property described in the tax certificate, and, if 7397
applicable, that the certificate holder desires to invoke the 7398
alternative redemption period prescribed in sections 323.65 to 7399
323.79 of the Revised Code, without setting forth in such holder's 7400
complaint any other special matter relating to the foreclosure 7401
proceeding. The complaint shall pray for an order directing the 7402
sheriff, or the bailiff if the complaint is filed in municipal 7403
court, to offer the property for sale in the manner provided in 7404
section 5721.19 of the Revised Code or otherwise transferred 7405
according to any applicable procedures provided in sections 323.65 7406
to 323.79 of the Revised Code, unless the complaint documents that 7407
the county auditor has determined that the true value of the 7408
certificate parcel is less than the certificate purchase price. In 7409
that case, the prayer of the complaint shall request that fee 7410
simple title to the property be transferred to and vested in the 7411
certificate holder free and clear of all subordinate liens. 7412

7413

In the foreclosure proceeding, the certificate holder may 7414
join in one action any number of tax certificates relating to the 7415
same owner. However, the decree for each tax certificate shall be 7416
rendered separately and any proceeding may be severed, in the 7417
discretion of the court or board of revision, for the purpose of 7418
trial or appeal. ~~Upon~~ Except as may otherwise be provided in 7419
sections 323.65 to 323.79 of the Revised Code, upon confirmation 7420
of sale, the court or board of revision shall order payment of all 7421
costs related directly or indirectly to the tax certificate, 7422
including, without limitation, attorney's fees of the holder's 7423
attorney in accordance with section 5721.371 of the Revised Code. 7424
The tax certificate purchased by the certificate holder is 7425
presumptive evidence in all courts and boards of revision and in 7426
all proceedings, including, without limitation, at the trial of 7427
the foreclosure action, of the amount and validity of the taxes, 7428
assessments, charges, penalties by the court and added to such 7429
principal amount, and interest appearing due and unpaid and of 7430
their nonpayment. 7431

(G) If a parcel is sold under this section, the officer who 7432
conducted the sale shall collect the recording fee from the 7433
purchaser at the time of the sale and, following confirmation of 7434
the sale, shall prepare and record the deed conveying the title to 7435
the parcel to the purchaser. 7436

Sec. 5721.38. (A) At any time prior to payment to the county 7437
treasurer by the certificate holder to initiate foreclosure 7438
proceedings under division (B) of section 5721.37 of the Revised 7439
Code, the owner of record of the certificate parcel, or any other 7440
person entitled to redeem that parcel, may redeem the parcel by 7441
paying to the county treasurer an amount equal to the total of the 7442
certificate redemption prices of all tax certificates respecting 7443
that parcel. 7444

(B) At any time after payment to the county treasurer by the certificate holder to initiate foreclosure proceedings under section 5721.37 of the Revised Code, ~~and prior to~~ before the filing of the entry of confirmation of sale of a certificate parcel, or the expiration of the alternative redemption period defined in section 323.65 of the Revised Code under foreclosure proceedings filed by the county prosecuting attorney ~~or prior to~~, and before the decree conveying title to the certificate holder is rendered as provided for in 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 redeem the parcel by paying to the county treasurer the sum of the following amounts:

(1) The amount described in division (A) of this section;

(2) Interest on the certificate purchase price for each tax certificate sold respecting the parcel at the rate of eighteen per cent per year for the period beginning on the day on which the payment was submitted by the certificate holder and ending on the day the parcel is redeemed under this division;

(3) An amount equal to the sum of the county prosecuting attorney's fee under division (B)(3) of section 5721.37 of the Revised Code plus interest on that amount at the rate of eighteen per cent per year beginning on the day on which the payment was submitted by the certificate holder and ending on the day the parcel is redeemed under this division. If the parcel is redeemed before the complaint has been filed, the prosecuting attorney shall adjust the fee to reflect services performed to the date of redemption, and the county treasurer shall calculate the interest based on the adjusted fee and refund any excess fee to the certificate holder.

(4) Reasonable attorney's fees in accordance with section 5721.371 of the Revised Code if the certificate holder retained a

private attorney to foreclose the lien; 7477

(5) Any other costs and fees of the proceeding allocable to 7478
the certificate parcel as determined by the court or board of 7479
revision. 7480

The county treasurer may collect the total amount due under 7481
divisions (B)(1) to (5) of this section in the form of guaranteed 7482
funds acceptable to the treasurer. Immediately upon receipt of 7483
such payments, the county treasurer shall reimburse the 7484
certificate holder who initiated foreclosure proceedings as 7485
provided in division (D) of this section. The county treasurer 7486
shall pay the certificate holder interest at the rate of eighteen 7487
per cent per year on amounts paid under divisions (B)(2) and (3) 7488
of section 5721.37 of the Revised Code, beginning on the day the 7489
certificate holder paid the amounts under those divisions and 7490
ending on the day the parcel is redeemed under this section. 7491

(C)(1) During the period beginning on the date a tax 7493
certificate is sold under section 5721.32 of the Revised Code and 7494
ending one year from that date, the county treasurer may enter 7495
into a redemption payment plan with the owner of record of the 7496
certificate parcel or any other person entitled to redeem that 7497
parcel. The plan shall require the owner or other person to pay 7498
the certificate redemption price for the tax certificate in 7499
installments, with the final installment due no later than one 7500
year after the date the tax certificate is sold. The certificate 7501
holder may at any time, by written notice to the county treasurer, 7502
agree to accept installments collected to the date of notice as 7503
payment in full. Receipt of such notice by the treasurer shall 7504
constitute satisfaction of the payment plan and redemption of the 7505
tax certificate. 7506

(2) During the period beginning on the date a tax certificate 7507
is sold under section 5721.33 of the Revised Code and ending on 7508

the date the decree is rendered on the foreclosure proceeding 7509
under division (F) of section 5721.37 of the Revised Code, the 7510
owner of record of the certificate parcel, or any other person 7511
entitled to redeem that parcel, may enter into a redemption 7512
payment plan with the certificate holder and all secured parties 7513
of the certificate holder. The plan shall require the owner or 7514
other person to pay the certificate redemption price for the tax 7515
certificate, an administrative fee not to exceed one hundred 7516
dollars per year, and the actual fees and costs incurred, in 7517
installments, with the final installment due no later than six 7518
years after the date the tax certificate is sold. The certificate 7519
holder shall give written notice of the plan to the applicable 7520
county treasurer within sixty days after entering into the plan 7521
and written notice of default under the plan within ninety days 7522
after the default. If such a plan is entered into, the time period 7523
for filing a request for foreclosure or a notice of intent to 7524
foreclose under section 5721.37 of the Revised Code is extended by 7525
the length of time the plan is in effect and not in default. 7526

7527
(D)(1) Immediately upon receipt of full payment under 7528
division (A) or (B) of this section, the county treasurer shall 7529
make an entry to that effect in the tax certificate register, 7530
credit the payment to the tax certificate redemption fund created 7531
in the county treasury, and shall notify the certificate holder or 7532
holders by ordinary first class or certified mail or by binary 7533
means that the parcel has been redeemed and the lien or liens 7534
canceled, and that payment on the certificate or certificates is 7535
forthcoming. The treasurer shall pay the tax certificate holder or 7536
holders promptly. 7537

The county treasurer shall administer the tax certificate 7538
redemption fund for the purpose of redeeming tax certificates. 7539
Interest earned on the fund shall be credited to the county 7540

general fund. If the county has established a county land 7541
reutilization corporation, the county treasurer may apply interest 7542
earned on the fund to the payment of the expenses of such 7543
corporation. 7544

(2) If a redemption payment plan is entered into pursuant to 7545
division (C)(1) of this section, the county treasurer immediately 7546
shall notify each certificate holder by ordinary first class or 7547
certified mail or by binary means of the terms of the plan. 7548
Installment payments made pursuant to the plan shall be deposited 7549
in the tax certificate redemption fund. Any overpayment of the 7550
installments shall be refunded to the person responsible for 7551
causing the overpayment if the person applies for a refund under 7552
this section. If the person responsible for causing the 7553
overpayment fails to apply for a refund under this section within 7554
five years from the date the plan is satisfied, an amount equal to 7555
the overpayment shall be deposited into the general fund of the 7556
county. If the county has established a county land reutilization 7557
corporation, the county treasurer may apply such overpayment to 7558
the payment of the expenses of the corporation. 7559

Upon satisfaction of the plan, the county treasurer shall 7560
indicate in the tax certificate register that the plan has been 7561
satisfied, and shall notify each certificate holder by ordinary 7562
first class or certified mail or by binary means that the plan has 7563
been satisfied and that payment on the certificate or certificates 7564
is forthcoming. The treasurer shall pay each certificate holder 7565
promptly. 7566

If a redemption payment plan becomes void, the county 7567
treasurer shall notify each certificate holder by ordinary first 7568
class or certified mail or by binary means. If a certificate 7569
holder files a request for foreclosure under section 5721.37 of 7570
the Revised Code, upon the filing of the request for foreclosure, 7571
any money paid under the plan shall be refunded to the person that 7572

paid the money under the plan. 7573

(3) Upon receipt of the payment required under division 7574
(B)(1) of section 5721.37 of the Revised Code, the treasurer shall 7575
pay all other certificate holders and indicate in the tax 7576
certificate register that such certificates have been satisfied. 7577
If a county has organized a county land reutilization corporation, 7578
the county treasurer may apply the redemption price and any 7579
applicable interest payable under division (B) of this section to 7580
the payment of the expenses of the corporation. 7581

Sec. 5721.39. (A) In its judgment of foreclosure rendered in 7582
actions filed pursuant to section 5721.37 of the Revised Code, the 7583
court or board of revision shall enter a finding that includes all 7584
of the following with respect to the certificate parcel: 7585

(1) The amount of the sum of the certificate redemption 7587
prices for all the tax certificates sold against the parcel; 7588

(2) Interest on the certificate purchase prices of all 7589
certificates at the rate of eighteen per cent per year for the 7590
period beginning on the day on which the payment was submitted by 7591
the certificate holder under division (B) of section 5721.37 of 7592
the Revised Code; 7593

(3) The amount paid under division (B)(2) of section 5721.37 7594
of the Revised Code, plus interest at the rate of eighteen per 7595
cent per year for the period beginning on the day the certificate 7596
holder filed a request for foreclosure or a notice of intent to 7597
foreclose under division (A) of that section; 7598

(4) Any delinquent taxes on the parcel that are not covered 7599
by a payment under division (B)(2) of section 5721.37 of the 7600
Revised Code; 7601

(5) Fees and costs incurred in the foreclosure proceeding 7602

instituted against the parcel, including, without limitation, the fees and costs of the prosecuting attorney represented by the fee paid under division (B)(3) of section 5721.37 of the Revised Code, plus interest as provided in division (D)(2)(d) of this section, or the fees and costs of the private attorney representing the certificate holder, and charges paid or incurred in procuring title searches and abstracting services relative to the subject premises.

(B) The court or board of revision may order the certificate parcel to be sold or otherwise transferred according to law, without appraisal and as set forth in the prayer of the complaint, for not less than the amount of its finding, or, in the event that the true value of the certificate parcel as determined by the county auditor is less than the certificate redemption price, the court or board or revision may, as prayed for in the complaint, issue a decree transferring fee simple title free and clear of all subordinate liens to the certificate holder or as otherwise provided in sections 323.65 to 323.79 of the Revised Code. A decree of the court or board of revision transferring fee simple title to the certificate holder is forever a bar to all rights of redemption with respect to the certificate parcel.

(C) ~~Each~~ Except as otherwise provided in sections 323.65 to 323.79 of the Revised Code, and the alternative redemption period thereunder, each certificate parcel shall be advertised and sold by the officer to whom the order of sale is directed in the manner provided by law for the sale of real property on execution. The advertisement for sale of certificate parcels shall be published once a week for three consecutive weeks and shall include the date on which a second sale will be conducted if no bid is accepted at the first sale. Any number of parcels may be included in one advertisement.

~~Whenever~~ Except as otherwise provided in sections 323.65 to

323.79 of the Revised Code, whenever the officer charged to 7635
conduct the sale offers a certificate parcel for sale and no bids 7636
are made equal to at least the amount of the ~~court's~~ finding of 7637
the court or board of revision, the officer shall adjourn the sale 7638
of the parcel to the second date that was specified in the 7639
advertisement of sale. The second sale shall be held at the same 7640
place and commence at the same time as set forth in the 7641
advertisement of sale. The officer shall offer any parcel not sold 7642
at the first sale. Upon the conclusion of any sale, or if any 7643
parcel remains unsold after being offered at two sales, the 7644
officer conducting the sale shall report the results to the court 7645
or board of revision. 7646

(D) Upon the confirmation of a sale, the proceeds of the sale 7647
shall be applied as follows: 7648

(1) The fees and costs incurred in the proceeding filed 7649
against the parcel pursuant to section 5721.37 of the Revised Code 7650
shall be paid first, including attorney's fees of the certificate 7651
holder's attorney payable under division (F) of that section, or 7652
the county prosecutor's costs covered by the fee paid by the 7653
certificate holder under division (B)(3) of that section. 7654

(2) Following the payment required by division (D)(1) of this 7655
section, the certificate holder that filed the notice of intent to 7656
foreclose or request for foreclosure with the county treasurer 7657
shall be paid the sum of the following amounts: 7658

(a) The sum of the amount found due for the certificate 7659
redemption prices of all the tax certificates that are sold 7660
against the parcel; 7661

(b) Any premium paid by the certificate holder at the time of 7662
purchase; 7663

(c) Interest on the amounts paid by the certificate holder 7664
under division (B)(1) of section 5721.37 of the Revised Code at 7665

the rate of eighteen per cent per year beginning on the day on 7666
which the payment was submitted by the certificate holder to the 7667
county treasurer and ending on the day immediately preceding the 7668
day on which the proceeds of the foreclosure sale are paid to the 7669
certificate holder; 7670

(d) Interest on the amounts paid by the certificate holder 7671
under divisions (B)(2) and (3) of section 5721.37 of the Revised 7672
Code at the rate of eighteen per cent per year beginning on the 7673
day on which the payment was submitted by the certificate holder 7674
under divisions (B)(2) and (3) of that section and ending on the 7675
day immediately preceding the day on which the proceeds of the 7676
foreclosure sale are paid to the certificate holder pursuant to 7677
this section, except that such interest shall not accrue for more 7678
than three years if the certificate was sold under section 5721.32 7679
of the Revised Code, or under section 5721.42 of the Revised Code 7680
by the holder of a certificate issued under section 5721.32 of the 7681
Revised Code, or more than six years if the certificate was sold 7682
under section 5721.33 of the Revised Code, or under section 7683
5721.42 of the Revised Code by the holder of a certificate issued 7684
under section 5721.33 of the Revised Code, after the day the 7685
amounts were paid by the certificate holder under divisions (B)(2) 7686
and (3) of section 5721.37 of the Revised Code; 7687

(e) The amounts paid by the certificate holder under 7688
divisions (B)(1), (2), and (3) of section 5721.37 of the Revised 7689
Code. 7690
7691

(3) Following the payment required by division (D)(2) of this 7692
section, any amount due for taxes, assessments, charges, 7693
penalties, and interest not covered by the tax certificate 7694
holder's payment under division (B)(2) of section 5721.37 of the 7695
Revised Code shall be paid, including all taxes, assessments, 7696
charges, penalties, and interest payable subsequent to the entry 7697

of the finding and prior to the transfer of the deed of the parcel 7698
to the purchaser following confirmation of sale. If the proceeds 7699
available for distribution pursuant to this division are 7700
insufficient to pay the entire amount of those taxes, assessments, 7701
charges, penalties, and interest, the proceeds shall be paid to 7702
each claimant in proportion to the amount of those taxes, 7703
assessments, charges, penalties, and interest that each is due, 7704
and those taxes, assessments, charges, penalties, and interest are 7705
deemed satisfied and shall be removed from the tax list and 7706
duplicate. 7707

(4) Any residue of money from proceeds of the sale shall be 7708
disposed of as prescribed by section 5721.20 of the Revised Code. 7709

(E) Unless the parcel previously was redeemed pursuant to 7710
section 5721.25 or 5721.38 of the Revised Code, upon the filing of 7711
the entry of confirmation of sale, or an order to transfer the 7712
parcel under sections 323.65 to 323.79 of the Revised Code, the 7713
title to the parcel is incontestable in the purchaser and is free 7714
and clear of all liens and encumbrances, except a federal tax 7715
lien, notice of which lien is properly filed in accordance with 7716
section 317.09 of the Revised Code prior to the date that a 7717
foreclosure proceeding is instituted pursuant to section 5721.37 7718
of the Revised Code, and which lien was foreclosed in accordance 7719
with 28 U.S.C.A. 2410(c), and except for the easements and 7720
covenants of record running with the land or lots that were 7721
created prior to the time the taxes or assessments, for the 7722
nonpayment of which a tax certificate was issued and the parcel 7723
sold at foreclosure, became due and payable. 7724

The title shall not be invalid because of any irregularity, 7725
informality, or omission of any proceedings under this chapter or 7726
in any processes of taxation, if such irregularity, informality, 7727
or omission does not abrogate the provision for notice to holders 7728
of title, lien, or mortgage to, or other interests in, such 7729

foreclosed parcels, as prescribed in this chapter. 7730

Sec. 5721.40. If any tax certificate parcel is twice offered 7731
for sale pursuant to section 5721.39 of the Revised Code and 7732
remains unsold for want of bidders, the officer who conducted the 7733
sales shall certify to the court or board of revision that the 7734
parcel remains unsold after two sales. The court or board of 7735
revision, by entry, shall order the parcel forfeited to the 7736
certificate holder who filed the request for foreclosure or notice 7737
of intent to foreclose under section 5721.37 of the Revised Code. 7738
The clerk of the court shall certify copies of the court's order 7739
to the county treasurer. The county treasurer shall notify the 7740
certificate holder by ordinary and certified mail, return receipt 7741
requested, that the parcel remains unsold, and shall instruct the 7742
certificate holder of the manner in which the holder shall obtain 7743
the deed to the parcel. The officer who conducted the sales shall 7744
prepare and record the deed conveying title to the parcel to the 7745
certificate holder. 7746

Nothing in this section impedes, abridges, or restricts a 7747
certificate holder from instituting foreclosure proceedings under 7748
sections 323.65 to 323.79 of the Revised Code. 7749

Upon transfer of the deed to the certificate holder under 7750
this section, all right, title, claim, and interest in the 7751
certificate parcel are transferred to and vested in the 7752
certificate holder. The title to the parcel is incontestable in 7753
the certificate holder and is free and clear of all liens and 7754
encumbrances, except the following: 7755

(A) A federal tax lien, notice of which was properly filed in 7756
accordance with section 317.09 of the Revised Code prior to the 7757
date that the foreclosure proceeding was instituted under section 7758
5721.37 of the Revised Code and which was foreclosed in accordance 7759
with 28 U.S.C. 2410(c); 7760

(B) Easements and covenants of record running with the land 7761
that were created prior to the time the taxes or assessments, for 7762
the nonpayment of which a tax certificate was issued, became due 7763
and payable. 7764

Sec. 5721.43. (A) Without the prior written consent of the 7765
county treasurer, no person shall directly, through an agent, or 7766
otherwise, initiate contact with the owner of a parcel with 7767
respect to which the person holds a tax certificate to encourage 7768
or demand payment before one ~~year~~ month has elapsed following the 7769
purchase of the certificate. This division does not apply if the 7770
certificate holder is a county land reutilization corporation. 7771

(B) A county treasurer may bar any person who violates 7772
division (A) of this section from bidding at a tax certificate 7773
sale conducted by the treasurer. 7774

(C)(1) The attorney general or county prosecuting attorney, 7775
upon written request of a county treasurer, shall bring an action 7776
for an injunction against any person who has violated, is 7777
violating, or is threatening to violate division (A) of this 7778
section. 7779

(2) Any person who violates division (A) of this section 7780
shall be assessed a civil penalty of not more than five thousand 7781
dollars for each offense to be paid into the state treasury to the 7782
credit of the general revenue fund. Upon written request of a 7783
county treasurer, the attorney general or county prosecuting 7784
attorney shall commence an action against any such violator. Any 7785
action under this division is a civil action, governed by the 7786
Rules of Civil Procedure and other rules of practice and procedure 7787
applicable to civil actions. 7788

Sec. 5722.01. As used in this chapter: 7789

(A) "Electing subdivision" means a municipal corporation that 7790

has enacted an ordinance or a township or county that has adopted 7791
a resolution pursuant to section 5722.02 of the Revised Code for 7792
purposes of adopting and implementing the procedures set forth in 7793
sections 5722.02 to 5722.15 of the Revised Code. A county land 7794
reutilization corporation organized by a county and designated to 7795
act on behalf of the county pursuant to division (B) of section 7796
5722.02 of the Revised Code shall be deemed the electing 7797
subdivision for all purposes of this chapter, except as otherwise 7798
expressly provided in this chapter. 7799

(B) "County land reutilization corporation" means a county 7800
land reutilization corporation organized under Chapter 1724. of 7801
the Revised Code. 7802

(C) "Delinquent lands" has the same meaning as in section 7803
5721.01 of the Revised Code, and "delinquent vacant lands" are 7804
delinquent lands that are unimproved by any dwelling. 7805

~~(C)~~(D) "Land reutilization program" means the procedures and 7806
activities concerning the acquisition, management, and disposition 7807
of affected delinquent lands set forth in sections 5722.02 to 7808
5722.15 of the Revised Code. 7809

~~(D)~~(E) "Minimum bid," in the case of a sale of property 7810
foreclosed pursuant to section 323.25, sections 323.65 to 323.79, 7811
or section 5721.18, or foreclosed and forfeited pursuant to 7812
section 5721.14 of the Revised Code, means a bid in an amount 7813
equal to the sum of the taxes, assessments, charges, penalties, 7814
and interest due and payable on the parcel subsequent to the 7815
delivery to the county prosecuting attorney of the delinquent land 7816
or delinquent vacant land tax certificate or master list of 7817
delinquent or delinquent vacant tracts containing the parcel, and 7818
prior to the transfer of the deed of the parcel to the purchaser 7819
following confirmation of sale, plus the costs of foreclosure or 7820
foreclosure and forfeiture proceedings against the property. 7821

~~(E)~~(F) "Nonproductive land" means any parcel of delinquent vacant land with respect to which a foreclosure proceeding pursuant to section 323.25 or sections 323.65 to 323.79, a foreclosure proceeding pursuant to division (A) or (B) of section 5721.18, or a foreclosure and forfeiture proceeding pursuant to section 5721.14 of the Revised Code has been instituted; and any parcel of delinquent land with respect to which a foreclosure proceeding pursuant to section 323.25, sections 323.65 to 323.79, or division (A) or (B) of section 5721.18 of the Revised Code has been instituted, and upon which there are no buildings or other structures, or upon which there are either:

(1) Buildings or other structures that are not in the occupancy of any person and as to which the township or municipal corporation within whose boundaries the parcel is situated has instituted proceedings under section 505.86 or 715.26 of the Revised Code, or Section 3 of Article XVIII, Ohio Constitution, for the removal or demolition of such buildings or other structures by the township or municipal corporation because of their insecure, unsafe, or structurally defective condition;

(2) Buildings or structures that are not in the occupancy of any person at the time the foreclosure proceeding is initiated and whose acquisition the municipal corporation, county, ~~or township~~, or county land reutilization corporation determines to be necessary for the implementation of an effective land reutilization program.

~~(F)~~(G) "Occupancy" means the actual, continuous, and exclusive use and possession of a parcel by a person having a lawful right to such use and possession.

~~(G)~~(H) "Land within an electing subdivision's boundaries" does not include land within the boundaries of a municipal corporation, unless the electing subdivision is the municipal corporation or the municipal corporation adopts an ordinance that

gives consent to the electing subdivision to include such land. 7854

Sec. 5722.02. (A) Any municipal corporation, county, or 7855
township may elect to adopt and implement the procedures set forth 7856
in sections 5722.02 to 5722.15 of the Revised Code to facilitate 7857
the effective reutilization of nonproductive land situated within 7858
its boundaries. Such election shall be made by ordinance in the 7859
case of a municipal corporation, and by resolution in the case of 7860
a county or township. The ordinance or resolution shall state that 7861
the existence of nonproductive land within its boundaries is such 7862
as to necessitate the implementation of a land reutilization 7863
program to foster either the return of such nonproductive land to 7864
tax revenue generating status or the devotion thereof to public 7865
use. 7866

~~An~~ (B) Any county adopting a resolution under division (A) of 7867
this section may direct in the resolution that a county land 7868
reutilization corporation be organized under Chapter 1724. of the 7869
Revised Code to act on behalf of and cooperate with the county in 7870
exercising the powers and performing the duties of the county 7871
under this chapter. The powers extended to a county land 7872
reutilization corporation shall not be construed as a limitation 7873
on the powers granted to a county land reutilization corporation 7874
under Chapter 1724. of the Revised Code, but shall be construed as 7875
additional powers, except that a county land reutilization 7876
corporation may not acquire any interest in real property under 7877
this chapter after two years following the filing of its articles 7878
of incorporation by the secretary of state. 7879

(C) An electing subdivision shall promptly deliver certified 7880
copies of such ordinance or resolution to the auditor, treasurer, 7881
and the prosecutor of each county in which the electing 7882
subdivision is situated. On and after the effective date of such 7883
ordinance or resolution, the foreclosure, sale, management, and 7884

disposition of all nonproductive land situated within the electing 7885
subdivision's boundaries shall be governed by the procedures set 7886
forth in sections 5722.02 to 5722.15 of the Revised Code, and, in 7887
the case of a county land reutilization corporation, as authorized 7888
under Chapter 1724. of the Revised Code. When a county adopts a 7889
resolution organizing a county land reutilization corporation 7890
pursuant to this chapter, the county shall deliver a copy of the 7891
resolution to the county auditor, county treasurer, and county 7892
prosecuting attorney. 7893

(D) A county, a county land reutilization corporation, and a 7894
municipal corporation or township may enter into an agreement to 7895
implement the procedures in sections 5722.02 to 5722.15 of the 7896
Revised Code within the boundaries of the municipal corporation or 7897
township if the county and the township or municipal corporation 7898
are electing subdivisions and the county has, by resolution, 7899
designated a county land reutilization corporation to act on its 7900
behalf under this chapter. 7901

Any property acquired by a county land reutilization 7902
corporation in a transaction other than the tax foreclosure 7903
procedures in Chapter 323., 5721., or 5723. of the Revised Code 7904
shall be subject to a priority right of acquisition by a municipal 7905
corporation or township in which the property is located for a 7906
period of thirty days after the county land reutilization 7907
corporation first records the deed evidencing acquisition of such 7908
property with the county recorder. A municipal corporation or 7909
township claiming a priority right of acquisition shall file, and 7910
the county recorder shall record, an instrument evidencing such 7911
right within the thirty-day period. The instrument shall include 7912
the name and address of the applicable municipal corporation or 7913
township, the parcel or other identifying number and an 7914
affirmative statement by the municipal corporation or township 7915
that it intends to acquire the property. If the municipal 7916

corporation or township records such an instrument within the 7917
thirty-day period, then the priority right of acquisition shall be 7918
effective for a period of ninety days after the instrument is 7919
recorded. If the municipal corporation or township does not record 7920
the instrument expressing its intent to acquire the property or, 7921
if having timely recorded such instrument does not thereafter 7922
acquire and record a deed within the ninety-day period following 7923
the recording of its intent to acquire the property, then the 7924
county land reutilization corporation may dispose of such property 7925
free and clear of any claim or interest of such municipal 7926
corporation or township. If a municipal corporation or township 7927
does not record an instrument of intent to acquire property within 7928
the thirty-day period, or if a municipal corporation or township, 7929
after timely recording an instrument of intent to acquire a 7930
parcel, does not thereafter acquire the parcel within ninety days 7931
and record a deed thereto with the county recorder, the municipal 7932
corporation or township has no statutory, legal, or equitable 7933
claim or estate in property acquired by the county land 7934
reutilization corporation. This section shall not be construed to 7935
constitute an exception to free and clear title to the property 7936
held by a county land reutilization corporation or any of its 7937
subsequent transferees, or to preclude a county land reutilization 7938
corporation and any municipal corporation or township from 7939
entering into an agreement that disposes of property on terms to 7940
which they may thereafter mutually agree. 7941

Sec. 5722.03. (A) On and after the effective date of an 7942
ordinance or resolution adopted pursuant to section 5722.02 of the 7943
Revised Code, nonproductive land within an electing subdivision's 7944
boundaries that the subdivision wishes to acquire and that has 7945
either been advertised and offered for sale or is otherwise 7946
available for acquisition pursuant to a foreclosure proceeding as 7947
provided in section 323.25, sections 323.65 to 323.79, or section 7948

5721.18 of the Revised Code, but is not sold for want of a minimum 7949
bid, shall be sold or transferred to the electing subdivision in 7950
the manner set forth in this section or sections 323.65 to 323.79 7951
of the Revised Code. 7952

(B) Upon receipt of an ordinance or resolution under section 7953
5722.02 of the Revised Code, the county prosecuting attorney shall 7954
compile and deliver to the electing subdivision a list of all 7955
delinquent land within the electing subdivision with respect to 7956
which a foreclosure proceeding pursuant to section 323.25, 7957
sections 323.65 to 323.79, or section 5721.18 of the Revised Code 7958
has been instituted and is pending. The prosecuting attorney shall 7959
notify the electing subdivision of the identity of all delinquent 7960
land within the subdivision whenever a foreclosure proceeding 7961
pursuant to section 323.25, sections 323.65 to 323.79, or section 7962
5721.18 of the Revised Code is commenced with respect to that 7963
land. 7964

(C) The electing subdivision shall select from such lists the 7965
delinquent lands that constitute nonproductive lands that it 7966
wishes to acquire, and shall notify the prosecuting attorney of 7967
its selection prior to the advertisement and sale of the 7968
nonproductive lands pursuant to such a foreclosure proceeding, or 7969
as otherwise provided in sections 323.65 to 323.79 of the Revised 7970
Code. Notwithstanding the sales price provisions to the contrary 7971
in division (A) of section 323.28 or in divisions (A)(1) and (C) 7972
of section 5721.19 of the Revised Code, selected nonproductive 7973
lands subject to a foreclosure proceeding pursuant to section 7974
323.25, sections 323.65 to 323.79, or section 5721.18 of the 7975
Revised Code that require a sale shall be advertised for sale and 7976
be sold, without appraisal, for not less than the amount 7977
determined under division (A)(1) of section 323.28 or sections 7978
323.65 to 323.79 of the Revised Code in the case of selected 7979
nonproductive lands subject to a foreclosure proceeding pursuant 7980

to section 323.25 or sections 323.65 to 323.79 of the Revised 7981
Code, or the amount determined under division (A)(2) of section 7982
5721.19 in the case of selected nonproductive lands subject to a 7983
foreclosure proceeding pursuant to section 5721.18 of the Revised 7984
Code, or as prescribed in sections 323.65 to 323.79 of the Revised 7985
Code. All Except as otherwise authorized in section 323.78 of the 7986
Revised Code, all nonproductive lands so selected, when advertised 7987
for sale pursuant to a foreclosure proceeding, shall be advertised 7988
separately from the advertisement applicable to other delinquent 7989
lands. Notwithstanding division (A) of section 5721.191 of the 7990
Revised Code, the minimum amount for which selected nonproductive 7991
lands subject to a foreclosure proceeding pursuant to section 7992
5721.18 of the Revised Code will be sold, as specified in the 7993
advertisement for sale, shall equal the sum of the taxes, 7994
assessments, charges, penalties, interest, and costs due on the 7995
parcel as determined under division (A)(2) of section 5721.19 of 7996
the Revised Code. Notwithstanding provisions to the contrary in 7997
division (A) of section 323.28 of the Revised Code, the minimum 7998
amount for which selected nonproductive lands subject to a 7999
foreclosure proceeding pursuant to section 323.25 of the Revised 8000
Code will be sold, as specified in the advertisement for sale, 8001
shall equal the amount specified in division (A)(1) of section 8002
323.28 of the Revised Code. The advertisement relating to the 8003
selected nonproductive lands also shall include a statement that 8004
the lands have been determined by the electing subdivision to be 8005
nonproductive lands and that, if at a foreclosure sale no bid for 8006
the appropriate amount specified in this division is received, 8007
such lands shall be sold or transferred to the electing 8008
subdivision. 8009

(D) ~~If~~ Except for sales and transfers under sections 323.65 8010
to 323.79 of the Revised Code, if any nonproductive land selected 8011
by an electing subdivision is advertised and offered for sale at 8012
two sales pursuant to this section but is not sold for want of a 8013

minimum bid, the electing subdivision that selected the 8014
nonproductive land shall be deemed to have submitted the winning 8015
bid at the second sale for the land, and the land is deemed sold 8016
to the electing subdivision for no consideration other than the 8017
fee charged under division (F) of this section. If both a county 8018
and a township within that county have adopted a resolution 8019
pursuant to section 5722.02 of the Revised Code and both 8020
subdivisions select the same parcel or parcels of land, the 8021
subdivision that first notifies the prosecuting attorney of such 8022
selection shall be the electing subdivision deemed to have 8023
submitted the winning bid under this division. If a municipal 8024
corporation and a county land reutilization corporation select the 8025
same parcel or parcels of land, the municipal corporation shall be 8026
deemed the winning bidder under this division. The officer 8027
conducting the sale shall announce the bid of the electing 8028
subdivision at the sale and shall report the proceedings to the 8029
court for confirmation of sale. 8030

(E) Upon the sale or transfer of any nonproductive land to an 8031
electing subdivision, the county auditor shall charge the costs, 8032
as determined by the court, incurred in the foreclosure proceeding 8033
instituted under section 323.25, sections 323.65 to 323.79, or 8034
section 5721.18 of the Revised Code and applicable to the 8035
nonproductive land to the taxing districts, including the electing 8036
subdivision, in direct proportion to their interest in the taxes, 8037
assessments, charges, penalties, and interest on the nonproductive 8038
land due and payable at the time the land was sold pursuant to the 8039
foreclosure proceeding. The interest of each taxing district in 8040
the taxes, assessments, charges, penalties, and interest on the 8041
nonproductive land shall bear the same proportion to the amount of 8042
those taxes, assessments, charges, penalties, and interest that 8043
the amount of taxes levied by each district against the 8044
nonproductive land in the preceding tax year bears to the taxes 8045
levied by all such districts against the nonproductive land in the 8046

preceding tax year. For the purposes of this division, a county 8047
land reutilization corporation shall be deemed to have the 8048
proportionate interest of the county on whose behalf it has been 8049
designated and organized in the taxes, assessments, charges, 8050
penalties, and interest on the nonproductive land in that county. 8051
In making a semiannual apportionment of funds, the auditor shall 8052
retain at the next apportionment the amount charged to each such 8053
taxing district, except that in the case of a county land 8054
reutilization corporation acting on behalf of a county, the 8055
auditor shall provide an invoice to the corporation for the amount 8056
charged to it. 8057

(F) ~~Unless the nonproductive land is redeemed pursuant to~~ 8058
~~section 323.31 or 5721.25 of the Revised Code, upon the filing of~~ 8059
~~the entry of confirmation of sale, the~~ The officer conducting the 8060
sale shall execute and file for recording a deed conveying title 8061
to the land ~~and, once the deed has been recorded, upon the filing~~ 8062
~~of the the entry of the confirmation of sale, unless the~~ 8063
nonproductive land is redeemed under section 323.31 or 5721.18 of 8064
the Revised Code. If the alternative redemption period applies 8065
under section 323.78 of the Revised Code, the officer shall not 8066
execute the deed and file it for recording until the alternative 8067
redemption period expires. In either case, once the deed has been 8068
recorded, the officer shall deliver the deed to the electing 8069
subdivision; thereupon, title to the land is incontestable in the 8070
electing subdivision and free and clear of all liens and 8071
encumbrances, except those easements and covenants of record 8072
running with the land and created prior to the time at which the 8073
taxes or assessments, for the nonpayment of which the land is sold 8074
or transferred at foreclosure, became due and payable. At the time 8075
of the sale or transfer, the officer shall collect and the 8076
electing subdivision shall pay the fee required by law for 8077
transferring and recording of deeds. 8078

The title is not invalid because of any irregularity, 8079
informality, or omission of any proceedings under section 323.25, 8080
sections 323.65 to 323.79, this chapter, or Chapter 5721. of the 8081
Revised Code, or in any processes of taxation, if such 8082
irregularity, informality, or omission does not abrogate any 8083
provision of such chapters for notice to holders of title, lien, 8084
or mortgage to, or other interests in, the foreclosed lands. 8085

Sec. 5722.04. (A) Upon receipt of an ordinance or resolution 8086
adopted pursuant to section 5722.02 of the Revised Code, the 8087
county auditor shall deliver to the electing subdivision a list of 8088
all delinquent lands within an electing subdivision's boundaries 8089
that have been forfeited to the state pursuant to section 5723.01 8090
of the Revised Code and thereafter shall notify the electing 8091
subdivision of any additions to or deletions from such list. 8092

The electing subdivision shall select from such lists the 8093
forfeited lands that constitute nonproductive lands that the 8094
subdivision wishes to acquire, and shall notify the county auditor 8095
of its selection prior to the advertisement and sale of such 8096
lands. Notwithstanding the sales price provisions of division 8097
(A)(1) of section 5723.06 of the Revised Code, the selected 8098
nonproductive lands shall be advertised for sale and be sold to 8099
the highest bidder for an amount at least sufficient to pay the 8100
amount determined under division (A)(2) of section 5721.16 of the 8101
Revised Code. All nonproductive lands forfeited to the state and 8102
selected by an electing subdivision, when advertised for sale 8103
pursuant to the relevant procedures set forth in Chapter 5723. of 8104
the Revised Code, shall be advertised separately from the 8105
advertisement applicable to other forfeited lands. The 8106
advertisement relating to the selected nonproductive lands also 8107
shall include a statement that the lands have been selected by the 8108
electing subdivision as nonproductive lands that it wishes to 8109
acquire and that, if at the forfeiture sale no bid for the sum of 8110

the taxes, assessments, charges, penalties, interest, and costs 8111
due on the parcel as determined under division (A)(1)(a) of 8112
section 5723.06 of the Revised Code is received, the lands shall 8113
be sold to the electing subdivision. 8114

(B) If any nonproductive land that has been forfeited to the 8115
state and selected by an electing subdivision is advertised and 8116
offered for sale by the auditor pursuant to Chapter 5723. of the 8117
Revised Code, but no minimum bid is received, the electing 8118
subdivision shall be deemed to have submitted the winning bid, and 8119
the land is deemed sold to the electing subdivision for no 8120
consideration other than the fee charged under division (C) of 8121
this section. If both a county and a township in that county have 8122
adopted a resolution pursuant to section 5722.02 of the Revised 8123
Code and both subdivisions select the same parcel or parcels of 8124
land, ~~the subdivision that first notifies the county auditor of~~ 8125
~~such selection shall be~~ the electing subdivision deemed to have 8126
submitted the winning bid under this division shall be determined 8127
pursuant to division (D) of section 5722.03 of the Revised Code. 8128

The auditor shall announce the bid at the sale and shall 8129
declare the selected nonproductive land to be sold to the electing 8130
subdivision. The auditor shall deliver to the electing subdivision 8131
a certificate of sale. 8132

(C) On the returning of the certificate of sale to the 8133
auditor, the auditor shall execute and file for recording a deed 8134
conveying title to the selected nonproductive land and, once the 8135
deed has been recorded, deliver it to the electing subdivision. 8136
Thereupon, all previous title is extinguished, and the title in 8137
the electing subdivision is incontestable and free and clear from 8138
all liens and encumbrances, except taxes and special assessments 8139
that are not due at the time of the sale and any easements and 8140
covenants of record running with the land and created prior to the 8141
time at which the taxes or assessments, for the nonpayment of 8142

which the nonproductive land was forfeited, became due and 8143
payable. At the time of the sale, the auditor shall collect and 8144
the electing subdivision shall pay the fee required by law for 8145
transferring and recording of deeds. 8146

Upon delivery of a deed conveying any nonproductive land to 8147
an electing subdivision, the county auditor shall charge all costs 8148
incurred in any proceeding instituted under section 5721.14 or 8149
5721.18 of the Revised Code or incurred as a result of the 8150
forfeiture and sale of the nonproductive land to the taxing 8151
districts, including the electing subdivision, in direct 8152
proportion to their interest in the taxes, assessments, charges, 8153
interest, and penalties on the nonproductive land due and payable 8154
at the time the land was sold at the forfeiture sale. The interest 8155
of each taxing district in the taxes, assessments, charges, 8156
penalties, and interest on the nonproductive land shall bear the 8157
same proportion to the amount of those taxes, assessments, 8158
charges, penalties, and interest that the amount of taxes levied 8159
by each district against the nonproductive land in the preceding 8160
tax year bears to the taxes levied by all such districts against 8161
the nonproductive land in the preceding tax year. For the purposes 8162
of this division, a county land reutilization corporation shall be 8163
deemed to have the proportionate interest as the county 8164
designating or organizing such corporation in the taxes, 8165
assessments, charges, penalties, and interest on the nonproductive 8166
land in the county. In making a semiannual apportionment of funds, 8167
the auditor shall retain at the next apportionment the amount 8168
charged to each such taxing district, except for a county land 8169
reutilization corporation acting on behalf of a county, the 8170
auditor shall invoice the corporation the amount charged to it. 8171

(D) Where no political subdivision has requested to purchase 8172
a parcel of land at a foreclosure sale, any lands otherwise 8173
forfeited to the state for want of a bid at the foreclosure sale 8174

may, upon the request of a county land reutilization corporation, 8175
be transferred directly to the corporation without appraisal or 8176
public bidding, except that no interest in real property may be 8177
transferred to a county land reutilization corporation under this 8178
section after two years following the filing of its articles of 8179
incorporation by the secretary of state. 8180

Sec. 5722.06. An electing subdivision, other than a county 8181
land reutilization corporation, shall assume possession and 8182
control of any nonproductive land acquired by it under section 8183
5722.03, 5722.04, or 5722.10 of the Revised Code and any other 8184
land it acquires as a part of its land reutilization program. The 8185
electing subdivision shall hold and administer such property in a 8186
governmental capacity for the benefit of itself and of other 8187
taxing districts having an interest in the taxes, assessments, 8188
charges, interest, and penalties due and owing thereon at the time 8189
of the property's acquisition by the electing subdivision. In its 8190
administration of such nonproductive land as a part of a land 8191
reutilization program, the electing subdivision shall: 8192

(A) Manage, maintain, and protect, or temporarily use for a 8193
public purpose such land in such manner as it deems appropriate; 8194

(B) Compile and maintain a written inventory of all such 8195
land. The inventory shall be available for public inspection and 8196
distribution at all times. 8197

(C) Study, analyze, and evaluate potential, present, and 8198
future uses for such land which would provide for the effective 8199
reutilization of the nonproductive land; 8200

(D) Plan for, and use its best efforts to consummate, the 8201
sale or other disposition of such land at such times and upon such 8202
terms and conditions as it deems appropriate to the fulfillment of 8203
the purposes and objectives of its land reutilization program; 8204

(E) Establish and maintain records and accounts reflecting 8205
all transactions, expenditures, and revenues relating to its land 8206
reutilization program, including separate itemizations of all 8207
transactions, expenditures, and revenues concerning each 8208
individual parcel of real property acquired as a part of such 8209
program. 8210

A county land reutilization corporation acquiring title to 8211
lands under section 5722.03, 5722.04, or 5722.10 of the Revised 8212
Code, and to any other land it acquires as a part of its land 8213
reutilization program, shall maintain, operate, hold, transact, 8214
and dispose of such land as provided in its plan and pursuant to 8215
its purposes under Chapter 1724. of the Revised Code. 8216

Sec. 5722.07. As used in this section, "fair market value" 8217
means the appraised value of the nonproductive land made with 8218
reference to such redevelopment and reutilization restrictions as 8219
may be imposed by the electing subdivision as a condition of sale 8220
or as may be otherwise applicable to such land. 8221

An electing subdivision may, without competitive bidding, 8222
sell any land acquired by it as a part of its land reutilization 8223
program at such times, to such persons, and upon such terms and 8224
conditions, and subject to such restrictions and covenants as it 8225
deems necessary or appropriate to assure the land's effective 8226
reutilization. ~~Such~~ Except with respect to a sale by a county land 8227
reutilization corporation, such land shall be sold at not less 8228
than its fair market value. However, except with respect to land 8229
held by a county land reutilization corporation, upon the approval 8230
of the legislative authorities of those taxing districts entitled 8231
to share in the proceeds from the sale thereof, the electing 8232
subdivision may either retain such land for devotion by it to 8233
public use, or sell, lease, or otherwise transfer any such land to 8234
another political subdivision for the devotion to public use by 8235

such political subdivision for a consideration less than fair 8236
market value. 8237

Whenever an electing subdivision sells any land acquired as 8238
part of its land reutilization program for an amount equal to or 8239
greater than fair market value, it shall execute and deliver all 8240
agreements and instruments incident thereto. The electing 8241
subdivision may execute and deliver all agreements and instruments 8242
without procuring any approval, consent, conveyance, or other 8243
instrument from any other person or entity, including the other 8244
taxing districts entitled to share in the proceeds from the sale 8245
thereof. 8246

An electing subdivision may, for purposes of land 8247
disposition, consolidate, assemble, or subdivide individual 8248
parcels of land acquired as part of its land reutilization 8249
program. 8250

Sec. 5722.08. When an electing subdivision, other than a 8251
county land reutilization corporation, sells any land acquired as 8252
a part of its land reutilization program, the proceeds from such 8253
sale shall be applied and distributed in the following order: 8254

(A) To the electing subdivision in reimbursement of its 8255
expenses incurred on account of the acquisition, administration, 8256
management, maintenance, and disposition of such land, and such 8257
other expenses of the land reutilization program as the electing 8258
subdivision may apportion to such land; 8259

(B) To the county treasurer to reimburse those taxing 8260
districts to which the county auditor charged the costs of 8261
foreclosure pursuant to section 5722.03 of the Revised Code, or 8262
costs of forfeiture pursuant to section 5722.04 of the Revised 8263
Code. If the proceeds of the sale of the nonproductive lands, 8264
after making the payment required under this division, are not 8265
sufficient to reimburse the full amounts charged to taxing 8266

districts as costs under section 5722.03 or 5722.04 of the Revised Code, the balance of the proceeds shall be used to reimburse the taxing districts in the same proportion as the costs were charged.

(C) To the county treasurer for distribution to the taxing districts charged costs under section 5722.03 or 5722.04 of the Revised Code, in the same proportion as they were charged costs by the county auditor, an amount representing both of the following:

(1) The taxes, assessments, charges, penalties, and interest due and owing on such land as of the date of acquisition by the electing subdivision;

(2) The taxes, assessments, charges, penalties, and interest that would have been due and payable with respect to such land from such date of acquisition were such land not exempt from taxation pursuant to section 5722.11 of the Revised Code.

(D) The balance, if any, to be retained by the electing subdivision for application to the payment of costs and expenses of its land reutilization program.

All proceeds from the sale of lands held by a county land reutilization corporation shall be retained by the county land reutilization corporation for the purposes for which it was organized without further reporting or accounting to the taxing districts.

Sec. 5722.09. (A) An electing subdivision shall keep all taxing districts having an interest in the taxes, assessments, charges, interest, and penalties on the real property acquired as part of the land reutilization program informed concerning the administration of its land reutilization program and ~~shall~~ may establish a committee comprised of a representative of each such taxing district. Each member of the committee shall be appointed by, and serve at the pleasure of, the taxing district ~~he~~ the

member represents. A representative may be an employee of the 8297
taxing district. All members shall serve without compensation. The 8298
committee ~~shall~~ may meet in person or by electronic or telephonic 8299
means, at the discretion of the electing subdivision, at least 8300
~~quarterly~~ annually to review the operations of the land 8301
reutilization program and to advise the electing subdivision 8302
concerning any matter relating to such program which comes before 8303
the committee. 8304

(B) An electing subdivision, as a part of its land 8305
reutilization program, ~~shall~~ may establish separate neighborhood 8306
advisory committees consisting of persons living or owning 8307
property within each neighborhood affected by the program. The 8308
electing subdivision shall determine the boundaries of each 8309
neighborhood and which neighborhoods are affected by the program. 8310
Each neighborhood advisory committee shall ~~consist of not less~~ 8311
~~than five nor more than nine persons, to~~ be appointed by the chief 8312
executive officer of the electing subdivision for two-year 8313
overlapping terms and shall be composed of at least three persons. 8314
The electing subdivision shall consult with each neighborhood 8315
advisory committee at least ~~quarterly~~ annually to review the 8316
operations of the land reutilization program and to receive the 8317
advice of the members of the neighborhood advisory committee 8318
concerning any matter relating to the program which comes before 8319
the committees, including a specific interim use plan for the 8320
land. 8321

(C) This section does not apply to a county land 8322
reutilization corporation. 8323

Sec. 5722.10. An electing subdivision may accept a conveyance 8324
in lieu of foreclosure of any delinquent land from the proper 8325
owners thereof. Such conveyance may only be accepted with the 8326
consent of the county auditor acting as the agent of the state 8327

pursuant to section 5721.09 of the Revised Code. The owners or the electing municipal corporation or township shall pay all expenses incurred by the county in connection with any foreclosure or foreclosure and forfeiture proceeding filed pursuant to section 323.25, sections 323.65 to 323.79, or section 5721.18 or 5721.14 of the Revised Code relative to such land. When the electing subdivision is the county or county land reutilization corporation acting on behalf of a county, it may require the owner to pay the expenses. The owner shall present the electing subdivision with evidence satisfactory to the subdivision that it will obtain by such conveyance fee simple title to such delinquent land. ~~The~~ Unless otherwise agreed to by the electing subdivision accepting the conveyance, the title shall be free and clear of all liens and encumbrances, except such easements and covenants of record running with the land as were created prior to the time of the conveyance and delinquent taxes, assessments, penalties, interest, and charges, and taxes and special assessments that are a lien on the real property at the time of the conveyance.

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

Sec. 5722.13. Real property acquired and held by an electing subdivision pursuant to this chapter that is not sold or otherwise transferred within fifteen years after such acquisition shall be offered for sale at public auction during the sixteenth year after acquisition. If the real property is not sold at that time, it

~~shall be offered every three years thereafter until it is sold may
be disposed of or retained for any lawful purpose without further
application of this chapter.~~ 8360
8361
8362

Notice of the sale shall contain a description of each 8363
parcel, the permanent parcel number, and the full street address 8364
when available. The notice shall be published once a week for 8365
three consecutive weeks prior to the sale in a newspaper of 8366
general circulation within the electing subdivision. 8367

Each parcel subsequent to the fifteenth year after its 8368
acquisition as part of a land reutilization program shall be sold 8369
for an amount equal to not less than the greater of: 8370

(A) Two-thirds of its fair market value; 8371

(B) The total amount of accrued taxes, assessments, 8372
penalties, interest, charges, and costs incurred by the electing 8373
subdivision in the acquisition, maintenance, and disposal of each 8374
parcel and the parcel's share of the costs and expenses of the 8375
land reutilization program. 8376

The sale requirements of this section do not apply to real 8377
property acquired and held by a county land reutilization 8378
corporation. 8379

Sec. 5722.14. If nonproductive land is subsequently included 8380
within an impacted cities project, as defined in section 1728.01 8381
of the Revised Code, taxes on the land in the base period of the 8382
year immediately preceding the initial acquisition, as provided in 8383
section 1728.111 of the Revised Code, shall be determined by 8384
applying the land valuation as it existed in either the year 8385
preceding such initial acquisition, or in the next succeeding year 8386
after such nonproductive land is sold pursuant to section 5722.07 8387
or 5722.13 of the Revised Code, whichever valuation is greater. 8388

This section does not apply to nonproductive land acquired 8389

and held by a county land reutilization corporation. 8390

Sec. 5722.15. (A) When an electing subdivision purchases 8391
nonproductive land under section 5722.03 or 5722.04 of the Revised 8392
Code, the county auditor shall remove from ~~his~~ the auditor's tax 8393
lists and duplicates all taxes, assessments, charges, penalties, 8394
and interest that are due and payable on the land at the time of 8395
the sale in the same manner as if the property had been sold to 8396
any other buyer at the foreclosure or forfeiture sale. 8397

(B) The county auditor shall certify to an electing 8398
subdivision, other than a county land reutilization corporation, 8399
that purchases nonproductive land under section 5722.03 or 5722.04 8400
of the Revised Code a record of all of the taxes, assessments, 8401
charges, interest, and penalties that were due on the parcel at 8402
the time of the sale; the taxing districts to which they were 8403
owed; and the proportion of that amount that was owed to each 8404
taxing district. ~~The~~ Except with respect to a county land 8405
reutilization corporation, the certification shall be used by such 8406
an electing subdivision in distributing the proceeds of any sale 8407
of the land in accordance with division (C)(1) of section 5722.08 8408
of the Revised Code. 8409

Sec. 5722.21. (A) As used in this section: 8410

(1) "Eligible delinquent land" means delinquent land or 8411
delinquent vacant land, as defined in section 5721.01 of the 8412
Revised Code, included in a delinquent tax list or delinquent 8413
vacant land tax list that has been certified delinquent within the 8414
meaning of section 5721.03 of the Revised Code, excluding any 8415
certificate parcel as defined in section 5721.30 of the Revised 8416
Code. 8417

(2) "Delinquent taxes" means the cumulative amount of unpaid 8418
taxes, assessments, recoupment charges, penalties, and interest 8419

charged against eligible delinquent land that became delinquent 8420
before transfer of title to a county, municipal corporation, ~~or~~ 8421
township, or county land reutilization corporation under this 8422
section. 8423

(3) "Foreclosure costs" means the sum of all costs or other 8424
charges of publication, service of notice, prosecution, or other 8425
proceedings against the land under sections 323.25 to 323.28, 8426
323.65 to 323.79, or Chapter 5721. of the Revised Code as may 8427
pertain to delinquent land or be fairly apportioned to it by the 8428
county treasurer. 8429

(4) "Tax foreclosure sale" means a sale of delinquent land 8430
pursuant to foreclosure proceedings under sections 323.25 to 8431
323.28, 323.65 to 323.79, or section 5721.14 or 5721.18 of the 8432
Revised Code. 8433

(5) "Taxing authority" means the legislative authority of any 8434
taxing unit, as defined in section 5705.01 of the Revised Code, in 8435
which is located a parcel of eligible delinquent land acquired or 8436
to be acquired by a county, municipal corporation, ~~or~~ township, or 8437
county land reutilization corporation in which a declaration under 8438
division (B) of this section is in effect. 8439

(B) The legislative authority of a municipal corporation may 8440
declare by ordinance, or a board of county commissioners ~~or~~, a 8441
board of township trustees, or the board of directors of a county 8442
land reutilization corporation may declare by resolution, that it 8443
is in the public interest for the county, municipal corporation, 8444
~~or~~ township, or county land reutilization corporation to acquire 8445
tax-delinquent real property within the county, municipal 8446
corporation, or township for the public purpose of redeveloping 8447
the property or otherwise rendering it suitable for productive, 8448
tax-paying use. In any county, municipal corporation, or township 8449
in which such a declaration is in effect, the county, municipal 8450
corporation, ~~or~~ township, or county land reutilization corporation 8451

may purchase or otherwise acquire title to eligible delinquent 8452
land, other than by appropriation, and the title shall pass free 8453
and clear of the lien for delinquent taxes as provided in division 8454
(D) of this section. The authority granted by this section is 8455
supplemental to the authority granted under sections 5722.01 to 8456
5722.15 of the Revised Code. A county land reutilization 8457
corporation may not acquire an interest in real property under 8458
this section after two years following the filing of its articles 8459
of incorporation by the secretary of state. 8460

(C) With respect to any parcel of eligible delinquent land 8461
purchased or acquired by a county, municipal corporation, ~~or~~ 8462
township, or county land reutilization corporation in which a 8463
declaration is in effect under this section, the county, municipal 8464
corporation, or township may obtain the consent of each taxing 8465
authority for release of any claim on the delinquent taxes and 8466
associated costs attaching to that property at the time of 8467
conveyance to the county, municipal corporation, or township. 8468
Consent shall be obtained in writing, and shall be certified by 8469
the taxing authority granting consent or by the fiscal officer or 8470
other person authorized by the taxing authority to provide such 8471
consent. Consent may be obtained before or after title to the 8472
eligible delinquent land is transferred to the county, municipal 8473
corporation, or township. A county that has organized and 8474
designated a county land reutilization corporation for purposes of 8475
this chapter is not required to obtain such consent. Upon 8476
conveyance to a county land reutilization corporation, the consent 8477
shall be deemed to have been given to the extent that the 8478
corporation requires consent. 8479

The taxing authority of a taxing unit and a county, municipal 8480
corporation, or township in which a declaration is in effect under 8481
this section may enter into an agreement whereby the taxing 8482
authority consents in advance to release of the taxing authority's 8483

claim on delinquent taxes and associated costs with respect to all 8484
or a specified number of parcels of eligible delinquent land that 8485
may be purchased or acquired by the county, municipal corporation, 8486
or township for the purposes of this section. The agreement shall 8487
provide for any terms and conditions on the release of such claim 8488
as are mutually agreeable to the taxing authority and county, 8489
municipal corporation, or township, including any notice to be 8490
provided by the county, municipal corporation, or township to the 8491
taxing authority of the purchase or acquisition of eligible 8492
delinquent land situated in the taxing unit; any option vesting in 8493
the taxing authority to revoke its release with respect to any 8494
parcel of eligible delinquent land before the release becomes 8495
effective; and the manner in which notice of such revocation shall 8496
be effected. Nothing in this section or in such an agreement shall 8497
be construed to bar a taxing authority from revoking its advance 8498
consent with respect to any parcels of eligible delinquent land 8499
purchased or acquired by the county, municipal corporation, or 8500
township before the county, municipal corporation, or township 8501
enters into a purchase or other agreement for acquisition of the 8502
parcels. 8503

A county that has organized and designated a county land 8505
reutilization corporation is not required to enter into such an 8506
agreement with a taxing authority. 8507

(D) The lien for the delinquent taxes and associated costs 8508
for which all of the taxing authorities have consented to release 8509
their claims under this section is hereby extinguished, and the 8510
transfer of title to such delinquent land to the county, municipal 8511
corporation, or township shall be transferred free and clear of 8512
the lien for such taxes and costs. If a taxing authority does not 8513
consent to the release of its claim on delinquent taxes and 8514
associated costs, the entire amount of the lien for such taxes and 8515

costs shall continue as otherwise provided by law until paid or 8516
otherwise discharged according to law. If a county land 8517
reutilization corporation acquires title to eligible delinquent 8518
land under this section, the lien for delinquent taxes and costs 8519
with respect to land acquired by the corporation shall be 8520
extinguished simultaneously with the transfer of title to the 8521
corporation, notwithstanding that the taxing authorities have not 8522
consented to release their claims under this section. 8523

(E) All eligible delinquent land acquired by a county, 8524
municipal corporation, ~~or~~ township, or county land reutilization 8525
corporation under this section is real property held for a public 8526
purpose and is exempted from taxation until the county, municipal 8527
corporation, ~~or~~ township, or county land reutilization corporation 8528
sells or otherwise disposes of property. 8529

(F) If a county, municipal corporation, ~~or~~ township, or 8530
county land reutilization corporation sells or otherwise disposes 8531
of delinquent land it purchased or acquired and for which all or a 8532
portion of a taxing authority's claim for delinquent taxes was 8533
released under this section, whether by consent of the taxing 8534
authority or pursuant to division (D) of this section, the net 8535
proceeds from such sale or disposition shall be used for such 8536
redevelopment purposes the board of county commissioners, the 8537
legislative authority of the municipal corporation, ~~or~~ the board 8538
of township trustees, or the board of directors of the county land 8539
reutilization corporation considers necessary or appropriate. 8540

Sec. 5722.22. A county land reutilization corporation shall 8542
not be liable for damages arising from a violation of sections 8543
3737.87 to 3737.891 of the Revised Code or Chapter 3704., 3734., 8544
3745., 3746., 3750., 3751., 3752., 6101., or 6111. of the Revised 8545
Code or any rule adopted or order, permit, license, variance, or 8546

plan approval issued under any of those chapters that is or was 8547
committed by another person in connection with a parcel of land 8548
acquired by the county land reutilization corporation. 8549

Sec. 5723.01. (A)(1) Every tract of land and town lot, which, 8550
pursuant to foreclosure proceedings under section 323.25, sections 8551
323.65 to 323.79, or section 5721.18 of the Revised Code, has been 8552
advertised and offered for sale on two separate occasions, not 8553
less than two weeks apart, and not sold for want of bidders, shall 8554
be forfeited to the state or to a political subdivision, school 8555
district, or county land reutilization corporation pursuant to 8556
division (A)(3) of this section. 8557

(2) The county prosecuting attorney shall certify to the 8558
court that such tract of land or town lot has been twice offered 8559
for sale and not sold for want of a bidder. Such forfeiture of 8560
lands and town lots shall be effective when the court by entry 8561
orders such lands and town lots forfeited to the state or to a 8562
political subdivision, school district, or county land 8563
reutilization corporation pursuant to division (A)(3) of this 8564
section. A copy of such entry shall be certified to the county 8565
auditor and, after the date of the certification, all the right, 8566
title, claim, and interest of the former owner is transferred to 8567
and vested in the state to be disposed of in compliance with this 8568
chapter. 8569

(3) After having been notified pursuant to division (A)(2) of 8570
this section that the tract of land or town lot has been twice 8571
offered for sale and not sold for want of bidders, the court shall 8572
notify the political subdivision and school district in which the 8573
property is located, and any county land reutilization corporation 8574
in the county, and offer to forfeit the property to the political 8575
subdivision, school district, or corporation, or to an electing 8576
subdivision as defined in section 5722.01 of the Revised Code, 8577

upon a petition from the political subdivision, school district, 8578
or corporation. If ~~the political subdivision does not~~ no such 8579
petition is filed with the court within ten days ~~of the~~ after 8580
notification by the court, the court shall forfeit the property to 8581
the state. If ~~the~~ a political subdivision, school district, or 8582
corporation requests through a petition to receive the property 8583
through forfeiture, the forfeiture of land and town lots is 8584
effective when, by entry, the court orders such lands and town 8585
lots forfeited to the political subdivision, school district, or 8586
corporation. The court shall certify a copy of the entry to the 8587
county auditor and, after the date of certification, all the 8588
right, title, claim, and interest of the former owner is 8589
transferred to and vested in the political subdivision, school 8590
district, or corporation. 8591

(B) Every parcel against which a judgment of foreclosure and 8592
forfeiture is made in accordance with section 5721.16 of the 8593
Revised Code is forfeited to the state on the date the court 8594
enters a finding under that section. After that date, all the 8595
right, title, claim, and interest of the former owner is 8596
transferred to the state to be disposed of in compliance with the 8597
relevant provisions of this chapter. 8598

Sec. 5723.03. If the former owner of real property that has 8599
been forfeited, at any time before the state has disposed of such 8600
property, pays into the treasury of the county in which the 8601
property is situated, all the taxes, assessments, penalties, 8602
interest, and costs incurred in the foreclosure or foreclosure and 8603
forfeiture proceedings under section 323.25, 5721.14, or 5721.18 8604
or sections 323.65 to 323.79 of the Revised Code or in proceedings 8605
under this chapter that stand charged against the property at the 8606
time of such payment, the state shall relinquish to such former 8607
owner all claim to such property. The county auditor shall then 8608
reenter the property on ~~his~~ the auditor's tax list, under the name 8609

of the proper owner. 8610

Sec. 5723.04. (A) The county auditor shall maintain a list of 8611
forfeited lands and shall offer such lands for sale annually, or 8612
more frequently if the auditor determines that more frequent sales 8613
are necessary. 8614

(B) Notwithstanding division (A) of this section, upon the 8615
request of a county land reutilization corporation organized under 8616
Chapter 1724. of the Revised Code, the county auditor shall 8617
promptly transfer to such corporation, by auditor's deed, the fee 8618
simple title to a parcel on the list of forfeited lands, which 8619
shall pass to such corporation free and clear of all taxes, 8620
assessments, charges, penalties, interest, and costs. Any 8621
subordinate liens shall be deemed fully and forever satisfied and 8622
discharged. Upon such request, the land is deemed sold by the 8623
state for no consideration. The county land reutilization 8624
corporation shall file the deed for recording. A county land 8625
reutilization corporation may not acquire an interest in a parcel 8626
under this section after two years following the filing of its 8627
articles of incorporation by the secretary of state. 8628

Sec. 5723.08. After any county auditor has compiled a list of 8629
forfeited lands as provided for in section 5723.04 of the Revised 8630
Code, ~~he~~ the auditor shall furnish and deliver to the director of 8631
natural resources an authenticated copy of such list within ten 8632
days after its completion. The director of natural resources, in 8633
behalf of the state, may select and designate tracts of land so 8634
forfeited which are situated within the boundaries of any legally 8635
established state forest or park purchase area, which in ~~his~~ the 8636
director's opinion are suitable for reforestation, public 8637
recreation, wildlife habitat, water impoundment, or other uses 8638
incident to the conservation of natural resources. Whereupon, said 8639
director shall notify the auditor in writing, within thirty days 8640

after receipt of such list, of the intention of the state to take 8641
and hold such forfeited lands as ~~he~~ the director has designated 8642
for such use. 8643

Due notice in writing, sent by certified mail, of the 8644
intention of the state to take and hold such lands shall be given 8645
to known holders of title thereto, and to holders of liens or 8646
mortgages of record, at their last known addresses, by the auditor 8647
within fifteen days after ~~he~~ the auditor has been notified by the 8648
director that the state intends to take and hold such lands for 8649
conservation purposes. Such notice shall contain a recapitulation 8650
showing the total amount of delinquent taxes, assessments, 8651
penalties, interest, and costs, due and unpaid, for which the land 8652
had been forfeited to the state. 8653

Holders of title to such lands, together with holders of 8654
liens or mortgages of record, individually or collectively, shall 8655
file with the auditor a written exception to the intent of the 8656
state to take and hold such lands for conservation purposes within 8657
fifteen days after such notice has been delivered to them. Upon 8658
failure to file such exception and to pay the total amount of 8659
delinquent taxes, assessments, penalties, interest, and costs due 8660
and payable, prior to the time of the general sale of tax 8661
forfeited lands, the auditor shall not offer said lands for sale 8662
in accordance with section 5723.05 of the Revised Code. On or 8663
after the date of general sale of forfeited lands, the auditor 8664
shall execute a deed for such lands to the state. Thereafter the 8665
title of the state in such lands is incontestable, section 5723.03 8666
of the Revised Code notwithstanding. 8667

The department of natural resources, upon receipt of the deed 8668
of such lands to the state from the auditor, and upon approval of 8669
title to such lands by the attorney general, shall pay to the 8670
auditor from moneys appropriated or available for such purposes, 8671
an amount equal to the taxes, assessments, penalties, interest, 8672

and costs due and payable to the county at the time such lands 8673
were declared forfeited, and such moneys shall be disbursed by the 8674
auditor in the manner provided in section 5723.18 of the Revised 8675
Code. 8676

Lands acquired by the state pursuant to this section are 8677
subject to the same laws and policies relating to other lands 8678
under the control of the department, or said department may assign 8679
custody, management, and use of such lands for the purposes 8680
defined in this section to any agency or subdivision of 8681
government. 8682

If the department of natural resources and a county land 8683
reutilization corporation organized under Chapter 1724. of the 8684
Revised Code request title to the same parcel, the one that first 8685
requested the parcel in writing shall be entitled to acquire the 8686
title thereto. 8687

Sec. 5723.11. If any forfeited lands are sold for a greater 8688
sum than the amount of the tax, assessment, penalty, interest, and 8689
costs of sale, the county auditor shall charge the county 8690
treasurer separately in each case, in the name of the supposed 8691
owner, with the excess above such amount. The treasurer shall 8692
retain such excess in the treasury for the proper owner of the 8693
forfeited lands, and upon demand by such owner, within ~~six years~~ 8694
one year from the day of sale, shall pay the excess to ~~him~~ the 8695
owner. After that one year, the treasurer shall dispose of any 8696
excess according to law or, if a county land reutilization 8697
corporation organized under Chapter 1724. of the Revised Code 8698
exists in the county, shall pay the amount to the corporation. 8699
Such money shall be used for the corporation's public purposes. 8700

If the treasurer, upon demand, is not fully satisfied as to 8701
the right of the person demanding to receive such excess sum or if 8702
there are several different claimants, ~~he~~ the treasurer shall 8703

commence a civil action by filing a petition of interpleader in 8704
the court of common pleas of the county where the land was sold, 8705
wherein ~~he~~ the treasurer shall make the person claiming the 8706
excess, and the state, defendants, and the action shall proceed as 8707
other civil actions. The costs of the proceedings shall be paid by 8708
the person claiming the excess, as the court orders. The 8709
prosecuting attorney shall prosecute the action, in behalf of the 8710
treasurer. 8711

Sec. 5723.12. (A) The county auditor, on making a sale of a 8712
tract of land to any person under this chapter, shall give the 8713
purchaser a certificate of sale. On producing or returning to the 8714
auditor the certificate of sale, the auditor, on payment to the 8715
auditor by the purchaser, the purchaser's heirs, or assigns, of 8716
the sum of ~~five~~ forty-five dollars, shall execute and file for 8717
recording a deed, which deed shall be prima-facie evidence of 8718
title in the purchaser, the purchaser's heirs, or assigns. Once 8719
the deed has been recorded, the county auditor shall deliver the 8720
deed to the purchaser. At the time of the sale, the county auditor 8721
shall collect and the purchaser shall pay the fee required by law 8722
for the recording of deeds. In the case of land sold to the state 8723
under division (B) of section 5723.06 of the Revised Code, the 8724
director of natural resources or a county land reutilization 8725
corporation shall execute and file for recording the deed, and pay 8726
the fee required by law for transferring deeds directly to the 8727
county auditor and recording deeds directly to the county 8728
recorder. 8729

(B) Except as otherwise provided in division (C) of this 8730
section and except for foreclosures to which the alternative 8731
redemption period has expired under sections 323.65 to 323.79 of 8732
the Revised Code, when a tract of land has been duly forfeited to 8733
the state and sold under this chapter, the conveyance of the real 8734
estate by the auditor shall extinguish all previous title and 8735

invest the purchaser with a new and perfect title that is free 8736
from all liens and encumbrances, except taxes and installments of 8737
special assessments and reassessments not due at the time of the 8738
sale, federal tax liens other than federal tax liens that are 8739
discharged in accordance with subsection (b) or (c) of section 8740
7425 of the "Internal Revenue Code of 1954," 68A Stat. 3, 26 8741
U.S.C. 1, as amended, and any easements and covenants running with 8742
the land that were created prior to the time the taxes or 8743
assessments, for the nonpayment of which the land was forfeited, 8744
became due and payable and except that, if there is a federal tax 8745
lien on the tract of land at the time of the sale, the United 8746
States is entitled to redeem the tract of land at any time within 8747
one hundred twenty days after the sale pursuant to subsection (d) 8748
of section 7425 of the "Internal Revenue Code of 1954," 68A Stat. 8749
3, 26 U.S.C. 1, as amended. 8750

(C) ~~When~~ Except for foreclosures to which the alternative 8751
redemption period has already expired under sections 323.65 to 8752
323.79 of the Revised Code, when a tract of forfeited land that 8753
was foreclosed upon as a result of proceedings for foreclosure 8754
instituted under section 323.25, sections 323.65 to 323.79, or 8755
division (C) of section 5721.18 of the Revised Code is sold under 8756
this chapter, the conveyance of the real estate by the auditor 8757
shall extinguish all previous title and invest the purchaser with 8758
a new title free from the lien for land taxes, assessments, 8759
charges, penalties, and interest for which the lien was 8760
foreclosed, the property was forfeited to the state, and in 8761
satisfaction of which the property was sold under this chapter, 8762
but subject to all other liens and encumbrances with respect to 8763
the tract. 8764

Sec. 5723.18. (A) Except as otherwise provided in division 8765
(B)(2) of section 5721.17 and division (B) of section 319.43 of 8766
the Revised Code, the proceeds from a forfeiture sale shall be 8767

distributed as follows: 8768

(1) The county auditor shall deduct all costs pertaining to 8769
the forfeiture and sale of forfeited lands, including costs 8770
pertaining to a foreclosure and forfeiture proceeding instituted 8771
under section 5721.14 of the Revised Code, except those paid under 8772
section 5721.04 of the Revised Code, from the moneys received from 8773
the sale of land and town lots forfeited to the state for the 8774
nonpayment of taxes, and shall pay such costs into the proper 8775
fund. In the case of the forfeiture sale of a parcel against which 8776
a foreclosure and forfeiture proceeding was instituted under 8777
section 5721.14 of the Revised Code, if the proceeds from the 8778
forfeiture sale are insufficient to pay the costs pertaining to 8779
such proceeding, the county auditor, at the next semiannual 8780
apportionment of real property taxes, shall reduce the amount of 8781
real property taxes that ~~he~~ the auditor otherwise would distribute 8782
to each subdivision to which taxes, assessments, charges, 8783
penalties, or interest charged against the parcel are due. The 8784
reduction in each subdivision's real property tax distribution 8785
shall equal the amount of the unpaid costs multiplied by a 8786
fraction, the numerator of which is the amount of taxes, 8787
assessments, charges, penalties, and interest due the subdivision, 8788
and the denominator of which is the total amount of taxes, 8789
assessments, charges, penalties, and interest due all such 8790
subdivisions. 8791

(2) Following the payment required by division (A)(1) of this 8792
section, the part of the proceeds that is equal to ~~five~~ ten per 8793
cent of the taxes and assessments due shall be deposited in the 8794
delinquent tax and assessment collection fund created pursuant to 8795
section 321.261 of the Revised Code. 8796

(3) Following the payment required by division (A)(2) of this 8797
section, the remaining proceeds shall be distributed by the 8798
auditor to the appropriate subdivisions to pay the taxes, 8799

assessments, charges, penalties, and interest which are due and 8800
unpaid. If the proceeds available for distribution under this 8801
division are insufficient to pay the entire amount of those taxes, 8802
assessments, charges, penalties, and interest, the auditor shall 8803
distribute the proceeds available for distribution under this 8804
division to the appropriate subdivisions in proportion to the 8805
amount of those taxes, assessments, charges, penalties, and 8806
interest that each is due. 8807

(B) If the proceeds from the sale of forfeited land are 8808
insufficient to pay in full the amount of the taxes, assessments, 8809
charges, penalties, and interest; the costs incurred in the 8810
proceedings instituted pursuant to this chapter and section 8811
5721.18 of the Revised Code, or the foreclosure and forfeiture 8812
proceeding instituted pursuant to section 5721.14 of the Revised 8813
Code; and, if division (B)(2) of section 5721.17 of the Revised 8814
Code is applicable, any notes issued by a receiver pursuant to 8815
division (F) of section 3767.41 of the Revised Code and any 8816
receiver's lien as defined in division (C)(4) of section 5721.18 8817
of the Revised Code, the court may enter a deficiency judgment 8818
against the last owner of record of the land before its forfeiture 8819
to the state, for the unpaid amount. The court shall enter the 8820
judgment pursuant to section 5721.192 of the Revised Code. ~~The~~ 8821
Except as otherwise provided in division (B) of section 319.43 of 8822
the Revised Code, the proceeds paid pursuant to the entry and 8823
satisfaction of such a judgment shall be distributed as if they 8824
had been received as a part of the proceeds from the sale of the 8825
land to satisfy the amount of the taxes, assessments, charges, 8826
penalties, and interest which are due and unpaid; the costs 8827
incurred in the associated proceedings which were due and unpaid; 8828
and, if division (B)(2) of section 5721.17 of the Revised Code is 8829
applicable, any notes issued by a receiver pursuant to division 8830
(F) of section 3767.41 of the Revised Code and any receiver's lien 8831
as defined in division (C)(4) of section 5721.18 of the Revised 8832

Code. 8833

Section 2. That existing sections 135.341, 135.35, 135.351, 8834
307.01, 307.07, 307.09, 307.10, 307.12, 307.64, 307.671, 307.698, 8835
307.78, 307.806, 307.846, 319.20, 319.201, 319.30, 319.43, 319.45, 8836
319.54, 321.24, 321.261, 321.34, 321.341, 323.121, 323.132, 8837
323.15, 323.25, 323.26, 323.28, 323.31, 323.47, 323.49, 323.50, 8838
323.65, 323.66, 323.67, 323.68, 323.69, 323.70, 323.71, 323.72, 8839
323.73, 323.74, 323.75, 323.76, 323.77, 323.78, 715.26, 715.261, 8840
1724.01, 1724.02, 1724.04, 1724.05, 1724.07, 1724.10, 1724.11, 8841
5705.05, 5705.19, 5709.12, 5721.01, 5721.011, 5721.03, 5721.06, 8842
5721.10, 5721.11, 5721.18, 5721.19, 5721.191, 5721.20, 5721.25, 8843
5721.30, 5721.31, 5721.32, 5721.33, 5721.36, 5721.37, 5721.38, 8844
5721.39, 5721.40, 5721.43, 5722.01, 5722.02, 5722.03, 5722.04, 8845
5722.06, 5722.07, 5722.08, 5722.09, 5722.10, 5722.13, 5722.14, 8846
5722.15, 5722.21, 5723.01, 5723.03, 5723.04, 5723.08, 5723.11, 8847
5723.12, and 5723.18 of the Revised Code are hereby repealed. 8848

8849

Section 3. (A) As used in this section, "county land 8850
reutilization corporation" or "corporation" means a county land 8851
reutilization corporation formed under Chapter 1724. of the 8852
Revised Code. 8853

(B)(1) Not later than the last day of the seventh month after 8854
the articles of incorporation of a county land reutilization 8855
corporation are filed by the Secretary of State, the board of 8856
directors of the corporation shall file a report with the General 8857
Assembly summarizing the corporation's activities during the 8858
six-month period beginning on the date the corporation's articles 8859
of incorporation were filed by the Secretary of State. 8860

(2) Not later than the last day of the thirteenth month after 8861
the articles of incorporation of a county land reutilization 8862
corporation are filed by the Secretary of State, the board of 8863

directors of the corporation shall file a report with the General 8864
Assembly summarizing the corporation's activities during the 8865
twelve-month period beginning on the date the corporation's 8866
articles of incorporation were filed by the Secretary of State. 8867

(C) Each such report shall set forth, for that six-month or 8868
twelve-month period, the following: 8869

(1) The corporation's revenue and receipts from any source, 8870
itemized as to the source; 8871

(2) The corporation's expenses; 8872

(3) The number of parcels of any real property acquired by 8873
the corporation and the manners by which property was acquired; 8874

(4) The disposition of such real property on the last day of 8875
the six-month or twelve-month period; 8876

(5) The number of parcels of abandoned land against which the 8877
corporation requested foreclosure proceedings under sections 8878
323.65 to 323.79 of the Revised Code; 8879

(6) The value of any tax certificates acquired by the 8880
corporation; 8881

(7) A summary of any nuisance abatement or code enforcement 8882
activities; 8883

(8) The number of employees and officers of the corporation, 8884
and compensation paid to officers of the corporation. 8885

(D) Copies of the report shall be filed with the Clerk of the 8886
House of Representatives, the Clerk of the Senate, the Speaker of 8887
the House of Representatives, the President of the Senate, and the 8888
leaders of the minority caucus of each chamber. 8889