

**As Reported by the Senate State and Local Government and
Veterans Affairs Committee**

**127th General Assembly
Regular Session
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Sub. S. B. No. 353

Senator Spada

**Cosponsors: Senators Harris, Mason, Miller, D., Roberts, Smith, Seitz, Cates,
Fedor, Wagoner**

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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, 307.698, 2
307.78, 307.806, 307.846, 319.20, 319.201, 319.30, 3
319.43, 319.45, 319.54, 321.24, 321.261, 321.34, 4
323.121, 323.132, 323.15, 323.25, 323.26, 323.28, 5
323.31, 323.47, 323.49, 323.50, 323.65, 323.66, 6
323.67, 323.68, 323.69, 323.70, 323.71, 323.72, 7
323.73, 323.74, 323.75, 323.76, 323.77, 323.78, 8
715.26, 715.261, 1724.01, 1724.02, 1724.04, 9
1724.05, 1724.07, 1724.10, 1724.11, 5705.05, 10
5705.19, 5709.12, 5721.01, 5721.011, 5721.03, 11
5721.06, 5721.10, 5721.11, 5721.18, 5721.19, 12
5721.191, 5721.20, 5721.25, 5721.30, 5721.31, 13
5721.32, 5721.33, 5721.36, 5721.37, 5721.38, 14
5721.39, 5721.40, 5721.43, 5722.01, 5722.02, 15
5722.03, 5722.04, 5722.06, 5722.07, 5722.08, 16
5722.09, 5722.10, 5722.13, 5722.14, 5722.15, 17
5722.21, 5723.01, 5723.03, 5723.04, 5723.08, 18
5723.11, 5723.12, and 5723.18, to amend, for the 19
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, and to require port 32
authorities to adopt plans of improvement. 33

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

Section 1. That sections 135.341, 135.35, 135.351, 307.01, 34
307.07, 307.09, 307.10, 307.12, 307.64, 307.698, 307.78, 307.806, 35
307.846, 319.20, 319.201, 319.30, 319.43, 319.45, 319.54, 321.24, 36
321.261, 321.34, 323.121, 323.132, 323.15, 323.25, 323.26, 323.28, 37
323.31, 323.47, 323.49, 323.50, 323.65, 323.66, 323.67, 323.68, 38
323.69, 323.70, 323.71, 323.72, 323.73, 323.74, 323.75, 323.76, 39
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1724.05, 1724.07, 1724.10, 1724.11, 5705.05, 5705.19, 5709.12, 41
5721.01, 5721.011, 5721.03, 5721.06, 5721.10, 5721.11, 5721.18, 42
5721.19, 5721.191, 5721.20, 5721.25, 5721.30, 5721.31, 5721.32, 43
5721.33, 5721.36, 5721.37, 5721.38, 5721.39, 5721.40, 5721.43, 44
5722.01, 5722.02, 5722.03, 5722.04, 5722.06, 5722.07, 5722.08, 45
5722.09, 5722.10, 5722.13, 5722.14, 5722.15, 5722.21, 5723.01, 46
5723.03, 5723.04, 5723.08, 5723.11, 5723.12, and 5723.18 be 47
amended, sections 321.341 (321.342) and 323.78 (323.79) be amended 48
for the purpose of adopting new section numbers as indicated in 49
parentheses, and new sections 321.341 and 323.78 and sections 50
133.082, 307.781, 321.263, 321.36, 1724.03, 4582.07, 4582.08, 51

4582.09, 4582.32, 4582.33, 4582.34, and 5722.22 of the Revised Code be enacted to read as follows:

Sec. 133.082. (A) A board of county commissioners, upon the written request of the county treasurer, may issue securities in anticipation of the collection of the current taxes that are not paid on or before the last day on which such taxes may be paid without penalty or that have become delinquent. The aggregate principal amount of such securities shall not exceed ninety per cent of the difference between the following amounts:

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

(2) To the extent ascertainable by the county treasurer, the amount of current year unpaid taxes or current year delinquent taxes that have been collected during the period commencing on the day immediately following the last day the current year unpaid taxes or current year delinquent taxes could have been paid without penalty and ending with the business day immediately preceding the day on which an agreement for the sale of the securities is executed.

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

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

such taxes been paid when due. 83

(D) The county officers authorized by the county taxing authority shall execute the necessary documents, including, but not limited to, trust agreements and other agreements and certifications, to provide for the pledge, protection, and disposition of the pledged revenues from which debt charges on the securities issued under this section are to be paid. 84
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(E) Anticipation securities issued under this section shall not be general obligations of the county. Anticipation securities issued under this section shall be secured only by a pledge of and lien upon the delinquent real property taxes and assessments, the collection of which is being anticipated by the issuance of the securities in accordance with this section, and any securities issued to fund or refund those securities. The pledge shall be valid and binding from the time the pledge is made, and the tax receipts and proceeds pledged and thereafter received by the county treasurer shall immediately be subject to the lien of that pledge without any physical delivery of those tax receipts or proceeds or further act. The lien of any pledge is valid and binding as against all parties having claims of any kind in tort, contract, or otherwise against the county, whether or not such parties have notice of the lien. Neither the resolution nor any trust agreement by which a pledge is created or further evidenced need be filed or recorded except in the records of the county taxing authority. 90
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(F) As long as any securities issued under this section, in either original or refunded form, remain outstanding, except as otherwise provided in those documents, the delinquent real property taxes and assessments pledged to the payment of debt charges on the securities shall remain under the control of the county taxing authority and shall not be appropriated other than in accordance with division (H) of this section. 108
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(G) Sections 9.98 to 9.983 of the Revised Code apply to 115
securities issued under this section, notwithstanding any other 116
provision in this chapter. 117

(H) The amounts from the collection of the delinquent real 118
property taxes and assessments anticipated by the securities and 119
needed to pay debt charges on the securities issued under this 120
section shall be considered appropriated for that purpose, and 121
other appropriations from those sources by the county taxing 122
authority shall be limited to the balance available after 123
deducting the amount needed to pay those debt charges. The 124
portions of those amounts as received and to be applied to those 125
debt charges shall be deposited and set aside in an account for 126
that purpose in the bond retirement fund in the amounts and at the 127
times required to pay those debt charges as provided for by the 128
authorizing legislation, or as otherwise provided by law. 129

(I) As used in this section, "current taxes" has the same 130
meaning as in section 323.01 of the Revised Code, and "current 131
year unpaid taxes" and "current year delinquent taxes" have the 132
same meanings as in section 321.341 of the Revised Code. 133

Sec. 135.341. (A) There shall be a county investment advisory 134
committee consisting of three members: two county commissioners to 135
be designated by the board of county commissioners, and the county 136
treasurer. 137

Notwithstanding the preceding sentence, the board of county 138
commissioners may declare that all three county commissioners 139
shall serve on the county investment advisory committee. If the 140
board so declares, the county investment advisory committee shall 141
consist of five members: the three county commissioners, the 142
county treasurer, and the clerk of the court of common pleas of 143
the county. 144

(B) The committee shall elect its own chairperson, and 145

committee members shall receive no additional compensation for the 146
performance of their duties as committee members. 147

(C) The committee shall establish written county investment 148
policies and shall meet at least once every three months, to 149
review or revise its policies and to advise the investing 150
authority on the county investments in order to ensure the best 151
and safest return of funds available to the county for deposit or 152
investment. Any member of the county investment advisory 153
committee, upon giving five days' notice, may call a meeting of 154
the committee. The committee's policies may establish a limit on 155
the period of time that moneys may be invested in any particular 156
type of investment. 157

(D) The committee is authorized to retain the services of an 158
investment advisor, provided that the advisor is licensed by the 159
division of securities under section 1707.141 of the Revised Code 160
or is registered with the securities and exchange commission, and 161
possesses public funds investment management experience, 162
specifically in the area of state and local government investment 163
portfolios, or the advisor is an eligible institution mentioned in 164
section 135.03 of the Revised Code. 165

(E) The committee shall act as the investing authority in 166
place of the treasurer for purposes of investing county funds and 167
managing the county portfolio when this authority is transferred 168
to it pursuant to divisions (E)(1) and (F)(2) of section 321.46 of 169
the Revised Code or when ordered to do so by a court pursuant to 170
section 321.47 of the Revised Code. For these purposes, the 171
committee shall retain the services of an investment advisor 172
described in division (D) of this section. 173

(F) Nothing in this section affects the authority of any of 174
the officers mentioned in section 325.27 of the Revised Code to 175
contract for the services of fiscal and management consultants 176
pursuant to section 325.17 of the Revised Code. 177

(G) The committee may enter into a current unpaid or delinquent tax line of credit with the county treasurer for the purposes set forth in section 321.36 of the Revised Code if all of the following apply: 178
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(1) The county treasurer requests in writing that the committee enter into a current unpaid or delinquent tax line of credit with the county treasurer. 182
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(2) The committee approves, by affirmative vote of the two county commissioners designated to sit on the committee, the form of the current unpaid or delinquent tax line of credit and the execution of the current unpaid or delinquent tax line of credit. 185
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(3) The maximum aggregate available amount under the current unpaid or delinquent tax line of credit shall not exceed fifteen per cent of the county's total average portfolio of inactive moneys as of the date of execution and delivery of the line of credit. 189
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(4) The maximum term during which draws on the line of credit can be made shall be five years; provided, however, that nothing in this division prohibits the execution and delivery of another current unpaid or delinquent tax line of credit at the end of the term of a line of credit, if at that time no unreimbursed draws, plus accrued but unpaid interest thereon, have been outstanding beyond the last day of the second year immediately following the year in which the draw was made. 194
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(5) Repayment in full of each draw on the line of credit, plus any accrued and unpaid interest thereon, shall be made not later than the last day of the second calendar year after the year in which the draw is made. 202
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Sec. 135.35. (A) The investing authority shall deposit or invest any part or all of the county's inactive moneys and shall 206
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invest all of the money in the county public library fund when 208
required by section 135.352 of the Revised Code. The following 209
classifications of securities and obligations are eligible for 210
such deposit or investment: 211

(1) United States treasury bills, notes, bonds, or any other 212
obligation or security issued by the United States treasury, any 213
other obligation guaranteed as to principal or interest by the 214
United States, or any book entry, zero-coupon United States 215
treasury security that is a direct obligation of the United 216
States. 217

Nothing in the classification of eligible securities and 218
obligations set forth in divisions (A)(2) to (11) of this section 219
shall be construed to authorize any investment in stripped 220
principal or interest obligations of such eligible securities and 221
obligations. 222

(2) Bonds, notes, debentures, or any other obligations or 223
securities issued by any federal government agency or 224
instrumentality, including but not limited to, the federal 225
national mortgage association, federal home loan bank, federal 226
farm credit bank, federal home loan mortgage corporation, 227
government national mortgage association, and student loan 228
marketing association. All federal agency securities shall be 229
direct issuances of federal government agencies or 230
instrumentalities. 231

(3) Time certificates of deposit or savings or deposit 232
accounts, including, but not limited to, passbook accounts, in any 233
eligible institution mentioned in section 135.32 of the Revised 234
Code; 235

(4) Bonds and other obligations of this state or the 236
political subdivisions of this state, provided that such political 237
subdivisions are located wholly or partly within the same county 238

as the investing authority;	239
(5) No-load money market mutual funds consisting exclusively	240
of obligations described in division (A)(1) or (2) of this section	241
and repurchase agreements secured by such obligations, provided	242
that investments in securities described in this division are made	243
only through eligible institutions mentioned in section 135.32 of	244
the Revised Code;	245
(6) The Ohio subdivision's fund as provided in section 135.45	246
of the Revised Code;	247
(7) Securities lending agreements with any eligible	248
institution mentioned in section 135.32 of the Revised Code that	249
is a member of the federal reserve system or federal home loan	250
bank or with any recognized United States government securities	251
dealer meeting the description in division (J)(1) of this section,	252
under the terms of which agreements the investing authority lends	253
securities and the eligible institution or dealer agrees to	254
simultaneously exchange similar securities or cash, equal value	255
for equal value.	256
Securities and cash received as collateral for a securities	257
lending agreement are not inactive moneys of the county or moneys	258
of a county public library fund. The investment of cash collateral	259
received pursuant to a securities lending agreement may be	260
invested only in instruments specified by the investing authority	261
in the written investment policy described in division (K) of this	262
section.	263
(8) Up to twenty-five per cent of the county's total average	264
portfolio in either of the following investments:	265
(a) Commercial paper notes issued by an entity that is	266
defined in division (D) of section 1705.01 of the Revised Code and	267
that has assets exceeding five hundred million dollars, to which	268
notes all of the following apply:	269

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

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

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

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

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

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

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

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

(a) The notes are rated in the second highest or higher

category by at least two nationally recognized standard rating 300
services at the time of purchase. 301

(b) The notes mature not later than two years after purchase. 302

(10) No-load money market mutual funds rated in the highest 303
category at the time of purchase by at least one nationally 304
recognized standard rating service and consisting exclusively of 305
obligations described in division (A)(1), (2), or (6) of section 306
135.143 of the Revised Code; 307

(11) Debt interests rated at the time of purchase in the 308
three highest categories by two nationally recognized standard 309
rating services and issued by foreign nations diplomatically 310
recognized by the United States government. All interest and 311
principal shall be denominated and payable in United States funds. 312
The investments made under division (A)(11) of this section shall 313
not exceed in the aggregate one per cent of a county's total 314
average portfolio. 315

The investing authority shall invest under division (A)(11) 316
of this section in a debt interest issued by a foreign nation only 317
if the debt interest is backed by the full faith and credit of 318
that foreign nation, there is no prior history of default, and the 319
debt interest matures not later than five years after purchase. 320
For purposes of division (A)(11) of this section, a debt interest 321
is rated in the three highest categories by two nationally 322
recognized standard rating services if either the debt interest 323
itself or the issuer of the debt interest is rated, or is 324
implicitly rated, at the time of purchase in the three highest 325
categories by two nationally recognized standard rating services. 326

(12) A current unpaid or delinquent tax line of credit 327
authorized under division (G) of section 135.341 of the Revised 328
Code, provided that all of the conditions for entering into such a 329
line of credit under that division are satisfied. 330

(B) Nothing in the classifications of eligible obligations and securities set forth in divisions (A)(1) to (11) of this section shall be construed to authorize investment in a derivative, and no investing authority shall invest any county inactive moneys or any moneys in a county public library fund in a derivative. For purposes of this division, "derivative" means a financial instrument or contract or obligation whose value or return is based upon or linked to another asset or index, or both, separate from the financial instrument, contract, or obligation itself. Any security, obligation, trust account, or other instrument that is created from an issue of the United States treasury or is created from an obligation of a federal agency or instrumentality or is created from both is considered a derivative instrument. An eligible investment described in this section with a variable interest rate payment, based upon a single interest payment or single index comprised of other eligible investments provided for in division (A)(1) or (2) of this section, is not a derivative, provided that such variable rate investment has a maximum maturity of two years. A treasury inflation-protected security shall not be considered a derivative, provided the security matures not later than five years after purchase.

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

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(D) The investing authority may also enter into a written repurchase agreement with any eligible institution mentioned in

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section 135.32 of the Revised Code or any eligible securities 363
dealer pursuant to division (J) of this section, under the terms 364
of which agreement the investing authority purchases and the 365
eligible institution or dealer agrees unconditionally to 366
repurchase any of the securities listed in divisions (B)(1) to 367
(5), except letters of credit described in division (B)(2), of 368
section 135.18 of the Revised Code. The market value of securities 369
subject to an overnight written repurchase agreement must exceed 370
the principal value of the overnight written repurchase agreement 371
by at least two per cent. A written repurchase agreement must 372
exceed the principal value of the overnight written repurchase 373
agreement, by at least two per cent. A written repurchase 374
agreement shall not exceed thirty days, and the market value of 375
securities subject to a written repurchase agreement must exceed 376
the principal value of the written repurchase agreement by at 377
least two per cent and be marked to market daily. All securities 378
purchased pursuant to this division shall be delivered into the 379
custody of the investing authority or the qualified custodian of 380
the investing authority or an agent designated by the investing 381
authority. A written repurchase agreement with an eligible 382
securities dealer shall be transacted on a delivery versus payment 383
basis. The agreement shall contain the requirement that for each 384
transaction pursuant to the agreement the participating 385
institution shall provide all of the following information: 386

- (1) The par value of the securities; 387
- (2) The type, rate, and maturity date of the securities; 388
- (3) A numerical identifier generally accepted in the 389
securities industry that designates the securities. 390

No investing authority shall enter into a written repurchase 391
agreement under the terms of which the investing authority agrees 392
to sell securities owned by the county to a purchaser and agrees 393
with that purchaser to unconditionally repurchase those 394

securities. 395

(E) No investing authority shall make an investment under 396
this section, unless the investing authority, at the time of 397
making the investment, reasonably expects that the investment can 398
be held until its maturity. The investing authority's written 399
investment policy shall specify the conditions under which an 400
investment may be redeemed or sold prior to maturity. 401

(F) No investing authority shall pay a county's inactive 402
moneys or moneys of a county public library fund into a fund 403
established by another subdivision, treasurer, governing board, or 404
investing authority, if that fund was established by the 405
subdivision, treasurer, governing board, or investing authority 406
for the purpose of investing or depositing the public moneys of 407
other subdivisions. This division does not apply to the payment of 408
public moneys into either of the following: 409

(1) The Ohio subdivision's fund pursuant to division (A)(6) 410
of this section; 411

(2) A fund created solely for the purpose of acquiring, 412
constructing, owning, leasing, or operating municipal utilities 413
pursuant to the authority provided under section 715.02 of the 414
Revised Code or Section 4 of Article XVIII, Ohio Constitution. 415

For purposes of division (F) of this section, "subdivision" 416
includes a county. 417

(G) The use of leverage, in which the county uses its current 418
investment assets as collateral for the purpose of purchasing 419
other assets, is prohibited. The issuance of taxable notes for the 420
purpose of arbitrage is prohibited. Contracting to sell securities 421
not owned by the county, for the purpose of purchasing such 422
securities on the speculation that bond prices will decline, is 423
prohibited. 424

(H) Any securities, certificates of deposit, deposit 425

accounts, or any other documents evidencing deposits or 426
investments made under authority of this section shall be issued 427
in the name of the county with the county treasurer or investing 428
authority as the designated payee. If any such deposits or 429
investments are registrable either as to principal or interest, or 430
both, they shall be registered in the name of the treasurer. 431

(I) The investing authority shall be responsible for the 432
safekeeping of all documents evidencing a deposit or investment 433
acquired under this section, including, but not limited to, 434
safekeeping receipts evidencing securities deposited with a 435
qualified trustee, as provided in section 135.37 of the Revised 436
Code, and documents confirming the purchase of securities under 437
any repurchase agreement under this section shall be deposited 438
with a qualified trustee, provided, however, that the qualified 439
trustee shall be required to report to the investing authority, 440
auditor of state, or an authorized outside auditor at any time 441
upon request as to the identity, market value, and location of the 442
document evidencing each security, and that if the participating 443
institution is a designated depository of the county for the 444
current period of designation, the securities that are the subject 445
of the repurchase agreement may be delivered to the treasurer or 446
held in trust by the participating institution on behalf of the 447
investing authority. 448

Upon the expiration of the term of office of an investing 449
authority or in the event of a vacancy in the office for any 450
reason, the officer or the officer's legal representative shall 451
transfer and deliver to the officer's successor all documents 452
mentioned in this division for which the officer has been 453
responsible for safekeeping. For all such documents transferred 454
and delivered, the officer shall be credited with, and the 455
officer's successor shall be charged with, the amount of moneys 456
evidenced by such documents. 457

(J)(1) All investments, except for investments in securities 458
described in divisions (A)(5) and (6) of this section, shall be 459
made only through a member of the national association of 460
securities dealers, through a bank, savings bank, or savings and 461
loan association regulated by the superintendent of financial 462
institutions, or through an institution regulated by the 463
comptroller of the currency, federal deposit insurance 464
corporation, or board of governors of the federal reserve system. 465

(2) Payment for investments shall be made only upon the 466
delivery of securities representing such investments to the 467
treasurer, investing authority, or qualified trustee. If the 468
securities transferred are not represented by a certificate, 469
payment shall be made only upon receipt of confirmation of 470
transfer from the custodian by the treasurer, governing board, or 471
qualified trustee. 472

(K)(1) Except as otherwise provided in division (K)(2) of 473
this section, no investing authority shall make an investment or 474
deposit under this section, unless there is on file with the 475
auditor of state a written investment policy approved by the 476
investing authority. The policy shall require that all entities 477
conducting investment business with the investing authority shall 478
sign the investment policy of that investing authority. All 479
brokers, dealers, and financial institutions, described in 480
division (J)(1) of this section, initiating transactions with the 481
investing authority by giving advice or making investment 482
recommendations shall sign the investing authority's investment 483
policy thereby acknowledging their agreement to abide by the 484
policy's contents. All brokers, dealers, and financial 485
institutions, described in division (J)(1) of this section, 486
executing transactions initiated by the investing authority, 487
having read the policy's contents, shall sign the investment 488
policy thereby acknowledging their comprehension and receipt. 489

(2) If a written investment policy described in division 490
(K)(1) of this section is not filed on behalf of the county with 491
the auditor of state, the investing authority of that county shall 492
invest the county's inactive moneys and moneys of the county 493
public library fund only in time certificates of deposits or 494
savings or deposit accounts pursuant to division (A)(3) of this 495
section, no-load money market mutual funds pursuant to division 496
(A)(5) of this section, or the Ohio subdivision's fund pursuant to 497
division (A)(6) of this section. 498

(L)(1) The investing authority shall establish and maintain 499
an inventory of all obligations and securities acquired by the 500
investing authority pursuant to this section. The inventory shall 501
include a description of each obligation or security, including 502
type, cost, par value, maturity date, settlement date, and any 503
coupon rate. 504

(2) The investing authority shall also keep a complete record 505
of all purchases and sales of the obligations and securities made 506
pursuant to this section. 507

(3) The investing authority shall maintain a monthly 508
portfolio report and issue a copy of the monthly portfolio report 509
describing such investments to the county investment advisory 510
committee, detailing the current inventory of all obligations and 511
securities, all transactions during the month that affected the 512
inventory, any income received from the obligations and 513
securities, and any investment expenses paid, and stating the 514
names of any persons effecting transactions on behalf of the 515
investing authority. 516

(4) The monthly portfolio report shall be a public record and 517
available for inspection under section 149.43 of the Revised Code. 518

(5) The inventory and the monthly portfolio report shall be 519
filed with the board of county commissioners. 520

(M) An investing authority may enter into a written 521
investment or deposit agreement that includes a provision under 522
which the parties agree to submit to nonbinding arbitration to 523
settle any controversy that may arise out of the agreement, 524
including any controversy pertaining to losses of public moneys 525
resulting from investment or deposit. The arbitration provision 526
shall be set forth entirely in the agreement, and the agreement 527
shall include a conspicuous notice to the parties that any party 528
to the arbitration may apply to the court of common pleas of the 529
county in which the arbitration was held for an order to vacate, 530
modify, or correct the award. Any such party may also apply to the 531
court for an order to change venue to a court of common pleas 532
located more than one hundred miles from the county in which the 533
investing authority is located. 534

For purposes of this division, "investment or deposit 535
agreement" means any agreement between an investing authority and 536
a person, under which agreement the person agrees to invest, 537
deposit, or otherwise manage, on behalf of the investing 538
authority, a county's inactive moneys or moneys in a county public 539
library fund, or agrees to provide investment advice to the 540
investing authority. 541

(N) An investment held in the county portfolio on September 542
27, 1996, that was a legal investment under the law as it existed 543
before September 27, 1996, may be held until maturity, or if the 544
investment does not have a maturity date the investment may be 545
held until five years from September 27, 1996, regardless of 546
whether the investment would qualify as a legal investment under 547
the terms of this section as amended. 548

Sec. 135.351. (A) Except as provided in sections 135.352 and 549
1545.22 of the Revised Code, all interest earned on money included 550
within the county treasury shall be credited to the general fund 551

of the county. 552

(B) Unless otherwise provided by law, with respect to moneys 553
belonging to another political subdivision, taxing district, or 554
special district that are deposited or invested by the county, the 555
county shall pay and distribute such moneys in accordance with 556
division (B)(1), (2), or (3) of this section, as appropriate: 557

(1) On or before the tenth day of the month following the 558
month in which the county received such moneys or on or before 559
such later date authorized by the legislative authority or other 560
governing body of the other political subdivision or district, pay 561
and distribute all such moneys to the treasurer or other 562
appropriate officer of the other political subdivision or 563
district. 564

(2) With respect to moneys due to boards and subdivisions 565
under section 321.31 of the Revised Code, pay and distribute such 566
moneys within five business days after the final date prescribed 567
by law for such settlement, or if the settlement date is lawfully 568
extended, within five business days after the date of such lawful 569
extension. 570

(3) With respect to moneys for which any advance authorized 571
by section 321.34 or ~~321.341~~ 321.342 of the Revised Code has been 572
requested, pay and distribute such moneys within five business 573
days after the request for the advance is delivered to the county 574
auditor. 575

(C) If the county fails to make any payment and distribution 576
required by division (B) of this section within the time periods 577
prescribed by that division, the county shall pay to the 578
appropriate other political subdivision, taxing district, or 579
special district any interest that the county has received or will 580
receive on any moneys or advance described in that division which 581
accrues after the date such moneys or advance should have been 582

distributed, together with the principal amount of such moneys or 583
advance. The county shall make this payment of principal and 584
interest within five business days after the treasurer or other 585
appropriate officer of such other political subdivision or 586
district files a written demand for payment with the county 587
auditor. 588

Sec. 307.01. (A) A courthouse, jail, public comfort station, 589
offices for county officers, and a county home shall be provided 590
by the board of county commissioners when, in its judgment, any of 591
them are needed. The buildings and offices shall be of such style, 592
dimensions, and expense as the board determines. All new jails and 593
renovations to existing jails shall be designed, and all existing 594
jails shall be operated in such a manner as to comply 595
substantially with the minimum standards for jails in Ohio adopted 596
by the department of rehabilitation and correction. The board 597
shall also provide equipment, stationery, and postage, as it 598
considers reasonably necessary for the proper and convenient 599
conduct of county offices, and such facilities as will result in 600
expeditious and economical administration of such offices, except 601
that, for the purpose of obtaining federal or state reimbursement, 602
the board may impose on the public children services agency 603
reasonable charges, not exceeding the amount for which 604
reimbursement will be made and consistent with cost-allocation 605
standards adopted by the department of job and family services, 606
for the provision of office space, supplies, stationery, 607
utilities, telephone use, postage, and general support services. 608

The board of county commissioners shall provide all rooms, 609
fireproof and burglarproof vaults, safes, and other means of 610
security in the office of the county treasurer that are necessary 611
for the protection of public moneys and property in the office. 612

(B) The court of common pleas shall annually submit a written 613

request for an appropriation to the board of county commissioners 614
that shall set forth estimated administrative expenses of the 615
court that the court considers reasonably necessary for its 616
operation. The board shall conduct a public hearing with respect 617
to the written request submitted by the court and shall 618
appropriate the amount of money each year that it determines, 619
after conducting the public hearing and considering the written 620
request of the court, is reasonably necessary to meet all 621
administrative expenses of the court. 622

If the court considers the appropriation made by the board 623
pursuant to this division insufficient to meet all the 624
administrative expenses of the court, it shall commence an action 625
under Chapter 2731. of the Revised Code in the court of appeals 626
for the judicial district for a determination of the duty of the 627
board of county commissioners to appropriate the amount of money 628
in dispute. The court of appeals shall give priority to the action 629
filed by the court of common pleas over all cases pending on its 630
docket. The burden shall be on the court of common pleas to prove 631
that the appropriation requested is reasonably necessary to meet 632
all its administrative expenses. If, prior to the filing of an 633
action under Chapter 2731. of the Revised Code or during the 634
pendency of the action, any judge of the court exercises the 635
contempt power of the court of common pleas in order to obtain the 636
amount of money in dispute, the judge shall not order the 637
imprisonment of any member of the board of county commissioners 638
notwithstanding sections 2705.02 to 2705.06 of the Revised Code. 639

(C) Division (B) of this section does not apply to 640
appropriations for the probate court or the juvenile court that 641
are subject to section 2101.11 or 2151.10 of the Revised Code. 642

(D) The board of county commissioners may provide offices for 643
or lease offices to a county land reutilization corporation 644
organized under Chapter 1724. of the Revised Code and, in 645

connection with such a lease, charge rentals that are at or below 646
the market rentals for such offices, if the board determines that 647
providing offices for or leasing offices to the corporation will 648
promote economic development or the general welfare of the people 649
of the county through a plan of providing affordable housing, land 650
reutilization, and community development. 651

Sec. 307.07. (A) The board of county commissioners, by 652
resolution, may create an office of economic development, to 653
develop and promote plans and programs designed to assure that 654
county resources are efficiently used, economic growth is properly 655
balanced, and that county economic development is coordinated with 656
that of the state and other local governments. For this purpose, 657
the board may appropriate moneys from the county general fund, or, 658
pursuant to section 307.64 of the Revised Code, moneys derived 659
from a tax levied pursuant to division (EE) of section 5705.19 of 660
the Revised Code, for the creation and operation of the office 661
for, any economic development purpose of the office, and to 662
provide for the establishment and operation of a program of 663
economic development, including in support of a county land 664
reutilization corporation organized under Chapter 1724. of the 665
Revised Code. The board may hire a director of economic 666
development, who shall be a member of the unclassified civil 667
service, and fix ~~his~~ the director's compensation; or may do any of 668
the following: 669

(1) Enter into an agreement with a county planning commission 670
within the county, created under section 713.22 of the Revised 671
Code, or a regional planning commission, created under section 672
713.21 of the Revised Code, regardless of whether the county is a 673
member of the commission, to carry out all of the functions and 674
duties of a director of economic development under division (B) of 675
this section. Any agreement shall set forth the procedure by which 676
the county or regional planning commission shall gain the approval 677

of the board of county commissioners for any actions, functions, 678
and duties under division (B) of this section. Any agreement may 679
continue in effect for a period of one to three years and may be 680
renewed with the consent of all parties. The civil service status 681
of planning commission staff shall not be affected by any 682
agreement under this division. 683

(2) Enter into an agreement with the Ohio cooperative 684
extension service, providing for the use of employees hired by the 685
Ohio state university under section 3335.36 of the Revised Code to 686
carry out all of the functions and duties of a director of 687
economic development under division (B) of this section. Any 688
agreement shall set forth the procedure by which the Ohio 689
cooperative extension service shall gain the approval of the board 690
of county commissioners for any actions, functions, and duties 691
under division (B) of this section. Any agreement may continue in 692
effect for a period of one to three years and may be renewed with 693
the consent of all parties. The employment classification of Ohio 694
cooperative extension service employees shall not be affected by 695
any agreement under this division. 696

Any moneys appropriated by the board of county commissioners 697
to execute an agreement for the provision of services pursuant to 698
this section by the Ohio cooperative extension service shall be 699
paid to the Ohio state university to the credit of the Ohio 700
cooperative extension service fund created under section 3335.35 701
of the Revised Code. 702

(3) Enter into an agreement with a public or private 703
nonprofit organization to carry out all of the functions and 704
duties of a director of economic development under division (B) of 705
this section. The agreement shall set forth the procedure by which 706
the nonprofit organization shall gain the approval of the board of 707
county commissioners for any actions, functions, and duties under 708
that division. The agreement may continue in effect for a period 709

of one to three years and may be renewed with the consent of all 710
parties. The employment classification of the nonprofit 711
organization's employees shall not be affected by an agreement 712
under this division. 713

(B) The director of economic development may: 714

(1) With the approval of the board, hire such staff and 715
employ such technical and advisory personnel as ~~he~~ the director 716
sees fit to enable ~~him~~ the director to carry out the functions and 717
duties of the office; 718

(2) With the approval of the board, contract for services 719
necessary to enable ~~him~~ the director to carry out the functions 720
and duties of the office; 721

(3) With the approval of the board, enter into agreements 722
with federal, state, and local governments and agencies thereof, 723
and with public, private, or nonprofit organizations to carry out 724
the functions and duties of the office; 725

(4) Maintain membership in development organizations; 726

(5) With the approval of the board, make loans or grants and 727
provide other forms of financial assistance for the purpose of 728
economic development, including financial assistance for permanent 729
public improvements, in compliance with applicable laws of this 730
state, and fix the rate of interest and charges to be made for 731
such financial assistance; 732

(6) With the approval of the board, receive and accept 733
grants, gifts, and contributions of money, property, labor, and 734
other things of value, to be held, used, and applied only for the 735
purpose for which they are made, from individuals, private and 736
public corporations, the United States government or any agency 737
thereof, from the state or any agency thereof, or from any 738
political subdivision or any agency thereof, and may agree to 739
repay any contribution of money or return any property contributed 740

or the value thereof in amounts, and on terms and conditions, 741
excluding the payment of interest, as the director determines, and 742
may evidence the obligations by written evidence; 743

(7) Establish with the board any funds that are necessary for 744
the deposit and disbursement of gifts or contributions of money 745
accepted for economic development purposes; 746

(8) With the approval of the board, design, implement, 747
monitor, oversee, and evaluate economic development plans, 748
programs, strategies, and policies; 749

(9) Purchase real property to convey to a county land 750
reutilization corporation to be used in accordance with its public 751
purposes; 752

(10) Perform all acts necessary to fulfill the functions and 753
duties of the office. 754

(C) The boards of county commissioners of two or more 755
counties, by resolution, may create a joint office of economic 756
development for the purposes set forth in division (A) of this 757
section. The counties participating in a joint office of economic 758
development shall enter into an agreement that sets forth the 759
contribution of funds, services, and property to the joint office 760
from each participating county; establishes the person, public 761
agency, or nonprofit organization that shall carry out the 762
functions and duties of the office; and discloses any other terms 763
by which the joint office shall operate. 764

The boards of county commissioners of counties participating 765
in a joint office of economic development may appropriate moneys 766
from their respective county general funds, or, pursuant to 767
section 307.64 of the Revised Code, moneys derived from a tax 768
levied pursuant to division (EE) of section 5705.19 of the Revised 769
Code, for the creation and operation of the joint office, for any 770
economic development purpose of the office, and to provide for the 771

establishment and operation of a program of economic development. 772
The participating counties may hire a director of economic 773
development for the joint office or enter into an agreement with a 774
public agency or nonprofit organization in a manner set forth in 775
division (A) of this section to carry out the functions and duties 776
set forth in division (B) of this section. 777

Any agreement establishing a joint office of economic 778
development shall set forth the procedure by which the person, 779
public agency, or nonprofit organization carrying out the 780
functions and duties of the office shall gain the approval of the 781
participating boards of county commissioners for any actions, 782
functions, and duties under division (B) of this section. 783

(D) As used in this section, "economic development" has the 784
same meaning as in section 307.64 of the Revised Code. 785

Sec. 307.09. (A) If the interests of the county so require, 786
the board of county commissioners may sell any real property 787
belonging to the county and not needed for public use, including 788
all or portions of buildings acquired by the board to house county 789
offices, or may lease or rent the same, but no such lease shall be 790
for a longer term than five years, unless such lease is part of a 791
lease-purchase agreement, in which case the lease may be for a 792
period not exceeding twenty-five years, or unless the lease is to 793
a commercial tenant who uses the property as a retail store room, 794
office, or restaurant, and the leased property is located in a 795
building initially acquired to house county offices or in a 796
parking facility constructed or acquired to serve a building that 797
houses county offices, in which case the lease may be for a period 798
not exceeding twenty years, and may include provision for one or 799
more renewals for lesser periods. In the case of real property 800
used or to be used for the purpose of airports, landing fields, or 801
air navigational facilities, including restaurants, parking lots, 802

motels, gasoline service stations, public recreation facilities, 803
public parks, office buildings, retail stores for merchandising or 804
services, and industrial uses located or to be located thereon, or 805
parts thereof, belonging to the county, the primary term of such 806
lease shall not exceed twenty-five years and the board of county 807
commissioners may renew such leases for one or more periods of 808
years. The total of such renewal periods, when added to the 809
primary term of such lease, shall not exceed sixty years. 810

(B) The board may grant leases, rights, and easements to the 811
United States government, to the state or any department or agency 812
thereof, or to municipal corporations or other governmental 813
subdivisions of the state for public purposes, or to privately 814
owned electric light and power companies, or natural gas 815
companies, or telephone or telegraph companies for purposes of 816
rendering their several public utilities services, or to 817
corporations not for profit for hospital, charitable, water, 818
sewer, any of the purposes specified in section 1724.01 of the 819
Revised Code, or recreational purposes, including among other such 820
purposes memorial structures, parks, golf courses, and underground 821
structures, poles, piers, towers, wires, pipelines, underground 822
cables, and manholes, on or in lands owned by the county where 823
such lease, right, or easement is not deemed by the board to be 824
inconsistent with the need of such land for public use by the 825
county. Any such lease, right, or easement granted to the United 826
States government, to the state or any department or agency 827
thereof, or to a municipal corporation or other governmental 828
subdivision of the state, or to privately owned electric light and 829
power companies, or natural gas companies, or telephone or 830
telegraph companies for purposes of rendering their several public 831
utilities services, or to corporations not for profit for 832
hospital, charitable, water, sewer, or recreational purposes, may 833
be for such length of time, upon such terms, for such purposes, 834

and may provide for such renewals thereof as the board deems for 835
the best interests of the county. 836

(C) In case of the sale of such real property not used for 837
county purposes, and in case of a lease of real property used or 838
to be used for the purpose of airports, landing fields, or air 839
navigational facilities, including restaurants, parking lots, 840
motels, gasoline service stations, public recreation facilities, 841
public parks, office buildings, retail stores for merchandising or 842
services, and industrial uses, and in case of such a grant of 843
lease, right, or easement to the United States government, to the 844
state or any department or agency thereof or to a municipal 845
corporation or other governmental subdivision of the state, or to 846
privately owned electric light and power companies, or natural gas 847
companies, or telephone or telegraph companies for purposes of 848
rendering their several public utilities services, or to 849
corporations not for profit for hospital, charitable, water, 850
sewer, or recreational purposes, all or such part of the proceeds 851
thereof as the board designates may be placed by the board in a 852
separate fund to be used only for construction, equipment, 853
furnishing, maintenance, or repair of the county buildings and the 854
acquisition of sites therefor, or for the payment of principal of 855
or interest on bonds of the county issued for any county building. 856

Sec. 307.10. (A) No sale of real property, or lease of real 857
property used or to be used for the purpose of airports, landing 858
fields, or air navigational facilities, or parts thereof, as 859
provided by section 307.09 of the Revised Code shall be made 860
unless it is authorized by a resolution adopted by a majority of 861
the board of county commissioners. When a sale of real property as 862
provided by section 307.09 of the Revised Code is authorized, the 863
board may either deed the property to the highest responsible 864
bidder, after advertisement once a week for four consecutive weeks 865
in a newspaper of general circulation in the county or offer the 866

real property for sale at a public auction, after giving at least 867
thirty days' notice of the auction by publication in a newspaper 868
of general circulation in the county. The board may reject any and 869
all bids. The board may, as it considers best, sell real property 870
pursuant to this section as an entire tract or in parcels. The 871
board, by resolution adopted by a majority of the board, may lease 872
real property, in accordance with division (A) of section 307.09 873
of the Revised Code, without advertising for bids. 874

(B) The board, by resolution, may transfer real property in 875
fee simple belonging to the county and not needed for public use 876
to the United States government, to the state or any department or 877
agency thereof, to municipal corporations or other political 878
subdivisions of the state, ~~or~~ to the county board of mental 879
retardation and developmental disabilities, or to a county land 880
reutilization corporation organized under Chapter 1724. of the 881
Revised Code for public purposes upon the terms and in the manner 882
that it may determine to be in the best interests of the county, 883
without advertising for bids. The board shall execute a deed or 884
other proper instrument when such a transfer is approved. 885

(C) The board, by resolution adopted by a majority of the 886
board, may grant leases, rights, or easements to the United States 887
government, to the state or any department or agency thereof, or 888
to municipal corporations and other political subdivisions of the 889
state, or to privately owned electric light and power companies, 890
natural gas companies, or telephone or telegraph companies for 891
purposes of rendering their several public utilities services, in 892
accordance with division (B) of section 307.09 of the Revised 893
Code, without advertising for bids. When such grant of lease, 894
right, or easement is authorized, a deed or other proper 895
instrument therefor shall be executed by the board. 896

Sec. 307.12. (A) Except as otherwise provided in divisions 897

(D), (E), and (G) of this section, when the board of county commissioners finds, by resolution, that the county has personal property, including motor vehicles acquired for the use of county officers and departments, and road machinery, equipment, tools, or supplies, that is not needed for public use, is obsolete, or is unfit for the use for which it was acquired, and when the fair market value of the property to be sold or donated under this division is, in the opinion of the board, in excess of two thousand five hundred dollars, the board may do either of the following:

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

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

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

(B) When the board of county commissioners finds, by 930
resolution, that the county has personal property, including motor 931
vehicles acquired for the use of county officers and departments, 932
and road machinery, equipment, tools, or supplies, that is not 933
needed for public use, is obsolete, or is unfit for the use for 934
which it was acquired, and when the fair market value of the 935
property to be sold or donated under this division is, in the 936
opinion of the board, two thousand five hundred dollars or less, 937
the board may do either of the following: 938

(1) Sell the property by private sale, without advertisement 939
or public notification; 940

(2) Donate the property to an eligible nonprofit organization 941
that is located in this state and is exempt from federal income 942
taxation pursuant to 26 U.S.C. 501(a) and (c)(3). Before donating 943
any property under this division, the board shall adopt a 944
resolution expressing its intent to make unneeded, obsolete, or 945
unfit-for-use county personal property available to these 946
organizations. The resolution shall include guidelines and 947
procedures the board considers necessary to implement a donation 948
program under this division and shall indicate whether the county 949
will conduct the donation program or the board will contract with 950
a representative to conduct it. If a representative is known when 951
the resolution is adopted, the resolution shall provide contact 952
information such as the representative's name, address, and 953
telephone number. 954

The resolution shall include within its procedures a 955
requirement that any nonprofit organization desiring to obtain 956
donated property under this division shall submit a written notice 957
to the board or its representative. The written notice shall 958
include evidence that the organization is a nonprofit organization 959
that is located in this state and is exempt from federal income 960
taxation pursuant to 26 U.S.C. 501(a) and (c)(3); a description of 961

the organization's primary purpose; a description of the type or 962
types of property the organization needs; and the name, address, 963
and telephone number of a person designated by the organization's 964
governing board to receive donated property and to serve as its 965
agent. 966

After adoption of the resolution, the board shall publish, in 967
a newspaper of general circulation in the county, notice of its 968
intent to donate unneeded, obsolete, or unfit-for-use county 969
personal property to eligible nonprofit organizations. The notice 970
shall include a summary of the information provided in the 971
resolution and shall be published at least twice. The second and 972
any subsequent notice shall be published not less than ten nor 973
more than twenty days after the previous notice. A similar notice 974
also shall be posted continually in a conspicuous place in the 975
offices of the county auditor and the board of county 976
commissioners, and, if the county maintains a web site on the 977
internet, the notice shall be posted continually at that web site. 978

The board or its representative shall maintain a list of all 979
nonprofit organizations that notify the board or its 980
representative of their desire to obtain donated property under 981
this division and that the board or its representative determines 982
to be eligible, in accordance with the requirements set forth in 983
this section and in the donation program's guidelines and 984
procedures, to receive donated property. 985

The board or its representatives also shall maintain a list 986
of all county personal property the board finds to be unneeded, 987
obsolete, or unfit for use and to be available for donation under 988
this division. The list shall be posted continually in a 989
conspicuous location in the offices of the county auditor and the 990
board of county commissioners, and, if the county maintains a web 991
site on the internet, the list shall be posted continually at that 992
web site. An item of property on the list shall be donated to the 993

eligible nonprofit organization that first declares to the board 994
or its representative its desire to obtain the item unless the 995
board previously has established, by resolution, a list of 996
eligible nonprofit organizations that shall be given priority with 997
respect to the item's donation. Priority may be given on the basis 998
that the purposes of a nonprofit organization have a direct 999
relationship to specific public purposes of programs provided or 1000
administered by the board. A resolution giving priority to certain 1001
nonprofit organizations with respect to the donation of an item of 1002
property shall specify the reasons why the organizations are given 1003
that priority. 1004

(C) Members of the board of county commissioners shall 1005
consult with the Ohio ethics commission, and comply with the 1006
provisions of Chapters 102. and 2921. of the Revised Code, with 1007
respect to any sale or donation under division (A) or (B) of this 1008
section to a nonprofit organization of which a county 1009
commissioner, any member of the county commissioner's family, or 1010
any business associate of the county commissioner is a trustee, 1011
officer, board member, or employee. 1012

(D) Notwithstanding anything to the contrary in division (A), 1013
(B), or (E) of this section and regardless of the property's 1014
value, the board of county commissioners may sell or donate county 1015
personal property, including motor vehicles, to the federal 1016
government, the state, ~~or~~ any political subdivision of the state, 1017
or a county land reutilization corporation without advertisement 1018
or public notification. 1019

(E) Notwithstanding anything to the contrary in division (A), 1020
(B), or (G) of this section and regardless of the property's 1021
value, the board of county commissioners may sell personal 1022
property, including motor vehicles acquired for the use of county 1023
officers and departments, and road machinery, equipment, tools, or 1024
supplies, that is not needed for public use, is obsolete, or is 1025

unfit for the use for which it was acquired, by internet auction. 1026
The board shall adopt, during each calendar year, a resolution 1027
expressing its intent to sell that property by internet auction. 1028
The resolution shall include a description of how the auctions 1029
will be conducted and shall specify the number of days for bidding 1030
on the property, which shall be no less than ten days, including 1031
Saturdays, Sundays, and legal holidays. The resolution shall 1032
indicate whether the county will conduct the auction or the board 1033
will contract with a representative to conduct the auction and 1034
shall establish the general terms and conditions of sale. If a 1035
representative is known when the resolution is adopted, the 1036
resolution shall provide contact information such as the 1037
representative's name, address, and telephone number. 1038

After adoption of the resolution, the board shall publish, in 1039
a newspaper of general circulation in the county, notice of its 1040
intent to sell unneeded, obsolete, or unfit-for-use county 1041
personal property by internet auction. The notice shall include a 1042
summary of the information provided in the resolution and shall be 1043
published at least twice. The second and any subsequent notice 1044
shall be published not less than ten nor more than twenty days 1045
after the previous notice. A similar notice also shall be posted 1046
continually throughout the calendar year in a conspicuous place in 1047
the offices of the county auditor and the board of county 1048
commissioners, and, if the county maintains a web site on the 1049
internet, the notice shall be posted continually throughout the 1050
calendar year at that web site. 1051

When property is to be sold by internet auction, the board or 1052
its representative may establish a minimum price that will be 1053
accepted for specific items and may establish any other terms and 1054
conditions for the particular sale, including requirements for 1055
pick-up or delivery, method of payment, and sales tax. This type 1056
of information shall be provided on the internet at the time of 1057

the auction and may be provided before that time upon request 1058
after the terms and conditions have been determined by the board 1059
or its representative. 1060

(F) When a county officer or department head determines that 1061
county-owned personal property under the jurisdiction of the 1062
officer or department head, including motor vehicles, road 1063
machinery, equipment, tools, or supplies, is not of immediate 1064
need, the county officer or department head may notify the board 1065
of county commissioners, and the board may lease that personal 1066
property to any municipal corporation, township, ~~or~~ other 1067
political subdivision of the state, or to a county land 1068
reutilization corporation. The lease shall require the county to 1069
be reimbursed under terms, conditions, and fees established by the 1070
board, or under contracts executed by the board. 1071

(G) If the board of county commissioners finds, by 1072
resolution, that the county has vehicles, equipment, or machinery 1073
that is not needed, or is unfit for public use, and the board 1074
desires to sell the vehicles, equipment, or machinery to the 1075
person or firm from which it proposes to purchase other vehicles, 1076
equipment, or machinery, the board may offer to sell the vehicles, 1077
equipment, or machinery to that person or firm, and to have the 1078
selling price credited to the person or firm against the purchase 1079
price of other vehicles, equipment, or machinery. 1080

(H) If the board of county commissioners advertises for bids 1081
for the sale of new vehicles, equipment, or machinery to the 1082
county, it may include in the same advertisement a notice of the 1083
willingness of the board to accept bids for the purchase of 1084
county-owned vehicles, equipment, or machinery that is obsolete or 1085
not needed for public use, and to have the amount of those bids 1086
subtracted from the selling price of the other vehicles, 1087
equipment, or machinery as a means of determining the lowest 1088
responsible bidder. 1089

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

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

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

Sec. 307.64. The board of county commissioners of any county may appropriate moneys derived from a tax levied pursuant to division (EE) of section 5705.19 of the Revised Code to be expended by the county for the creation and operation of an office or joint office of economic development pursuant to section 307.07 of the Revised Code, for any economic development purpose of the office or joint office, and to otherwise provide for the establishment and operation of a program of economic development. A board of county commissioners may appropriate funds under this section to pay expenses of a county land reutilization corporation

organized under Chapter 1724. of the Revised Code if the board 1121
finds that the purposes of the expenses promote economic 1122
development in the county. As used in this section, "economic 1123
development" means promoting the economic welfare and improving 1124
the economic opportunities of the people in the county or in the 1125
counties participating in a joint office of economic development 1126
by assisting in the establishment or expansion within the county 1127
or counties of industrial, commercial, or research facilities and 1128
by creating and preserving job and employment opportunities for 1129
the people of the county or counties. 1130

Sec. 307.698. The board of county commissioners may spend 1131
moneys from the general fund for housing purposes, including the 1132
housing purposes of a county land reutilization corporation 1133
organized under Chapter 1724. of the Revised Code. 1134

Sec. 307.78. (A) The board of county commissioners of any 1135
county may make contributions of moneys, supplies, equipment, 1136
office facilities, and other personal property or services to any 1137
community improvement corporation organized pursuant to Chapter 1138
1724. of the Revised Code to defray the expenses of the 1139
corporation. The community improvement corporation may use the 1140
board's contributions for any of its functions under Chapter 1724. 1141
of the Revised Code. 1142

(B) Any moneys contributed by the board for such purposes 1143
shall be drawn from the general fund of the county not otherwise 1144
appropriated. The board may anticipate the contributions of money 1145
for such purposes and enter the amount of such contributions in 1146
its annual statement to the county budget commission for inclusion 1147
in the budget upon which rates of taxation are based. 1148

(C) The board of county commissioners of any county may 1149
pledge, as security for the repayment of moneys borrowed by a 1150

community improvement corporation under division (A) of section 1151
1724.02 of the Revised Code, revenue appropriated to a county 1152
treasurer under section 321.261 of the Revised Code, subject to 1153
annual appropriation of specific amounts of such revenues, and any 1154
other specified revenue lawfully available for the purposes for 1155
which such a corporation is organized. 1156

Sec. 307.781. (A) As used in this section: 1157

(1) "Current year unpaid taxes" and "current year delinquent 1158
taxes" have the same meanings as in section 321.341 of the Revised 1159
Code. 1160

(2) "Collection year" means the year in which current taxes 1161
are payable under section 323.12 of the Revised Code, including 1162
any extension under section 323.17 of the Revised Code. 1163

(3) "Current unpaid or delinquent tax line of credit" means a 1164
line of credit under which the county treasurer is authorized to 1165
make one or more draws for the purpose of making advance payments 1166
to the taxing authorities of the county in anticipation of the 1167
collection of current year unpaid taxes and current year 1168
delinquent taxes as prescribed by this section. 1169

(B) Upon the written request of the county treasurer, the 1170
board of county commissioners may enter into a current unpaid or 1171
delinquent tax line of credit with a public depository, as defined 1172
in section 135.01 of the Revised Code, for the purpose of making 1173
advance payment of current year unpaid taxes or current year 1174
delinquent taxes under section 321.341 of the Revised Code in the 1175
current collection year, provided that all of the following apply: 1176
1177

(1) The board approves the terms and execution and delivery 1178
of the current unpaid or delinquent tax line of credit by majority 1179
vote and the county prosecuting attorney approves its form. 1180

(2) The maximum aggregate available amount under the current 1181
unpaid or delinquent tax line of credit does not exceed ninety per 1182
cent of the amount of the current year unpaid taxes or current 1183
year delinquent taxes for the current collection year. 1184

(3) The maximum term for repayment of draws on the line of 1185
credit shall be five years. 1186

(4) Repayment in full of each draw on the line of credit, 1187
plus any accrued and unpaid interest thereon, shall be required to 1188
be made not later than the last day of the term of the line of 1189
credit. 1190

(C) A board of county commissioners may enter into a new 1191
current unpaid or delinquent tax line of credit for a collection 1192
year if, at that time, there are no unreimbursed draws, including 1193
any accrued interest on the draws, outstanding from a prior line 1194
of credit after the termination date thereof. 1195

(D) The general terms of the current unpaid or delinquent tax 1196
line of credit shall be set forth in the resolution of the board 1197
of county commissioners authorizing the execution and delivery of 1198
the line of credit, or a form of the current unpaid or delinquent 1199
tax line of credit and ancillary agreement, if any, providing for 1200
the terms and conditions governing the line of credit shall be 1201
attached as an exhibit to the resolution. Except as otherwise 1202
provided in this section, a resolution authorizing the execution 1203
and delivery of a line of credit may include other provisions 1204
approved by the board in the resolution and the exhibits. 1205

(E) The reimbursement of draws under a current unpaid or 1206
delinquent tax line of credit, together with interest, shall be 1207
secured by a pledge of and security interest in the current year 1208
unpaid or current year delinquent taxes, or both, and may be 1209
secured by such other legally available sources as the board in 1210
its discretion determines in its authorizing resolution. The board 1211

of county commissioners shall, by resolution, make a pledge of and 1212
grant a security interest in the applicable current year unpaid 1213
taxes or current year delinquent taxes and any other legally 1214
available resources. The current year unpaid taxes or current year 1215
delinquent taxes and any other sources pledged or subject to a 1216
security interest, which shall be collectively referred to in this 1217
section as the "pledged receipts," and thereafter received by the 1218
county treasurer or otherwise received, are immediately subject to 1219
the pledge and security interest without any physical delivery or 1220
further act. The pledge and security interest are valid, binding, 1221
and enforceable against all parties having claims of any kind 1222
against the county or the county treasurer, whether or not such 1223
parties have notice. The pledge shall create a perfected security 1224
interest for all purposes of Chapter 1309. of the Revised Code, 1225
without the necessity for separation, delivery, or possession of 1226
the pledged receipts, or for the filing or recording of the 1227
authorizing resolution by which the pledge and security interest 1228
are created, or any certificate, statement, or other related 1229
document. The pledge of receipts and the security interest are 1230
effective, and the money from them may be applied to the purposes 1231
for which it is pledged, without requiring an appropriation. 1232

(F) A current unpaid or delinquent tax line of credit is not 1234
a general obligation of the county and is not subject to Chapter 1235
133. of the Revised Code. 1236

Sec. 307.806. The county microfilming board may enter into a 1237
contract with the legislative authorities of any municipal 1238
corporation, township, port authority, water or sewer district, 1239
school district, library district, county law library association, 1240
health district, park district, soil and water conservation 1241
district, conservancy district, other taxing district, regional 1242
council established pursuant to Chapter 167. of the Revised Code, 1243

or otherwise, county land reutilization corporation organized 1244
under Chapter 1724. of the Revised Code, or with the board of 1245
county commissioners or the microfilming board of any other 1246
county, or with any other federal or state governmental agency, 1247
and such authorities may enter into contracts with the county 1248
microfilming board, to provide microfilming services to any of 1249
them. The board shall establish a schedule of charges upon which 1250
the cost of providing such services shall be based. All moneys 1251
collected by the board for services rendered pursuant to contracts 1252
entered into under this section shall be deposited in the county 1253
general fund; however, such moneys may be segregated into a 1254
special fund in the county treasury until the end of the calendar 1255
year. County offices may also be charged for such services and the 1256
appropriation so charged and the appropriation of the board so 1257
credited. 1258

Sec. 307.846. The county automatic data processing board may 1259
enter into a contract with the legislative authorities of any 1260
municipal corporation, township, port authority, water or sewer 1261
district, school district, library district, county law library 1262
association, health district, park district, soil and water 1263
conservation district, conservancy district, other taxing 1264
district, regional council established pursuant to Chapter 167. of 1265
the Revised Code, county land reutilization corporation organized 1266
under Chapter 1724. of the Revised Code, or otherwise or with the 1267
board of county commissioners or the automatic data processing 1268
board of any other county, or with any other federal or state 1269
governmental agency, and such authorities or entities may enter 1270
into contracts with the county automatic data processing board, to 1271
provide automatic data processing services to any of them. The 1272
board shall establish a schedule of charges upon which the cost of 1273
providing such services shall be based. All moneys collected by 1274
the board for services rendered pursuant to contracts entered into 1275

under this section shall be deposited in the county general fund; 1276
however, such moneys may be segregated into a special fund in the 1277
county treasury until the end of the calendar year. County offices 1278
may also be charged for such services and the appropriation so 1279
charged and the appropriation of the board so credited. 1280

Sec. 319.20. After complying with sections 319.202, 315.251, 1281
and 319.203 of the Revised Code, and on application and 1282
presentation of title, with the affidavits required by law, or the 1283
proper order of a court or the county board of revision, bearing 1284
the last known address of the grantee, or of any one of the 1285
grantees named in the title, and a reference to the volume and 1286
page of the recording, or other means of identifying the 1287
recording, of the next preceding recorded instrument by or through 1288
which the grantor claims title, the county auditor shall transfer 1289
any land or town lot or part thereof, minerals therein, or mineral 1290
rights thereto, charged with taxes on the tax list, from the name 1291
in which it stands into the name of the owner, when rendered 1292
necessary by a conveyance, partition, devise, descent, or 1293
otherwise. If by reason of the conveyance or otherwise, a part 1294
only of a tract or lot, minerals therein, or mineral rights 1295
thereto, as charged in the tax list, is to be transferred, the 1296
auditor shall determine the tax value of the part of a tract or 1297
lot of real estate, minerals therein, or mineral rights thereto, 1298
so transferred, and the value of the remaining part compared with 1299
the value of the whole. 1300

Whenever a part only of a tract or lot of real estate has 1301
been transferred by the auditor and the tract or lot bears unpaid 1302
taxes, penalties, interest, or special assessments, the unpaid 1303
taxes, penalties, interest, or special assessments shall 1304
immediately be apportioned, upon demand or request by the 1305
transferee or remaining owner, in the following manner: 1306

(A) The auditor shall allocate to the part so transferred, 1307
and to the remaining part, amounts of any current or delinquent 1308
taxes, interest, or penalties that have accrued against the parcel 1309
as a whole, proportionate to their respective values. 1310

(B) The lien of taxes, penalties, interest, and special 1311
assessments, as levied against the original tract, shall extend to 1312
the part so transferred and the part remaining only to the extent 1313
of the amounts so allocated to the respective parts. 1314

This section does not change the total amount of taxes, 1315
special assessments, or other charges as originally levied, or the 1316
total amount of the balance due. The auditor shall certify such 1317
apportionments to the county treasurer. 1318

Whenever the state acquires an entire parcel or a part only 1319
of a parcel of real property in fee simple, the county auditor, 1320
upon application of the grantor or property owner or the state, 1321
which application shall contain a description of the property as 1322
it appears on the tax list and the date of transfer of ownership, 1323
shall prepare an estimate of the taxes that are a lien on the 1324
property, but have not been determined, assessed, and levied for 1325
the year in which the property was acquired. The county auditor 1326
shall thereupon apportion the estimated taxes proportionately 1327
between the grantor and the state for the period of the lien year 1328
that each had or shall have had ownership or possession of the 1329
property, whichever is earlier. The county treasurer shall accept 1330
payment from the state for estimated taxes at the time that the 1331
real property is acquired. If the state has paid in full in the 1332
year in which the property is acquired that proportion of the 1333
estimated taxes that the tax commissioner determines are not 1334
subject to remission by the county auditor for such year under 1335
division (D) of section 5713.08 of the Revised Code, the estimated 1336
taxes paid shall be considered the tax liability on the exempted 1337
property for that year. 1338

Section 319.42 of the Revised Code applies to the 1339
apportionment of special assessments. 1340

Complaint against such values as determined by the auditor or 1341
the allocation of assessments by the certifying authority may be 1342
filed by the transferee or the remaining owner, and if filed, 1343
proceedings including appeals shall be had in the manner and 1344
within the time provided by sections 5717.01 to 5717.06 and 1345
5715.19 to 5715.22 of the Revised Code, for complaints against 1346
valuation or assessment of real property. 1347

The auditor shall endorse on the deed or other evidences of 1348
title presented to the auditor that the proper transfer of the 1349
real estate described in the deed has been made in the auditor's 1350
office or that it is not entered for taxation, and sign the 1351
auditor's name to the deed. The address of the grantee, or any one 1352
of the grantees, set forth in the deed or other evidences of title 1353
shall be entered by the auditor on the transfer sheets and on the 1354
general tax list of real property prepared pursuant to section 1355
319.28 of the Revised Code. 1356

Sec. 319.201. Whenever the state or any political subdivision 1357
thereof acquires an easement, right, title, or interest in a 1358
parcel or part of a parcel of real property, either by deed of 1359
purchase or by order of a court or a county board of revision, 1360
upon which parcel of real property the lien for taxes has attached 1361
under section 323.11 or 5727.06 of the Revised Code, the state 1362
agency or political subdivision acquiring such real property shall 1363
file evidence of title, by purchase or by order of a court ~~order~~ 1364
or a board of revision, with the county auditor of the county in 1365
which such property is located. Such evidence of title shall 1366
contain a reference to the volume and page of the recording of the 1367
next preceding recorded instrument by or through which the grantor 1368
or previous property owner acquired or claims title. Such evidence 1369

of title shall be endorsed by the county auditor as provided in 1370
section 317.22 of the Revised Code, and recorded as other 1371
instruments of conveyance are recorded. Any evidence of title to 1372
real property that the state or an agency of the state files 1373
pursuant to this section shall identify the agency of the state 1374
that has the use and benefit of the property as specified in 1375
section 5301.012 of the Revised Code. 1376

All taxes appearing on the current tax duplicate as owing on 1377
such transferred parcel or part of such parcel of real property 1378
shall be due and payable as of the date of transfer or acquisition 1379
of easement, right, or interest, whichever is later. 1380

Whenever said easement, right, or interest has been acquired 1381
in a parcel or part of a parcel of real property after the lien 1382
for taxes has attached and the taxes for said tax lien year have 1383
not been determined, assessed, and levied for that year, the 1384
county auditor, upon application of the grantee or the grantor or 1385
property owner, shall make an estimate of the taxes that will be 1386
assessed and levied against said parcel for the tax lien year. 1387

If the grantor or property owner has transferred only a part 1388
of the parcel by easement, right, or interest in or to such part 1389
of the parcel of real property to the state or a political 1390
subdivision thereof, the county auditor shall apportion the tax 1391
valuation of the parcel of real property proportionately between 1392
the part acquired by the state or the political subdivision and 1393
the residue remaining with the grantor. If such tax valuation of 1394
the residue remaining with the property owner is sufficient to 1395
support the taxes that are a lien or that are due and payable, the 1396
lien for taxes shall attach to the residue part of the parcel. If 1397
such apportioned assessed valuation of the part of the parcel 1398
remaining with the grantor or property owner is not sufficient to 1399
support the taxes on the parcel that are due and payable and the 1400
proportionate amount of the estimated taxes that are a lien but 1401

not determined, assessed, and levied, such taxes shall immediately 1402
be due and payable; provided, that the grantor or property owner 1403
shall be liable only for that portion of the estimated taxes, for 1404
the period of the tax lien year preceding the transfer or 1405
conveyance of the property to the state or the political 1406
subdivision. 1407

This section does not change the total amount of taxes, 1408
special assessments, or other charges as originally levied, or the 1409
total amount of the balance due. The auditor shall certify such 1410
apportionments to the county treasurer. 1411

Section 319.42 of the Revised Code applies to the 1412
apportionment of special assessments. 1413

Upon presentation of the executed instrument of conveyance of 1414
an easement or the order of court conveying or granting such an 1415
easement for highway purposes together with evidence or proof 1416
showing that the proportionate amount of taxes, penalties, and 1417
interest charged against the part of the whole parcel over which 1418
the easement attaches and the proportionate amount of estimated 1419
taxes to be levied and assessed against the part of the parcel 1420
acquired for highway purposes have been paid or provision made for 1421
the payment thereof, the county auditor shall reduce the tax 1422
valuation of the parcel to reflect the value of the part or 1423
portion used or occupied as a public highway in accordance with 1424
section 5713.04 of the Revised Code. 1425

The lien for taxes shall thereupon be extinguished as to that 1426
part or portion acquired and used for public highway purposes. 1427

Any instrument by which real property is acquired pursuant to 1428
this section shall identify the agency of the state that has the 1429
use and benefit of the real property as specified in section 1430
5301.012 of the Revised Code. 1431

Sec. 319.30. (A) After receiving from officers and 1432
authorities empowered to determine the rates or amounts of taxes 1433
to be levied for the various purposes authorized by law, 1434
statements of the rates and sums to be levied for the current 1435
year, the county auditor shall proceed to determine the sums to be 1436
levied upon each tract and lot of real property, adding, except as 1437
provided under section 319.48 of the Revised Code for tracts and 1438
lots on the real property tax suspension list, the taxes of any 1439
previous year that have been omitted or that are delinquent, 1440
including the penalties and interest thereon, and upon the amount 1441
of public utility property listed on the general tax list and 1442
duplicate in the county, in the name of each public utility, which 1443
shall be assessed equally on all property subject to such taxes, 1444
and entered in one or more columns, in such manner and form as the 1445
tax commissioner prescribes. The auditor shall enter as separate 1446
items any interest required to be so entered under division (B)(1) 1447
~~or~~, (2), or (3) of section 323.121 of the Revised Code. 1448

(B) If a taxing authority or unit has not certified the 1449
necessary levies to the county auditor by the time prescribed by 1450
section 5705.34 of the Revised Code and an appeal of an action of 1451
the budget commission with respect to the tax rate of that 1452
authority or unit has been initiated under section 5705.341 or 1453
5705.37 of the Revised Code but a final determination has not been 1454
made, the county auditor, in order to avoid a delay in the 1455
preparation of the tax list and duplicate, may proceed under 1456
division (A) of this section, using in lieu of the rate of tax to 1457
be levied for such authority or unit for any levy that has not 1458
been so certified, the estimated rate certified to the taxing 1459
authority or unit under section 5705.34 of the Revised Code. If as 1460
a result of the appeal the tax rate certified to the county 1461
auditor is not the same as the estimated rate used to determine 1462
the sums to be levied, the auditor shall proceed in the manner 1463

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.

The court shall attempt to decide the litigation prior to the first day of May, so that, absent an appeal, the county auditor

may adjust the amount of taxes to be collected at the second-half 1496
collection in accordance with the order of the court. In such a 1497
case the adjustment shall be treated as the correction of a 1498
clerical error pursuant to section 319.35 of the Revised Code. 1499

Sec. 319.43. (A) On or before the fifteenth day of February 1500
and on or before the tenth day of August of each year, the county 1501
auditor shall attend at ~~his~~ the auditor's office to make 1502
settlement with the county treasurer and ascertain the amount of 1503
real property taxes and assessments and public utility property 1504
taxes with which such treasurer is to stand charged. At each 1505
August settlement the auditor shall take from the duplicate 1506
previously put into the hands of the treasurer for collection a 1507
list of all such taxes and assessments as the treasurer has been 1508
unable to collect, describing in such list the property on which 1509
the delinquent taxes and assessments are charged as described on 1510
the duplicate, and note on the list, in a marginal column, the 1511
several reasons assigned by the treasurer why such taxes and 1512
assessments should not be collected. Such list shall be signed by 1513
the treasurer, who shall testify to its correctness, under oath to 1514
be administered by the auditor. 1515

(B) When making a settlement required by this section, if the 1516
county treasurer, under division (A) or (B) of section 321.341 of 1517
the Revised Code, has made advance payments to the several taxing 1518
districts of the current year unpaid taxes or current year 1519
delinquent taxes by means of a current unpaid or delinquent tax 1520
line of credit or by means of any other type of borrowing, the 1521
county auditor shall not apportion the current year unpaid taxes 1522
or current year delinquent taxes thereafter collected if the 1523
distribution of the taxes and assessments was made by means of 1524
such borrowing. The county treasurer shall apply the current year 1525
unpaid taxes or current year delinquent taxes, as applicable and 1526
upon collection, to repayment or reimbursement of the source from 1527

which the money to make the advance payments was borrowed. The 1528
county auditor shall not apportion the penalties and interest on 1529
such current year unpaid taxes and current year delinquent taxes 1530
collected thereafter to the several subdivisions. The county 1531
treasurer shall retain the penalties and interest in the county 1532
treasury and shall credit the penalties and interest to the county 1533
land reutilization corporation fund established under section 1534
321.263 of the Revised Code pending appropriation to and for the 1535
benefit of a county land reutilization corporation organized under 1536
Chapter 1724. of the Revised Code. 1537

Sec. 319.45. (A) In making the settlement required by 1538
sections 319.43 and 319.44 of the Revised Code, the county auditor 1539
shall carefully examine the tax duplicate and ascertain, from the 1540
entries of taxes, interest, and penalty paid in whole or in part, 1541
and from such other sources of information as are within the 1542
auditor's reach, the true amount collected by the county treasurer 1543
on account of each of the several taxes charged on such duplicate, 1544
the amount remaining in the hands of the treasurer payable to each 1545
fund, and shall give to the treasurer separate certificates, in 1546
duplicate, of the separate sums found to have been collected by 1547
the treasurer. 1548

(B) In making each of those settlements, the county auditor, 1549
except as provided in division (B) of section 319.43 of the 1550
Revised Code, shall apportion any delinquent taxes, penalties, and 1551
interest among the several taxing districts in the same 1552
proportions that the amount of real and public utility property 1553
taxes levied by each district in the preceding tax year bears to 1554
the amount of real and public utility property taxes levied by all 1555
such districts in the preceding tax year. 1556

Sec. 319.54. (A) On all moneys collected by the county 1557
treasurer on any tax duplicate of the county, other than estate 1558

tax duplicates, and on all moneys received as advance payments of 1559
personal property and classified property taxes, the county 1560
auditor, on settlement with the treasurer and tax commissioner, on 1561
or before the date prescribed by law for such settlement or any 1562
lawful extension of such date, shall be allowed as compensation 1563
for the county auditor's services the following percentages: 1564

(1) On the first one hundred thousand dollars, two and 1565
one-half per cent; 1566

(2) On the next two million dollars, eight thousand three 1567
hundred eighteen ten-thousandths of one per cent; 1568

(3) On the next two million dollars, six thousand six hundred 1569
fifty-five ten-thousandths of one per cent; 1570

(4) On all further sums, one thousand six hundred sixty-three 1571
ten-thousandths of one per cent. 1572

If any settlement is not made on or before the date 1573
prescribed by law for such settlement or any lawful extension of 1574
such date, the aggregate compensation allowed to the auditor shall 1575
be reduced one per cent for each day such settlement is delayed 1576
after the prescribed date. No penalty shall apply if the auditor 1577
and treasurer grant all requests for advances up to ninety per 1578
cent of the settlement pursuant to section 321.34 of the Revised 1579
Code. The compensation allowed in accordance with this section on 1580
settlements made before the dates prescribed by law, or the 1581
reduced compensation allowed in accordance with this section on 1582
settlements made after the date prescribed by law or any lawful 1583
extension of such date, shall be apportioned ratably by the 1584
auditor and deducted from the shares or portions of the revenue 1585
payable to the state as well as to the county, townships, 1586
municipal corporations, and school districts. 1587

(B) For the purpose of reimbursing county auditors for the 1588
expenses associated with the increased number of applications for 1589

reductions in real property taxes under sections 323.152 and 1590
4503.065 of the Revised Code that results from the amendment of 1591
those sections by Am. Sub. H.B. 119 of the 127th general assembly, 1592
on the first day of August of each year there shall be paid from 1593
the state's general revenue fund to the county treasury to the 1594
credit of the real estate assessment fund created by section 1595
325.31 of the Revised Code an amount equal to one per cent of the 1596
total annual amount of property tax relief reimbursement paid to 1597
that county under sections 323.156 and 4503.068 of the Revised 1598
Code for the preceding tax year. 1599

(C) From all moneys collected by the county treasurer on any 1600
tax duplicate of the county, other than estate tax duplicates, and 1601
on all moneys received as advance payments of personal property 1602
and classified property taxes, there shall be paid into the county 1603
treasury to the credit of the real estate assessment fund created 1604
by section 325.31 of the Revised Code, an amount to be determined 1605
by the county auditor, which shall not exceed the percentages 1606
prescribed in divisions (C)(1) and (2) of this section. 1607

(1) For payments made after June 30, 2007, and before 2011, 1608
the following percentages: 1609

(a) On the first five hundred thousand dollars, four per 1610
cent; 1611

(b) On the next five million dollars, two per cent; 1612

(c) On the next five million dollars, one per cent; 1613

(d) On all further sums not exceeding one hundred fifty 1614
million dollars, three-quarters of one per cent; 1615

(e) On amounts exceeding one hundred fifty million dollars, 1616
five hundred eighty-five thousandths of one per cent. 1617

(2) For payments made in or after 2011, the following 1618
percentages: 1619

(a) On the first five hundred thousand dollars, four per cent; 1620
cent; 1621

(b) On the next ten million dollars, two per cent; 1622

(c) On amounts exceeding ten million five hundred thousand dollars, three-fourths of one per cent. 1623
1624

Such compensation shall be apportioned ratably by the auditor and deducted from the shares or portions of the revenue payable to the state as well as to the county, townships, municipal corporations, and school districts. 1625
1626
1627
1628

(D) Each county auditor shall receive four per cent of the amount of tax collected and paid into the county treasury, on property omitted and placed by the county auditor on the tax duplicate. 1629
1630
1631
1632

(E) On all estate tax moneys collected by the county treasurer, the county auditor, on settlement semiannually with the tax commissioner, shall be allowed, as compensation for the auditor's services under Chapter 5731. of the Revised Code, the following percentages: 1633
1634
1635
1636
1637

(1) Four per cent on the first one hundred thousand dollars; 1638

(2) One-half of one per cent on all additional sums. 1639

Such percentages shall be computed upon the amount collected and reported at each semiannual settlement, and shall be for the use of the general fund of the county. 1640
1641
1642

(F) On all cigarette license moneys collected by the county treasurer, the county auditor, on settlement semiannually with the treasurer, shall be allowed as compensation for the auditor's services in the issuing of such licenses one-half of one per cent of such moneys, to be apportioned ratably and deducted from the shares of the revenue payable to the county and subdivisions, for the use of the general fund of the county. 1643
1644
1645
1646
1647
1648
1649

(G) The county auditor shall charge and receive fees as 1650
follows: 1651

(1) For deeds of land sold for taxes to be paid by the 1652
purchaser, five dollars; 1653

(2) For the transfer or entry of land, lot, or part of lot, 1654
or the transfer or entry on or after January 1, 2000, of a used 1655
manufactured home or mobile home as defined in section 5739.0210 1656
of the Revised Code, fifty cents for each transfer or entry, to be 1657
paid by the person requiring it; 1658

(3) For receiving statements of value and administering 1659
section 319.202 of the Revised Code, one dollar, or ten cents for 1660
each one hundred dollars or fraction of one hundred dollars, 1661
whichever is greater, of the value of the real property 1662
transferred or, for sales occurring on or after January 1, 2000, 1663
the value of the used manufactured home or used mobile home, as 1664
defined in section 5739.0210 of the Revised Code, transferred, 1665
except no fee shall be charged when the transfer is made: 1666

(a) To or from the United States, this state, or any 1667
instrumentality, agency, or political subdivision of the United 1668
States or this state; 1669

(b) Solely in order to provide or release security for a debt 1670
or obligation; 1671

(c) To confirm or correct a deed previously executed and 1672
recorded or when a current owner on the general tax list of real 1673
and public utility property and the general duplicate of real and 1674
public utility property is a peace officer, parole officer, 1675
prosecuting attorney, assistant prosecuting attorney, correctional 1676
employee, youth services employee, firefighter, or EMT and is 1677
changing the current owner name listed on the general tax list of 1678
real and public utility property and the general duplicate of real 1679
and public utility property to the initials of the current owner 1680

as prescribed in division (B)(1) of section 319.28 of the Revised Code; 1681
1682

(d) To evidence a gift, in trust or otherwise and whether revocable or irrevocable, between husband and wife, or parent and child or the spouse of either; 1683
1684
1685

(e) On sale for delinquent taxes or assessments; 1686

(f) Pursuant to court order, to the extent that such transfer is not the result of a sale effected or completed pursuant to such order; 1687
1688
1689

(g) Pursuant to a reorganization of corporations or unincorporated associations or pursuant to the dissolution of a corporation, to the extent that the corporation conveys the property to a stockholder as a distribution in kind of the corporation's assets in exchange for the stockholder's shares in the dissolved corporation; 1690
1691
1692
1693
1694
1695

(h) By a subsidiary corporation to its parent corporation for no consideration, nominal consideration, or in sole consideration of the cancellation or surrender of the subsidiary's stock; 1696
1697
1698

(i) By lease, whether or not it extends to mineral or mineral rights, unless the lease is for a term of years renewable forever; 1699
1700

(j) When the value of the real property or the manufactured or mobile home or the value of the interest that is conveyed does not exceed one hundred dollars; 1701
1702
1703

(k) Of an occupied residential property, including a manufactured or mobile home, being transferred to the builder of a new residence or to the dealer of a new manufactured or mobile home when the former residence is traded as part of the consideration for the new residence or new manufactured or mobile home; 1704
1705
1706
1707
1708
1709

(l) To a grantee other than a dealer in real property or in 1710

manufactured or mobile homes, solely for the purpose of, and as a 1711
step in, the prompt sale of the real property or manufactured or 1712
mobile home to others; 1713

(m) To or from a person when no money or other valuable and 1714
tangible consideration readily convertible into money is paid or 1715
to be paid for the real estate or manufactured or mobile home and 1716
the transaction is not a gift; 1717

(n) Pursuant to division (B) of section 317.22 of the Revised 1718
Code, or section 2113.61 of the Revised Code, between spouses or 1719
to a surviving spouse pursuant to section 5302.17 of the Revised 1720
Code as it existed prior to April 4, 1985, between persons 1721
pursuant to section 5302.17 or 5302.18 of the Revised Code on or 1722
after April 4, 1985, to a person who is a surviving, survivorship 1723
tenant pursuant to section 5302.17 of the Revised Code on or after 1724
April 4, 1985, or pursuant to section 5309.45 of the Revised Code; 1725

(o) To a trustee acting on behalf of minor children of the 1726
deceased; 1727

(p) Of an easement or right-of-way when the value of the 1728
interest conveyed does not exceed one thousand dollars; 1729

(q) Of property sold to a surviving spouse pursuant to 1730
section 2106.16 of the Revised Code; 1731

(r) To or from an organization exempt from federal income 1732
taxation under section 501(c)(3) of the "Internal Revenue Code of 1733
1986," 100 Stat. 2085, 26 U.S.C.A. 1, as amended, provided such 1734
transfer is without consideration and is in furtherance of the 1735
charitable or public purposes of such organization; 1736

(s) Among the heirs at law or devisees, including a surviving 1737
spouse, of a common decedent, when no consideration in money is 1738
paid or to be paid for the real property or manufactured or mobile 1739
home; 1740

(t) To a trustee of a trust, when the grantor of the trust 1741
has reserved an unlimited power to revoke the trust; 1742

(u) To the grantor of a trust by a trustee of the trust, when 1743
the transfer is made to the grantor pursuant to the exercise of 1744
the grantor's power to revoke the trust or to withdraw trust 1745
assets; 1746

(v) To the beneficiaries of a trust if the fee was paid on 1747
the transfer from the grantor of the trust to the trustee or if 1748
the transfer is made pursuant to trust provisions which became 1749
irrevocable at the death of the grantor; 1750

(w) To a corporation for incorporation into a sports facility 1751
constructed pursuant to section 307.696 of the Revised Code; 1752

(x) Between persons pursuant to section 5302.18 of the 1753
Revised Code; 1754

(y) From a county land reutilization corporation organized 1755
under Chapter 1724. of the Revised Code to a third party. 1756

The auditor shall compute and collect the fee. The auditor 1757
shall maintain a numbered receipt system, as prescribed by the tax 1758
commissioner, and use such receipt system to provide a receipt to 1759
each person paying a fee. The auditor shall deposit the receipts 1760
of the fees on conveyances in the county treasury daily to the 1761
credit of the general fund of the county, except that fees charged 1762
and received under division (G)(3) of this section for a transfer 1763
of real property to a county land reutilization corporation shall 1764
be credited to the county land reutilization corporation fund 1765
established under section 321.263 of the Revised Code. 1766

The real property transfer fee provided for in division 1767
(G)(3) of this section shall be applicable to any conveyance of 1768
real property presented to the auditor on or after January 1, 1769
1968, regardless of its time of execution or delivery. 1770

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

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

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

(C) On or before the tenth day of August, in each year, the treasurer shall settle with the auditor for all taxes and assessments that the treasurer has collected on the general duplicates of real and public utility property at the time of making such settlement, not included in the preceding February settlement. If the county treasurer has made or will make advance payments to the several taxing districts of the current year delinquent taxes under section 321.341 of the Revised Code before collecting them, the county treasurer shall take the advance payments into account for purposes of the settlement with the county auditor under this division.

(D) On or before the thirty-first day of October, in each

year, the treasurer shall settle with the auditor for all taxes 1802
that the treasurer has collected on the general personal and 1803
classified property duplicates, and for all advance payments of 1804
general personal and classified property taxes, not included in 1805
the preceding June settlement, that the treasurer has received at 1806
the time of making such settlement. 1807

(E) In the event the time for the payment of taxes is 1808
extended, pursuant to section 323.17 of the Revised Code, the date 1809
on or before which settlement for the taxes so extended must be 1810
made, as herein prescribed, shall be deemed to be extended for a 1811
like period of time. At each such settlement, the auditor shall 1812
allow to the treasurer, on the moneys received or collected and 1813
accounted for by the treasurer, the treasurer's fees, at the rate 1814
or percentage allowed by law, at a full settlement of the 1815
treasurer. 1816

(F) Within thirty days after the day of each settlement of 1817
taxes required under divisions (A) and (C) of this section, the 1818
treasurer shall certify to the tax commissioner any adjustments 1819
that have been made to the amount certified previously pursuant to 1820
section 319.302 of the Revised Code and that the settlement has 1821
been completed. Upon receipt of such certification, the 1822
commissioner shall provide for payment to the county treasurer 1823
from the general revenue fund of an amount equal to one-half of 1824
the amount certified by the treasurer in the preceding tax year 1825
under section 319.302 of the Revised Code, less one-half of the 1826
amount computed for all taxing districts in that county for the 1827
current fiscal year under section 5703.80 of the Revised Code for 1828
crediting to the property tax administration fund. Such payment 1829
shall be credited upon receipt to the county's undivided income 1830
tax fund, and the county auditor shall transfer to the county 1831
general fund from the amount thereof the total amount of all fees 1832
and charges which the auditor and treasurer would have been 1833

authorized to receive had such section not been in effect and that 1834
amount had been levied and collected as taxes. The county auditor 1835
shall distribute the amount remaining among the various taxing 1836
districts in the county as if it had been levied, collected, and 1837
settled as real property taxes. The amount distributed to each 1838
taxing district shall be reduced by the total of the amounts 1839
computed for the district under section 5703.80 of the Revised 1840
Code, but the reduction shall not exceed the amount that otherwise 1841
would be distributed to the taxing district under this division. 1842
The tax commissioner shall make available to taxing districts such 1843
information as is sufficient for a taxing district to be able to 1844
determine the amount of the reduction in its distribution under 1845
this section. 1846

(G)(1) Within thirty days after the day of the settlement 1847
required in division (D) of this section, the county treasurer 1848
shall notify the tax commissioner that the settlement has been 1849
completed. Upon receipt of that notification, the commissioner 1850
shall provide for payment to the county treasurer from the general 1851
revenue fund of an amount equal to the amount certified under 1852
former section 319.311 of the Revised Code and paid in the state's 1853
fiscal year 2003 multiplied by the percentage specified in 1854
division (G)(2) of this section. The payment shall be credited 1855
upon receipt to the county's undivided income tax fund, and the 1856
county auditor shall distribute the amount thereof among the 1857
various taxing districts of the county as if it had been levied, 1858
collected, and settled as personal property taxes. The amount 1859
received by a taxing district under this division shall be 1860
apportioned among its funds in the same proportion as the current 1861
year's personal property taxes are apportioned. 1862

(2) Payments required under division (G)(1) of this section 1863
shall be made at the following percentages of the amount certified 1864
under former section 319.311 of the Revised Code and paid under 1865

division (G)(1) of this section in the state's fiscal year 2003:	1866
(a) In fiscal year 2004, ninety per cent;	1867
(b) In fiscal year 2005, eighty per cent;	1868
(c) In fiscal year 2006, sixty-four per cent;	1869
(d) In fiscal year 2007, forty per cent;	1870
(e) In fiscal year 2008, thirty-two per cent;	1871
(f) In fiscal year 2009, sixteen per cent.	1872
After fiscal year 2009, no payments shall be made under	1873
division (G)(1) of this section.	1874
(H)(1) On or before the fifteenth day of April each year, the	1875
county treasurer shall settle with the county auditor for all	1876
manufactured home taxes that the county treasurer has collected on	1877
the manufactured home tax duplicate at the time of making the	1878
settlement.	1879
(2) On or before the fifteenth day of September each year,	1880
the county treasurer shall settle with the county auditor for all	1881
remaining manufactured home taxes that the county treasurer has	1882
collected on the manufactured home tax duplicate at the time of	1883
making the settlement.	1884
(3) If the time for payment of such taxes is extended under	1885
section 4503.06 of the Revised Code, the time for making the	1886
settlement as prescribed by divisions (H)(1) and (2) of this	1887
section is extended for a like period of time.	1888
(I) Within thirty days after the day of each settlement of	1889
taxes required under division (H) of this section, the county	1890
treasurer shall certify to the tax commissioner any adjustments	1891
that have been made to the amount certified previously pursuant to	1892
section 319.302 of the Revised Code and that the settlement has	1893
been completed. Upon receipt of such certification, the	1894
commissioner shall provide for payment to the county treasurer	1895

from the general revenue fund of an amount equal to one-half of 1896
the amount certified by the treasurer in the current tax year 1897
under section 319.302 of the Revised Code. Such payment shall be 1898
credited upon receipt to the county's undivided income tax fund, 1899
and the county auditor shall transfer to the county general fund 1900
from the amount thereof the total amount of all fees and charges 1901
that the auditor and treasurer would have been authorized to 1902
receive had such section not been in effect and that amount had 1903
been levied and collected as taxes. The county auditor shall 1904
distribute the amount remaining among the various taxing districts 1905
in the county as if it had been levied, collected, and settled as 1906
manufactured home taxes. 1907

Sec. 321.261. (A) Five per cent of all delinquent real 1908
property, personal property, and manufactured and mobile home 1909
taxes and assessments collected by the county treasurer shall be 1910
deposited in the delinquent tax and assessment collection fund, 1911
which shall be created in the county treasury. Except as otherwise 1912
provided in division ~~(B)~~(D) of this section, the moneys in the 1913
fund, one-half of which shall be appropriated by the board of 1914
county commissioners to the treasurer and one-half of which shall 1915
be appropriated to the county prosecuting attorney, shall be used 1916
~~solely~~ only for the following purposes: 1917

(1) By the county treasurer and the county prosecuting 1918
attorney in connection with the collection of delinquent real 1919
property, personal property, and manufactured and mobile home 1920
taxes and assessments including proceedings related to foreclosure 1921
of the state's lien for such taxes against such property; 1922

(2) With respect to any portion of the amount appropriated to 1923
the county treasurer for the benefit of the county land 1924
reutilization corporation organized under Chapter 1724. of the 1925
Revised Code, whether by transfer to or other application on 1926

behalf of, the county land reutilization corporation. Upon the 1927
deposit of amounts in the delinquent tax and assessment collection 1928
fund of the county, any amounts allocated at the direction of the 1929
treasurer to the support of the county land reutilization 1930
corporation shall be paid out of such fund to the corporation upon 1931
a warrant of the county auditor. 1932

(B) During the period of time that a county land 1933
reutilization corporation is functioning as such on behalf of a 1934
county, the board of county commissioners, upon the request of the 1935
county treasurer, may designate by resolution that an additional 1936
amount, not exceeding five per cent of all collections of 1937
delinquent real property, personal property, and manufactured and 1938
mobile home taxes and assessments, shall be deposited in the 1939
delinquent tax and assessment collection fund and be available for 1940
appropriation by the board for the use of the corporation. Any 1941
such amounts so deposited and appropriated under this division 1942
shall be paid out of the delinquent tax and assessment collection 1943
fund to the corporation upon a warrant of the county auditor. 1944

1945
Annually by the first day of December, the treasurer and the 1946
prosecuting attorney each shall submit a report to the board 1947
regarding the use of the moneys appropriated to their respective 1948
offices from the delinquent tax and assessment collection fund. 1949
Each report shall specify the amount appropriated to the office 1950
during the current calendar year, an estimate of the amount so 1951
appropriated that will be expended by the end of the year, a 1952
summary of how the amount appropriated has been expended in 1953
connection with delinquent tax collection activities or land 1954
reutilization, and an estimate of the amount that will be credited 1955
to the fund during the ensuing calendar year. 1956

(B) The annual report of a county land reutilization 1957
corporation required by section 1724.05 of the Revised Code shall 1958

include information regarding the amount and use of the moneys 1959
that the corporation received from the delinquent tax and 1960
assessment collection fund of the county. 1961

(C) In a county having a population of more than one hundred 1962
thousand according to the department of development's 2006 census 1963
estimate, if the county treasurer or prosecuting attorney 1964
determines that the amount appropriated to the office from the 1965
county's delinquent tax and assessment collection fund under 1966
division (A) of this section exceeds the amount required to be 1967
used as prescribed by that division, the county treasurer or 1968
prosecuting attorney may expend the excess to assist townships or 1969
municipal corporations located in the county as provided in this 1970
division, provided that the combined amount so expended each year 1971
in a county shall not exceed three million dollars. Upon 1972
application for the funds by a township or municipal corporation, 1973
the county treasurer and prosecuting attorney may assist the 1974
township or municipal corporation in abating foreclosed 1975
residential nuisances, including paying the costs of securing such 1976
buildings, lot maintenance, and demolition. At the prosecuting 1977
attorney's discretion, the prosecuting attorney also may apply the 1978
funds to costs of prosecuting alleged violations of criminal and 1979
civil laws governing real estate and related transactions, 1980
including fraud and abuse. 1981

Sec. 321.263. A county land reutilization fund shall be 1982
established in the county treasury of each county in which a 1983
county land reutilization corporation has been organized under 1984
Chapter 1724. of the Revised Code and in which the county 1985
treasurer has made advance payments under section 321.341 of the 1986
Revised Code. The county treasurer shall credit all penalties and 1987
interest on the current year unpaid taxes and the current year 1988
delinquent taxes advanced to the fund as provided under section 1989
321.341 of the Revised Code when the current year unpaid taxes and 1990

current year delinquent taxes are collected. 1991

Any amount in the county land reutilization corporation fund 1992
appropriated by a board of county commissioners shall be paid to 1993
the corporation, upon its written request, by the county treasurer 1994
upon the warrant of the county auditor. At the end of the year 1995
immediately following the year in which an amount was deposited in 1996
the county land reutilization corporation fund, any balance of 1997
that amount remaining in the fund shall be encumbered for the 1998
repayment of any borrowed money, and interest accrued thereon, 1999
that was used to make an advance payment under section 321.341 of 2000
the Revised Code, and that has not yet been repaid. The balance 2001
remaining in the fund from any amount deposited in the fund shall 2002
be determined as if all amounts deposited into the fund are drawn 2003
from the fund on a first-in, first-out basis. The amount 2004
encumbered shall not exceed the county's aggregate liability for 2005
the borrowed money and interest, and shall be determined as if the 2006
liability were to be discharged on the termination or maturity 2007
date of the instrument under which the money was borrowed. If the 2008
balance is not or will not be reserved for appropriation or 2009
reappropriation to the corporation in a succeeding fiscal year, it 2010
shall be transferred by the county treasurer to the undivided 2011
general tax fund of the county. Such amounts shall be apportioned 2012
and distributed to the appropriate taxing districts in the same 2013
manner as the distribution of delinquent taxes and assessments. 2014

Sec. 321.34. (A)(1) When the local authorities by resolution 2015
so request, the county auditor shall pay township fiscal officers, 2016
treasurers of municipal corporations, the treasurer of any board 2017
of education, and the treasurer of any other political subdivision 2018
or taxing district whose funds derived from taxes or other sources 2019
are payable by law to the county treasurer, any money that may be 2020
in the county treasury to the accounts of the local authorities, 2021

respectively, and lawfully applicable to the purpose of the 2022
current fiscal year in which the request is made. The auditor and 2023
county treasurer shall retain any amounts needed to make the 2024
payments of obligations of local political subdivisions or taxing 2025
districts as are required by law to be paid directly by the county 2026
authorities. 2027

(2)(a) For purposes of this section, in addition to the 2028
moneys payable under division (A)(1) of this section, money in the 2029
county treasury to the account of a board of education that is to 2030
be included in the settlement required under division (C) of 2031
section 321.24 of the Revised Code shall be paid to the treasurer 2032
when the board of education, by resolution, so requests. 2033

(b) The money becomes lawfully applicable to the purposes of 2034
the fiscal year in which the request is made upon the adoption of 2035
the resolution making the request if that resolution specifies the 2036
board's intent to use the money for the purposes of the fiscal 2037
year in which the request is made. 2038

(B) The auditor, in making the advance payment, shall draw 2039
separate warrants for the payments for that part of the funds 2040
allocated to the general fund of the subdivision and the part 2041
allocated to service the debt charges of the subdivision. That 2042
part of the advance payment allocated to the servicing of debt 2043
charges shall be payable to the officer, board of trustees, or 2044
commission of the subdivision charged with the payment and 2045
retirement of the bonds and notes of such subdivision, and shall 2046
be used for no other purpose. Any officer, board, or commission 2047
receiving the advance payment shall return a certificate, in the 2048
form prescribed by the tax commissioner, to the auditor that the 2049
funds so advanced and received have been paid into the bond 2050
retirement fund. 2051

(C) Upon the request, in like form, of any board of public 2052
library trustees or board of township park commissioners for which 2053

a share of the undivided classified property taxes collected in 2054
the county has been allowed and fixed by the budget commission, 2055
the auditor may, prior to the first day of April, in any year, pay 2056
to the treasurer of the board, from any undivided tax funds in the 2057
county treasury, an amount not exceeding twenty-five per cent of 2058
the board's share of the undivided classified property taxes; but 2059
the auditor and county treasurer shall retain an amount sufficient 2060
to meet all other requests for payments which have been made under 2061
this section or can be reasonably anticipated prior to such first 2062
day of April. On or after the first day of April, all amounts paid 2063
out of undivided tax funds shall be reimbursed to the funds from 2064
which they have been paid and charged against the share of the 2065
board of library trustees or board of township park commissioners 2066
in the undivided classified property tax fund. 2067

(D) The request of a local authority for payment or advance 2068
payment under this section of any money in the county treasury to 2069
the accounts of the local authorities in no way abrogates the 2070
right of a county treasurer to advance payment of current year 2071
unpaid taxes or current year delinquent taxes under section 2072
321.341 of the Revised Code, and to retain the penalties and 2073
interest on those taxes upon their collection as authorized by 2074
that section. Nothing in this section prohibits a county treasurer 2075
from making an advance payment to a local authority under section 2076
321.341 of the Revised Code, notwithstanding that a local 2077
authority has not requested advance payment by resolution as 2078
otherwise provided in this section. 2079

Sec. 321.341. (A) Within one hundred twenty days after the 2080
last day on which the first installment of current taxes may be 2081
paid without penalty, the county treasurer, in the treasurer's 2082
sole discretion, may advance the payment of current year unpaid 2083
taxes that are due and payable to any of the taxing districts, 2084
upon presentation of the warrant by the county auditor. The 2085

<u>treasurer may make advance payment of the current year unpaid</u>	2086
<u>taxes from one or more of the following:</u>	2087
<u>(1) Collections of taxes and assessments during the</u>	2088
<u>one-hundred-twenty-day period;</u>	2089
<u>(2) A line of credit established under section 307.781 or</u>	2090
<u>sections 135.341 and 321.36 of the Revised Code, or both;</u>	2091
<u>(3) Proceeds from the issuance of notes under section 133.082</u>	2092
<u>of the Revised Code;</u>	2093
<u>(4) Any other source of funds lawfully available for that</u>	2094
<u>purpose.</u>	2095
<u>(B) Within one hundred twenty days after the last day on</u>	2096
<u>which the second installment of current taxes may be paid without</u>	2097
<u>penalty, the county treasurer, in the treasurer's sole discretion,</u>	2098
<u>may advance the payment of to any of the taxing districts, upon</u>	2099
<u>presentation of the warrant by the county auditor. The treasurer</u>	2100
<u>may make advance payment of the current year delinquent taxes from</u>	2101
<u>one or more of the following:</u>	2102
<u>(1) Collections of taxes and assessments during the</u>	2103
<u>one-hundred-twenty-day period;</u>	2104
<u>(2) A line of credit established under section 307.781 or</u>	2105
<u>section 135.341 and 321.36 of the Revised Code, or both;</u>	2106
<u>(3) Proceeds from the issuance of notes under section 133.082</u>	2107
<u>of the Revised Code;</u>	2108
<u>(4) Any other source of funds lawfully available for that</u>	2109
<u>purpose.</u>	2110
<u>(C) All advance payments made under this section shall be</u>	2111
<u>made in the same manner provided for advance payments under</u>	2112
<u>section 321.34 of the Revised Code. The county treasurer shall</u>	2113
<u>give notice by electronic or other means to a taxing district any</u>	2114

time an advance payment is made to the district under this 2115
section. Upon the collection of the current year unpaid taxes and 2116
current year delinquent taxes upon which advances were made under 2117
this section from sources other than their collection, the 2118
treasurer shall deposit those current year unpaid taxes and 2119
current year delinquent taxes into a special account and shall 2120
apply them to the repayment of any moneys borrowed for the purpose 2121
of making those advance payments, including, but not limited to, 2122
delinquent tax anticipation notes issued under section 133.082 of 2123
the Revised Code, including the interest thereon; or the 2124
reimbursement of draws under a line of credit and the payment of 2125
the interest due thereon, that funded the advance payment in 2126
either or both cases. The treasurer shall be entitled to retain, 2127
upon collection, any penalty and interest that was or will be 2128
charged on the current year unpaid taxes and the current year 2129
delinquent taxes advanced under this section. The treasurer shall 2130
deposit all such penalties and interest collected in the county 2131
land reutilization corporation fund established under section 2132
321.26 of the Revised Code. No taxing district receiving advance 2133
payment under division (A) or (B) of this section shall be 2134
entitled to receive payment of penalties or interest when 2135
penalties or interest are collected by the treasurer on those 2136
current year unpaid taxes and current year delinquent taxes so 2137
advanced. 2138

(D) As used in the section: 2139

(1) "Current taxes" has the same meaning as in section 323.01 2140
of the Revised Code. 2141

(2) "Current year unpaid taxes" means the aggregate amount of 2142
the first installment of current taxes that remain unpaid after 2143
the last day on which the first installment of such taxes may be 2144
paid without penalty. 2145

(3) "Current year delinquent taxes" means the aggregate 2146

amount of current taxes that remain unpaid after the last day on 2147
which the second installment of such taxes may be paid without 2148
penalty. 2149

Sec. ~~321.341~~ 321.342. Immediately upon receipt of payment for 2150
any taxes due under Chapter 5731. of the Revised Code, the county 2151
treasurer shall notify the taxing authority of the township or 2152
municipal corporation entitled to share in the proceeds thereof. 2153
The notice shall identify the estate for which the tax was paid 2154
and the portion of the estate's total tax credited to that 2155
subdivision in the undivided estate tax fund. At any time prior to 2156
a settlement under section 5731.46 of the Revised Code, the fiscal 2157
officer of a municipal corporation or a township may request the 2158
county auditor to make payment to such subdivision from the fund 2159
of an amount not to exceed seventy-five per cent of taxes paid 2160
into such fund and standing to the credit of the subdivision, 2161
including both taxes with respect to which a final determination 2162
has been made under section 5731.27 of the Revised Code and taxes 2163
subject to review and final determination under section 5731.26 of 2164
the Revised Code. Within five days of the receipt of such request 2165
the auditor shall draw a warrant in such amount upon such fund, 2166
payable to the subdivision. 2167

Sec. 321.36. The county treasurer may enter into a current 2168
unpaid or delinquent tax line of credit as defined in division (G) 2169
of section 135.341 of the Revised Code with the county investment 2170
advisory committee for the purpose of borrowing money from the 2171
county treasury to make advance payment of the current year unpaid 2172
taxes or the current year delinquent taxes, or both, to the 2173
several taxing districts in accordance with section 321.341 of the 2174
Revised Code. The current unpaid or delinquent tax line of credit 2175
shall conform to the requirements of division (G) of section 2176
135.341 of the Revised Code, and the county treasurer is hereby 2177

authorized to do all things necessary and appropriate for the 2178
execution and delivery of the line of credit under that division. 2179

2180

Sec. 323.121. (A)(1) Except as otherwise provided in division 2181
(A)(2) of this section, if one-half of the current taxes charged 2182
against an entry of real estate together with the full amount of 2183
any delinquent taxes are not paid on or before the thirty-first 2184
day of December in that year or on or before the last day for 2185
payment as extended pursuant to section 323.17 of the Revised 2186
Code, a penalty of ten per cent shall be charged against the 2187
unpaid balance of such half of the current taxes on the duplicate. 2188
If the total amount of all the taxes is not paid on or before the 2189
twentieth day of June, next thereafter, or on or before the last 2190
day for payment as extended pursuant to section 323.17 of the 2191
Revised Code, a like penalty shall be charged on the balance of 2192
the total amount of such unpaid current taxes. 2193

(2) After a valid delinquent or omitted tax contract that 2194
includes unpaid current taxes from a first-half collection period 2195
described in section 323.12 of the Revised Code has been entered 2196
into under section 323.31 or 5713.20 of the Revised Code, no ten 2197
per cent penalty shall be charged against such taxes after the 2198
second-half collection period while the delinquent or omitted tax 2199
contract remains in effect. On the day a delinquent or omitted tax 2200
contract becomes void, the ten per cent penalty shall be charged 2201
against such taxes and shall equal the amount of penalty that 2202
would have been charged against unpaid current taxes outstanding 2203
on the date on which the second-half penalty would have been 2204
charged thereon under division (A)(1) of this section if the 2205
contract had not been in effect. 2206

(B)(1) On the first day of the month following the last day 2207
the second installment of taxes may be paid without penalty, 2208

interest shall be charged against and computed on all delinquent 2209
taxes other than the current taxes that became delinquent taxes at 2210
the close of the last day such second installment could be paid 2211
without penalty. The charge shall be for interest that accrued 2212
during the period that began on the preceding first day of 2213
December and ended on the last day of the month that included the 2214
last date such second installment could be paid without penalty. 2215
The interest shall be computed at the rate per annum prescribed by 2216
section 5703.47 of the Revised Code and shall be entered as a 2217
separate item on the tax list and duplicate compiled under section 2218
319.28 or 5721.011 of the Revised Code, whichever list and 2219
duplicate are first compiled after the date on which the interest 2220
is computed and charged. However, for tracts and lots on the real 2221
property tax suspension list under section 319.48 of the Revised 2222
Code, the interest shall not be entered on the tax list and 2223
duplicate compiled under section 319.28 of the Revised Code, but 2224
shall be entered on the first tax list and duplicate compiled 2225
under section 5721.011 of the Revised Code after the date on which 2226
the interest is computed and charged. 2227

(2) In a county on behalf of which a county land 2228
reutilization corporation has been organized under Chapter 1724. 2229
of the Revised Code, on the first day of the first month following 2230
the month in which interest otherwise would be charged in 2231
accordance with division (B)(1) of this section, and each 2232
subsequent month, interest shall be charged against and computed 2233
on all delinquent taxes remaining delinquent on the last day of 2234
the preceding month at a rate of one per cent per month. If 2235
interest is charged under division (B)(2) of this section, 2236
interest shall not be charged under division (B)(1) or (3) of this 2237
section. 2238

(3) On the first day of December, the interest shall be 2239
charged against and computed on all delinquent taxes. The charge 2240

shall be for interest that accrued during the period that began on 2241
the first day of the month following the last date prescribed for 2242
the payment of the second installment of taxes in the current year 2243
and ended on the immediately preceding last day of November. The 2244
interest shall be computed at the rate per annum prescribed by 2245
section 5703.47 of the Revised Code and shall be entered as a 2246
separate item on the tax list and duplicate compiled under section 2247
319.28 or 5721.011 of the Revised Code, whichever list and 2248
duplicate are first compiled after the date on which the interest 2249
is computed and charged. However, for tracts and lots on the real 2250
property tax suspension list under section 319.48 of the Revised 2251
Code, the interest shall not be entered on the tax list and 2252
duplicate compiled under section 319.28 of the Revised Code, but 2253
shall be entered on the first tax list and duplicate compiled 2254
under section 5721.011 of the Revised Code after the date on which 2255
the interest is computed and charged. 2256

~~(3)~~(4) After a valid delinquent tax contract has been entered 2257
into for the payment of any delinquent taxes, no interest shall be 2258
charged against such delinquent taxes while the delinquent tax 2259
contract remains in effect in compliance with section 323.31 of 2260
the Revised Code. If a valid delinquent tax contract becomes void, 2261
interest shall be charged against the delinquent taxes for the 2262
periods that interest was not permitted to be charged while the 2263
delinquent tax contract was in effect. The interest shall be 2264
charged on the day the delinquent tax contract becomes void and 2265
shall equal the amount of interest that would have been charged 2266
against the unpaid delinquent taxes outstanding on the dates on 2267
which interest would have been charged thereon under divisions 2268
(B)(1) ~~and~~, (2), ~~and~~ (3) of this section had the delinquent tax 2269
contract not been in effect. 2270

(C) If the full amount of the taxes due at either of the 2271
times prescribed by division (A) of this section is paid within 2272

ten days after such time, the county treasurer shall waive the 2273
collection of and the county auditor shall remit one-half of the 2274
penalty provided for in that division for failure to make that 2275
payment by the prescribed time. 2276

(D) The county treasurer shall compile and deliver to the 2277
county auditor a list of all tax payments the treasurer has 2278
received as provided in division (C) of this section. The list 2279
shall include any information required by the auditor for the 2280
remission of the penalties waived by the treasurer. The taxes so 2281
collected shall be included in the settlement next succeeding the 2282
settlement then in process. 2283

Sec. 323.132. If one-half of the current taxes charged 2284
against an entry of real estate is not paid on or before the 2285
thirty-first day of December of the year for which they are 2286
charged or on or before the last day for such payment as extended 2287
pursuant to section 323.17 of the Revised Code, that amount, 2288
together with the penalty charged under division (A)(1) of section 2289
323.121 of the Revised Code and all delinquent taxes or 2290
installment thereof, charged against such entry may be paid at any 2291
time prior to the date on which tax bills for the second half 2292
collection are mailed and delivered, without at the same time 2293
requiring payment of the second half of such taxes. 2294

If the total amount of such current taxes, delinquent taxes, 2295
and all installment payments due under section 323.31 of the 2296
Revised Code are not paid on or before the twentieth day of June, 2297
next thereafter, or on or before the last day for that payment as 2298
extended pursuant to section 323.17 of the Revised Code, the 2299
balance of the amount of such taxes, plus all penalties and 2300
interest imposed by section 323.121 of the Revised Code, 2301
constitutes the delinquent taxes on such entry, which shall be 2302
placed on the delinquent land list and duplicate pursuant to 2303

section 5721.011 of the Revised Code and shall be collected in the 2304
manner prescribed by law, unless the property against which such 2305
taxes are charged is the subject of an application for exemption 2306
from taxation pursuant to section 5715.27 of the Revised Code. 2307

A taxpayer may tender, and the treasurer shall accept, the 2308
full amount of delinquent taxes charged against an entry of real 2309
estate without having to tender at the same time the payment of 2310
any current taxes that are due and payable. 2311

A county treasurer may accept partial payments of taxes. Any 2312
overpayment shall be refunded by the treasurer in the manner most 2313
convenient to the treasurer. When the amount tendered and accepted 2314
is less than the amount due, the unpaid balance shall be treated 2315
as other unpaid taxes, and, except when the unpaid amount is the 2316
penalty or interest and charges on the unpaid taxes, the treasurer 2317
shall notify the taxpayer of such deficiency. 2318

If the taxpayer files with the payment of taxes a copy of an 2319
application to the tax commissioner for remission of penalty, or 2320
the payment is received within ten days after the last day the 2321
taxes may be paid without penalty, the county treasurer shall 2322
accept a partial payment in which the only unpaid amount is the 2323
penalty for late payment. 2324

If, at any time, and having been provided such documentation 2325
as may be found acceptable by the county treasurer, the county 2326
treasurer determines that due to a clerical error, a taxpayer has 2327
overpaid either the first one-half or second one-half payment of 2328
current taxes as charged on the tax list and duplicate, the 2329
treasurer may refund the amount of the overpayment to the taxpayer 2330
in the manner most convenient to the treasurer. 2331

Sec. 323.15. The county treasurer may accept payment of less 2332
than the full amount of taxes charged and payable for all purposes 2333
on real estate at the times provided by sections 323.12 and 323.17 2334

of the Revised Code in such amounts as the county treasurer 2335
considers reasonable. Except as otherwise provided by sections 2336
323.133, 323.31, and 5715.19 of the Revised Code, and when the 2337
collection of a particular tax is legally enjoined, interest and 2338
penalties shall accrue on the unpaid amount as prescribed by 2339
section 323.121 of the Revised Code. A person claiming to be the 2340
owner of an undivided interest in any real estate may present to 2341
the county auditor the recorded evidence of the existence and 2342
fractional extent of such interest; and the auditor may note the 2343
existence and extent of such interest, as ascertained by the 2344
auditor, on the margin of the tax list in the name of such person 2345
and give a certificate of the interest to the county treasurer, 2346
who shall enter it on the margin of the tax duplicate. Any person 2347
claiming to be entitled to or in any way interested in such 2348
interest may pay, and the treasurer may receive that proportion of 2349
the full amount of the taxes charged and payable for all purposes 2350
on the real estate affected, which is represented by the fraction 2351
expressing the extent of such interest. The payment so made and 2352
received shall be entered on the duplicate, shall be credited by 2353
the treasurer at the time of the next succeeding settlement of 2354
real estate taxes, and shall have the effect of relieving the 2355
undivided interest in such real estate, so entered on the margin 2356
of the tax list and duplicate, from the lien of the taxes charged 2357
on such duplicate against the real estate. Thereafter, in making 2358
up the tax list and duplicate, the auditor shall enter such 2359
interest and the proportional value of it separately from the 2360
other interests in such land, and shall adjust the value of the 2361
latter accordingly. 2362

Sec. 323.25. When taxes charged against an entry on the tax 2363
duplicate, or any part of those taxes, are not paid within sixty 2364
days after delivery of the delinquent land duplicate to the county 2365
treasurer as prescribed by section 5721.011 of the Revised Code, 2366

the county treasurer shall enforce the lien for the taxes by civil 2367
action in the treasurer's official capacity as treasurer, for the 2368
sale of such premises in the same way mortgage liens are enforced 2369
or for the transfer of such premises to an electing subdivision 2370
pursuant to section 323.28 of the Revised Code, in the court of 2371
common pleas of the county, in a municipal court with 2372
jurisdiction, or in the county board of revision with jurisdiction 2373
pursuant to section 323.66 of the Revised Code. After the civil 2374
action has been instituted, but before the ~~filing of an entry of~~ 2375
~~confirmation of sale or transfer pursuant to the action~~ expiration 2376
of the applicable redemption period, any person entitled to redeem 2377
the land may do so by tendering to the county treasurer an amount 2378
sufficient, as determined by the court or board of revision, to 2379
pay the taxes, assessments, penalties, interest, and charges then 2380
due and unpaid, and the costs incurred in the civil action, and by 2381
demonstrating that the property is in compliance with all 2382
applicable zoning regulations, land use restrictions, and 2383
building, health, and safety codes. 2384

If the delinquent land duplicate lists minerals or rights to 2385
minerals listed pursuant to sections 5713.04, 5713.05, and 5713.06 2386
of the Revised Code, the county treasurer may enforce the lien for 2387
taxes against such minerals or rights to minerals by civil action, 2388
in the treasurer's official capacity as treasurer, in the manner 2389
prescribed by this section, or proceed as provided under section 2390
5721.46 of the Revised Code. 2391

If service by publication is necessary, such publication 2392
shall be made once a week for three consecutive weeks instead of 2393
as provided by the Rules of Civil Procedure, and the service shall 2394
be complete at the expiration of three weeks after the date of the 2395
first publication. If the prosecuting attorney determines that 2396
service upon a defendant may be obtained ultimately only by 2397
publication, the prosecuting attorney may cause service to be made 2398

simultaneously by certified mail, return receipt requested, 2399
ordinary mail, and publication. The county treasurer shall not 2400
enforce the lien for taxes against real property to which any of 2401
the following applies: 2402

(A) The real property is the subject of an application for 2403
exemption from taxation under section 5715.27 of the Revised Code 2404
and does not appear on the delinquent land duplicate; 2405

(B) The real property is the subject of a valid delinquent 2406
tax contract under section 323.31 of the Revised Code for which 2407
the county treasurer has not made certification to the county 2408
auditor that the delinquent tax contract has become void in 2409
accordance with that section; 2410

(C) A tax certificate respecting that property has been sold 2411
under section 5721.32 or 5721.33 of the Revised Code; provided, 2412
however, that nothing in this division shall prohibit the county 2413
treasurer or the county prosecuting attorney from enforcing the 2414
lien of the state and its political subdivisions for taxes against 2415
a certificate parcel with respect to any or all of such taxes that 2416
at the time of enforcement of such lien are not the subject of a 2417
tax certificate. 2418

Upon application of the plaintiff, the court shall advance 2419
such cause on the docket, so that it may be first heard. 2420

Sec. 323.26. Having made the proper parties in a suit under 2421
section 323.25 of the Revised Code, it shall be sufficient for the 2422
county treasurer to allege in ~~his~~ the treasurer's petition that 2423
the taxes are charged on the tax duplicate against lands, lots, or 2424
parcels thereof, the amount of the taxes, and that the taxes are 2425
unpaid, and ~~he~~ the treasurer shall not be required to set forth in 2426
the petition any other or further special matter relating to such 2427
taxes. A certified copy of the entry on the tax duplicate shall be 2428
prima-facie evidence of such allegations and the validity of the 2429

taxes. In the petition, the county treasurer may invoke the 2430
alternative redemption period provided under section 323.78 of the 2431
Revised Code. Notwithstanding the provisions for sale of property 2432
foreclosed under Chapters 323. and 5721. of the Revised Code, if 2433
the treasurer's petition invokes the alternative redemption 2434
period, upon the expiration of the alternative redemption period, 2435
title to the parcels may be transferred by deed to a municipal 2436
corporation, county, township, school district, or a county land 2437
reutilization corporation organized under Chapter 1724. of the 2438
Revised Code in accordance with section 323.78 of the Revised 2439
Code. 2440

Sec. 323.28. (A) A finding shall be entered in a proceeding 2441
under section 323.25 of the Revised Code for taxes, assessments, 2442
penalties, interest, and charges due and payable at the time the 2443
deed of real property sold or transferred under this section is 2444
transferred to the purchaser or transferee, plus the cost of the 2445
proceeding. For purposes of determining such amount, the county 2446
treasurer may estimate the amount of taxes, assessments, interest, 2447
penalties, charges, and costs that will be payable at the time the 2448
deed of the property is transferred to the purchaser or 2449
transferee. 2450

The court of common pleas, a municipal court with 2451
jurisdiction, or the county board of revision with jurisdiction 2452
pursuant to section 323.66 of the Revised Code shall order such 2453
premises to be transferred pursuant to division (E) of this 2454
section or shall order such premises to be sold for payment of the 2455
finding, but for not less than either of the following, unless the 2456
county treasurer applies for an appraisal: 2457

(1) The total amount of such finding; 2458

(2) The fair market value of the premises, as determined by 2459
the county auditor, plus the cost of the proceeding. 2460

If the county treasurer applies for an appraisal, the 2461
premises shall be appraised in the manner provided by section 2462
2329.17 of the Revised Code, and shall be sold for at least 2463
two-thirds of the appraised value. 2464

Notwithstanding the minimum sales price provisions of 2465
divisions (A)(1) and (2) of this section to the contrary, a parcel 2466
sold pursuant to this section shall not be sold for less than the 2467
amount described in division (A)(1) of this section if the highest 2468
bidder is the owner of record of the parcel immediately prior to 2469
the judgment of foreclosure or a member of the following class of 2470
parties connected to that owner: a member of that owner's 2471
immediate family, a person with a power of attorney appointed by 2472
that owner who subsequently transfers the parcel to the owner, a 2473
sole proprietorship owned by that owner or a member of the owner's 2474
immediate family, or partnership, trust, business trust, 2475
corporation, or association in which the owner or a member of the 2476
owner's immediate family owns or controls directly or indirectly 2477
more than fifty per cent. If a parcel sells for less than the 2478
amount described in division (A)(1) of this section, the officer 2479
conducting the sale shall require the buyer to complete an 2480
affidavit stating that the buyer is not the owner of record 2481
immediately prior to the judgment of foreclosure or a member of 2482
the specified class of parties connected to that owner, and the 2483
affidavit shall become part of the court records of the 2484
proceeding. If the county auditor discovers within three years 2485
after the date of the sale that a parcel was sold to that owner or 2486
a member of the specified class of parties connected to that owner 2487
for a price less than the amount so described, and if the parcel 2488
is still owned by that owner or a member of the specified class of 2489
parties connected to that owner, the auditor within thirty days 2490
after such discovery shall add the difference between that amount 2491
and the sale price to the amount of taxes that then stand charged 2492
against the parcel and is payable at the next succeeding date for 2493

payment of real property taxes. As used in this paragraph, 2494
"immediate family" means a spouse who resides in the same 2495
household and children. 2496

(B) From the proceeds of the sale the costs shall be first 2497
paid, next the amount found due for taxes, then the amount of any 2498
taxes accruing after the entry of the finding and before the deed 2499
of the property is transferred to the purchaser following the 2500
sale, all of which taxes shall be deemed satisfied, though the 2501
amount applicable to them is deficient, and any balance shall be 2502
distributed according to section 5721.20 of the Revised Code. No 2503
statute of limitations shall apply to such action. Upon sale, all 2504
liens for taxes due at the time the deed of the property is 2505
transferred to the purchaser following the sale, and liens 2506
subordinate to liens for taxes, shall be deemed satisfied and 2507
discharged unless otherwise provided by the order of sale. 2508

(C) If the county treasurer's estimate of the amount of the 2509
finding under division (A) of this section exceeds the amount of 2510
taxes, assessments, interest, penalties, and costs actually 2511
payable when the deed is transferred to the purchaser, the officer 2512
who conducted the sale shall refund to the purchaser the 2513
difference between the estimate and the amount actually payable. 2514
If the amount of taxes, assessments, interest, penalties, and 2515
costs actually payable when the deed is transferred to the 2516
purchaser exceeds the county treasurer's estimate, the officer 2517
shall certify the amount of the excess to the treasurer, who shall 2518
enter that amount on the real and public utility property tax 2519
duplicate opposite the property; the amount of the excess shall be 2520
payable at the next succeeding date prescribed for payment of 2521
taxes in section 323.12 of the Revised Code, and shall not be 2522
deemed satisfied and discharged pursuant to division (B) of this 2523
section. 2524

(D) Premises ordered to be sold under this section but 2525

remaining unsold for want of bidders after being offered for sale 2526
on two separate occasions, not less than two weeks apart, shall be 2527
forfeited to the state or to a political subdivision, school 2528
district, or county land reutilization corporation pursuant to 2529
section 5723.01 of the Revised Code, and shall be disposed of 2530
pursuant to Chapter 5723. of the Revised Code. 2531

(E) Notwithstanding section 5722.03 of the Revised Code, if 2532
the complaint alleges that the property is delinquent vacant land 2533
as defined in section 5721.01 of the Revised Code, abandoned lands 2534
as defined in section 323.65 of the Revised Code, or lands 2535
described in division (E) of section 5722.01 of the Revised Code, 2536
and the value of the taxes, assessments, penalties, interest, and 2537
all other charges and costs of the action exceed the auditor's 2538
fair market value of the parcel, then the court or board of 2539
revision having jurisdiction over the matter on motion of the 2540
plaintiff, or on the court's or board's own motion, shall, upon 2541
any adjudication of foreclosure, order, without appraisal and 2542
without sale, the fee simple title of the property to be 2543
transferred to and vested in an electing subdivision as defined in 2544
division (A) of section 5722.01 of the Revised Code. For purposes 2545
of determining whether the taxes, assessments, penalties, 2546
interest, and all other charges and costs of the action exceed the 2547
actual fair market value of the parcel, the auditor's most current 2548
valuation shall be rebuttably presumed to be, and constitute 2549
prima-facie evidence of, the fair market value of the parcel. In 2550
such case, the filing for journalization of a decree of 2551
foreclosure ordering that direct transfer without appraisal or 2552
sale shall constitute confirmation of the transfer and thereby 2553
terminate any further statutory or common law right of redemption. 2554

(F) Whenever the officer charged to conduct the sale offers 2556
any parcel for sale, the officer first shall read aloud a complete 2557

legal description of the parcel, or in the alternative, may read 2558
aloud only a summary description and a parcel number if the county 2559
has adopted a permanent parcel number system and if the 2560
advertising notice published prior to the sale includes a complete 2561
legal description or indicates where the complete legal 2562
description may be obtained. 2563

Sec. 323.31. (A)(1) A person who owns agricultural real 2564
property or owns and occupies residential real property or a 2565
manufactured or mobile home that does not have an outstanding tax 2566
lien certificate or judgment of foreclosure against it, and a 2567
person who is a vendee of such property under a purchase agreement 2568
or land contract and who occupies the property, shall have at 2569
least one opportunity to pay any delinquent or unpaid current 2570
taxes, or both, charged against the property by entering into a 2571
written delinquent tax contract with the county treasurer in a 2572
form prescribed or approved by the tax commissioner. Subsequent 2573
opportunities to enter into a delinquent tax contract shall be at 2574
the county treasurer's sole discretion. 2575

(2) The treasurer may enter into a delinquent tax contract in 2576
accordance with division (A) of this section with an owner or 2577
vendee of real property, other than residential real property or a 2578
manufactured or mobile home that is occupied by the owner, and 2579
other than agricultural real property. 2580

(3) The delinquent tax contract described in division (A) of 2581
this section may be entered into at any time prior to ~~the~~ 2582
~~commencement~~ an adjudication of foreclosure pursuant to 2583
proceedings by the county treasurer and the county prosecuting 2584
attorney pursuant to section 323.25 or 323.65 to 323.79 of the 2585
Revised Code or by the county prosecuting attorney pursuant to 2586
section 5721.18 of the Revised Code, the ~~commencement~~ adjudication 2587
of foreclosure pursuant to proceedings by a private attorney 2588

pursuant to section 5721.37 of the Revised Code, the commencement 2589
of foreclosure and forfeiture proceedings pursuant to section 2590
5721.14 of the Revised Code, or the commencement of collection 2591
proceedings pursuant to division (H) of section 4503.06 of the 2592
Revised Code by the filing of a civil action as provided in that 2593
division. A duplicate copy of each delinquent tax contract shall 2594
be filed with the county auditor, who shall attach the copy to the 2595
delinquent land tax certificate, delinquent vacant land tax 2596
certificate, or the delinquent manufactured home tax list, or who 2597
shall enter an asterisk in the margin next to the entry for the 2598
tract or lot on the master list of delinquent tracts, master list 2599
of delinquent vacant tracts, or next to the entry for the home on 2600
the delinquent manufactured home tax list, prior to filing it with 2601
the prosecuting attorney under section 5721.13 of the Revised 2602
Code, or, in the case of the delinquent manufactured home tax 2603
list, prior to delivering it to the county treasurer under 2604
division (H)(2) of section 4503.06 of the Revised Code. If the 2605
delinquent tax contract is entered into after the certificate or 2606
the master list has been filed with the prosecuting attorney, the 2607
treasurer shall file the duplicate copy with the prosecuting 2608
attorney. 2609

(4) A delinquent tax contract entered into under division (A) 2610
of this section shall provide for the payment of any delinquent or 2611
unpaid current taxes, or both, in installments over a period not 2612
to exceed five years after the date of the first payment made 2613
under the contract; however, a person entering into a delinquent 2614
tax contract who owns and occupies residential real property may 2615
request, and the treasurer shall allow, a delinquent tax contract 2616
providing for payment in installments over a period of no fewer 2617
than two years after the date of the first payment made under the 2618
contract. 2619

(5) For each delinquent tax contract entered into under 2620

division (A) of this section, the county treasurer shall determine 2621
and shall specify in the delinquent tax contract the number of 2622
installments, the amount of each installment, and the schedule for 2623
payment of the installments. The Except as otherwise provided for 2624
taxes, penalties, and interest under division (B) of section 2625
319.43 of the Revised Code, the part of each installment payment 2626
representing taxes and penalties and interest thereon shall be 2627
apportioned among the several taxing districts in the same 2628
proportion that the amount of taxes levied by each district 2629
against the entry in the preceding tax year bears to the taxes 2630
levied by all such districts against the entry in the preceding 2631
tax year. The part of each payment representing assessments and 2632
other charges shall be credited to those items in the order in 2633
which they became due. Each payment made to a taxing district 2634
shall be apportioned among the taxing district's several funds for 2635
which taxes or assessments have been levied. 2636

(6) When an installment payment is not received by the 2637
treasurer when due under a delinquent tax contract entered into 2638
under division (A) of this section or any current taxes or special 2639
assessments charged against the property become unpaid, the 2640
delinquent tax contract becomes void unless the treasurer permits 2641
a new delinquent tax contract to be entered into; if the treasurer 2642
does not permit a new delinquent tax contract to be entered into, 2643
the treasurer shall certify to the auditor that the delinquent tax 2644
contract has become void. 2645

(7) Upon receipt of certification described in division 2646
(A)(6) of this section, the auditor shall destroy the duplicate 2647
copy of the voided delinquent tax contract. If such copy has been 2648
filed with the prosecuting attorney, the auditor immediately shall 2649
deliver the certification to the prosecuting attorney, who shall 2650
attach it to the appropriate certificate and the duplicate copy of 2651
the voided delinquent tax contract or strike through the asterisk 2652

entered in the margin of the master list next to the entry for the tract or lot that is the subject of the voided delinquent tax contract. The prosecuting attorney then shall institute a proceeding to foreclose the lien of the state in accordance with section 323.25, sections 323.65 to 323.79, or section 5721.18 of the Revised Code or, in the case of delinquent vacant land, a foreclosure proceeding in accordance with section 323.25, sections 323.65 to 323.79, or section 5721.18 of the Revised Code, or a foreclosure and forfeiture proceeding in accordance with section 5721.14 of the Revised Code. In the case of a manufactured or mobile home, the county treasurer shall cause a civil action to be brought as provided under division (H) of section 4503.06 of the Revised Code.

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

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

Sec. 323.47. (A) If land held by tenants in common is sold upon proceedings in partition, or taken by the election of any of the parties to such proceedings, or real estate is sold by administrators, executors, guardians, or trustees, the court shall order that the taxes, penalties, and assessments then due and

payable, and interest on those taxes, penalties, and assessments, 2684
that are or will be a lien on such land or real estate at the time 2685
the deed is transferred following the sale, be discharged out of 2686
the proceeds of such sale or election. For purposes of determining 2687
such amount, the county treasurer shall estimate the amount of 2688
taxes, assessments, interest, and penalties that will be payable 2689
at the time the deed of the property is transferred to the 2690
purchaser. If the county treasurer's estimate exceeds the amount 2691
of taxes, assessments, interest, and penalties actually payable 2692
when the deed is transferred to the purchaser, the officer who 2693
conducted the sale shall refund to the purchaser the difference 2694
between the estimate and the amount actually payable. If the 2695
amount of taxes, assessments, interest, and penalties actually 2696
payable when the deed is transferred to the purchaser exceeds the 2697
county treasurer's estimate, the officer shall certify the amount 2698
of the excess to the treasurer, who shall enter that amount on the 2699
real and public utility property tax duplicate opposite the 2700
property; the amount of the excess shall be payable at the next 2701
succeeding date prescribed for payment of taxes in section 323.12 2702
of the Revised Code. 2703

2704
(B)(1) If real estate is sold at judicial sale, the court 2705
shall order that the total of the following amounts shall be 2706
discharged out of the proceeds of the sale but only to the extent 2707
of such proceeds: 2708

(a) Taxes and assessments the lien for which attaches before 2709
the confirmation of sale but that are not yet determined, 2710
assessed, and levied for the year in which confirmation occurs, 2711
apportioned pro rata to the part of that year that precedes 2712
confirmation, and any penalties and interest on those taxes and 2713
assessments; 2714

(b) All other taxes, assessments, penalties, and interest the 2715

lien for which attached for a prior tax year but that have not 2716
been paid on or before the date of confirmation. 2717

(2) Upon the request of the officer who conducted the sale, 2718
the county treasurer shall estimate the amount in division 2719
(B)(1)(a) of this section. If the county treasurer's estimate 2720
exceeds that amount, the officer who conducted the sale shall 2721
refund to the purchaser the difference between the estimate and 2722
the actual amount. If the actual amount exceeds the county 2723
treasurer's estimate, the officer shall certify the amount of the 2724
excess to the treasurer, who shall enter that amount on the real 2725
and public utility property tax duplicate opposite the property; 2726
the amount of the excess shall be payable at the next succeeding 2727
date prescribed for payment of taxes in section 323.12 of the 2728
Revised Code. 2729

Sec. 323.49. (A) In addition to all other means provided by 2730
law for collecting taxes and assessments charged upon real estate 2731
specifically as such and penalties and interest charged on any tax 2732
list and duplicate or delinquent land list in any county against 2733
any entry of real estate, the county treasurer at any time after 2734
any installment of such taxes and assessments has been delinquent 2735
for more than six months and remains due and unpaid shall apply by 2736
petition to the court of common pleas to be appointed receiver ex 2737
officio of the rents, issues, and income of the real property 2738
against which such taxes and assessments are charged, for the 2739
purpose of satisfying out of such rents, issues, and income the 2740
taxes and assessments upon such real property, together with the 2741
penalties, interest, and costs charged or thereafter becoming 2742
chargeable on any tax list and duplicate, or otherwise collectible 2743
in respect thereof, and such costs and expenses of the 2744
receivership as are allowed by the court. 2745

(B) If the proper parties are before the court, it shall be 2746

sufficient for the treasurer to allege in such petition the 2747
description of such real property that appears on the tax list and 2748
duplicate, that the money appearing to be due and unpaid by the 2749
tax list and duplicate or by the delinquent land list has been due 2750
and unpaid for more than six months, and that the treasurer 2751
believes that collection thereof can be made by applying the 2752
rents, issues, and income of such real property thereto, without 2753
setting forth in the petition any other or special matter relating 2754
thereto. The prayer of the petition shall be that the court make 2755
an order that the rents, issues, and income of such real property 2756
be applied to the payment of the amount set forth in the petition, 2757
and if a penalty is otherwise chargeable by law on all or any part 2758
of such amount, to the payment of such penalty to the date of 2759
final entry in such action, and that the plaintiff be appointed 2760
receiver ex officio of such rents, issues, and income for that 2761
purpose. 2762

(C) In such proceedings the treasurer may join in one action 2763
any number of lots or lands, but the decree and any orders shall 2764
be rendered separately, and any proceedings may be severed in the 2765
decision of the court for the purpose of trial or appeal, where an 2766
appeal is allowed, and the court shall make such order for payment 2767
of costs as it deems equitable. 2768

(D) The tax duplicate or the delinquent land tax certificate 2769
or master list of delinquent tracts filed by the auditor with the 2770
prosecuting attorney shall be prima-facie evidence on the trial of 2771
such action of the amount and validity of the taxes, assessments, 2772
and charges appearing due and unpaid thereon and of the nonpayment 2773
thereof. The petition of the treasurer shall be verified and shall 2774
be prima-facie evidence of all other facts therein stated. 2775

(E) This section does not apply to any of the following: 2776

(1) Real property entirely used and occupied in good faith by 2777
the owner thereof as a private residence; 2778

(2) The collection of delinquent taxes and assessments 2779
charged against real property, the payment of which is subject to 2780
a delinquent tax contract entered into pursuant to section 323.31 2781
of the Revised Code, so long as the delinquent tax contract 2782
remains in effect; 2783

(3) The collection of delinquent taxes charged against real 2784
property that is the subject of an application for exemption from 2785
taxation pursuant to section 5715.27 of the Revised Code. 2786

(F) A county treasurer appointed under this section as 2787
receiver ex officio of the rents, issues, and income of the real 2788
property against which the delinquent taxes, assessments, 2789
penalties, interest, and charges are charged, with the consent of 2790
the court, may enter into a written agreement with a county land 2791
reutilization corporation organized under Chapter 1724. of the 2792
Revised Code for the corporation, acting as the treasurer's agent, 2793
to exercise all powers granted to the treasurer under this section 2794
and the order of appointment as receiver ex officio. 2795

Sec. 323.50. In proceedings brought under section 323.49 of 2796
the Revised Code, a finding shall be entered of the amount of 2797
taxes and assessments found due and unpaid, of the penalty, 2798
interest, costs, and charges, and of the probable annual amount of 2799
the rents, issues, and income of such real property, together with 2800
the probable costs and expenses of the receivership. If such real 2801
property is used in whole or in part by the owner thereof for 2802
manufacturing, mercantile, industrial, commercial, or other 2803
business purposes, the court of common pleas shall find the annual 2804
rental value thereof, which shall be considered as rents, issues, 2805
and income of such real property for the purposes of this section. 2806
If the court finds that the amount due and unpaid, together with 2807
penalty, interest, costs, and other charges, and the costs and 2808
expenses of the receivership applied for can be so collected, the 2809

court shall order the same to be satisfied out of the rents, 2810
issues, and income of such property ~~and, shall~~ appoint the county 2811
treasurer receiver ex officio thereof, and may consent to the 2812
agency of a county land reutilization corporation if requested by 2813
the treasurer in a petition filed under division (F) of section 2814
323.49 of the Revised Code; provided that if the court finds that 2815
the aggregate probable annual amount of the rents, issues, and 2816
income of such real property joined in any one such action is less 2817
than two thousand dollars, it shall be conclusively presumed that 2818
the amount due and unpaid, together with penalty, interest, costs, 2819
and other charges, cannot be collected, and in such event no such 2820
order shall be made and the proceedings shall be dismissed, but 2821
the court in such event shall adjudge the costs of the proceedings 2822
against the defendant unless it is found that the action was 2823
improvidently filed, in which event the costs may be adjudged 2824
against the treasurer, and the treasurer shall pay the same from 2825
an appropriation made for such purposes by the board of county 2826
commissioners. Such receiver or the receiver's agent shall not be 2827
required to give bond other than ~~his~~ the treasurer's official 2828
bond. Upon application of any proper party, the court shall, after 2829
a full hearing, order the receiver or the receiver's agent to pay 2830
out of the rents, issues, and income collected by ~~him~~ the receiver 2831
or the receiver's agent from such property such expenses in 2832
connection with the maintenance and operation of the property as 2833
the court finds necessary to secure the greatest income from such 2834
property, and shall from such rents, issues, and income order the 2835
payment of premiums for fire, windstorm, and public liability 2836
insurance. If the real property is used in whole or in part by the 2837
owner thereof for manufacturing, mercantile, industrial, 2838
commercial, or other business purposes, the court shall order such 2839
owner to pay to the receiver or the receiver's agent in equal 2840
monthly installments, in advance, the annual rental value of such 2841
real property, as found by the court, until the amount for the 2842

satisfaction of which such appointment was made, together with 2843
costs and expenses of the receivership have been paid in full. If 2844
any such installment of rent is not paid when due, such order 2845
shall have the effect of a writ authorizing the receiver or the 2846
receiver's agent summarily to evict such owner from such real 2847
property and to exclude such owner from the use and occupation 2848
thereof until such order is complied with. Whenever the amount for 2849
the satisfaction of which such appointment has been made, has been 2850
fully satisfied out of the rents, issues, and income collected by 2851
the receiver or the receiver's agent from such property, and the 2852
discharge of the receiver or the receiver's agent has been decreed 2853
by the court, the proceedings shall be dismissed, and the owner or 2854
any person interested in the real property may upon presentation 2855
of a certified copy of the final decree of the court to the 2856
treasurer receive receipted tax bills for the payment of the taxes 2857
so satisfied. 2858

Sec. 323.65. As used in sections 323.65 to ~~323.78~~ 323.79 of 2859
the Revised Code: 2860

(A) "Abandoned land" means delinquent lands or delinquent 2861
vacant lands, including any improvements on the lands, that are 2862
unoccupied and that first appeared on the ~~abandoned land~~ list 2863
compiled under division (C) of section 323.67 of the Revised Code, 2864
or the delinquent tax list or delinquent vacant land tax list 2865
compiled under section 5721.03 of the Revised Code, at whichever 2866
of the following times is applicable: 2867

(1) In the case of lands other than agricultural lands, at 2868
any time after the county auditor makes the certification of the 2869
delinquent land list under section 5721.011 of the Revised Code; 2870

(2) In the case of agricultural lands, at any time after two 2871
years after the county auditor makes the certification of the 2872
delinquent land list under section 5721.011 of the Revised Code. 2873

(B) "Agricultural land" means lands on the agricultural land tax list maintained under section 5713.33 of the Revised Code.	2874 2875
(C) "Clerk of court" means the clerk of the court of common pleas of the county in which specified abandoned land is located.	2876 2877
(D) "Delinquent lands" has the same meaning as in section 5721.01 of the Revised Code.	2878 2879
(E) "Delinquent vacant lands" means all lands that are delinquent lands and that are unimproved by any structure.	2880 2881
(F) "Impositions" means delinquent taxes, assessments, penalties, interest, costs, reasonable attorney's fees of a certificate holder, applicable and permissible costs of the prosecuting attorney of a county, and other permissible charges against abandoned land.	2882 2883 2884 2885 2886
(G)(1) "Unoccupied," with respect to a parcel of abandoned land, means any of the following:	2887 2888
(a) No building, structure, land, or other improvement that is subject to taxation and that is located on the parcel is physically inhabited as a dwelling;	2889 2890 2891
(b) No trade or business is actively being conducted on the parcel by the owner, a tenant, or another party occupying the parcel pursuant to a lease or other legal authority, or in a building, structure, or other improvement that is subject to taxation and that is located on the parcel;	2892 2893 2894 2895 2896
(c) The parcel is uninhabited and there are no signs that it is undergoing a change in tenancy and remains legally habitable, or that it is undergoing improvements, as indicated by an application for a building permit or other facts indicating that the parcel is experiencing ongoing improvements;	2897 2898 2899 2900 2901
(d) In the case of delinquent vacant land, there is no permanent structure or improvement affixed on the land.	2902 2903

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

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

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

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

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

(1) The organization is in good standing under law at the time the county auditor makes the certification under section 5721.011 of the Revised Code and has remained in good standing uninterrupted for at least the two years immediately preceding the time of that certification or, in the case of a county land

reutilization corporation, has remained so from the date of 2935
organization if less than two years. 2936

(2) As of the time the county auditor makes the certification 2937
under section 5721.011 of the Revised Code, the organization has 2938
received from the county, municipal corporation, or township in 2939
which abandoned land is located official authority or agreement by 2940
a duly authorized officer of that county, municipal corporation, 2941
or township to accept the owner's fee simple interest in the 2942
abandoned land and to the abandoned land being foreclosed, and 2943
that official authority or agreement had been ~~filed with~~ delivered 2944
to the county treasurer or county board of revision in a form that 2945
will reasonably confirm the county's, municipal corporation's, or 2946
township's assent to transfer the land to that community 2947
development organization under section 323.74 of the Revised Code. 2948
No official authority or agreement by a duly authorized officer of 2949
a county, municipal corporation, or township must be received if a 2950
county land reutilization corporation is authorized to receive 2951
tax-foreclosed property under its articles of incorporation, 2952
regulations, or Chapter 1724. of the Revised Code. 2953

(I) "Certificate holder" has the same meaning as in section 2955
5721.30 of the Revised Code. 2956

(J) "Abandoned land list" means the list of abandoned lands 2957
compiled under division (A) of section 323.67 of the Revised Code. 2958

(K) "Alternative redemption period," in any action to 2959
foreclose the state's lien for unpaid delinquent taxes, 2960
assessments, charges, penalties, interest, and costs on a parcel 2961
of real property pursuant to section 323.25, sections 323.65 to 2962
323.79, or section 5721.18 of the Revised Code, means forty-five 2963
days after an adjudication of foreclosure of the parcel is 2964
journalized by a court or county board of revision having 2965
jurisdiction over the foreclosure proceedings. Upon the expiration 2966

of the alternative redemption period, the right and equity of 2967
redemption of any owner or party shall terminate without further 2968
order of the court or board of revision. As used in any section of 2969
the Revised Code and for any proceeding under this chapter or 2970
section 5721.18 of the Revised Code, for purposes of determining 2971
the alternative redemption period, the period commences on the day 2972
immediately following the adjudication of foreclosure and ends on 2973
and includes the forty-fifth day thereafter. 2974

(L) "County land reutilization corporation" means a 2976
corporation organized under Chapter 1724. of the Revised Code. 2977

Sec. 323.66. (A) In lieu of utilizing the judicial 2978
foreclosure proceedings and other procedures and remedies 2979
available under sections 323.25 to 323.28 or under Chapter 5721., 2980
5722., or 5723. of the Revised Code, a county board of revision 2981
created under section 5715.01 of the Revised Code, upon the 2982
board's initiative, expressed by resolution, may foreclose the 2983
state's lien for real estate taxes upon abandoned land in the 2984
county and, upon the complaint of a certificate holder or county 2985
land reutilization corporation, foreclose the lien of the state or 2986
the certificate holder held under sections 5721.30 to 5721.43 of 2987
the Revised Code. The board shall ~~dispose~~ order disposition of the 2988
abandoned land by public auction or by other conveyance in the 2989
manner prescribed by sections 323.65 to ~~323.78~~ 323.79 of the 2990
Revised Code. If the certificate holder is a county land 2991
reutilization corporation, any lands to which the certificates 2992
apply are deemed to be abandoned lands regardless of occupancy, 2993
thereby vesting jurisdiction in the board of revision to foreclose 2994
upon such certificate holder's lien under sections 323.65 to 2995
323.79 of the Revised Code. 2996

(B)(1) A county board of revision may adopt rules as are 2997

necessary to administer cases subject to its jurisdiction under 2998
Chapter 5715. or adjudicated under sections 323.65 to ~~323.78~~ 2999
323.79 of the Revised Code, as long as the rules are consistent 3000
with rules adopted by the tax commissioner under Chapter 5715. of 3001
the Revised Code. Rules adopted by a board shall be limited to 3002
rules relating to hearing procedure, the scheduling and location 3003
of proceedings, case management, and practice forms. 3004

(2) A county board of revision, upon any adjudication of 3005
foreclosure under sections 323.65 to ~~323.78~~ 323.79 of the Revised 3006
Code, may prepare final orders of sale and deeds. For such 3007
purposes, the board may create its own order of sale and deed 3008
forms. The sheriff or clerk of court shall execute and deliver any 3009
forms prepared under this division in the manner prescribed in 3010
sections 323.65 to ~~323.78~~ 323.79 of the Revised Code. 3011

(C) In addition to all other duties and functions provided by 3012
law, under sections 323.65 to ~~323.78~~ 323.79 of the Revised Code 3013
the clerk of court, in the same manner as in civil actions, shall 3014
provide summons and notice of hearings, maintain an official case 3015
file, docket all proceedings, and tax as costs all necessary 3016
actions in connection therewith in furtherance of the foreclosure 3017
of abandoned land under those sections. The county board of 3018
revision shall file with the clerk of court all ~~resolutions~~ orders 3019
and adjudications of the board, and the clerk shall docket, as 3020
needed, and journalize all ~~resolutions~~ orders and adjudications so 3021
filed by the board. The clerk may utilize the court's existing 3022
journal or maintain a separate journal for purposes of sections 3023
323.65 to ~~323.78~~ 323.79 of the Revised Code. ~~The resolutions~~ Other 3024
than notices of hearings, the orders and adjudications of the 3025
board shall not become effective until journalized by the clerk. 3026
Staff of the board of revision may schedule and execute, and file 3027
with the clerk of courts, notices of hearings. 3028
3029

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

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

(B)(1) ~~If a county treasurer compiles a~~ From the list of parcels compiled under division (A) of this section ~~that the treasurer determines to be abandoned lands suitable for disposition under sections 323.65 to 323.78 of the Revised Code,~~ the county treasurer may declare by resolution that or prosecuting attorney, for purposes of collecting the delinquent taxes,

interest, penalties, and charges levied on ~~the abandoned lands on~~ 3062
~~the list are uncollected, that the restoration of the abandoned~~ 3063
~~lands~~ those parcels and expeditiously restoring them to the tax 3064
list ~~is of sufficient public interest to justify the expeditious~~ 3065
~~foreclosure of the state's lien for the delinquent taxes, and that~~ 3066
~~the abandoned lands, for those reasons, shall be offered for sale~~ 3067
~~by public auction or otherwise conveyed pursuant to,~~ may proceed 3068
to foreclose the lien for those impositions in the manner 3069
prescribed by sections 323.65 to ~~323.78~~ 323.79 of the Revised 3070
Code. ~~The treasurer shall certify a copy of the resolution to the~~ 3071
~~prosecuting attorney of the county served by the treasurer.~~ 3072

(2) If a certificate holder or county land reutilization 3074
corporation compiles a list of parcels under division (A) of this 3075
section that the certificate holder determines to be abandoned 3076
lands suitable for disposition under sections 323.65 to ~~323.78~~ 3077
323.79 of the Revised Code, the certificate holder or corporation 3078
may proceed under sections 323.68 and 323.69 of the Revised Code. 3079

(C) For purposes of sections 323.65 to ~~323.78~~ 323.79 of the 3080
Revised Code, the county auditor or county treasurer may compile 3081
or certify ~~an abandoned land~~ a list of abandoned lands in any 3082
manner and at such times as will give effect to the expedited 3083
foreclosure of abandoned land. 3084

Sec. 323.68. (A)(1) ~~If a county treasurer adopts a resolution~~ 3085
~~under division (B) of section 323.67 of the Revised Code and~~ 3086
~~certifies a copy of the resolution to the prosecuting attorney~~ For 3087
each parcel subject to foreclosure under sections 323.65 to 323.79 3088
of the Revised Code, the prosecuting attorney shall cause a title 3089
search to be conducted for the purpose of identifying any 3090
lienholders or other persons having a legal or equitable ownership 3091
interest or other security interest of record in such abandoned 3092

land appearing on the list compiled under division (A) of that section. 3093
3094

(2) If a certificate holder or a county land reutilization corporation compiles a list of the parcels that the certificate holder or corporation determines to be abandoned land under division (A) of section 323.67 of the Revised Code, the certificate holder or corporation shall cause a title search to be conducted for the purpose of identifying any lienholders or other persons having a legal or equitable ownership interest or other security interest of record in the abandoned land ~~appearing on the list~~. 3095
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(B) Notwithstanding section 5301.252 of the Revised Code, an affidavit of a type described in that section shall not be considered a lien or encumbrance on the abandoned land, and the recording of an affidavit of a type described in that section shall not serve in any way to impede the bona fide purchaser status of the purchaser of any abandoned land sold at public auction under sections 323.65 to ~~323.78~~ 323.79 of the Revised Code or of any other recipient of abandoned land transferred under those sections. However, any affiant who records an affidavit pursuant to section 5301.252 of the Revised Code shall be given notice and summons under sections 323.69 to ~~323.78~~ 323.79 of the Revised Code in the same manner as any lienholder. 3104
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Sec. 323.69. (A) Upon the completion of the title search required by section 323.68 of the Revised Code, the prosecuting attorney, representing the county treasurer, the county land reutilization corporation, or the certificate holder may file with the clerk of court a complaint for the foreclosure of each parcel of abandoned land appearing on the abandoned land list ~~compiled under division (A) of section 323.67 of the Revised Code~~, and for the equity of redemption on each parcel. The complaint shall name 3116
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all parties having any interest of record in the abandoned land 3124
that was discovered in the title search. 3125

(B)(1) In accordance with Civil Rule 4, the clerk of court 3126
promptly shall serve notice of the summons and the complaint filed 3127
under division (A) of this section to the last known address of 3128
the record owner of the abandoned land and to the last known 3129
address of each lienholder or other person having a legal or 3130
equitable ownership interest or security interest of record 3131
identified by the title search. The notice shall inform the 3132
addressee that delinquent taxes stand charged against the 3133
abandoned land; that the land will be sold at public auction or 3134
otherwise disposed of if not redeemed by the owner or other 3135
addressee; that the sale or transfer will occur at a date, time, 3136
and place, and in the manner prescribed in sections 323.65 to 3137
~~323.78~~ 323.79 of the Revised Code; that the owner or other 3138
addressee may redeem the land by paying the total of the 3139
impositions against the land ~~within thirty days after the date on~~ 3140
~~which service of process is perfected in accordance with Civil~~ 3141
~~Rule 4, or may file within thirty days after that date a petition~~ 3142
~~with the county board of revision requesting a hearing on the~~ 3143
~~foreclosure at any time before confirmation of sale or transfer of~~ 3144
~~the parcel as prescribed in sections 323.65 to 323.79 of the~~ 3145
~~Revised Code or before the expiration of the alternative~~ 3146
~~redemption period, as may be applicable to the proceeding;~~ 3147
that the case is being prosecuted by the prosecuting attorney of the 3148
county in the name of the county treasurer for the county in which 3149
the abandoned land is located or by a certificate holder, 3150
whichever is applicable; of the name, address, and telephone 3151
number of the county board of revision before which the action is 3152
pending; of the board case number for the action, which shall be 3153
maintained in the official file and docket of the clerk of court; 3154
and that all subsequent pleadings, petitions, and papers 3155

associated with the case and filed by any interested party must be 3156
filed with the clerk of court and will become part of the case 3157
file for the board of revision. 3158

(2) The notice required by division (B)(1) of this section 3159
also shall inform the addressee that ~~the addressee~~ any owner of 3160
record may, at any time on or before the twentieth day after 3161
service of process is perfected, file a ~~petition~~ pleading with the 3162
~~county board of revision~~ clerk of court requesting that the board 3163
dismiss the complaint and order that the abandoned land identified 3164
in the notice be removed from the abandoned land list ~~compiled~~ 3165
~~under division (A) of section 323.67 of the Revised Code~~. The 3166
notice shall further inform the addressee that, upon filing such a 3167
~~petition~~ pleading to remove the abandoned land from that list, the 3168
abandoned land will be removed from the list and cannot thereafter 3169
be disposed of under sections 323.65 to ~~323.78~~ 323.79 of the 3170
Revised Code, until the record owner of the abandoned land who is 3171
provided notice under division (B)(1) of this section sells or 3172
otherwise conveys the owner's ownership interest, and that any 3173
future attempts to collect delinquent taxes, interest, penalties, 3174
and charges owed with respect to that land and appearing on the 3175
delinquent tax list or delinquent vacant land tax list, whichever 3176
the case may be, will be conducted in accordance with the judicial 3177
foreclosure proceedings and other remedies and procedures 3178
prescribed under sections 323.25 to 323.28 or under Chapters 3179
5721., 5722., and 5723. of the Revised Code until the record owner 3180
sells or otherwise conveys the owner's ownership interest. 3181

(C) Subsequent pleadings, ~~petitions~~ motions, or papers 3183
associated with the case and filed with the clerk of court shall 3184
be served upon all parties of record in accordance with Civil 3185
Rules 4 and 5, except that service by publication in any case 3186
requiring such service shall require that any such publication 3187

shall be advertised in the manner, and for the time periods and 3188
frequency, prescribed in section 5721.18 of the Revised Code. A 3189
party that fails to appear after being served with notice of a 3190
final or interim hearing, by publication or otherwise, shall be 3191
deemed to be in default, and no further service as to any 3192
subsequent proceedings is required on such a party. Any 3193
inadvertent noncompliance with those rules does not serve to 3194
defeat or terminate the case, or subject the case to dismissal, as 3195
long as actual notice or service of filed papers is shown by a 3196
preponderance of the evidence or is acknowledged by the party 3197
charged with notice or service, including by having made an 3198
appearance or filing in relation to the case. The county board of 3199
revision may conduct evidentiary hearings on the sufficiency of 3200
process, service of process, or sufficiency of service of papers 3201
in any proceeding arising from a complaint filed under this 3202
section. Other than the notice and service provisions contained in 3203
Civil Rules 4 and 5, the Rules of Civil Procedure shall not be 3204
applicable to the proceedings of the board. The board of revision 3205
may utilize procedures contained in the Rules of Civil Procedure 3206
to the extent that such use facilitates the needs of the 3207
proceedings, such as vacating orders, correcting clerical 3208
mistakes, and providing notice to parties. To the extent not 3209
otherwise provided in sections 323.65 to 323.79 of the Revised 3210
Code, the board may apply the procedures prescribed by sections 3211
323.25 to 323.28 or Chapters 5721., 5722., and 5723. of the 3212
Revised Code. Board practice shall be in accordance with the 3213
practice and rules, if any, of the board that are promulgated by 3214
the board under section 323.66 of the Revised Code and are not 3215
inconsistent with sections 323.65 to ~~323.78~~ 323.79 of the Revised 3216
Code. 3217

(D) At any time after a foreclosure action is filed under 3218
this section, the county board of revision may, upon its own 3219
motion, dismiss the case without prejudice if it determines that, 3220

given the complexity of the case or other circumstances, a court 3221
would be a more appropriate forum for the action. 3222

Sec. 323.70. (A) Subject to this section and to sections 3223
323.71 and 323.72 of the Revised Code, a county board of revision 3224
shall conduct a final hearing on the merits of a complaint filed 3225
under section 323.69 of the Revised Code, including the validity 3226
or amount of any impositions alleged in the complaint, not sooner 3227
than thirty days ~~nor later than one hundred eighty days~~ after the 3228
service of notice of summons and complaint has been perfected ~~in~~ 3229
~~accordance with Civil Rule 4.~~ If, after a hearing, the board finds 3230
that the validity or amount of all or a portion of the impositions 3231
is not supported by a preponderance of the evidence, the board may 3232
order the county auditor to remove from the tax list and duplicate 3233
amounts the board finds invalid or not supported by a 3234
preponderance of the evidence. The auditor shall remove all such 3235
amounts from the tax list and duplicate as ordered by the board of 3236
revision, including any impositions asserted under sections 715.26 3237
and 715.261 of the Revised Code. 3238

(B) If, on or before the twentieth day after service of 3239
process is perfected under division (B) of section 323.69 of the 3240
Revised Code, ~~the a record owner, or a lienholder or other person~~ 3241
~~having a legal or equitable ownership interest or security~~ 3242
~~interest of record in abandoned land, the United States government~~ 3243
~~files with the clerk of court a petition with motion requesting~~ 3244
~~that~~ the county board of revision requesting that the board order 3245
~~that~~ the complaint to be dismissed and that the abandoned land be 3246
~~removed from the abandoned land list compiled under division (A)~~ 3247
~~of section 323.67 of the Revised Code,~~ the board shall, without 3248
conducting a hearing on the matter, ~~immediately~~ promptly dismiss 3249
the complaint for foreclosure of that land and order ~~that~~ the land 3250
to be removed from the list. Thereafter, until the record owner 3251
sells or otherwise conveys the owner's ownership interest, any 3252

attempts to collect delinquent taxes, interest, penalties, and 3253
charges owed with respect to that land and appearing on the 3254
delinquent tax list or delinquent vacant land tax list, whichever 3255
the case may be, shall be conducted in accordance with the 3256
judicial foreclosure proceedings and other remedies and procedures 3257
prescribed under sections 323.25 to 323.28 or under Chapters 3258
5721., 5722., and 5723. of the Revised Code. 3259

Sec. 323.71. (A)(1) If the county board of revision, upon its 3260
own motion or pursuant to a hearing under division (A)(2) of this 3261
section, determines that the impositions against a parcel of 3262
abandoned land that is the subject of a complaint filed under 3263
section 323.69 of the Revised Code exceed the fair market value of 3264
that parcel as currently shown by the latest valuation by the 3265
auditor of the county in which the land is located, then the 3266
~~prosecuting attorney or the certificate holder, whichever is~~ 3267
~~applicable, may notify the county board of revision in writing by~~ 3268
~~filing a notice with the clerk of court that, in the prosecuting~~ 3269
~~attorney's or certificate holder's opinion, based on the auditor's~~ 3270
~~then current valuation of the parcel of abandoned land, the~~ 3271
~~impositions against that parcel exceed the fair market value of~~ 3272
~~that parcel. The prosecuting attorney or certificate holder shall~~ 3273
~~file this notice not later than fourteen days before the final~~ 3274
~~hearing is conducted pursuant to section 323.70 of the Revised~~ 3275
~~Code. After the clerk's receipt of the notice, the board shall~~ 3276
~~schedule a hearing on the question of the valuation of the~~ 3277
~~abandoned land, as prescribed in this section. The board shall~~ 3278
~~give notice of the hearing in accordance with section 323.69 of~~ 3279
~~the Revised Code. In addition to determining the valuation of the~~ 3280
~~abandoned land at the hearing, the board also may adjudicate the~~ 3281
~~ultimate disposition of the case pursuant to section 323.72 of the~~ 3282
~~Revised Code, if the notice of the hearing specifies that the~~ 3283
~~hearing may adjudicate that ultimate disposition board may proceed~~ 3284

to hear and adjudicate the case as provided under sections 323.70 3285
and 323.72 of the Revised Code. Upon entry of an order of 3286
foreclosure, the parcel may be disposed of as prescribed by 3287
division (G) of section 323.73 of the Revised Code. 3288

If the board of revision, upon its own motion or pursuant to 3289
a hearing under division (A)(2) of this section, determines that 3290
the impositions against a parcel do not exceed the fair market 3291
value of the parcel as shown by the county auditor's then-current 3292
valuation of the parcel, the parcel shall not be disposed of as 3293
prescribed by division (G) of section 323.73 of the Revised Code, 3294
but may be disposed of as otherwise provided in section 323.73, 3295
323.74, 323.75, 323.77, or 323.78 of the Revised Code. 3296

(2) A By a motion filed not later than seven days before a 3297
final hearing on a complaint is held under section 323.70 of the 3298
Revised Code, an owner or lienholder may file with the county 3299
board of revision a good faith appraisal of the parcel of 3300
abandoned land from a licensed professional appraiser and request 3301
a hearing under division (A)(1) of this section. If the lienholder 3302
shows by a preponderance of the evidence that to determine whether 3303
the impositions against the parcel of abandoned land exceed or do 3304
not exceed the fair market value of that parcel as determined 3305
shown by the auditor's then-current valuation of that parcel, then 3306
the board may dismiss the complaint and may remove that abandoned 3307
land from the list compiled under division (A) of section 323.67 3308
of the Revised Code. 3309

~~(3) The county. If the motion is timely filed, the board of~~ 3310
~~revision shall conduct a valuation hearing as provided in this~~ 3311
~~section and shall make a factual finding as to whether the~~ 3312
~~impositions against the parcel of abandoned land exceed or do not~~ 3313
~~exceed the fair market value of that parcel as determined shown by~~ 3314
~~the auditor's then-current valuation of that parcel. An owner or~~ 3315
~~lienholder must show by a preponderance of the evidence that the~~ 3316

~~impositions against the parcel do not exceed the auditor's~~ 3317
~~then-current valuation of the parcel in order to preclude the~~ 3318
~~application of division (G) of section 323.73 of the Revised Code.~~ 3319
~~If the board finds that the impositions do not exceed the fair~~ 3320
~~market value of that parcel as determined by the auditor's~~ 3321
~~then-current valuation of that parcel, then the board shall~~ 3322
~~determine whether the restoration of the abandoned land to the tax~~ 3323
~~duplicate remains of sufficient public interest to justify~~ 3324
~~adjudicating the case under sections 323.65 to 323.78 of the~~ 3325
~~Revised Code. In making its determination under this division, the~~ 3326
~~board may consider any of the following:~~ 3327

~~(a) The period of time in which the parcel has been tax~~ 3328
~~delinquent;~~ 3329

~~(b) The likelihood of payment of the tax delinquency;~~ 3330

~~(c) The interest in the parcel by, or the input of, any~~ 3331
~~affected municipal corporation, county, township, or community~~ 3332
~~development organization;~~ 3333

~~(d) The existence of any land reutilization program~~ 3334
~~authorized under Chapter 5722. of the Revised Code;~~ 3335

~~(e) Any other factors or testimony that the board determines~~ 3336
~~will more expeditiously cause the abandoned land to be restored to~~ 3337
~~the tax duplicate.~~ 3338

~~(4) If the county board of revision determines at a hearing~~ 3339
~~held under division (A) of this section that the impositions~~ 3340
~~against the parcel do not exceed the fair market value of that~~ 3341
~~parcel as determined by the auditor's then-current valuation of~~ 3342
~~that parcel, the board may, but is not required to, order that the~~ 3343
~~complaint be dismissed and that the parcel be removed from the~~ 3344
~~list compiled under division (A) of section 323.67 of the Revised~~ 3345
~~Code, provided that, if the lienholder requests a hearing under~~ 3346
~~division (A)(2) of this section and either does not appear at the~~ 3347

~~hearing or does not supply the board with a good faith appraisal 3348
within the time and in the manner prescribed in this section, the 3349
complaint shall not be dismissed and the parcel shall not be 3350
removed from the list. 3351~~

~~(5) If the county board of revision determines at the hearing 3352
held under division (A) of this section that the impositions 3353
against the parcel exceed the fair market value of that parcel as 3354
determined by the auditor's then current valuation of that parcel, 3355
or that the restoration of the abandoned land to the tax duplicate 3356
remains of sufficient public interest to justify adjudicating the 3357
ease under sections 323.65 to 323.78 of the Revised Code, the 3358
board shall not dismiss the complaint nor order that the parcel be 3359
removed from the list compiled under division (A) of section 3360
323.67 of the Revised Code and may proceed to hear and adjudicate 3361
the case pursuant to section 323.72 of the Revised Code. 3362~~

(B) Any parcel of abandoned land for which the complaint is 3363
not dismissed and that is not removed from the abandoned land list 3364
~~compiled under division (A) of section 323.67 of the Revised Code 3365
in accordance with division (A)(2) or (4) of this section, or 3366
pursuant to a dismissal petition filed under division (B) of 3367
section 323.70 of the Revised Code shall be disposed of as 3368
prescribed in sections 323.65 to ~~323.78~~ 323.79 of the Revised 3369
Code. 3370~~

(C) Notwithstanding sections 323.65 to ~~323.78~~ 323.79 of the 3371
Revised Code to the contrary, for purposes of determining in any 3372
proceeding under those sections whether the total of the 3373
impositions against the abandoned land exceed the fair market 3374
value of the abandoned land, it is prima-facie evidence and a 3375
rebuttable presumption that may be rebutted to the county board of 3376
revision that the auditor's then-current valuation of that 3377
abandoned land is the fair market value of the land, regardless of 3378
whether an independent appraisal has been performed. 3379

~~Sec. 323.72. (A) Within thirty days after service of process~~ 3380
~~has been perfected pursuant to (1) At any time after a complaint~~ 3381
~~is filed under~~ section 323.69 of the Revised Code, ~~in the answer~~ 3382
~~to a complaint filed under that section:~~ 3383

~~(1) The~~ and before a decree of foreclosure is entered, the 3384
record owner or another person having a legal or equitable 3385
ownership interest in the abandoned land may plead only that the 3386
impositions shown by the notice to be due and outstanding have 3387
been paid in full or are invalid or inapplicable in whole or in 3388
part, and may raise issues pertaining to service of process and 3389
the parcel's status as abandoned land~~;~~. 3390

(2) ~~A~~ At any time before confirmation of sale or transfer of 3391
abandoned land or before the expiration of the alternative 3392
redemption period, a lienholder or another person having a 3393
security interest of record in the abandoned land may plead that 3394
the impositions shown by the notice to be due and outstanding have 3395
been paid in full or, subject to division (C) of this section, 3396
that in order to preserve the lienholder's or other person's 3397
security interest of record in the land, the complaint should be 3398
dismissed and the abandoned land should be removed from the 3399
abandoned land list ~~compiled under division (A) of section 323.67~~ 3400
~~of the Revised Code~~ and not disposed of as provided in sections 3401
323.65 to ~~323.78~~ 323.79 of the Revised Code. 3402

(B) If the record owner or another person having a legal or 3404
equitable ownership interest in a parcel of abandoned land ~~timely~~ 3405
files ~~an answer~~ a pleading with the county board of revision under 3406
division (A)(1) of this section, or if a lienholder or another 3407
person having a security interest of record in the abandoned land 3408
~~timely~~ files ~~an answer~~ a pleading with the board under division 3409
(A)(2) of this section that asserts that the impositions have been 3410

paid in full, the board shall schedule a hearing for a date not 3411
sooner than thirty days, and not later than ninety days, after the 3412
board receives the ~~answer~~ pleading. Upon scheduling the hearing, 3413
the board shall notify the person that filed the ~~answer~~ pleading 3414
and all interested parties, other than parties in default, of the 3415
date, time, and place of the hearing, and shall conduct the 3416
hearing. The only questions to be considered at the hearing are 3417
the amount and validity of all or a portion of the impositions, 3418
whether those impositions have in fact been paid in full, and, 3419
under division (A)(1) of this section, whether valid issues 3420
pertaining to service of process and the parcel's status as 3421
abandoned land have been raised. If the record owner, lienholder, 3422
or other person shows by a preponderance of the evidence that all 3423
impositions against the parcel have been paid, the board shall 3424
dismiss the complaint and remove the parcel of abandoned land from 3425
the abandoned land list ~~compiled under division (A) of section~~ 3426
~~323.67 of the Revised Code~~, and that land shall not be offered for 3427
sale or otherwise conveyed under sections 323.65 to ~~323.78~~ 323.79 3428
of the Revised Code. If the record owner, lienholder, or other 3429
person fails to appear, or appears and fails to show by a 3430
preponderance of the evidence that all impositions against the 3431
parcel have been paid, the board shall proceed in the manner 3432
prescribed in section 323.73 of the Revised Code. A hearing under 3433
this division may be consolidated with any final hearing on the 3434
matter under section 323.70 of the Revised Code. 3435

3436
If the board determines that the impositions have been paid, 3437
then the board, on its own motion, may dismiss the case without a 3438
hearing. 3439

(C) If a lienholder or another person having a security 3440
interest of record in the abandoned land, other than the owner, 3441
timely files ~~an answer~~ a pleading under division (A)(2) of this 3442

~~section and requests~~ requesting that the complaint be dismissed 3443
and the parcel of land be removed from the abandoned land list 3444
~~compiled under division (A) of section 323.67 of the Revised Code~~ 3445
and not disposed of as provided in sections 323.65 to ~~323.78~~ 3446
323.79 of the Revised Code in order to preserve the lienholder's 3447
or other person's security interest, the county board of revision 3448
may approve the request if the board finds that the sale or other 3449
conveyance of the parcel of land under those sections would 3450
unreasonably jeopardize the lienholder's or other person's ability 3451
to enforce the security interest or to otherwise preserve the 3452
lienholder's or other person's security interest. The board may 3453
~~approve the request, by board order, without conducting~~ conduct a 3454
~~hearing, but shall not disapprove the request unless and until a~~ 3455
~~hearing is held~~ on the request and ~~the board makes~~ make a ruling 3456
based on the available and submitted evidence of the parties. If 3457
the board approves the request without a hearing, the board shall 3458
file the decision with the clerk of court, and the clerk shall 3459
send a notice of the decision to the lienholder or other person by 3460
ordinary mail. In order for a lienholder or other person having a 3461
security interest to show for purposes of this division that the 3462
parcel of abandoned land should be removed from the list in order 3463
"to preserve the lienholder's or other person's security 3464
interest," the lienholder or other person must make a minimum 3465
showing by a preponderance of the evidence pursuant to section 3466
323.71 of the Revised Code that the impositions against the parcel 3467
of abandoned land do not exceed the fair market value of the 3468
abandoned land as determined by the auditor's then-current 3469
valuation of that parcel, which valuation is presumed, subject to 3470
rebuttal, to be the fair market value of the land. 3471

(D) If ~~an answer~~ a pleading as described in division (B) or 3472
(C) of this section is filed and the county board of revision 3473
approves a request made under those divisions, regardless of 3474
whether a hearing is conducted under division (C) of this section, 3475

the board shall ~~send notice of its approval to the prosecuting~~ 3476
~~attorney or the certificate holder that filed the complaint for~~ 3477
~~foreclosure, and shall~~ dismiss the complaint and ~~remove the~~ 3478
~~abandoned land from the list compiled under division (A) of~~ 3479
~~section 323.67 of the Revised Code. Thereafter, the land shall not~~ 3480
~~be disposed of by sale or otherwise conveyed pursuant to sections~~ 3481
~~323.65 to 323.78 of the Revised Code unless the record owner,~~ 3482
~~lienholder, or other person who filed the answer first consents to~~ 3483
~~proceedings under those sections by filing written notice with the~~ 3484
~~board. If a record owner, lienholder, or other person so consents,~~ 3485
~~the proceedings may recommence as provided in sections 323.65 to~~ 3486
~~323.78 of the Revised Code with the reentry of the land on the~~ 3487
~~list and the conducting of a new title search.~~ 3488

If the county board of revision does not, ~~under division~~ 3489
~~(A)(2) or (4) of section 323.71 of the Revised Code,~~ dismiss the 3490
~~complaint and remove the abandoned land from the list compiled~~ 3491
~~under division (A) of section 323.67 of the Revised Code or does~~ 3492
not approve a request as described in division (B) or (C) of this 3493
section after conducting a hearing, the board shall proceed with 3494
the final hearing prescribed in section 323.70 of the Revised Code 3495
and file its decision on the complaint for foreclosure with the 3496
clerk of court. The clerk shall send written notice of the 3497
decision to the parties by ordinary mail or by certified mail, 3498
return receipt requested. If the board renders a decision ordering 3499
the foreclosure and forfeiture of the parcel of abandoned land, 3500
the parcel shall be disposed of under section 323.73 of the 3501
Revised Code. 3502

Sec. 323.73. (A) Except as provided in division (G) of this 3503
section or section 323.78 of the Revised Code, a parcel of 3504
abandoned land that is to be disposed of under this section shall 3505
be disposed of at a public auction scheduled and conducted as 3506
described in this section. At least twenty-one days prior to the 3507

date of the public auction, the clerk of court or sheriff of the 3508
county shall advertise the public auction in a newspaper of 3509
general circulation in the county in which the land is located. 3510
The advertisement shall include the ~~street address, if available,~~ 3511
~~of the abandoned land to be sold at the public auction,~~ the date, 3512
time, and place of the auction, the permanent parcel number of the 3513
land if a permanent parcel number system is in effect in the 3514
county as provided in section 319.28 of the Revised Code or, if a 3515
permanent parcel number system is not in effect, any other means 3516
of identifying the parcel, and a notice stating that the abandoned 3517
land is to be sold subject to the terms of sections 323.65 to 3518
~~323.78~~ 323.79 of the Revised Code. 3519

(B) The sheriff of the county or a designee of the sheriff 3520
shall conduct the public auction at which the abandoned land will 3521
be offered for sale. To qualify as a bidder, a person shall file 3522
with the sheriff on a form provided by the sheriff a written 3523
acknowledgment that the abandoned land being offered for sale is 3524
to be conveyed in fee simple to the successful bidder. At the 3525
auction, the sheriff of the county or a designee of the sheriff 3526
shall begin the bidding at an amount equal to the total of the 3527
impositions against the abandoned land, plus the costs apportioned 3528
to the land under section 323.75 of the Revised Code. The 3529
abandoned land shall be sold to the highest bidder. The county 3530
sheriff or designee may reject any and all bids not meeting the 3531
minimum bid requirements specified in this division. 3532

(C) Except as otherwise permitted under section 323.74 of the 3533
Revised Code, the successful bidder at a public auction conducted 3534
under this section shall pay the sheriff of the county or a 3535
designee of the sheriff a deposit of at least ten per cent of the 3536
purchase price in cash, or by bank draft or official bank check, 3537
at the time of the public auction, and shall pay the balance of 3538
the purchase price ~~to the county treasurer~~ within thirty days 3539

after the day on which the auction was held. Notwithstanding 3540
section 321.261 of the Revised Code, with respect to ~~abandoned~~ 3541
~~land foreclosed~~ any proceedings initiated pursuant to sections 3542
323.65 to ~~323.78~~ 323.79 of the Revised Code, from the total 3543
proceeds arising from the sale, transfer, or redemption of ~~that~~ 3544
abandoned land, ~~the greater of~~ twenty per cent of such proceeds, 3545
~~or the amount necessary under division (B) of section 323.75 of~~ 3546
~~the Revised Code to reimburse the delinquent tax and assessment~~ 3547
~~collection fund for the costs paid from the fund with respect to~~ 3548
~~the abandoned land sold at the public auction,~~ shall be deposited 3549
to the credit of ~~that~~ the delinquent tax and assessment collection 3550
fund to reimburse the fund for costs paid from the fund for the 3551
transfer, redemption, or sale of abandoned land at public auction. 3552
Not more than one-half of the twenty per cent may be used by the 3553
treasurer for community development, nuisance abatement, 3554
foreclosure prevention, demolition, and related services or 3555
distributed by the treasurer to a land reutilization corporation. 3556
The balance of the proceeds, if any, shall be distributed to the 3557
appropriate political subdivisions and other taxing units in 3558
proportion to their respective claims for taxes, assessments, 3559
interest, and penalties on the land. Upon the sale of foreclosed 3560
lands, the clerk of court shall hold any surplus proceeds in 3561
excess of the impositions until the clerk receives an order of 3562
priority and amount of distribution of the surplus that are 3563
adjudicated by a court of competent jurisdiction or receives a 3564
certified copy of an agreement between the parties entitled to a 3565
share of the surplus providing for the priority and distribution 3566
of the surplus. Any party to the action claiming a right to 3567
distribution of surplus shall have a separate cause of action in 3568
the county or municipal court of the jurisdiction in which the 3569
land reposes, provided the board confirms the transfer or 3570
regularity of the sale. Any dispute over the distribution of the 3571
surplus shall not affect or revive the equity of redemption after 3572

the board confirms the transfer or sale. 3573

(D) Upon the sale or transfer of abandoned land pursuant to 3574
this section, the owner's fee simple interest in the land shall be 3575
conveyed to the purchaser. A conveyance under this division is 3576
free and clear of any liens and encumbrances of the parties named 3577
in the complaint for foreclosure attaching before the sale or 3578
transfer, and free and clear of any liens for taxes, except for 3579
federal tax liens and covenants and easements of record attaching 3580
before the sale. 3581

(E) The county board of revision shall reject the sale of 3582
abandoned land to any person if it is shown by a preponderance of 3583
the evidence that the person is delinquent in the payment of taxes 3584
levied by or pursuant to Chapter 307., 322., 324., 5737., 5739., 3585
5741., or 5743. of the Revised Code or any real property taxing 3586
provision of the Revised Code. The board also shall reject the 3587
sale of abandoned land to any person if it is shown by a 3588
preponderance of the evidence that the person is delinquent in the 3589
payment of property taxes on any parcel in the county, or to a 3590
member of any of the following classes of parties connected to 3591
that person: 3592

(1) A member of that person's immediate family; 3593

(2) Any other person with a power of attorney appointed by 3594
that person; 3595

(3) A sole proprietorship owned by that person or a member of 3596
that person's immediate family; 3597

(4) A partnership, trust, business trust, corporation, 3598
association, or other entity in which that person or a member of 3599
that person's immediate family owns or controls directly or 3600
indirectly any beneficial or legal interest. 3601

(F) If the purchase of abandoned land sold pursuant to this 3602
section or section 323.74 of the Revised Code is for less than the 3603

sum of the impositions against the abandoned land and the costs 3604
apportioned to the land under division (A) of section 323.75 of 3605
the Revised Code, then, upon the sale or transfer, all liens for 3606
taxes due at the time the deed of the property is conveyed to the 3607
purchaser following the sale or transfer, and liens subordinate to 3608
liens for taxes, shall be deemed satisfied and discharged. 3609

(G) If the county board of revision finds that the total of 3610
the impositions against the abandoned land are greater than the 3611
fair market value of the abandoned land as determined by the 3612
auditor's then-current valuation of that land, the board, at any 3613
final hearing under section 323.70 of the Revised Code, may order 3614
the property foreclosed and, without an appraisal or public 3615
auction, order the sheriff to execute a deed to the certificate 3616
holder or county land reutilization corporation that filed a 3617
complaint under section 323.69 of the Revised Code, or to a 3618
community development organization, school district, municipal 3619
corporation, county, or township, whichever is applicable, as 3620
provided in section 323.74 of the Revised Code, except that no 3621
deed shall be transferred to a county land reutilization 3622
corporation after two years following the filing of its articles 3623
of incorporation by the secretary of state. Upon a transfer under 3624
this division, all liens for taxes due at the time the deed of the 3625
property is transferred to the certificate holder, community 3626
development organization, school district, municipal corporation, 3627
county, or township following the conveyance, and liens 3628
subordinate to liens for taxes, shall be deemed satisfied and 3629
discharged. 3630

Sec. 323.74. (A) If a public auction is held for abandoned 3631
land pursuant to section 323.73 of the Revised Code, but the land 3632
is not sold at the public auction, the county board of revision 3633
may order the disposition of the abandoned land in accordance with 3634
division (B) or (C) of this section. 3635

(B) The abandoned land offered for sale at a public auction 3636
as described in section 323.73 of the Revised Code, but not sold 3637
at the auction, may be offered, ~~at the discretion of the county~~ 3638
~~board of revision, at a subsequent public auction occurring within~~ 3639
~~sixty days after the public auction at which it first was offered~~ 3640
for sale in any usual and customary manner by the sheriff as 3641
otherwise provided by law. The subsequent public auction ~~shall~~ may 3642
be held in the same manner as the public auction was held under 3643
section 323.73 of the Revised Code, but the minimum bid at an 3644
auction held under this division shall be the lesser of fifty per 3645
cent of fair market value of the abandoned land as currently shown 3646
by the county auditor's latest valuation, or the sum of the 3647
impositions against the abandoned land plus the costs apportioned 3648
to the land under section 323.75 of the Revised Code. Notice of 3649
any subsequent sale pursuant to this section may be given in the 3650
original notice of sale listing the time, date, and place of the 3651
subsequent sale. 3652

(C) Upon certification from the sheriff that abandoned land 3653
was offered for sale at a public auction as described in section 3654
323.73 of the Revised Code but was not purchased, a community 3655
development organization or any school district, municipal 3656
corporation, county, or township in which the land is located may 3657
~~file a petition with the county board of revision for transfer of~~ 3658
~~the~~ request that title to the land be transferred to the community 3659
development organization, school district, municipal corporation, 3660
county, or township at the time described in this division. The 3661
~~board must receive the petition~~ request shall be delivered to the 3662
board of revision at any time from the date the complaint for 3663
foreclosure is filed under section 323.69 of the Revised Code, but 3664
not later than sixty days after the date on which the land was 3665
first offered for sale. A county land reutilization corporation 3666
may not submit such a request, and the board of revision shall not 3667
accept such a request submitted, after two years following the 3668

filing of the corporation's articles of incorporation by the 3669
secretary of state. The ~~petition request~~ shall include a 3670
representation that the ~~petitioner will commence~~ organization, 3671
~~district, or political subdivision,~~ not later than thirty days 3672
after receiving legal title to the abandoned land, will begin 3673
basic exterior improvements that will protect the land from 3674
further unreasonable deterioration. The improvements shall 3675
include, but are not limited to, the removal of trash and refuse 3676
from the exterior of the premises and the securing of open, 3677
vacant, or vandalized areas on the exterior of the premises. The 3678
representation shall be deemed to have been given if the notice is 3679
supplied by an electing subdivision as defined in section 5722.01 3680
of the Revised Code. 3681

(D) The county board of revision, ~~by resolution, may certify~~ 3682
~~to the sheriff that it has entered an~~ upon any adjudication of 3683
foreclosure and forfeiture against the abandoned land ~~and, may~~ 3684
order the sheriff to dispose of the abandoned land as prescribed 3685
in ~~this division~~ sections 323.65 to 323.79 of the Revised Code, 3686
except that no interest in such abandoned lands shall be 3687
transferred to a county land reutilization corporation after two 3688
years following the filing of its articles of incorporation by the 3689
secretary of state. The order by the board shall include 3690
instructions to the sheriff to transfer the land to the specified 3691
community development organization, school district, municipal 3692
corporation, county, or township after payment of the costs of 3693
disposing of the abandoned land pursuant to section 323.75 of the 3694
Revised Code or, if any negotiated price has been agreed to 3695
between the county treasurer and the community development 3696
organization, school district, municipal corporation, county, or 3697
township, after payment of that negotiated price as certified by 3698
the board to the sheriff. 3699

(E) Upon receipt of ~~a certification and~~ payment under this 3700

section, the sheriff shall convey by sheriff's deed the ~~owner's~~ 3701
fee simple interest in, and to, the abandoned land. If the 3702
abandoned land is transferred pursuant to division (D) of this 3703
section and the county treasurer reasonably determines that the 3704
transfer will result in the property being occupied, the county 3705
treasurer may waive, but is not required to waive, some or all of 3706
the impositions against the abandoned land or costs apportioned to 3707
the land under section 323.75 of the Revised Code ~~if the county~~ 3708
~~treasurer determines, in the treasurer's reasonable discretion,~~ 3709
~~that the transfer of the abandoned property will result in the~~ 3710
~~property being occupied.~~ 3711

(F) Upon a transfer under this section, all liens for taxes 3712
due at the time the deed of the property is conveyed to a 3713
purchaser or transferred to a community development organization, 3714
school district, municipal corporation, county, or township, and 3715
liens subordinate to liens for taxes, shall be deemed satisfied 3716
and discharged. 3717

(G) Any parcel that has been advertised and offered for sale 3718
pursuant to foreclosure proceedings and has not sold for want of 3719
bidders or been otherwise transferred under sections 323.65 to 3720
323.79 of the Revised Code shall be forfeited or otherwise 3721
disposed of in the same manner as lands under section 323.25 or 3722
5721.18 or Chapter 5723. of the Revised Code. 3723

Sec. 323.75. (A) The county treasurer or county prosecuting 3724
attorney shall apportion the costs of the proceedings with respect 3725
to abandoned lands offered for sale at a public auction held 3726
pursuant to section 323.73 or 323.74 of the Revised Code among 3727
those lands ~~either~~ according to actual identified costs, equally, 3728
or in proportion to the fair market values of the lands. The costs 3729
of the proceedings include the costs of conducting the title 3730
search, notifying record owners or other persons required to be 3731

notified of the pending sale, advertising the sale, and any other 3732
costs incurred by the county board of revision, county treasurer, 3733
county auditor, clerk of court, prosecuting attorney, or county 3734
sheriff in performing their duties under sections 323.65 to ~~323.78~~ 3735
323.79 of the Revised Code. 3736

(B) All costs assessed in connection with proceedings under 3737
sections 323.65 to ~~323.78~~ 323.79 of the Revised Code may be paid 3738
~~as~~ after they are incurred, as follows: 3739

(1) If the abandoned land in question is purchased at public 3740
auction, from the purchaser of the abandoned land; 3741

(2) In the case of abandoned land transferred to a community 3742
development organization, school district, municipal corporation, 3743
county, or township ~~pursuant to division (D) of~~ under section 3744
323.74 of the Revised Code, from either of the following: 3745

(a) ~~From~~ At the discretion of the county treasurer, in whole 3746
or in part from the delinquent tax and assessment collection fund 3747
created under section 321.261 of the Revised Code, in which case 3748
the amount shall be a prior charge to the fund before its equal 3749
allocation between the county treasurer and prosecuting attorney; 3750

(b) ~~In the reasonable discretion of the county treasurer,~~ 3751
~~from~~ From the community development organization, school district, 3752
municipal corporation, county, or township, whichever is 3753
applicable, ~~by mutual agreement between the organization,~~ 3754
~~municipal corporation, county, or township and the treasurer.~~ 3755

(3) If the abandoned land in question is transferred to a 3756
certificate holder, from the certificate holder. 3757

(C) If a parcel of abandoned land is sold or otherwise 3758
transferred pursuant to sections 323.65 to ~~323.78~~ 323.79 of the 3759
Revised Code, the officer who conducted the sale or made the 3760
transfer, the prosecuting attorney, or the county treasurer may 3761

collect a recording fee from the purchaser or transferee of the 3762
parcel at the time of the sale or transfer and shall prepare the 3763
deed conveying title to the parcel or execute the deed prepared by 3764
the board for that purpose. That officer or the prosecuting 3765
attorney or treasurer is authorized to record on behalf of that 3766
purchaser or transferee the deed conveying title to the parcel, 3767
notwithstanding that the deed may not actually have been delivered 3768
to the purchaser or transferee prior to the recording of the deed. 3769
Receiving title to a parcel under sections 323.65 to 323.79 of the 3770
Revised Code constitutes the transferee's consent to an officer, 3771
prosecuting attorney, or county treasurer to file the deed to the 3772
parcel for recording. Nothing in this division shall be construed 3773
to require an officer, prosecuting attorney, or treasurer to file 3774
a deed or to relieve a transferee's obligation to file a deed. 3775
Upon confirmation of that sale or transfer, the deed shall be 3776
deemed delivered to the purchaser or transferee of the parcel. 3777
3778

Sec. 323.76. Upon the sale of abandoned land at public 3779
auction pursuant to section 323.73 or 323.74 of the Revised Code, 3780
or upon the county board of revision's order to the sheriff to 3781
transfer abandoned land to a community development organization, 3782
school district, municipal corporation, county, or township 3783
~~pursuant to division (D) of~~ under section 323.74 of the Revised 3784
Code, any common law or statutory right of redemption shall 3785
forever terminate upon the occurrence of whichever of the 3786
following is applicable: 3787

(A) In the case of a sale of the land at public auction, upon 3788
the order of confirmation of the sale by ~~resolution of~~ the county 3789
board of revision and the filing of a ~~copy of the resolution~~ such 3790
order with the clerk of court, who shall enter it upon the journal 3791
of the court or a separate journal; 3792

(B) In the case of a transfer of the land to a community development organization, school district, municipal corporation, county, or township ~~pursuant to division (D) of~~ under section 323.74 of the Revised Code, upon the filing with the clerk of court ~~of a copy of the resolution of~~ an order to transfer the parcel 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 of the order to ordering the sheriff to transfer the land in fee simple to the community development organization, school district, municipal corporation, county, or township pursuant to such adjudication, which the clerk shall enter upon the journal of the court or a separate journal;

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

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

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 3824
for sale, an electing subdivision or a county land reutilization 3825
corporation may give the county treasurer, prosecuting attorney, 3826
or board of revision notice in writing that it seeks to acquire 3827
any parcel of abandoned land, identified by parcel number, from 3828
the abandoned land list ~~compiled by the county treasurer pursuant~~ 3829
~~to division (A) of section 323.67 of the Revised Code.~~ If any such 3830
parcel of abandoned land identified under this section is offered 3831
for sale pursuant to section 323.73 of the Revised Code, but is 3832
not sold for want of a minimum bid, the electing subdivision or a 3833
county land reutilization corporation that identified that parcel 3834
of abandoned land shall be deemed to have appeared at the sale and 3835
submitted the winning bid at the auction, and the parcel of 3836
abandoned land shall be sold to the electing subdivision or 3837
corporation for no consideration other than the costs prescribed 3838
in section 323.75 of the Revised Code or those costs to which the 3839
electing subdivision or corporation and the county treasurer 3840
mutually agree. No interest in such abandoned lands shall be 3841
transferred to a county land reutilization corporation under this 3842
section after two years following the filing of its articles of 3843
incorporation by the secretary of state. The conveyance shall be 3844
confirmed, and any common law or statutory right of redemption 3845
forever terminated, upon the filing with the clerk of court ~~of a~~ 3846
~~copy of the resolution of~~ the order of confirmation based on the 3847
adjudication of foreclosure by the county board of revision 3848
~~certifying the entry of an adjudication of foreclosure and~~ 3849
~~forfeiture of the land and the order to the sheriff to convey the~~ 3850
~~land in fee simple to the electing subdivision,~~ which the clerk 3851
shall enter upon the journal of the court or a separate journal. 3852
3853
If a county land reutilization corporation and an electing 3854
subdivision both request to acquire the parcel, the electing 3855
subdivision shall have priority to acquire the parcel. 3856

Notwithstanding its prior notice to the county treasurer under 3857
this section that it seeks to acquire the parcel of abandoned 3858
land, if a county land reutilization corporation has also 3859
requested to acquire the parcel, the electing subdivision may 3860
withdraw the notice before confirmation of the conveyance, in 3861
which case the parcel shall be conveyed to the county land 3862
reutilization corporation. 3863

Sec. 323.78. Notwithstanding anything in Chapters 323., 3864
5721., and 5723. of the Revised Code, if the county treasurer in 3865
any petition for foreclosure elects to invoke the alternative 3866
redemption period, then upon any adjudication of foreclosure by 3867
any court or the board of revision in any proceeding under section 3868
323.25, sections 323.65 to 323.79, or section 5721.18 of the 3869
Revised Code, the following apply: 3870

(A) Unless otherwise ordered by a motion of the court or 3871
board of revision, the petition shall assert, and any notice of 3872
final hearing shall include, that upon foreclosure of the parcel, 3873
the equity of redemption in any parcel by its owner shall be 3874
forever terminated after the expiration of the alternative 3875
redemption period, that the parcel thereafter may be sold at 3876
sheriff's sale either by itself or together with other parcels as 3877
permitted by law; or that the parcel may, by order of the court or 3878
board of revision, be transferred directly to a municipal 3879
corporation, township, county, school district, or county land 3880
reutilization corporation without appraisal and without a sale, 3881
free and clear of all impositions and any other liens on the 3882
property, which shall be deemed forever satisfied and discharged. 3883

(B) After the expiration of the alternative redemption period 3884
following an adjudication of foreclosure, by order of the court or 3885
board of revision, any equity of redemption is forever 3886
extinguished, and the parcel may be transferred individually or in 3887

lots with other tax-foreclosed properties to a municipal 3888
corporation, township, county, school district, or county land 3889
reutilization corporation without appraisal and without a sale, 3890
upon which all impositions and any other liens subordinate to 3891
liens for impositions due at the time the deed to the property is 3892
conveyed to a purchaser or transferred to a community development 3893
organization, county land reutilization corporation, municipal 3894
corporation, county, township, or school district, shall be deemed 3895
satisfied and discharged. Other than the order of the court or 3896
board of revision so ordering the transfer of the parcel, no 3897
further act of confirmation or other order shall be required for 3898
such a transfer, or for the extinguishment of any right of 3899
redemption. No such parcel shall be transferred to a county land 3900
reutilization corporation after two years following the filing of 3901
its articles of incorporation by the secretary of state. 3902

(C) Upon the expiration of the alternative redemption period 3903
in cases to which the alternative redemption period has been 3904
ordered, if no community development organization, county land 3905
reutilization corporation, municipal corporation, county, 3906
township, or school district has requested title to the parcel, 3907
the court or board of revision may order the property sold as 3908
otherwise provided in Chapters 323. and 5721. of the Revised Code, 3909
and, failing any bid at any such sale, the parcel shall be 3910
forfeited to the state and otherwise disposed of pursuant to 3911
Chapter 5723. of the Revised Code. 3912

Sec. ~~323.78~~ 323.79. Any party to any proceeding instituted 3913
pursuant to sections 323.65 to ~~323.78~~ 323.79 of the Revised Code 3914
who is aggrieved in any of the proceedings of the county board of 3915
revision under those sections may file an appeal in the court of 3916
common pleas pursuant to Chapters 2505. and 2506. of the Revised 3917
Code upon a final order of foreclosure and forfeiture by the 3918
board. A final order of foreclosure and forfeiture occurs upon 3919

confirmation of any sale or upon confirmation of any conveyance or 3920
transfer to a certificate holder, community development 3921
organization, county land reutilization corporation organized 3922
under Chapter 1724. of the Revised Code, municipal corporation, 3923
county, or township pursuant to sections 323.65 to ~~323.78~~ 323.79 3924
of the Revised Code. An appeal as provided in this section shall 3925
proceed as an appeal de novo and may include issues raised or 3926
adjudicated in the proceedings before the county board of 3927
revision, as well as other issues that are raised for the first 3928
time on appeal and that are pertinent to the abandoned land that 3929
is the subject of those proceedings. 3930

An appeal shall be filed not later than fourteen days after 3931
the date on which the order of confirmation of the sale or of the 3932
conveyance or transfer to a certificate holder, community 3933
development organization, county land reutilization corporation, 3934
municipal corporation, county, or township is filed with and 3935
journalized by the clerk of court. The court does not have 3936
jurisdiction to hear any appeal filed after the expiration of that 3937
fourteen-day period. If the fourteenth day after the date on which 3938
the confirmation is filed with the clerk of court falls upon a 3939
weekend or official holiday during which the court is closed, then 3940
the filing shall be made on the next day the court is open for 3941
business. 3942

Sec. 715.26. Any municipal corporation may: 3943

(A) Regulate the erection of buildings or other structures 3944
and the sanitary condition thereof, the repair of, alteration in, 3945
and addition to buildings or other structures; 3946

(B) Provide for the inspection of buildings or other 3947
structures and for the removal and repair of insecure, unsafe, or 3948
structurally defective buildings or other structures under this 3949

section or section 715.261 of the Revised Code. At least thirty 3950
days prior to the removal or repair of any insecure, unsafe, or 3951
structurally defective building, the municipal corporation, or its 3952
agent pursuant to an agreement entered into under division (E) of 3953
section 715.261 of the Revised Code, shall give notice by 3954
certified mail of its intention with respect to such removal or 3955
repair to the holders of legal or equitable liens of record upon 3956
the real property on which such building is located and to owners 3957
of record of such property. The owners of record of such property 3958
or the holders of liens of record upon such property may enter 3959
into an agreement with the municipal corporation, or a county land 3960
reutilization corporation organized under Chapter 1724. of the 3961
Revised Code that is serving as the municipal corporation's agent, 3962
to perform the removal or repair of the insecure, unsafe, or 3963
structurally defective building. If an emergency exists, as 3964
determined by the municipal corporation, notice may be given other 3965
than by certified mail and less than thirty days prior to such 3966
removal or repair. If for any reason notice is not given, the lien 3967
provided for in section 715.261 of the Revised Code as a result of 3968
such removal or repair is valid but shall be subordinate to any 3969
liens of prior record. If notice is provided in accordance with 3970
this section, a lien under section 715.261 of the Revised Code for 3971
such removal or repair is effective on the date the municipal 3972
corporation or county land reutilization corporation incurred 3973
expenses in such removal or repair. 3974

(C) Require, regulate, and provide for the numbering and 3975
renumbering of buildings by the owners or occupants thereof or at 3976
the expense of such municipal corporation; 3977

(D) Provide for the construction, erection, operation of, and 3978
placing of elevators, stairways, and fire escapes in and upon 3979
buildings; 3980

(E) Contract for the services of an electrical safety 3981

inspector, as defined in section 3783.01 of the Revised Code, to 3982
conduct inspections of electrical installations within the 3983
municipal corporation; 3984

(F) Whenever a policy or policies of insurance are in force 3985
providing coverage against the peril of fire on a building or 3986
structure and the loss agreed to between the named insured or 3987
insureds and the company or companies is more than five thousand 3988
dollars and equals or exceeds sixty per cent of the aggregate 3989
limits of liability on all fire policies covering the building or 3990
structure on the property, accept security payments and follow the 3991
procedures of divisions (C) and (D) of section 3929.86 of the 3992
Revised Code. 3993

Sec. 715.261. (A) As used in this section, "total cost" means 3994
any costs incurred due to the use of employees, materials, or 3995
equipment of the municipal corporation or its agent pursuant to 3996
division (E) of this section, any costs arising out of contracts 3997
for labor, materials, or equipment, and costs of service of notice 3998
or publication required under this section. 3999

(B) A municipal corporation or its agent pursuant to division 4000
(E) of this section may collect the total cost of removing, 4001
repairing, or securing insecure, unsafe, structurally defective, 4002
abandoned, deserted, or open and vacant buildings or other 4003
structures, of making emergency corrections of hazardous 4004
conditions, or of abating any nuisance by any of the following 4005
methods: 4006

(1) The clerk of the legislative authority of the municipal 4007
corporation or its agent pursuant to division (E) of this section 4008
may certify the total costs, together with a proper description of 4009
the lands, to the county auditor who shall place the costs upon 4010
the tax list and duplicate. The costs are a lien upon such lands 4011
from and after the date ~~of entry~~ the costs were incurred. The 4012

costs shall be collected as other taxes and returned to the 4013
municipal corporation or its agent pursuant to division (E) of 4014
this section, as directed by the clerk of the legislative 4015
authority in the certification of the total costs or in an 4016
affidavit from the agent delivered to the county auditor or county 4017
treasurer. The placement of the costs on the tax list and 4018
duplicate relates back to, and is effective in priority, as of the 4019
date the costs were incurred, provided that the municipal 4020
corporation or its agent pursuant to division (E) of this section 4021
certifies the total costs within one year from the date the costs 4022
were incurred. 4023

(2) The municipal corporation or its agent pursuant to 4024
division (E) of this section may commence a civil action to 4025
recover the total costs from the owner. 4026

(C) This section applies to any action taken by a municipal 4027
corporation, or its agent pursuant to division (E) of this 4028
section, pursuant to section 715.26 of the Revised Code or 4029
pursuant to Section 3 of Article XVIII, Ohio Constitution. 4030

(D) A municipal corporation or its agent pursuant to division 4031
(E) of this section shall not certify to the county auditor for 4032
placement upon the tax list and duplicate the cost of any action 4033
that it takes under division (B) of this section if the action is 4034
taken on land that has been forfeited to this state for delinquent 4035
taxes, unless the owner of record redeems the land. 4036

(E) A municipal corporation may enter into an agreement with 4037
a county land reutilization corporation organized under Chapter 4038
1724. of the Revised Code wherein the county land reutilization 4039
corporation agrees to act as the agent of the municipal 4040
corporation in connection with removing, repairing, or securing 4041
insecure, unsafe, structurally defective, abandoned, deserted, or 4042
open and vacant buildings or other structures, making emergency 4043
corrections of hazardous conditions, or abating any nuisance, 4044

including high weeds, overgrown brush, and trash and debris from 4045
vacant lots. The total costs of such actions may be collected by 4046
the corporation pursuant to division (B) of this section, and 4047
shall be paid to the corporation if it paid or incurred such costs 4048
and has not been reimbursed. 4049

(F) In the case of the lien of a county land reutilization 4050
corporation that is the agent of a municipal corporation, a 4051
notation shall be placed on the tax list and duplicate showing the 4052
amount of the lien ascribed specifically to the agent's total 4053
costs. The agent has standing to pursue a separate cause of action 4054
for money damages to satisfy the lien or pursue a foreclosure 4055
action in a court of competent jurisdiction or with the board of 4056
revision to enforce the lien without regard to occupancy. For 4057
purposes of a foreclosure proceeding by the county treasurer for 4058
delinquent taxes, this division does not affect the lien priority 4059
as between a county land reutilization corporation and the county 4060
treasurer, but the corporation's lien is superior to the lien of 4061
any other lienholder of the property. As to a direct action by a 4062
county land reutilization corporation, the lien for the taxes, 4063
assessment, charges, costs, penalties, and interest on the tax 4064
list and duplicate is in all cases superior to the lien of a 4065
county land reutilization corporation, whose lien for total costs 4066
shall be next in priority as against all other interests, except 4067
as provided in division (G) of this section. 4068

(G) A county land reutilization corporation acting as an 4069
agent of a municipal corporation under an agreement under this 4070
section may, with the county treasurer's consent, petition the 4071
court or board of revision with jurisdiction over an action 4072
undertaken under division (F) of this section pleading that the 4073
lien of the corporation, as agent, for the total costs shall be 4074
superior to the lien for the taxes, assessments, charges, costs, 4075
penalties, and interest. If the court or board of revision 4076

determines that the lien is for total costs paid or incurred by 4077
the corporation as such an agent, and that subordinating the lien 4078
for such taxes and other impositions to the lien of the 4079
corporation promotes the expeditious abatement of public 4080
nuisances, the court or board may order the lien for the taxes and 4081
other impositions to be subordinate to the corporation's lien. The 4082
court or board may not subordinate the lien for taxes and other 4083
such impositions to any other liens. 4084

Sec. 1724.01. (A) As used in this chapter: 4085

(1) "Community improvement corporation" means an economic 4086
development corporation or a county land reutilization 4087
corporation. 4088

(2) "Economic development corporation" means a corporation 4089
organized for the purposes described in division (B)(1) of this 4090
section. 4091

(3) "County land reutilization corporation" means a 4092
corporation organized for the purposes described in division 4093
(B)(2) of this section. 4094

(B) A corporation not for profit may be organized in the 4095
manner provided in section 1702.04 of the Revised Code, and as 4096
provided in sections 1724.01 to 1724.09, ~~inclusive,~~ of the Revised 4097
Code, for the ~~sole purpose of advancing~~ purposes of: 4098

(1) Advancing, encouraging, and promoting the industrial, 4099
economic, commercial, and civic development of a community or 4100
area; or 4101

(2)(a) Facilitating the reclamation, rehabilitation, and 4102
reutilization of vacant, abandoned, tax-foreclosed, or other real 4103
property within the county for whose benefit the corporation is 4104
being organized, but not limited to the purposes described in 4105
division (B)(2) of this section; 4106

(b) Efficiently holding and managing vacant, abandoned, tax-foreclosed, or other real property pending its reclamation, rehabilitation, and reutilization; 4107
4108
4109

(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 4110
4111
4112

(d) Promoting economic and housing development in the county or region. 4113
4114

Sec. 1724.02. In furtherance of the purposes set forth in 4115
section 1724.01 of the Revised Code, ~~the~~ a community improvement 4116
corporation shall have the following powers: 4117

(A)(1) To borrow money for any of the purposes of the 4118
community improvement corporation; to issue therefor by means of 4119
loans, lines of credit, or any other financial instruments or 4120
securities, including the issuance of its bonds, debentures, 4121
notes, or other evidences of indebtedness, whether secured or 4122
unsecured, and to secure the same by mortgage, pledge, deed of 4123
trust, or other lien on its property, franchises, rights, and 4124
privileges of every kind and nature or any part thereof or 4125
interest therein; and 4126

(2) If the community improvement corporation is a county land 4127
reutilization corporation, the corporation may request, by 4128
resolution: 4129

(a) That the board of county commissioners of the county 4130
served by the corporation pledge a specifically identified source 4131
or sources of revenue pursuant to division (C) of section 307.78 4132
of the Revised Code as security for such borrowing by the 4133
corporation; and 4134

(b)(i) If the land subject to reutilization is located within 4135
an unincorporated area of the county, that the board of county 4136

commissioners issue notes under section 307.082 of the Revised 4137
Code for the purpose of constructing public infrastructure 4138
improvements and take other actions as the board determines are in 4139
the interest of the county and are authorized under sections 4140
5709.78 to 5709.81 of the Revised Code or bonds or notes under 4141
section 5709.81 of the Revised Code for the refunding purposes set 4142
forth in that section; or 4143

(ii) If the land subject to reutilization is located within 4144
the corporate boundaries of a municipal corporation, that the 4145
municipal corporation issue bonds for the purpose of constructing 4146
public infrastructure improvements and take such other actions as 4147
the municipal corporation determines are in its interest and are 4148
authorized under sections 5709.40 to 5709.43 of the Revised Code. 4149

(B) To make loans to any person, firm, partnership, 4150
corporation, joint stock company, association, or trust, and to 4151
establish and regulate the terms and conditions with respect to 4152
any such loans; provided ~~the~~ that an economic development 4153
corporation shall not approve any application for a loan unless 4154
and until the person applying for said loan shows that the person 4155
has applied for the loan through ordinary banking or commercial 4156
channels and that the loan has been refused by at least one bank 4157
or other financial institution~~;~~. Nothing in this division shall 4158
preclude a county land reutilization corporation from making 4159
revolving loans to community development corporations or groups 4160
for the purposes contained in the corporation's plan under section 4161
1724.10 of the Revised Code. 4162

(C) To purchase, receive, hold, manage, lease, 4163
lease-purchase, or otherwise acquire and to sell, convey, 4164
transfer, lease, sublease, or otherwise dispose of real and 4165
personal property, together with such rights and privileges as may 4166
be incidental and appurtenant thereto and the use thereof, 4167
including but not restricted to, any real or personal property 4168

acquired by the community improvement corporation from time to 4169
time in the satisfaction of debts or enforcement of obligations~~+~~, 4170
and to enter into contracts with third parties, including the 4171
federal government, the state, any political subdivision, or any 4172
other entity. No interest in real property shall be acquired by a 4173
county land reutilization corporation after two years following 4174
the filing of its articles of incorporation by the secretary of 4175
state. 4176

(D) To acquire the good will, business, rights, real and 4177
personal property, and other assets, or any part thereof, or 4178
interest therein, of any persons, firms, partnerships, 4179
corporations, joint stock companies, associations, or trusts, and 4180
to assume, undertake, or pay the obligations, debts, and 4181
liabilities of any such person, firm, partnership, corporation, 4182
joint stock company, association, or trust; to acquire, reclaim, 4183
manage, or contract for the management of improved or unimproved 4184
and underutilized real estate for the purpose of constructing 4185
industrial plants ~~or~~, other business establishments, or housing 4186
thereon, or causing the same to occur, for the purpose of 4187
assembling and enhancing utilization of the real estate, or for 4188
the purpose of disposing of such real estate to others in whole or 4189
in part for the construction of industrial plants ~~or~~, other 4190
business establishments, or housing; and to acquire, reclaim, 4191
manage, contract for the management of, construct or reconstruct, 4192
alter, repair, maintain, operate, sell, convey, transfer, lease, 4193
sublease, or otherwise dispose of industrial plants ~~or~~, business 4194
establishments~~+~~, or housing. No interest in real property shall be 4195
acquired by a county land reutilization corporation after two 4196
years following the filing of its articles of incorporation by the 4197
secretary of state. 4198

(E) To acquire, subscribe for, own, hold, sell, assign, 4199
transfer, mortgage, pledge, or otherwise dispose of the stock, 4200

shares, bonds, debentures, notes, or other securities and 4201
evidences of interest in, or indebtedness of, any person, firm, 4202
corporation, joint stock company, association, or trust, and while 4203
the owner or holder thereof, to exercise all the rights, powers, 4204
and privileges of ownership, including the right to vote therein~~+~~, 4205
provided that no tax revenue, if any, received by a community 4206
improvement corporation shall be used for such acquisition or 4207
subscription. 4208

(F) To mortgage, pledge, or otherwise encumber any property 4209
acquired pursuant to the powers contained in divisions (C), (D), 4210
or (E) of this section~~+~~. 4211

(G) Nothing in this section shall limit the right of a 4212
community improvement corporation to become a member of or a 4213
stockholder in ~~an improvement~~ a corporation formed under Chapter 4214
1726. of the Revised Code~~+~~. 4215

(H) To serve as an agent for grant applications and for the 4216
administration of grants~~+~~, or to make applications as principal 4217
for grants for county land reutilization corporations. 4218

(I) To exercise the powers enumerated under Chapter 5722. of 4219
the Revised Code on behalf of a county that organizes or contracts 4220
with a county land reutilization corporation. 4221

(J) To engage in code enforcement and nuisance abatement, 4222
including, but not limited to, cutting grass and weeds, boarding 4223
up vacant or abandoned structures, and demolishing condemned 4224
structures on properties that are subject to a delinquent tax or 4225
assessment lien, or property for which a municipal corporation or 4226
township has contracted with a county land reutilization 4227
corporation to provide code enforcement or nuisance abatement 4228
assistance. 4229

(K) To charge fees or exchange in-kind goods or services for 4230
services rendered to political subdivisions and other persons or 4231

entities for whom services are rendered. 4232

(L) To employ and provide compensation for an executive 4233
director who shall manage the operations of a county land 4234
reutilization corporation and employ others for the benefit of the 4235
corporation as approved and funded by the board of directors. No 4236
employee of the corporation is or shall be deemed to be an 4237
employee of the political subdivision for whose benefit the 4238
corporation is organized solely because the employee is employed 4239
by the corporation; 4240

(M) To purchase tax certificates at auction, negotiated sale, 4241
or from a third party who purchased and is a holder of one or more 4242
tax certificates issued pursuant to sections 5721.30 to 5721.43 of 4243
the Revised Code; 4244

(N) To be assigned a mortgage on real property from a 4245
mortgagee in lieu of acquiring such real property subject to a 4246
mortgage. No mortgage shall be transferred or assigned to a county 4247
land reutilization corporation after two years following the 4248
filing of its articles of incorporation by the secretary of state. 4249

(O) To do all acts and things necessary or convenient to 4250
carry out the purposes of section 1724.01 of the Revised Code and 4251
the powers especially created for a community improvement 4252
corporation in Chapter 1724. of the Revised Code, including, but 4253
not limited to, contracting with the federal government, the state 4254
or any political subdivision, and any other party, whether 4255
nonprofit or for-profit. Notwithstanding all other provisions of 4256
the Revised Code, a community improvement corporation shall not be 4257
subject to any public bidding requirements applicable to the state 4258
or any political subdivisions, including, but not limited to, the 4259
requirements of section 307.86 of the Revised Code. 4260

The powers enumerated in this chapter shall not be construed 4261
to limit the general powers of a community improvement 4262

corporation. The powers granted under this chapter are in addition 4263
to those powers granted by any other chapter of the Revised Code. 4264
Notwithstanding any other provision in the Revised Code granting 4265
such authority, a county land reutilization corporation may not 4266
acquire any interest in real property after two years following 4267
the filing of its articles of incorporation by the secretary of 4268
state. 4269

Sec. 1724.03. (A) After the articles of incorporation have 4270
been filed, and at the first meeting of the board of directors of 4271
a county land reutilization corporation, the board shall adopt 4272
regulations for the government of the corporation, the conduct of 4273
its affairs, and the management of its property, consistent with 4274
law and the articles. The content of the regulations shall be 4275
governed by section 1702.11 of the Revised Code to the extent not 4276
inconsistent with this chapter. 4277

(B) The board of directors of a county land reutilization 4278
corporation shall be composed of at least five members, including 4279
the county treasurer, at least two of the members of the board of 4280
county commissioners, and two members elected by a majority of the 4281
chief executive officers of all municipal corporations the 4282
majority of the territory of which is located in the county. The 4283
regulations adopted under this section shall provide for the 4284
manner of nominating and electing the elected members, each of 4285
whom shall be elected by a majority of the votes cast by such 4286
chief executive officers, and shall provide for the qualifications 4287
and terms of office of the elected members. A county treasurer and 4288
the county commissioners may appoint a representative, as a 4289
director of the corporation, to act for the officer at any of the 4290
meetings of the corporation. Except as may otherwise be authorized 4291
by the regulations of the corporation, all members of the board of 4292
directors shall serve without compensation, but shall be 4293
reimbursed for actual and necessary expenses. 4294

Sec. 1724.04. ~~When~~ After an election by a county under 4295
section 5722.02 of the Revised Code to adopt and implement the 4296
procedures set forth in sections 5722.02 to 5722.15 of the Revised 4297
Code, a county having a population of more than one million two 4298
hundred thousand as of the most recent decennial census may 4299
organize a county land reutilization corporation under this 4300
chapter and Chapter 1702. of the Revised Code for the purpose of 4301
exercising the powers granted to a county under Chapter 5722. of 4302
the Revised Code. The county treasurer of the county for the 4303
benefit of which the corporation is being organized shall be the 4304
incorporator of the county land reutilization corporation. The 4305
form of the articles of incorporation of the corporation shall be 4306
approved by resolution of the board of county commissioners of the 4307
county. A county land reutilization corporation may not be 4308
organized under this chapter after the day that is one year after 4309
the effective date of the amendment of this section by S.B. 353 of 4310
the 127th General Assembly. 4311

When the articles of incorporation of any community 4312
improvement corporation, or any amendment, amended articles, 4313
merger, or consolidation which provides for the creation of such a 4314
corporation, are deposited for filing and recording in the office 4315
of the secretary of state, the secretary of state shall submit 4316
them to the attorney general for examination. If such articles, 4317
amendment, amended articles, merger, or consolidation, are found 4318
by the attorney general to be in accordance with Chapter 1724. of 4319
the Revised Code, and not inconsistent with the constitution and 4320
laws of the United States and of this state, ~~he~~ the attorney 4321
general shall endorse thereon ~~his~~ the attorney general's approval 4322
and deliver them to the secretary of state, who shall file and 4323
record them pursuant to section 1702.07 of the Revised Code. 4324

Sec. 1724.05. Each community improvement corporation shall 4325

prepare an annual financial report that conforms to rules 4326
prescribed by the auditor of state pursuant to section 117.20 of 4327
the Revised Code, that is prepared according to generally accepted 4328
accounting principles, and that is certified by the board of 4329
~~trustees~~ directors of the corporation or its treasurer or other 4330
chief fiscal officer to the best knowledge and belief of those 4331
persons certifying the report. The financial report shall be filed 4332
with the auditor of state within one hundred twenty days following 4333
the last day of the corporation's fiscal year, unless the auditor 4334
of state extends that deadline. The auditor of state may establish 4335
terms and conditions for granting any extension of that deadline. 4336

Each community improvement corporation shall submit to audits 4338
by the auditor of state, the scope and frequency of which shall be 4339
in accordance with section 117.11 of the Revised Code as if the 4340
corporation were a public office subject to that section. However, 4341
a community improvement corporation may request in accordance with 4342
section 115.56 of the Revised Code, as if the corporation were a 4343
public office subject to that section, the performance of any of 4344
those audits by an independent certified public accountant or firm 4345
of certified public accountants. 4346

The auditor of state is authorized to receive and file the 4347
annual financial reports required by this section and the reports 4348
of all audits performed in accordance with this section. The 4349
auditor of state shall analyze those annual financial reports and 4350
the reports of those audits to determine whether the activities of 4351
~~the~~ a community improvement corporation involved are in accordance 4352
with this chapter. 4353

Sec. 1724.07. In the event of any voluntary or involuntary 4354
dissolution, liquidation, or failure to reinstate the articles 4355
after cancellation of the community improvement corporation, any 4356

remaining assets shall be applied as follows: 4357

(A) In the case of an economic development corporation, to 4358
such civic projects or public charitable purposes in the community 4359
or area as may be determined by the ~~trustees~~ directors with the 4360
approval of the court of common pleas of the county wherein the 4361
corporation has its principal place of business; 4362

(B) In the case of a county land reutilization corporation, 4363
as determined by the board of county commissioners with the 4364
written approval of the county treasurer. Pending the 4365
determination, the remaining assets shall be transferred to the 4366
general fund of the county to be held and accounted for in a 4367
separate account until applied as determined by the board. 4368

Sec. 1724.10. (A) A community improvement corporation may be 4369
designated ~~by~~: 4370

(1) By a county, one or more townships, one or more municipal 4371
corporations, two or more adjoining counties, or any combination 4372
of the foregoing as the agency of each such political subdivision 4373
for the industrial, commercial, distribution, and research 4374
development in such political subdivision when the legislative 4375
authority of such political subdivision has determined that the 4376
policy of the political subdivision is to promote the health, 4377
safety, morals, and general welfare of its inhabitants through the 4378
designation of a community improvement corporation as such agency; 4379

(2) Solely by a county as the agency for the reclamation, 4380
rehabilitation, and reutilization of vacant, abandoned, 4381
tax-foreclosed, or other real property in the county; 4382

(3) By any political subdivision as the agency for the 4383
reclamation, rehabilitation, and reutilization of vacant, 4384
abandoned, tax-foreclosed, or other real property within the 4385
political subdivision if the subdivision enters into an agreement 4386

with the community improvement corporation that is the agency of a 4387
county, under division (A)(2) of this section, designating the 4388
corporation as the agency of the political subdivision. Such 4389
designation 4390

(B) Designations under this section shall be made by the 4391
legislative authority of the political subdivision by resolution 4392
or ordinance. Any political subdivision which has designated a 4393
community improvement corporation as such agency under this 4394
section may enter into an agreement with it to provide any one or 4395
more of the following: 4396

~~(A)(1)~~ That the community improvement corporation shall 4397
prepare a plan for the political subdivision of industrial, 4398
commercial, distribution, and research development, or of 4399
reclamation, rehabilitation, and reutilization of vacant, 4400
abandoned, tax-foreclosed, or other real property, and such plan 4401
shall provide therein the extent to which the community 4402
improvement corporation shall participate as the agency of the 4403
political subdivision in carrying out such plan. Such plan shall 4404
be confirmed by the legislative authority of the political 4405
subdivision. A community improvement corporation may insure 4406
mortgage payments required by a first mortgage on any industrial, 4407
economic, commercial, or civic property for which funds have been 4408
loaned by any person, corporation, bank, or financial or lending 4409
institution upon such terms and conditions as the community 4410
improvement corporation may prescribe. A community improvement 4411
corporation may incur debt, mortgage its property acquired under 4412
this section or otherwise, and issue its obligations, for the 4413
purpose of acquiring, constructing, improving, and equipping 4414
buildings, structures, and other properties, and acquiring sites 4415
therefor, for lease or sale by the community improvement 4416
corporation in order to carry out its participation in such plan. 4417
~~Any~~ Except as provided for in division (C) of section 307.78 of 4418

the Revised Code, any such debt shall be solely that of the 4419
corporation and shall not be secured by the pledge of any moneys 4420
received or to be received from any political subdivision. All 4421
revenue bonds issued under sections 1724.02 and 1724.10 of the 4422
Revised Code are lawful investments of banks, savings and loan 4423
associations, deposit guarantee associations, trust companies, 4424
trustees, fiduciaries, trustees or other officers having charge of 4425
sinking or bond retirement funds of municipal corporations and 4426
other subdivisions of the state, and of domestic insurance 4427
companies notwithstanding sections 3907.14 and 3925.08 of the 4428
Revised Code. Not less than two-fifths of the governing board of 4429
any ~~community improvement~~ economic development corporation 4430
designated as the agency of one or more political subdivisions 4431
shall be composed of mayors, members of municipal legislative 4432
authorities, members of boards of township trustees, members of 4433
boards of county commissioners, or any other appointed or elected 4434
officers of such political subdivisions, provided that at least 4435
one officer from each political subdivision shall be a member of 4436
the governing board. Membership on the governing board of a 4437
community improvement corporation does not constitute the holding 4438
of a public office or employment within the meaning of sections 4439
731.02 and 731.12 of the Revised Code or any other section of the 4440
Revised Code. The board of directors of a county land 4441
reutilization corporation shall be composed of the members set 4442
forth in section 1724.03 of the Revised Code. Membership on such 4443
governing boards shall not constitute an interest, either direct 4444
or indirect, in a contract or expenditure of money by any 4445
municipal corporation, township, county, or other political 4446
subdivision. No member of such governing boards shall be 4447
disqualified from holding any public office or employment, nor 4448
shall such member forfeit any such office or employment, by reason 4449
of ~~his~~ membership on the governing board of a community 4450
improvement corporation notwithstanding any law to the contrary. 4451

Actions taken under this section shall be in accordance with 4452
any applicable planning or zoning regulations. 4453

Any agreement entered into under this section may be amended 4454
or supplemented from time to time by the parties thereto. 4455

~~A community improvement~~ An economic development corporation 4456
designated as the agency of a political subdivision under this 4457
section shall promote and encourage the establishment and growth 4458
in such subdivision of industrial, commercial, distribution, and 4459
research facilities. A county land reutilization corporation 4460
designated as the agency of a political subdivision in an 4461
agreement between a political subdivision and a corporation shall 4462
promote the reclamation, rehabilitation, and reutilization of 4463
vacant, abandoned, tax-foreclosed, or other real property in the 4464
subdivision. 4465

~~(B)(2)~~ Authorization for the community improvement 4466
corporation to sell or to lease any lands or interests in lands 4467
owned by the political subdivision determined from time to time by 4468
the legislative authority thereof not to be required by such 4469
political subdivision for its purposes, for uses determined by the 4470
legislative authority as those that will promote the welfare of 4471
the people of the political subdivision, stabilize the economy, 4472
provide employment, ~~and~~ assist in the development of industrial, 4473
commercial, distribution, and research activities to the benefit 4474
of the people of the political subdivision ~~and~~, will provide 4475
additional opportunities for their gainful employment, or will 4476
promote the reclamation, rehabilitation, and reutilization of 4477
vacant, abandoned, tax-foreclosed, or other real property within 4478
the subdivision. The legislative authority shall specify the 4479
consideration for such sale or lease and any other terms thereof. 4480
Any determinations made by the legislative authority under this 4481
division shall be conclusive. The community improvement 4482
corporation acting through its officers and on behalf and as agent 4483

of the political subdivision shall execute the necessary 4484
instruments, including deeds conveying the title of the political 4485
subdivision or leases, to accomplish such sale or lease. Such 4486
conveyance or lease shall be made without advertising and receipt 4487
of bids. A copy of such agreement shall be recorded in the office 4488
of the county recorder of any county in which lands or interests 4489
in lands to be sold or leased are situated prior to the recording 4490
of a deed or lease executed pursuant to such agreement. The county 4491
recorder shall not charge ~~the same~~ a county land reutilization 4492
corporation a fee as otherwise provided in section 317.32 of the 4493
Revised Code for the recording, indexing, or making of a certified 4494
copy ~~thereof as provided in section 317.32 of the Revised Code~~ or 4495
for the filing of any instrument by a county land reutilization 4496
corporation consistent with its public purposes. 4497

~~(C)~~(3) That the political subdivision executing the agreement 4498
will convey to the community improvement corporation lands and 4499
interests in lands owned by the political subdivision and 4500
determined by the legislative authority thereof not to be required 4501
by the political subdivision for its purposes and that such 4502
conveyance of such land or interests in land will promote the 4503
welfare of the people of the political subdivision, stabilize the 4504
economy, provide employment, ~~and~~ assist in the development of 4505
industrial, commercial, distribution, and research activities to 4506
the benefit of the people of the political subdivision ~~and,~~ 4507
provide additional opportunities for their gainful employment or 4508
will promote the reclamation, rehabilitation, and reutilization of 4509
vacant, abandoned, tax-foreclosed, or other real property in the 4510
subdivision, for the consideration and upon the terms established 4511
in the agreement, and further that as the agency for development 4512
or land reutilization the community improvement corporation may 4513
acquire from others additional lands or interests in lands, and 4514
any lands or interests in land so conveyed by it for uses that 4515
will promote the welfare of the people of the political 4516

subdivision, stabilize the economy, provide employment, ~~and~~ assist 4517
in the development of industrial, commercial, distribution, and 4518
research activities required for the people of the political 4519
subdivision and for their gainful employment or will promote the 4520
reclamation, rehabilitation, and reutilization of vacant, 4521
abandoned, tax-foreclosed, or other real property in the 4522
subdivision. Any conveyance or lease by the political subdivision 4523
to the community improvement corporation shall be made without 4524
advertising and receipt of bids. If any lands or interests in land 4525
conveyed by a political subdivision under this division are sold 4526
by the community improvement corporation at a price in excess of 4527
the consideration received by the political subdivision from the 4528
community improvement corporation, such excess shall be paid to 4529
such political subdivision after deducting, to the extent and in 4530
the manner provided in the agreement, the costs of such 4531
acquisition and sale, taxes, assessments, costs of maintenance, 4532
costs of improvements to the land by the community improvement 4533
corporation, service fees, and any debt service charges of the 4534
corporation attributable to such land or interests. 4535

Sec. 1724.11. (A) When a community improvement corporation is 4536
acting as an agent of a political subdivision designated pursuant 4537
to section 1724.10 of the Revised Code and at all times as a 4538
county land reutilization corporation, both of the following 4539
apply: 4540

(1) Any financial and proprietary information, including 4541
trade secrets, submitted by or on behalf of an entity to the 4542
community improvement corporation in connection with the 4543
relocation, location, expansion, improvement, or preservation of 4544
the business of that entity, or in the pursuit of any one or more 4545
of the purposes under division (B) of section 1724.01 of the 4546
Revised Code for which a county land reutilization corporation is 4547
organized, held or kept by the community improvement corporation, 4548

or by any political subdivision for which the community 4549
improvement corporation is acting as agent, is confidential 4550
information and is not a public record subject to section 149.43 4551
of the Revised Code. 4552

(2) Any other information submitted by or on behalf of an 4553
entity to the community improvement corporation in connection with 4554
the relocation, location, expansion, improvement, or preservation 4555
of the business of that entity held or kept by the community 4556
improvement corporation, or by any political subdivision for which 4557
the community improvement corporation is acting as agent, is 4558
confidential information and is not a public record subject to 4559
section 149.43 of the Revised Code, until the entity commits in 4560
writing to proceed with the relocation, location, expansion, 4561
improvement, ~~or~~ preservation of its business, or other purpose 4562
under division (B) of section 1724.01 of the Revised Code. 4563

(B)(1) When the board of ~~trustees~~ directors of a community 4564
improvement corporation or any committee or subcommittee of such a 4565
board meets to consider information that is not a public record 4566
pursuant to division (A) of this section, the board, committee, or 4567
subcommittee, by ~~unanimous~~ majority vote of all members present, 4568
may close the meeting during consideration of the confidential 4569
information. The board, committee, or subcommittee shall consider 4570
no other information during the closed session. 4571

(2) Any meeting at which a decision or determination of the 4572
board is ~~made~~ required in connection with the relocation, 4573
location, expansion, improvement, or preservation of the business 4574
of the entity or is required in pursuit of any purpose under 4575
division (B) of section 1724.01 of the Revised Code for which a 4576
county land reutilization corporation is organized shall be open 4577
to the public. 4578

Sec. 4582.07. The board of directors of a port authority 4579

shall prepare or cause to be prepared a plan for the future 4580
development, construction, and improvement of the port and its 4581
facilities, including such maps, profiles, and other data and 4582
descriptions as may be necessary to set forth the location and 4583
character of the work to be undertaken by the port authority. The 4584
plan also shall contain a description of any and all financing 4585
under bonds, leases, or otherwise, and a description of any and 4586
all tax abatements, tax credits, tax increment financing, 4587
emoluments, subsidies, grants, loans and financial participation 4588
related to such plan or that has been proposed by the port 4589
authority and its public and private affiliates for such plan. 4590
Upon the completion of such plan the board of directors shall 4591
cause notice by publication as provided in section 4582.01 of the 4592
Revised Code to be given in each county in which there is a 4593
political subdivision participating in the creation of the port 4594
authority, and shall likewise cause notice to be served upon the 4595
owners of the uplands contiguous to any submerged lands affected 4596
by such plan in the manner provided by law for service of notice 4597
in the levy of special assessments by municipal corporations, and 4598
shall permit the inspection of the plan at their office by all 4599
persons interested. The notice shall fix the time and place for 4600
the hearing of all objections to the plan, which shall be not less 4601
than thirty nor more than sixty days after the last publication of 4602
the notice and after service of notice upon the owners of such 4603
uplands. Any interested person may file written objections to the 4604
plan, provided the objections are filed with the secretary of the 4605
board of directors at the secretary's office not less than five 4606
days prior to the date fixed for the hearing. After the hearing 4607
the board of directors may adopt the plan with any modifications 4608
or amendments to it as the official plan of the port authority. 4609

Sec. 4582.08. The board of directors, from time to time after 4610
the adoption of an official plan, shall have the power to modify, 4611

amend or extend the plan, provided that upon the making of any 4612
modification, amendment or extension of the plan, the board shall 4613
cause notice to be given and shall conduct a hearing, all as 4614
provided in section 4582.07 of the Revised Code, and shall not 4615
adopt any modification, amendment, or extension until the notice 4616
has been given and the hearing held as provided in this section. 4617
The board, from time to time after the adoption of an official 4618
plan, also shall have the power to consider, implement, modify, 4619
amend, or extend any proposal for any type of financing related to 4620
the plan as described in section 4582.07 of the Revised Code, 4621
provided that the board shall first cause notice to be given and 4622
shall conduct a hearing on the proposal, all as provided in 4623
section 4582.07 of the Revised Code. 4624

Sec. 4582.09. The plan and any modification, amendment or 4625
extension of the plan, when adopted by the board of directors 4626
after notice and hearing shall be final and conclusive and its 4627
validity shall be conclusively presumed. 4628

Sec. 4582.32. The board of directors of a port authority 4629
shall prepare, or cause to be prepared, a plan for the future 4630
development, construction, and improvement of the port authority 4631
and its facilities, including such maps, profiles, and other data 4632
and descriptions as may be necessary to set forth the location and 4633
character of the work to be undertaken by the port authority. The 4634
plan also shall contain a description of any and all financing 4635
under bonds, leases, or otherwise, and a description of any and 4636
all tax abatements, tax credits, tax increment financing, 4637
emoluments, subsidies, grants, loans and financial participation 4638
related to such plan or that has been proposed by the port 4639
authority and its public and private affiliates for such plan. 4640
Upon the completion of such plan the board of directors shall 4641
cause notice by publication to be given in each county in which 4642

there is a political subdivision participating in the creation of 4643
the port authority, and, in the case of a water port, shall 4644
likewise cause notice to be served upon the owners of the uplands 4645
contiguous to any submerged lands affected by such plan in the 4646
manner provided by law for service of notice in the levy of 4647
special assessments by municipal corporations, and shall permit 4648
the inspection of the plan at their office by all persons 4649
interested. The notice shall fix the time and place for the 4650
hearing of all objections to the plan, which shall be not less 4651
than thirty nor more than sixty days after the last publication of 4652
the notice and after service of notice upon the owners of such 4653
uplands. Any interested person may file written objections to the 4654
plan, provided the objections are filed with the secretary of the 4655
board of directors at the secretary's office not less than five 4656
days prior to the date fixed for the hearing. After the hearing 4657
the board of directors may adopt the plan with any modifications 4658
or amendments thereto as the official plan of the port authority. 4659

Sec. 4582.33. The board of directors, from time to time after 4660
the adoption of an official plan under section 4582.32 of the 4661
Revised Code, shall have the power to modify, amend, or extend the 4662
plan, provided that upon the making of any modification, 4663
amendment, or extension of the plan, the board shall cause notice 4664
to be given and shall conduct a hearing, all as provided in 4665
section 4582.32 of the Revised Code, and shall not adopt any 4666
modification, amendment, or extension until the notice has been 4667
given and the hearing held as provided in this section. The board, 4668
from time to time after the adoption of an official plan, also 4669
shall have the power to consider, implement, modify, amend, or 4670
extend any proposal for any type of financing related to the plan 4671
as described in section 4582.07 of the Revised Code, provided that 4672
the board shall first cause notice to be given and shall conduct a 4673
hearing on the proposal, all as provided in section 4582.07 of the 4674

Revised Code. 4675

Sec. 4582.34. A plan and any modification, amendment or 4676
extension of the plan, when adopted by the board of directors 4677
after notice and hearing under section 4582.32 or 4582.33 of the 4678
Revised Code shall be final and conclusive and its validity shall 4679
be conclusively presumed. 4680

Sec. 5705.05. The purpose and intent of the general levy for 4681
current expenses is to provide one general operating fund derived 4682
from taxation from which any expenditures for current expenses of 4683
any kind may be made, and the taxing authority of a political 4684
subdivision may include in such levy the amounts required for 4685
carrying into effect any of the general or special powers granted 4686
by law to such subdivision, including the acquisition or 4687
construction of permanent improvements and the payment of 4688
judgments, but excluding the construction, reconstruction, 4689
resurfacing, or repair of roads and bridges in counties and 4690
townships and the payment of debt charges. The power to include in 4691
the general levy for current expenses additional amounts for 4692
purposes for which a special tax is authorized shall not affect 4693
the right or obligation to levy such special tax. Without 4694
prejudice to the generality of the authority to levy a general tax 4695
for any current expense, such general levy shall include: 4696

(A) The amounts certified to be necessary for the payment of 4697
final judgments; 4698

(B) The amounts necessary for general, special, and primary 4699
elections; 4700

(C) The amounts necessary for boards and commissioners of 4701
health, and other special or district appropriating authorities 4702
deriving their revenue in whole or part from the subdivision; 4703

(D) In the case of municipal corporations, the amounts 4704

necessary for the maintenance, operation, and repair of public 4705
buildings, wharves, bridges, parks, and streets, for the 4706
prevention, control, and abatement of air pollution, and for a 4707
sanitary fund; 4708

(E) In the case of counties, the amounts necessary for the 4709
maintenance, operation, and repair of public buildings, for 4710
providing or maintaining senior citizens services or facilities, 4711
for the relief and support of the poor, for the relief of needy 4712
blind, for the support of mental health, mental retardation, or 4713
developmental disability services, for the relief of honorably 4714
discharged soldiers, indigent soldiers, sailors, and marines, for 4715
the operation and maintenance and the acquisition, construction, 4716
or improvement of permanent improvements, including, without 4717
limitation, the acquisition and improvement of land and buildings 4718
owned or used by a county land reutilization corporation organized 4719
under Chapter 1724. of the Revised Code, for mothers' pension 4720
fund, support of soil and water conservation districts, watershed 4721
conservancy districts, and educational television, for the 4722
prevention, control, and abatement of air pollution, and for the 4723
county's share of the compensation paid judges; 4724

(F) In the case of a school district, the amounts necessary 4725
for tuition, the state teachers retirement system, and the 4726
maintenance, operation, and repair of schools; 4727

(G) In the case of a township, the amounts necessary for the 4728
relief of the poor and for the prevention, control, and abatement 4729
of air pollution. This section does not require the inclusion 4730
within the general levy of amounts for any purpose for which a 4731
special levy is authorized by section 5705.06 of the Revised Code. 4732

Sec. 5705.19. This section does not apply to school districts 4733
or county school financing districts. 4734

The taxing authority of any subdivision at any time and in 4735

any year, by vote of two-thirds of all the members of the taxing 4736
authority, may declare by resolution and certify the resolution to 4737
the board of elections not less than seventy-five days before the 4738
election upon which it will be voted that the amount of taxes that 4739
may be raised within the ten-mill limitation will be insufficient 4740
to provide for the necessary requirements of the subdivision and 4741
that it is necessary to levy a tax in excess of that limitation 4742
for any of the following purposes: 4743

(A) For current expenses of the subdivision, except that the 4744
total levy for current expenses of a detention facility district 4745
or district organized under section 2151.65 of the Revised Code 4746
shall not exceed two mills and that the total levy for current 4747
expenses of a combined district organized under sections 2151.65 4748
and 2152.41 of the Revised Code shall not exceed four mills; 4749

(B) For the payment of debt charges on certain described 4750
bonds, notes, or certificates of indebtedness of the subdivision 4751
issued subsequent to January 1, 1925; 4752

(C) For the debt charges on all bonds, notes, and 4753
certificates of indebtedness issued and authorized to be issued 4754
prior to January 1, 1925; 4755

(D) For a public library of, or supported by, the subdivision 4756
under whatever law organized or authorized to be supported; 4757

(E) For a municipal university, not to exceed two mills over 4758
the limitation of one mill prescribed in section 3349.13 of the 4759
Revised Code; 4760

(F) For the construction or acquisition of any specific 4761
permanent improvement or class of improvements that the taxing 4762
authority of the subdivision may include in a single bond issue; 4763

(G) For the general construction, reconstruction, 4764
resurfacing, and repair of streets, roads, and bridges in 4765
municipal corporations, counties, or townships; 4766

(H) For parks and recreational purposes;	4767
(I) For the purpose of providing and maintaining fire apparatus, appliances, buildings, or sites therefor, or sources of water supply and materials therefor, or the establishment and maintenance of lines of fire alarm telegraph, or the payment of permanent, part-time, or volunteer firefighters or firefighting companies to operate the same, including the payment of the firefighter employers' contribution required under section 742.34 of the Revised Code, or the purchase of ambulance equipment, or the provision of ambulance, paramedic, or other emergency medical services operated by a fire department or firefighting company;	4768 4769 4770 4771 4772 4773 4774 4775 4776 4777
(J) For the purpose of providing and maintaining motor vehicles, communications, other equipment, buildings, and sites for such buildings used directly in the operation of a police department, or the payment of salaries of permanent police personnel, including the payment of the police officer employers' contribution required under section 742.33 of the Revised Code, or the payment of the costs incurred by townships as a result of contracts made with other political subdivisions in order to obtain police protection, or the provision of ambulance or emergency medical services operated by a police department;	4778 4779 4780 4781 4782 4783 4784 4785 4786 4787
(K) For the maintenance and operation of a county home or detention facility;	4788 4789
(L) For community mental retardation and developmental disabilities programs and services pursuant to Chapter 5126. of the Revised Code, except that the procedure for such levies shall be as provided in section 5705.222 of the Revised Code;	4790 4791 4792 4793
(M) For regional planning;	4794
(N) For a county's share of the cost of maintaining and operating schools, district detention facilities, forestry camps, or other facilities, or any combination thereof, established under	4795 4796 4797

section 2151.65 or 2152.41 of the Revised Code or both of those sections;	4798 4799
(O) For providing for flood defense, providing and maintaining a flood wall or pumps, and other purposes to prevent floods;	4800 4801 4802
(P) For maintaining and operating sewage disposal plants and facilities;	4803 4804
(Q) For the purpose of purchasing, acquiring, constructing, enlarging, improving, equipping, repairing, maintaining, or operating, or any combination of the foregoing, a county transit system pursuant to sections 306.01 to 306.13 of the Revised Code, or of making any payment to a board of county commissioners operating a transit system or a county transit board pursuant to section 306.06 of the Revised Code;	4805 4806 4807 4808 4809 4810 4811
(R) For the subdivision's share of the cost of acquiring or constructing any schools, forestry camps, detention facilities, or other facilities, or any combination thereof, under section 2151.65 or 2152.41 of the Revised Code or both of those sections;	4812 4813 4814 4815
(S) For the prevention, control, and abatement of air pollution;	4816 4817
(T) For maintaining and operating cemeteries;	4818
(U) For providing ambulance service, emergency medical service, or both;	4819 4820
(V) For providing for the collection and disposal of garbage or refuse, including yard waste;	4821 4822
(W) For the payment of the police officer employers' contribution or the firefighter employers' contribution required under sections 742.33 and 742.34 of the Revised Code;	4823 4824 4825
(X) For the construction and maintenance of a drainage improvement pursuant to section 6131.52 of the Revised Code;	4826 4827

(Y) For providing or maintaining senior citizens services or facilities as authorized by section 307.694, 307.85, 505.70, or 505.706 or division (EE) of section 717.01 of the Revised Code;	4828 4829 4830
(Z) For the provision and maintenance of zoological park services and facilities as authorized under section 307.76 of the Revised Code;	4831 4832 4833
(AA) For the maintenance and operation of a free public museum of art, science, or history;	4834 4835
(BB) For the establishment and operation of a 9-1-1 system, as defined in section 4931.40 of the Revised Code;	4836 4837
(CC) For the purpose of acquiring, rehabilitating, or developing rail property or rail service. As used in this division, "rail property" and "rail service" have the same meanings as in section 4981.01 of the Revised Code. This division applies only to a county, township, or municipal corporation.	4838 4839 4840 4841 4842
(DD) For the purpose of acquiring property for, constructing, operating, and maintaining community centers as provided for in section 755.16 of the Revised Code;	4843 4844 4845
(EE) For the creation and operation of an office or joint office of economic development, for any economic development purpose of the office, and to otherwise provide for the establishment and operation of a program of economic development pursuant to sections 307.07 and 307.64 of the Revised Code, <u>or to the extent that the expenses of a county land reutilization corporation organized under Chapter 1724. of the Revised Code are found by the board of county commissioners to constitute the promotion of economic development, for the payment of such operations and expenses;</u>	4846 4847 4848 4849 4850 4851 4852 4853 4854 4855
(FF) For the purpose of acquiring, establishing, constructing, improving, equipping, maintaining, or operating, or any combination of the foregoing, a township airport, landing	4856 4857 4858

field, or other air navigation facility pursuant to section 505.15 4859
of the Revised Code; 4860

(GG) For the payment of costs incurred by a township as a 4861
result of a contract made with a county pursuant to section 4862
505.263 of the Revised Code in order to pay all or any part of the 4863
cost of constructing, maintaining, repairing, or operating a water 4864
supply improvement; 4865

(HH) For a board of township trustees to acquire, other than 4866
by appropriation, an ownership interest in land, water, or 4867
wetlands, or to restore or maintain land, water, or wetlands in 4868
which the board has an ownership interest, not for purposes of 4869
recreation, but for the purposes of protecting and preserving the 4870
natural, scenic, open, or wooded condition of the land, water, or 4871
wetlands against modification or encroachment resulting from 4872
occupation, development, or other use, which may be styled as 4873
protecting or preserving "greenspace" in the resolution, notice of 4874
election, or ballot form. Except as otherwise provided in this 4875
division, land is not acquired for purposes of recreation, even if 4876
the land is used for recreational purposes, so long as no 4877
building, structure, or fixture used for recreational purposes is 4878
permanently attached or affixed to the land. Except as otherwise 4879
provided in this division, land that previously has been acquired 4880
in a township for these greenspace purposes may subsequently be 4881
used for recreational purposes if the board of township trustees 4882
adopts a resolution approving that use and no building, structure, 4883
or fixture used for recreational purposes is permanently attached 4884
or affixed to the land. The authorization to use greenspace land 4885
for recreational use does not apply to land located in a township 4886
that had a population, at the time it passed its first greenspace 4887
levy, of more than thirty-eight thousand within a county that had 4888
a population, at that time, of at least eight hundred sixty 4889
thousand. 4890

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

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

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

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

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

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

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

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

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

(RR) For the legislative authority of a municipal corporation, board of county commissioners of a county, or board of township trustees of a township to acquire agricultural easements, as defined in section 5301.67 of the Revised Code, and

to supervise and enforce the easements. 4921

(SS) For both of the purposes set forth in divisions (BB) and 4922

(KK) of this section. This division applies only to a county. 4923

(TT) For the maintenance and operation of a facility that is 4924

organized in whole or in part to promote the sciences and natural 4925

history under section 307.761 of the Revised Code. 4926

(UU) For the creation and operation of a county land 4927

reutilization corporation and for any programs or activities of 4928

the corporation found by the board of directors of the corporation 4929

to be consistent with the purposes for which the corporation is 4930

organized. 4931

The resolution shall be confined to the purpose or purposes 4932

described in one division of this section, to which the revenue 4933

derived therefrom shall be applied. The existence in any other 4934

division of this section of authority to levy a tax for any part 4935

or all of the same purpose or purposes does not preclude the use 4936

of such revenues for any part of the purpose or purposes of the 4937

division under which the resolution is adopted. 4938

The resolution shall specify the amount of the increase in 4939

rate that it is necessary to levy, the purpose of that increase in 4940

rate, and the number of years during which the increase in rate 4941

shall be in effect, which may or may not include a levy upon the 4942

duplicate of the current year. The number of years may be any 4943

number not exceeding five, except as follows: 4944

(1) When the additional rate is for the payment of debt 4945

charges, the increased rate shall be for the life of the 4946

indebtedness. 4947

(2) When the additional rate is for any of the following, the 4948

increased rate shall be for a continuing period of time: 4949

(a) For the current expenses for a detention facility 4950

district, a district organized under section 2151.65 of the Revised Code, or a combined district organized under sections 2151.65 and 2152.41 of the Revised Code;

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

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

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

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

(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.

(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.

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.

A resolution of a detention facility district, a district 4981
organized under section 2151.65 of the Revised Code, or a combined 4982
district organized under both sections 2151.65 and 2152.41 of the 4983
Revised Code may include both current expenses and other purposes, 4984
provided that the resolution shall apportion the annual rate of 4985
levy between the current expenses and the other purpose or 4986
purposes. The apportionment need not be the same for each year of 4987
the levy, but the respective portions of the rate actually levied 4988
each year for the current expenses and the other purpose or 4989
purposes shall be limited by the apportionment. 4990

Whenever a board of county commissioners, acting either as 4991
the taxing authority of its county or as the taxing authority of a 4992
sewer district or subdistrict created under Chapter 6117. of the 4993
Revised Code, by resolution declares it necessary to levy a tax in 4994
excess of the ten-mill limitation for the purpose of constructing, 4995
improving, or extending sewage disposal plants or sewage systems, 4996
the tax may be in effect for any number of years not exceeding 4997
twenty, and the proceeds of the tax, notwithstanding the general 4998
provisions of this section, may be used to pay debt charges on any 4999
obligations issued and outstanding on behalf of the subdivision 5000
for the purposes enumerated in this paragraph, provided that any 5001
such obligations have been specifically described in the 5002
resolution. 5003

The resolution shall go into immediate effect upon its 5004
passage, and no publication of the resolution is necessary other 5005
than that provided for in the notice of election. 5006

When the electors of a subdivision have approved a tax levy 5007
under this section, the taxing authority of the subdivision may 5008
anticipate a fraction of the proceeds of the levy and issue 5009
anticipation notes in accordance with section 5705.191 or 5705.193 5010
of the Revised Code. 5011

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

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

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

both residents of the home for the aged and residents of 5044
independent living units shall be exempt from taxation only if the 5045
other facilities are used primarily by the residents of the home 5046
for the aged. Vacant land currently unused by the home, and 5047
independent living facilities and the lands connected with them 5048
are not exempt from taxation. Except as provided in division 5049
(A)(1) of section 5709.121 of the Revised Code, property of a home 5050
leased for nonresidential purposes is not exempt from taxation. 5051

(2) Independent living facilities are exempt from taxation if 5052
they are operated in conjunction with or at the same site as a 5053
home for the aged described in division (B)(2) of section 5701.13 5054
of the Revised Code; operated by a corporation, association, or 5055
trust described in division (B)(1)(b) of that section; operated 5056
exclusively for the benefit of members of the corporation, 5057
association, or trust who are retired, aged, or infirm; and 5058
provided to those members without charge in consideration of their 5059
service, without compensation, to a charitable, religious, 5060
fraternal, or educational institution. For the purposes of 5061
division (C)(2) of this section, "compensation" does not include 5062
furnishing room and board, clothing, health care, or other 5063
necessities, or stipends or other de minimis payments to defray 5064
the cost thereof. 5065

(D)(1) A private corporation established under federal law, 5066
defined in 36 U.S.C. 1101, Pub. L. No. 102-199, 105 Stat. 1629, as 5067
amended, the objects of which include encouraging the advancement 5068
of science generally, or of a particular branch of science, the 5069
promotion of scientific research, the improvement of the 5070
qualifications and usefulness of scientists, or the increase and 5071
diffusion of scientific knowledge is conclusively presumed to be a 5072
charitable or educational institution. A private corporation 5073
established as a nonprofit corporation under the laws of a state, 5074
that is exempt from federal income taxation under section 5075

501(c)(3) of the Internal Revenue Code of 1986, 100 Stat. 2085, 26 5076
U.S.C.A. 1, as amended, and has as its principal purpose one or 5077
more of the foregoing objects, also is conclusively presumed to be 5078
a charitable or educational institution. 5079

The fact that an organization described in this division 5080
operates in a manner that results in an excess of revenues over 5081
expenses shall not be used to deny the exemption granted by this 5082
section, provided such excess is used, or is held for use, for 5083
exempt purposes or to establish a reserve against future 5084
contingencies; and, provided further, that such excess may not be 5085
distributed to individual persons or to entities that would not be 5086
entitled to the tax exemptions provided by this chapter. Nor shall 5087
the fact that any scientific information diffused by the 5088
organization is of particular interest or benefit to any of its 5089
individual members be used to deny the exemption granted by this 5090
section, provided that such scientific information is available to 5091
the public for purchase or otherwise. 5092

(2) Division (D)(2) of this section does not apply to real 5093
property exempted from taxation under this section and division 5094
(A)(3) of section 5709.121 of the Revised Code and belonging to a 5095
nonprofit corporation described in division (D)(1) of this section 5096
that has received a grant under the Thomas Alva Edison grant 5097
program authorized by division (C) of section 122.33 of the 5098
Revised Code during any of the tax years the property was exempted 5099
from taxation. 5100

When a private corporation described in division (D)(1) of 5101
this section sells all or any portion of a tract, lot, or parcel 5102
of real estate that has been exempt from taxation under this 5103
section and section 5709.121 of the Revised Code, the portion sold 5104
shall be restored to the tax list for the year following the year 5105
of the sale and, except in connection with a sale and transfer of 5106
such a tract, lot, or parcel to a county land reutilization 5107

corporation organized under Chapter 1724. of the Revised Code, a 5108
charge shall be levied against the sold property in an amount 5109
equal to the tax savings on such property during the four tax 5110
years preceding the year the property is placed on the tax list. 5111
The tax savings equals the amount of the additional taxes that 5112
would have been levied if such property had not been exempt from 5113
taxation. 5114

The charge constitutes a lien of the state upon such property 5115
as of the first day of January of the tax year in which the charge 5116
is levied and continues until discharged as provided by law. The 5117
charge may also be remitted for all or any portion of such 5118
property that the tax commissioner determines is entitled to 5119
exemption from real property taxation for the year such property 5120
is restored to the tax list under any provision of the Revised 5121
Code, other than sections 725.02, 1728.10, 3735.67, 5709.40, 5122
5709.41, 5709.62, 5709.63, 5709.71, 5709.73, 5709.78, and 5709.84, 5123
upon an application for exemption covering the year such property 5124
is restored to the tax list filed under section 5715.27 of the 5125
Revised Code. 5126

(E) Real property held by an organization organized and 5127
operated exclusively for charitable purposes as described under 5128
section 501(c)(3) of the Internal Revenue Code and exempt from 5129
federal taxation under section 501(a) of the Internal Revenue 5130
Code, 26 U.S.C.A. 501(a) and (c)(3), as amended, for the purpose 5131
of constructing or rehabilitating residences for eventual transfer 5132
to qualified low-income families through sale, lease, or land 5133
installment contract, shall be exempt from taxation. 5134

The exemption shall commence on the day title to the property 5135
is transferred to the organization and shall continue to the end 5136
of the tax year in which the organization transfers title to the 5137
property to a qualified low-income family. In no case shall the 5138
exemption extend beyond the second succeeding tax year following 5139

the year in which the title was transferred to the organization. 5140
If the title is transferred to the organization and from the 5141
organization to a qualified low-income family in the same tax 5142
year, the exemption shall continue to the end of that tax year. 5143
The proportionate amount of taxes that are a lien but not yet 5144
determined, assessed, and levied for the tax year in which title 5145
is transferred to the organization shall be remitted by the county 5146
auditor for each day of the year that title is held by the 5147
organization. 5148

Upon transferring the title to another person, the 5149
organization shall file with the county auditor an affidavit 5150
affirming that the title was transferred to a qualified low-income 5151
family or that the title was not transferred to a qualified 5152
low-income family, as the case may be; if the title was 5153
transferred to a qualified low-income family, the affidavit shall 5154
identify the transferee by name. If the organization transfers 5155
title to the property to anyone other than a qualified low-income 5156
family, the exemption, if it has not previously expired, shall 5157
terminate, and the property shall be restored to the tax list for 5158
the year following the year of the transfer and a charge shall be 5159
levied against the property in an amount equal to the amount of 5160
additional taxes that would have been levied if such property had 5161
not been exempt from taxation. The charge constitutes a lien of 5162
the state upon such property as of the first day of January of the 5163
tax year in which the charge is levied and continues until 5164
discharged as provided by law. 5165

The application for exemption shall be filed as otherwise 5166
required under section 5715.27 of the Revised Code, except that 5167
the organization holding the property shall file with its 5168
application documentation substantiating its status as an 5169
organization organized and operated exclusively for charitable 5170
purposes under section 501(c)(3) of the Internal Revenue Code and 5171

its qualification for exemption from federal taxation under 5172
section 501(a) of the Internal Revenue Code, and affirming its 5173
intention to construct or rehabilitate the property for the 5174
eventual transfer to qualified low-income families. 5175

As used in this division, "qualified low-income family" means 5176
a family whose income does not exceed two hundred per cent of the 5177
official federal poverty guidelines as revised annually in 5178
accordance with section 673(2) of the "Omnibus Budget 5179
Reconciliation Act of 1981," 95 Stat. 511, 42 U.S.C.A. 9902, as 5180
amended, for a family size equal to the size of the family whose 5181
income is being determined. 5182

(F) Real property held by a county land reutilization 5183
corporation organized under Chapter 1724. of the Revised Code 5184
shall be exempt from taxation. Notwithstanding section 5715.27 of 5185
the Revised Code, a county land reutilization corporation is not 5186
required to apply to any county or state agency in order to 5187
qualify for the exemption. 5188

The exemption shall commence on the day title to the property 5189
is transferred to the corporation and shall continue to the end of 5190
the tax year in which the instrument transferring title from the 5191
corporation to another owner is recorded, if the use to which the 5192
other owner puts the property does not qualify for an exemption 5193
under this section or any other section of the Revised Code. If 5194
the title to the property is transferred to the corporation and 5195
from the corporation in the same tax year, the exemption shall 5196
continue to the end of that tax year. The proportionate amount of 5197
taxes that are a lien but not yet determined, assessed, and levied 5198
for the tax year in which title is transferred to the corporation 5199
shall be remitted by the county auditor for each day of the year 5200
that title is held by the corporation. 5201

Upon transferring the title to another person, the 5202
corporation shall file with the county auditor an affidavit 5203

affirming that the title was transferred to such other person and 5204
shall identify the transferee by name. If the corporation 5205
transfers title to the property to anyone that does not qualify or 5206
the use to which the property is put does not qualify the property 5207
for an exemption under this section or any other section of the 5208
Revised Code, the exemption, if it has not previously expired, 5209
shall terminate, and the property shall be restored to the tax 5210
list for the year following the year of the transfer. A charge 5211
shall be levied against the property in an amount equal to the 5212
amount of additional taxes that would have been levied if such 5213
property had not been exempt from taxation. The charge constitutes 5214
a lien of the state upon such property as of the first day of 5215
January of the tax year in which the charge is levied and 5216
continues until discharged as provided by law. 5217

In lieu of the application for exemption otherwise required 5218
to be filed as required under section 5715.27 of the Revised Code, 5219
a count land reutilization corporation holding the property shall, 5220
upon the request of any county or state agency, submit its 5221
articles of incorporation substantiating its status as a county 5222
land reutilization corporation. 5223

Sec. 5721.01. (A) As used in this chapter: 5224

(1) "Delinquent lands" means all lands upon which delinquent 5225
taxes, as defined in section 323.01 of the Revised Code, remain 5226
unpaid at the time a settlement is made between the county 5227
treasurer and auditor pursuant to division (C) of section 321.24 5228
of the Revised Code. 5229

(2) "Delinquent vacant lands" means all lands that have been 5230
delinquent lands for at least two years and that are unimproved by 5231
any dwelling. 5232

(3) "County land reutilization corporation" means a county 5233
land reutilization corporation organized under Chapter 1724. of 5234

the Revised Code. 5235

(B) As used in sections 5719.04, 5721.03, and 5721.31 of the 5236
Revised Code and in any other sections of the Revised Code to 5237
which those sections are applicable, a newspaper or newspaper of 5238
general circulation shall be a publication bearing a title or 5239
name, regularly issued as frequently as once a week for a definite 5240
price or consideration paid for by not less than fifty per cent of 5241
those to whom distribution is made, having a second class mailing 5242
privilege, being not less than four pages, published continuously 5243
during the immediately preceding one-year period, and circulated 5244
generally in the political subdivision in which it is published. 5245
Such publication shall be of a type to which the general public 5246
resorts for passing events of a political, religious, commercial, 5247
and social nature, current happenings, announcements, 5248
miscellaneous reading matter, advertisements, and other notices. 5249

Sec. 5721.011. Immediately after each settlement required by 5250
division (C) of section 321.24 of the Revised Code, each county 5251
auditor shall compile, in substantially the same form as the list 5252
and duplicate prepared pursuant to section 319.28 of the Revised 5253
Code, a list and duplicate of all delinquent lands in ~~his~~ the 5254
auditor's county. In any such list there may be included lands 5255
that have been omitted from a prior list. Lands on which the only 5256
unpaid taxes are amounts claimed in good faith not to be due in 5257
complaints pending under section 5715.19 of the Revised Code and 5258
lands that are the subject of an application for exemption from 5259
taxation under section 5715.27 of the Revised Code shall not be 5260
included in the list. The delinquent land list and duplicate shall 5261
contain the description of the property and the name of the person 5262
in whose name it is listed as they appear on the tax list of the 5263
previous tax year and the total amount of all taxes, assessments, 5264
recoupment charges, penalties, and interest due and unpaid against 5265
the entry at the settlement and shall set forth as separate items 5266

any interest required to be so entered under ~~division~~ divisions 5267
(B)(1) ~~or~~, (2), and (3) of section 323.121 of the Revised Code. 5268
The original list shall be kept in the office of the auditor, and 5269
the duplicate shall be certified and delivered to the county 5270
treasurer within thirty days after the settlement required by 5271
division (C) of section 321.24 of the Revised Code. 5272

Sec. 5721.03. (A) At the time of making the delinquent land 5273
list, as provided in section 5721.011 of the Revised Code, the 5274
county auditor shall compile a delinquent tax list consisting of 5275
all lands on the delinquent land list on which taxes have become 5276
delinquent at the close of the collection period immediately 5277
preceding the making of the delinquent land list. The auditor 5278
shall also compile a delinquent vacant land tax list of all 5279
delinquent vacant lands prior to the institution of any 5280
foreclosure and forfeiture actions against delinquent vacant lands 5281
under section 5721.14 of the Revised Code or any foreclosure 5282
actions against delinquent vacant lands under section 5721.18 of 5283
the Revised Code. 5284

The delinquent tax list, and the delinquent vacant land tax 5285
list if one is compiled, shall contain all of the information 5286
included on the delinquent land list, except that, if the 5287
auditor's records show that the name of the person in whose name 5288
the property currently is listed is not the name that appears on 5289
the delinquent land list, the name used in the delinquent tax list 5290
or the delinquent vacant land tax list shall be the name of the 5291
person the auditor's records show as the person in whose name the 5292
property currently is listed. 5293

Lands that have been included in a previously published 5294
delinquent tax list shall not be included in the delinquent tax 5295
list so long as taxes have remained delinquent on such lands for 5296
the entire intervening time. 5297

In either list, there may be included lands that have been 5298
omitted in error from a prior list and lands with respect to which 5299
the auditor has received a certification that a delinquent tax 5300
contract has become void since the publication of the last 5301
previously published list, provided the name of the owner was 5302
stricken from a prior list under section 5721.02 of the Revised 5303
Code. 5304

(B)(1) The auditor shall cause the delinquent tax list and 5305
the delinquent vacant land tax list, if one is compiled, to be 5306
published twice within sixty days after the delivery of the 5307
delinquent land duplicate to the county treasurer, in a newspaper 5308
of general circulation in the county. The publication shall be 5309
printed in the English language. 5310

The auditor shall insert display notices of the forthcoming 5311
publication of the delinquent tax list and, if it is to be 5312
published, the delinquent vacant land tax list once a week for two 5313
consecutive weeks in a newspaper of general circulation in the 5314
county. The display notices shall contain the times and methods of 5315
payment of taxes provided by law, including information concerning 5316
installment payments made in accordance with a written delinquent 5317
tax contract. The display notice for the delinquent tax list also 5318
shall include a notice that an interest charge will accrue on 5319
accounts remaining unpaid after the last day of November unless 5320
the taxpayer enters into a written delinquent tax contract to pay 5321
such taxes in installments. The display notice for the delinquent 5322
vacant land tax list if it is to be published also shall include a 5323
notice that delinquent vacant lands in the list are lands on which 5324
taxes have remained unpaid for ~~two years~~ one year after being 5325
certified delinquent, and that they are subject to foreclosure 5326
proceedings as provided in section 323.25, sections 323.65 to 5327
323.79, or section 5721.18 of the Revised Code, or foreclosure and 5328
forfeiture proceedings as provided in section 5721.14 of the 5329

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

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

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

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

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

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

"DELINQUENT LAND TAX NOTICE 5361

The lands, lots, and parts of lots returned delinquent by the 5362
county treasurer of county, with the taxes 5363
assessments, interest, and penalties, charged against them 5364
agreeably to law, are contained and described in the following 5365
list: (Here insert the list with the names of the owners of such 5366
respective tracts of land or town lots as designated on the 5367
delinquent tax list. If, prior to seven days before the 5368
publication of the list, a delinquent tax contract has been 5369
entered into under section 323.31 of the Revised Code, the owner's 5370
name may be stricken from the list or designated by an asterisk 5371
shown in the margin next to the owner's name.) 5372

Notice is hereby given that the whole of such several lands, 5373
lots, or parts of lots will be certified for foreclosure by the 5374
county auditor pursuant to law unless the whole of the delinquent 5375
taxes, assessments, interest, and penalties are paid within one 5376
year or unless a tax certificate with respect to the parcel is 5377
sold under section 5721.32 or 5721.33 of the Revised Code. The 5378
names of persons who have entered into a written delinquent tax 5379
contract with the county treasurer to discharge the delinquency 5380
are designated by an asterisk or have been stricken from the 5381
list." 5382

(2) If the county treasurer has certified to the county 5383
auditor that the treasurer intends to offer for sale or assign a 5384
tax certificate with respect to one or more parcels of delinquent 5385
land under section 5721.32 or 5721.33 of the Revised Code, the 5386
form of the notice shall include the following statement, appended 5387
after the second paragraph of the notice prescribed by division 5388
(A)(1) of this section: 5389

"Notice also is hereby given that a tax certificate may be 5390
offered for sale or assigned under section 5721.32 or 5721.33 of 5391
the Revised Code with respect to those parcels shown on this list. 5392

If a tax certificate on a parcel is purchased, the purchaser of 5393
the tax certificate acquires the state's or its taxing district's 5394
first lien against the property, and an additional interest charge 5395
of up to eighteen per cent per annum shall be assessed against the 5396
parcel. In addition, failure by the owner of the parcel to redeem 5397
the tax certificate may result in foreclosure proceedings against 5398
the parcel. No tax certificate shall be offered for sale if the 5399
owner of the parcel has either discharged the lien by paying to 5400
the county treasurer in cash the amount of delinquent taxes, 5401
assessments, penalties, interest, and charges charged against the 5402
property, or has entered into a valid delinquent tax contract 5403
pursuant to section 323.31 of the Revised Code to pay those 5404
amounts in installments." 5405

(B) The form of the notice required to be attached to the 5406
published delinquent vacant land tax list by division (B)(3) of 5407
section 5721.03 of the Revised Code shall be in substance as 5408
follows: 5409

"DELINQUENT VACANT LAND TAX NOTICE 5410

The delinquent vacant lands, returned delinquent by the 5411
county treasurer of..... county, with the taxes 5412
assessments, interest, and penalties charged against them 5413
according to law, and remaining delinquent for ~~two years~~ one year, 5414
are contained and described in the following list: (here insert 5415
the list with the names of the owners of the respective tracts of 5416
land as designated on the delinquent vacant land tax list. If, 5417
prior to seven days before the publication of the list, a 5418
delinquent tax contract has been entered into under section 323.31 5419
of the Revised Code, the owner's name may be stricken from the 5420
list or designated by an asterisk shown in the margin next to the 5421
owner's name.) 5422

Notice is hereby given that these delinquent vacant lands 5423
will be certified for foreclosure or foreclosure and forfeiture by 5424

the county auditor pursuant to law unless the whole of the 5425
delinquent taxes, assessments, interest, and penalties are paid 5426
within twenty-eight days after the final publication of this 5427
notice. The names of persons who have entered into a written 5428
delinquent tax contract with the county treasurer to discharge the 5429
delinquency are designated by an asterisk or have been stricken 5430
from the list." 5431

Sec. 5721.10. Except as otherwise provided under sections 5432
5721.30 to 5721.43 of the Revised Code, the state shall have the 5433
first lien on the lands and lots described in the delinquent land 5434
list, for the amount of taxes, assessments, interest, and penalty 5435
charged prior to the delivery of such list. If the taxes have not 5436
been paid for one year after having been certified as delinquent, 5437
the state shall institute foreclosure proceedings in the manner 5438
provided by ~~sections~~ section 323.25, sections 323.65 to 323.79, or 5439
sections 5721.01 to 5721.28 of the Revised Code, unless a tax 5440
certificate respecting that property has been sold or assigned 5441
under section 5721.32 or 5721.33 of the Revised Code, or unless 5442
such taxes are the subject of a valid delinquent tax contract 5443
under section 323.31 of the Revised Code for which the county 5444
treasurer has not made certification to the county auditor that 5445
the delinquent tax contract has become void. The court shall levy, 5446
as costs in the foreclosure proceedings instituted on the 5447
certification of delinquency, the cost of an abstract or 5448
certificate of title to the property described in the 5449
certification, if it is required by the court, to be paid into the 5450
general fund of the county. Sections 5721.01 to 5721.28 of the 5451
Revised Code do not prevent the partial payment of such delinquent 5452
taxes, assessments, interest, and penalty during the period the 5453
delinquency is being discharged in accordance with a delinquent 5454
tax contract under section 323.31 of the Revised Code, but the 5455
partial payments may be made and received as provided by law 5456

without prejudice to the right of the state to institute 5457
foreclosure proceedings for any amount then remaining unpaid, if 5458
the county treasurer certifies to the county auditor that the 5459
delinquent tax contract has become void. 5460

Sec. 5721.11. The county auditor shall enter upon the county 5461
auditor's tax list and county treasurer's duplicate, showing lands 5462
delinquent, the word "delinquent," and such entry on said tax list 5463
and duplicate is notice to all purchasers or other persons 5464
acquiring any right, title, or interest in or to the land 5465
pertinent to which such entry is made, of the prior right and lien 5466
of the state under sections 323.01 to 323.79 or sections 5721.01 5467
to 5721.28, ~~inclusive,~~ of the Revised Code. 5468

Sec. 5721.18. The county prosecuting attorney, upon the 5469
delivery to the prosecuting attorney by the county auditor of a 5470
delinquent land or delinquent vacant land tax certificate, or of a 5471
master list of delinquent or delinquent vacant tracts, shall 5472
institute a foreclosure proceeding under this section in the name 5473
of the county treasurer to foreclose the lien of the state, in any 5474
court with jurisdiction or in the county board of revision with 5475
jurisdiction pursuant to section 323.66 of the Revised Code, 5476
unless the taxes, assessments, charges, penalties, and interest 5477
are paid prior to the time a complaint is filed, or unless a 5478
foreclosure or foreclosure and forfeiture action has been or will 5479
be instituted under section 323.25, sections 323.65 to 323.79, or 5480
section 5721.14 of the Revised Code. If the delinquent land or 5481
delinquent vacant land tax certificate or the master list of 5482
delinquent or delinquent vacant tracts lists minerals or rights to 5483
minerals listed pursuant to sections 5713.04, 5713.05, and 5713.06 5484
of the Revised Code, the county prosecuting attorney may institute 5485
a foreclosure proceeding in the name of the county treasurer, in 5486
any court with jurisdiction, to foreclose the lien of the state 5487

against such minerals or rights to minerals, unless the taxes, 5488
assessments, charges, penalties, and interest are paid prior to 5489
the time the complaint is filed, or unless a foreclosure or 5490
foreclosure and forfeiture action has been or will be instituted 5491
under section 323.25, sections 323.65 to 323.79, or section 5492
5721.14 of the Revised Code. 5493

The prosecuting attorney shall prosecute the proceeding to 5494
final judgment and satisfaction. Within ten days after obtaining a 5495
judgment, the prosecuting attorney shall notify the treasurer in 5496
writing that judgment has been rendered. If there is a copy of a 5497
written delinquent tax contract attached to the certificate or an 5498
asterisk next to an entry on the master list, or if a copy of a 5499
delinquent tax contract is received from the auditor prior to the 5500
commencement of the proceeding under this section, the prosecuting 5501
attorney shall not institute the proceeding under this section, 5502
unless the prosecuting attorney receives a certification of the 5503
treasurer that the delinquent tax contract has become void. 5504

(A) This division applies to all foreclosure proceedings not 5505
instituted and prosecuted under section 323.25 of the Revised Code 5506
or division (B) or (C) of this section. The foreclosure 5507
proceedings shall be instituted and prosecuted in the same manner 5508
as is provided by law for the foreclosure of mortgages on land, 5509
except that, if service by publication is necessary, such 5510
publication shall be made once a week for three consecutive weeks 5511
instead of as provided by the Rules of Civil Procedure, and the 5512
service shall be complete at the expiration of three weeks after 5513
the date of the first publication. In any proceeding prosecuted 5514
under this section, if the prosecuting attorney determines that 5515
service upon a defendant may be obtained ultimately only by 5516
publication, the prosecuting attorney may cause service to be made 5517
simultaneously by certified mail, return receipt requested, 5518
ordinary mail, and publication. 5519

In any county that has adopted a permanent parcel number 5520
system, the parcel may be described in the notice by parcel number 5521
only, instead of also with a complete legal description, if the 5522
prosecuting attorney determines that the publication of the 5523
complete legal description is not necessary to provide reasonable 5524
notice of the foreclosure proceeding to the interested parties. If 5525
the complete legal description is not published, the notice shall 5526
indicate where the complete legal description may be obtained. 5527

It is sufficient, having been made a proper party to the 5528
foreclosure proceeding, for the treasurer to allege in the 5529
treasurer's complaint that the certificate or master list has been 5530
duly filed by the auditor, that the amount of money appearing to 5531
be due and unpaid is due and unpaid, and that there is a lien 5532
against the property described in the certificate or master list, 5533
without setting forth in the complaint any other or special matter 5534
relating to the foreclosure proceeding. The prayer of the 5535
complaint shall be that the court or the county board of revision 5536
with jurisdiction pursuant to section 323.66 of the Revised Code 5537
issue an order that the property be sold or conveyed by the 5538
sheriff or otherwise be disposed of, and the equity of redemption 5539
be extinguished, according to the alternative redemption 5540
procedures prescribed in sections 323.65 to 323.79 of the Revised 5541
Code, or if the action is in the municipal court by the bailiff, 5542
in the manner provided in section 5721.19 of the Revised Code. 5543

In the foreclosure proceeding, the treasurer may join in one 5545
action any number of lots or lands, but the decree shall be 5546
rendered separately, and any proceedings may be severed, in the 5547
discretion of the court or board of revision, for the purpose of 5548
trial or appeal, and the court or board of revision shall make 5549
such order for the payment of costs as is considered proper. The 5550
certificate or master list filed by the auditor with the 5551

prosecuting attorney is prima-facie evidence at the trial of the 5552
foreclosure action of the amount and validity of the taxes, 5553
assessments, charges, penalties, and interest appearing due and 5554
unpaid and of their nonpayment. 5555

(B) Foreclosure proceedings constituting an action in rem may 5556
be commenced by the filing of a complaint after the end of the 5557
second year from the date on which the delinquency was first 5558
certified by the auditor. Prior to filing such an action in rem, 5559
the prosecuting attorney shall cause a title search to be 5560
conducted for the purpose of identifying any lienholders or other 5561
persons with interests in the property subject to foreclosure. 5562
Following the title search, the action in rem shall be instituted 5563
by filing in the office of the clerk of a court with jurisdiction 5564
a complaint bearing a caption substantially in the form set forth 5565
in division (A) of section 5721.181 of the Revised Code. 5566

Any number of parcels may be joined in one action. Each 5567
separate parcel included in a complaint shall be given a serial 5568
number and shall be separately indexed and docketed by the clerk 5569
of the court in a book kept by the clerk for such purpose. A 5570
complaint shall contain the permanent parcel number of each parcel 5571
included in it, the full street address of the parcel when 5572
available, a description of the parcel as set forth in the 5573
certificate or master list, the name and address of the last known 5574
owner of the parcel if they appear on the general tax list, the 5575
name and address of each lienholder and other person with an 5576
interest in the parcel identified in the title search relating to 5577
the parcel that is required by this division, and the amount of 5578
taxes, assessments, charges, penalties, and interest due and 5579
unpaid with respect to the parcel. It is sufficient for the 5580
treasurer to allege in the complaint that the certificate or 5581
master list has been duly filed by the auditor with respect to 5582
each parcel listed, that the amount of money with respect to each 5583

parcel appearing to be due and unpaid is due and unpaid, and that 5584
there is a lien against each parcel, without setting forth any 5585
other or special matters. The prayer of the complaint shall be 5586
that the court issue an order that the land described in the 5587
complaint be sold in the manner provided in section 5721.19 of the 5588
Revised Code. 5589

(1) Within thirty days after the filing of a complaint, the 5590
clerk of the court in which the complaint was filed shall cause a 5591
notice of foreclosure substantially in the form of the notice set 5592
forth in division (B) of section 5721.181 of the Revised Code to 5593
be published once a week for three consecutive weeks in a 5594
newspaper of general circulation in the county. In any county that 5595
has adopted a permanent parcel number system, the parcel may be 5596
described in the notice by parcel number only, instead of also 5597
with a complete legal description, if the prosecuting attorney 5598
determines that the publication of the complete legal description 5599
is not necessary to provide reasonable notice of the foreclosure 5600
proceeding to the interested parties. If the complete legal 5601
description is not published, the notice shall indicate where the 5602
complete legal description may be obtained. 5603

After the third publication, the publisher shall file with 5604
the clerk of the court an affidavit stating the fact of the 5605
publication and including a copy of the notice of foreclosure as 5606
published. Service of process for purposes of the action in rem 5607
shall be considered as complete on the date of the last 5608
publication. 5609

Within thirty days after the filing of a complaint and before 5610
the final date of publication of the notice of foreclosure, the 5611
clerk of the court also shall cause a copy of a notice 5612
substantially in the form of the notice set forth in division (C) 5613
of section 5721.181 of the Revised Code to be mailed by certified 5614
mail, with postage prepaid, to each person named in the complaint 5615

as being the last known owner of a parcel included in it, or as 5616
being a lienholder or other person with an interest in a parcel 5617
included in it. The notice shall be sent to the address of each 5618
such person, as set forth in the complaint, and the clerk shall 5619
enter the fact of such mailing upon the appearance docket. If the 5620
name and address of the last known owner of a parcel included in a 5621
complaint is not set forth in it, the auditor shall file an 5622
affidavit with the clerk stating that the name and address of the 5623
last known owner does not appear on the general tax list. 5624

(2)(a) An answer may be filed in an action in rem under this 5625
division by any person owning or claiming any right, title, or 5626
interest in, or lien upon, any parcel described in the complaint. 5627
The answer shall contain the caption and number of the action and 5628
the serial number of the parcel concerned. The answer shall set 5629
forth the nature and amount of interest claimed in the parcel and 5630
any defense or objection to the foreclosure of the lien of the 5631
state for delinquent taxes, assessments, charges, penalties, and 5632
interest as shown in the complaint. The answer shall be filed in 5633
the office of the clerk of the court, and a copy of the answer 5634
shall be served on the prosecuting attorney, not later than 5635
twenty-eight days after the date of final publication of the 5636
notice of foreclosure. If an answer is not filed within such time, 5637
a default judgment may be taken as to any parcel included in a 5638
complaint as to which no answer has been filed. A default judgment 5639
is valid and effective with respect to all persons owning or 5640
claiming any right, title, or interest in, or lien upon, any such 5641
parcel, notwithstanding that one or more of such persons are 5642
minors, incompetents, absentees or nonresidents of the state, or 5643
convicts in confinement. 5644

(b)(i) A receiver appointed pursuant to divisions (C)(2) and 5645
(3) of section 3767.41 of the Revised Code may file an answer 5646
pursuant to division (B)(2)(a) of this section, but is not 5647

required to do so as a condition of receiving proceeds in a 5648
distribution under division (B)(1) of section 5721.17 of the 5649
Revised Code. 5650

(ii) When a receivership under section 3767.41 of the Revised 5651
Code is associated with a parcel, the notice of foreclosure set 5652
forth in division (B) of section 5721.181 of the Revised Code and 5653
the notice set forth in division (C) of that section shall be 5654
modified to reflect the provisions of division (B)(2)(b)(i) of 5655
this section. 5656

(3) At the trial of an action in rem under this division, the 5657
certificate or master list filed by the auditor with the 5658
prosecuting attorney shall be prima-facie evidence of the amount 5659
and validity of the taxes, assessments, charges, penalties, and 5660
interest appearing due and unpaid on the parcel to which the 5661
certificate or master list relates and their nonpayment. If an 5662
answer is properly filed, the court may, in its discretion, and 5663
shall, at the request of the person filing the answer, grant a 5664
severance of the proceedings as to any parcel described in such 5665
answer for purposes of trial or appeal. 5666

(C) In addition to the actions in rem authorized under 5667
division (B) of this section and section 5721.14 of the Revised 5668
Code, an action in rem may be commenced under this division. An 5669
action commenced under this division shall conform to all of the 5670
requirements of division (B) of this section except as follows: 5671

(1) The prosecuting attorney shall not cause a title search 5672
to be conducted for the purpose of identifying any lienholders or 5673
other persons with interests in the property subject to 5674
foreclosure, except that the prosecuting attorney shall cause a 5675
title search to be conducted to identify any receiver's lien. 5676

(2) The names and addresses of lienholders and persons with 5677
an interest in the parcel shall not be contained in the complaint, 5678

and notice shall not be mailed to lienholders and persons with an interest as provided in division (B)(1) of this section, except that the name and address of a receiver under section 3767.41 of the Revised Code shall be contained in the complaint and notice shall be mailed to the receiver.

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

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

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

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

(4) As used in this division, a "receiver's lien" means the

lien of a receiver appointed pursuant to divisions (C)(2) and (3) 5710
of section 3767.41 of the Revised Code that is acquired pursuant 5711
to division (H)(2)(b) of that section for any unreimbursed 5712
expenses and other amounts paid in accordance with division (F) of 5713
that section by the receiver and for the fees of the receiver 5714
approved pursuant to division (H)(1) of that section. 5715

(D) If the prosecuting attorney determines that an action in 5716
rem under division (B) or (C) of this section is precluded by law, 5717
then foreclosure proceedings shall be filed pursuant to division 5718
(A) of this section, and the complaint in the action in personam 5719
shall set forth the grounds upon which the action in rem is 5720
precluded. 5721

(E) The conveyance by the owner of any parcel against which a 5722
complaint has been filed pursuant to this section at any time 5723
after the date of publication of the parcel on the delinquent tax 5724
list but before the date of a judgment of foreclosure pursuant to 5725
section 5721.19 of the Revised Code shall not nullify the right of 5726
the county to proceed with the foreclosure. 5727

Sec. 5721.19. (A) In its judgment of foreclosure rendered 5728
with respect to actions filed pursuant to section 5721.18 of the 5729
Revised Code, the court or the county board of revision with 5730
jurisdiction pursuant to section 323.66 of the Revised Code shall 5731
enter a finding with respect to each parcel of the amount of the 5732
taxes, assessments, charges, penalties, and interest, and the 5733
costs incurred in the foreclosure proceeding instituted against 5734
it, that are due and unpaid. The court or the county board of 5735
revision shall order such premises to be transferred pursuant to 5736
division (I) of this section or may order each parcel to be sold, 5737
without appraisal, for not less than either of the following: 5738

(1) The fair market value of the parcel, as determined by the 5739
county auditor, plus the costs incurred in the foreclosure 5740

proceeding; 5741

(2) The total amount of the finding entered by the court or 5742
the county board of revision, including all taxes, assessments, 5743
charges, penalties, and interest payable subsequent to the 5744
delivery to the county prosecuting attorney of the delinquent land 5745
tax certificate or master list of delinquent tracts and prior to 5746
the transfer of the deed of the parcel to the purchaser following 5747
confirmation of sale, plus the costs incurred in the foreclosure 5748
proceeding. For purposes of determining such amount, the county 5749
treasurer may estimate the amount of taxes, assessments, interest, 5750
penalties, and costs that will be payable at the time the deed of 5751
the property is transferred to the purchaser. 5752

Notwithstanding the minimum sales price provisions of 5753
divisions (A)(1) and (2) of this section to the contrary, a parcel 5754
sold pursuant to this section shall not be sold for less than the 5755
amount described in division (A)(2) of this section if the highest 5756
bidder is the owner of record of the parcel immediately prior to 5757
the judgment of foreclosure or a member of the following class of 5758
parties connected to that owner: a member of that owner's 5759
immediate family, a person with a power of attorney appointed by 5760
that owner who subsequently transfers the parcel to the owner, a 5761
sole proprietorship owned by that owner or a member of that 5762
owner's immediate family, or a partnership, trust, business trust, 5763
corporation, or association in which the owner or a member of the 5764
owner's immediate family owns or controls directly or indirectly 5765
more than fifty per cent. If a parcel sells for less than the 5766
amount described in division (A)(2) of this section, the officer 5767
conducting the sale shall require the buyer to complete an 5768
affidavit stating that the buyer is not the owner of record 5769
immediately prior to the judgment of foreclosure or a member of 5770
the specified class of parties connected to that owner, and the 5771
affidavit shall become part of the court records of the 5772

proceeding. If the county auditor discovers within three years 5773
after the date of the sale that a parcel was sold to that owner or 5774
a member of the specified class of parties connected to that owner 5775
for a price less than the amount so described, and if the parcel 5776
is still owned by that owner or a member of the specified class of 5777
parties connected to that owner, the auditor within thirty days 5778
after such discovery shall add the difference between that amount 5779
and the sale price to the amount of taxes that then stand charged 5780
against the parcel and is payable at the next succeeding date for 5781
payment of real property taxes. As used in this paragraph, 5782
"immediate family" means a spouse who resides in the same 5783
household and children. 5784

(B) Each parcel affected by the court's finding and order of 5785
sale shall be separately sold, unless the court orders any of such 5786
parcels to be sold together. 5787

Each parcel shall be advertised and sold by the officer to 5788
whom the order of sale is directed in the manner provided by law 5789
for the sale of real property on execution. The advertisement for 5790
sale of each parcel shall be published once a week for three 5791
consecutive weeks and shall include the date on which a second 5792
sale will be conducted if no bid is accepted at the first sale. 5793
Any number of parcels may be included in one advertisement. 5794

The notice of the advertisement shall be substantially in the 5795
form of the notice set forth in section 5721.191 of the Revised 5796
Code. In any county that has adopted a permanent parcel number 5797
system, the parcel may be described in the notice by parcel number 5798
only, instead of also with a complete legal description, if the 5799
prosecuting attorney determines that the publication of the 5800
complete legal description is not necessary to provide reasonable 5801
notice of the foreclosure sale to potential bidders. If the 5802
complete legal description is not published, the notice shall 5803
indicate where the complete legal description may be obtained. 5804

(C)(1) Whenever the officer charged to conduct the sale 5805
offers any parcel for sale the officer first shall read aloud a 5806
complete legal description of the parcel, or in the alternative, 5807
may read aloud only a summary description, including the complete 5808
street address of the parcel, if any, and a parcel number if the 5809
county has adopted a permanent parcel number system and if the 5810
advertising notice prepared pursuant to this section includes a 5811
complete legal description or indicates where the complete legal 5812
description may be obtained. Whenever the officer charged to 5813
conduct the sale offers any parcel for sale and no bids are made 5814
equal to the lesser of the amounts described in divisions (A)(1) 5815
and (2) of this section, the officer shall adjourn the sale of the 5816
parcel to the second date that was specified in the advertisement 5817
of sale. The second date shall be not less than two weeks or more 5818
than six weeks from the day on which the parcel was first offered 5819
for sale. The second sale shall be held at the same place and 5820
commence at the same time as set forth in the advertisement of 5821
sale. The officer shall offer any parcel not sold at the first 5822
sale. Upon the conclusion of any sale, or if any parcel remains 5823
unsold after being offered at two sales, the officer conducting 5824
the sale shall report the results to the court. 5825

(2)(a) If a parcel remains unsold after being offered at two 5826
sales, or one sale in the case of abandoned lands foreclosed under 5827
sections 323.65 to 323.79 of the Revised Code, or if a parcel 5828
sells at any sale but the amount of the price is less than the 5829
costs incurred in the proceeding instituted against the parcel 5830
under section 5721.18 of the Revised Code, then the clerk of the 5831
court shall certify to the county auditor the amount of those 5832
costs that remains unpaid. At the next semiannual apportionment of 5833
real property taxes that occurs following any such certification, 5834
the auditor shall reduce the real property taxes that the auditor 5835
otherwise would distribute to each taxing district. In making the 5836
reductions, the auditor shall subtract from the otherwise 5837

distributable real property taxes to a taxing district an amount 5838
that shall be determined by multiplying the certified costs by a 5839
fraction the numerator of which shall be the amount of the taxes, 5840
assessments, charges, penalties, and interest on the parcel owed 5841
to that taxing district at the time the parcel first was offered 5842
for sale pursuant to this section, and the denominator of which 5843
shall be the total of the taxes, assessments, charges, penalties, 5844
and interest on the parcel owed to all the taxing districts at 5845
that time. The auditor promptly shall pay to the clerk of the 5846
court the amounts of the reductions. 5847

(b) If reductions occur pursuant to division (C)(2)(a) of 5848
this section, and if at a subsequent time a parcel is sold at a 5849
foreclosure sale or a forfeiture sale pursuant to Chapter 5723. of 5850
the Revised Code, then, notwithstanding other provisions of the 5851
Revised Code, except section 5721.17 of the Revised Code, 5852
governing the distribution of the proceeds of a foreclosure or 5853
forfeiture sale, the proceeds first shall be distributed to 5854
reimburse the taxing districts subjected to reductions in their 5855
otherwise distributable real property taxes. The distributions 5856
shall be based on the same proportions used for purposes of 5857
division (C)(2)(a) of this section. 5858

(3) The court, in its discretion, may order any parcel not 5859
sold pursuant to the original order of sale to be advertised and 5860
offered for sale at a subsequent foreclosure sale. For such 5861
purpose, the court may direct the parcel to be appraised and fix a 5862
minimum price for which it may be sold. 5863

(D) Except as otherwise provided in division (B)(1) of 5864
section 5721.17 of the Revised Code, upon the confirmation of a 5865
sale, the proceeds of the sale shall be applied as follows: 5866

(1) The costs incurred in any proceeding filed against the 5867
parcel pursuant to section 5721.18 of the Revised Code shall be 5868
paid first. 5869

(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 shall be credited to that fund.

(3) Following the payment required by division (D)(2) of this section, the amount found due for taxes, assessments, charges, penalties, and interest shall be paid, including all taxes, assessments, charges, penalties, and interest payable subsequent to the delivery to the county prosecuting attorney of the delinquent land tax certificate or master list of delinquent tracts and prior to the transfer of the deed of the parcel to the purchaser following confirmation of sale. If the proceeds available for distribution pursuant to division (D)(3) of this section are sufficient to pay the entire amount of those taxes, assessments, charges, penalties, and interest, the portion of the proceeds representing taxes, interest, and penalties shall be paid to each claimant in proportion to the amount of taxes levied by the claimant in the preceding tax year, and the amount representing assessments and other charges shall be paid to each claimant in the order in which they became due. If the proceeds are not sufficient to pay that entire amount, the proportion of the proceeds representing taxes, penalties, and interest shall be paid to each claimant in the same proportion that the amount of taxes levied by the claimant against the parcel in the preceding

tax year bears to the taxes levied by all such claimants against 5903
the parcel in the preceding tax year, and the proportion of the 5904
proceeds representing items of assessments and other charges shall 5905
be credited to those items in the order in which they became due. 5906

(E) If the proceeds from the sale of a parcel are 5907
insufficient to pay in full the amount of the taxes, assessments, 5908
charges, penalties, and interest which are due and unpaid; the 5909
costs incurred in the foreclosure proceeding instituted against it 5910
which are due and unpaid; and, if division (B)(1) of section 5911
5721.17 of the Revised Code is applicable, any notes issued by a 5912
receiver pursuant to division (F) of section 3767.41 of the 5913
Revised Code and any receiver's lien as defined in division (C)(4) 5914
of section 5721.18 of the Revised Code, the court, pursuant to 5915
section 5721.192 of the Revised Code, may enter a deficiency 5916
judgment against the owner of record of the parcel for the unpaid 5917
amount. If that owner of record is a corporation, the court may 5918
enter the deficiency judgment against the stockholder holding a 5919
majority of that corporation's stock. 5920

If after distribution of proceeds from the sale of the parcel 5921
under division (D) of this section the amount of proceeds to be 5922
applied to pay the taxes, assessments, charges, penalties, 5923
interest, and costs is insufficient to pay them in full, and the 5924
court does not enter a deficiency judgment against the owner of 5925
record pursuant to this division, the taxes, assessments, charges, 5926
penalties, interest, and costs shall be deemed satisfied. 5927

(F)(1) Upon confirmation of a sale, a spouse of the party 5928
charged with the delinquent taxes or assessments shall thereby be 5929
barred of the right of dower in the property sold, though such 5930
spouse was not a party to the action. No statute of limitations 5931
shall apply to such action. When the land or lots stand charged on 5932
the tax duplicate as certified delinquent, it is not necessary to 5933
make the state a party to the foreclosure proceeding, but the 5934

state shall be deemed a party to such action through and be 5935
represented by the county treasurer. 5936

(2) Except as otherwise provided in divisions (F)(3) and (G) 5937
of this section, unless such land or lots were previously redeemed 5938
pursuant to section 5721.25 of the Revised Code, upon the filing 5939
of the entry of confirmation of any sale or the expiration of the 5940
alternative redemption period as defined in section 323.65 of the 5941
Revised Code, the title to such land or lots shall be 5942
incontestable in the purchaser and shall be free and clear of all 5943
liens and encumbrances, except a federal tax lien notice of which 5944
is properly filed in accordance with section 317.09 of the Revised 5945
Code prior to the date that a foreclosure proceeding is instituted 5946
pursuant to division (B) of section 5721.18 of the Revised Code 5947
and the easements and covenants of record running with the land or 5948
lots that were created prior to the time the taxes or assessments, 5949
for the nonpayment of which the land or lots are sold at 5950
foreclosure, became due and payable. 5951

(3) When proceedings for foreclosure are instituted under 5952
division (C) of section 5721.18 of the Revised Code, unless the 5953
land or lots were previously redeemed pursuant to section 5721.25 5954
of the Revised Code or before the expiration of the alternative 5955
redemption period, upon the filing of the entry of confirmation of 5956
sale or after the expiration of the alternative redemption period, 5957
as may apply to the case, the title to such land or lots shall be 5958
incontestable in the purchaser and shall be free of any receiver's 5959
lien as defined in division (C)(4) of section 5721.18 of the 5960
Revised Code and, except as otherwise provided in division (G) of 5961
this section, the liens for land taxes, assessments, charges, 5962
interest, and penalties for which the lien was foreclosed and in 5963
satisfaction of which the property was sold. All other liens and 5964
encumbrances with respect to the land or lots shall survive the 5965
sale. 5966

(4) The title shall not be invalid because of any 5967
irregularity, informality, or omission of any proceedings under 5968
this chapter, or in any processes of taxation, if such 5969
irregularity, informality, or omission does not abrogate the 5970
provision for notice to holders of title, lien, or mortgage to, or 5971
other interests in, such foreclosed lands or lots, as prescribed 5972
in this chapter. 5973

(G) If a parcel is sold under this section for the amount 5974
described in division (A)(2) of this section, and the county 5975
treasurer's estimate exceeds the amount of taxes, assessments, 5976
interest, penalties, and costs actually payable when the deed is 5977
transferred to the purchaser, the officer who conducted the sale 5978
shall refund to the purchaser the difference between the estimate 5979
and the amount actually payable. If the amount of taxes, 5980
assessments, interest, penalties, and costs actually payable when 5981
the deed is transferred to the purchaser exceeds the county 5982
treasurer's estimate, the officer shall certify the amount of the 5983
excess to the treasurer, who shall enter that amount on the real 5984
and public utility property tax duplicate opposite the property; 5985
the amount of the excess shall be payable at the next succeeding 5986
date prescribed for payment of taxes in section 323.12 of the 5987
Revised Code. 5988

(H) If a parcel is sold or transferred under this section or 5989
sections 323.28 and 323.65 to 323.78 of the Revised Code, the 5990
officer who conducted the sale or made the transfer of the 5991
property shall collect the recording fee and any associated costs 5992
to cover the recording from the purchaser or transferee at the 5993
time of the sale or transfer and, following confirmation of the 5994
sale or transfer, shall execute and record the deed conveying 5995
title to the parcel to the purchaser or transferee. For purposes 5996
of recording such deed, by placement of a bid or making a 5997
statement of interest by any party ultimately awarded the parcel, 5998

that purchaser or transferee thereby appoints the officer who 5999
makes the sale or is charged with executing and delivering the 6000
deed as agent for the purchaser or transferee for the sole purpose 6001
of accepting delivery of the deed. For such purposes, the 6002
confirmation of any such sale or order to transfer the parcel 6003
without appraisal or sale shall be deemed delivered upon the 6004
confirmation of such sale or transfer. 6005

(I) Notwithstanding section 5722.03 of the Revised Code, if 6006
the complaint alleges that the property is delinquent vacant land 6007
as defined in section 5721.01 of the Revised Code, abandoned lands 6008
as defined in section 323.65 of the Revised Code, or lands 6009
described in division (E) of section 5722.01 of the Revised Code, 6010
and the value of the taxes, assessments, penalties, interest, and 6011
all other charges and costs of the action exceed the auditor's 6012
fair market value of the parcel, then the court or board of 6013
revision having jurisdiction over the matter on motion of the 6014
plaintiff, or on the court's or board's own motion, shall, upon 6015
any adjudication of foreclosure, order, without appraisal and 6016
without sale, the fee simple title of the property to be 6017
transferred to and vested in an electing subdivision as defined in 6018
division (A) of section 5722.01 of the Revised Code. For purposes 6019
of determining whether the taxes, assessments, penalties, 6020
interest, and all other charges and costs of the action exceed the 6021
actual fair market value of the parcel, the auditor's most current 6022
valuation shall be rebuttably presumed to be, and constitute 6023
prima-facie evidence of, the fair market value of the parcel. In 6024
such case, the filing for journalization of a decree of 6025
foreclosure ordering that direct transfer without appraisal or 6026
sale shall constitute confirmation of the transfer and thereby 6027
terminate any further statutory or common law right of redemption. 6028

6029

Sec. 5721.191. (A) Subject to division (B) of this section, 6030

of an amount that equals at least (insert here, as in the court's 6058
order, the fair market value of the parcel as determined by the 6059
county auditor, or the total amount of the judgment, including all 6060
taxes, assessments, charges, penalties, and interest payable 6061
subsequent to the delivery to the prosecuting attorney of the 6062
delinquent land tax certificate or master list of delinquent 6063
tracts and prior to the transfer of the deed of the property to 6064
the purchaser following confirmation of sale), between the hours 6065
of a.m. and p.m., at (address and location) in 6066
....., Ohio, on, the day of 6067
....., If any parcel does not receive a sufficient 6068
bid or is not otherwise disposed of according to law, it shall may 6069
be offered for sale, under the same terms and conditions of the 6070
first sale and at the same time of day and at the same place, on 6071
....., the day of, ..., for 6072
an amount that equals at least (insert here, as in the court's 6073
order, the fair market value of the parcel as determined by the 6074
county auditor, or the total amount of the judgment, including all 6075
taxes assessments, charges, penalties, and interest payable 6076
subsequent to the delivery to the prosecuting attorney of the 6077
delinquent land tax certificate or master list of delinquent 6078
tracts and prior to the transfer of the deed of the property to 6079
the purchaser following confirmation of sale)."

(B) If the title search required by division (B) of section 6081
5721.18 of the Revised Code that relates to a parcel subject to an 6082
in rem action under that division, or if the title search that 6083
relates to a parcel subject to an in personam action under 6084
division (A) of section 5721.18 of the Revised Code, indicates 6085
that a federal tax lien exists relative to the parcel, then the 6086
form of the advertisement of sale as described in division (A) of 6087
this section additionally shall include the following statement in 6088
boldface type: 6089

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

.....
(officer)"

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

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

.....
(officer)"

Sec. 5721.20. Any Except in cases where the property is
transferred without sale to a municipal corporation, township,
county, community development organization, or county land
reutilization corporation pursuant to the alternative redemption
period procedures contained in section 323.78 of the Revised Code,
any residue of moneys from the sale or foreclosure of lands
remaining to the owner on the order of distribution, and unclaimed
by such owner within sixty days from its receipt, shall be paid
into the county treasury and shall be charged separately to the
county treasurer by the county auditor, in the name of the
supposed owner. The treasurer shall retain such excess in the
treasury for the proper owner of such lands upon which the

foreclosure was had, and upon demand by such owner, within ~~six~~ 6121
three years from the date of ~~receipts~~ receipt, shall pay such 6122
excess to ~~him~~ the owner. If the owner does not demand payment of 6123
the excess within three years, then the excess shall be forfeited 6124
to the delinquent tax and assessment collection fund created under 6125
section 323.261 of the Revised Code, or in counties that have 6126
established a county land reutilization corporation fund under 6127
section 323.263 of the Revised Code, to the county land 6128
reutilization corporation fund. 6129

Sec. 5721.25. All delinquent land upon which the taxes, 6130
assessments, penalties, interest, or charges have become 6131
delinquent may be redeemed before foreclosure proceedings have 6132
been instituted by tendering to the county treasurer an amount 6133
sufficient, as determined by the court, to pay the taxes, 6134
assessments, penalties, interest, and charges then due and unpaid, 6135
and the costs incurred in any proceeding instituted against such 6136
land under Chapter 323. or this chapter of the Revised Code. 6137

After a foreclosure proceeding has been instituted under 6138
Chapter 323. or this chapter of the Revised Code with respect to 6139
delinquent land, but before the filing of an entry of confirmation 6140
of sale pursuant to the proceeding or before the expiration of the 6141
alternative redemption period as may apply under section 323.78 of 6142
the Revised Code, any person entitled to redeem the land may do so 6143
by tendering to the county treasurer an amount sufficient, as 6144
determined by the court, to pay the taxes, assessments, penalties, 6145
interest, and charges then due and unpaid, and the costs incurred 6146
in any proceeding instituted against such land under Chapter 323. 6147
or this chapter of the Revised Code, and by demonstrating that the 6148
property is in compliance with all applicable zoning regulations, 6149
land use restrictions, and building, health, and safety codes. 6150

In addition, after a foreclosure proceeding has been 6152
instituted, but before the filing of an entry of confirmation of 6153
sale pursuant to the proceeding or before the expiration of the 6154
alternative redemption period as may apply under section 323.78 of 6155
the Revised Code, any person entitled to redeem the land who has 6156
not previously defaulted on a delinquent tax contract under 6157
section 323.31 of the Revised Code with respect to that delinquent 6158
land may enter into a delinquent tax contract with the county 6159
treasurer for the payment of the taxes, assessments, penalties, 6160
interest, and charges found to be due and unpaid on such land, 6161
together with the costs incurred in the proceeding as determined 6162
by the court or board of revision, upon demonstrating that the 6163
property is in compliance with all applicable zoning regulations, 6164
land use restrictions, and building, health, and safety codes. The 6165
execution of a delinquent tax contract shall not stop the 6166
prosecution of a proceeding to judgment. The delinquent tax 6167
contract shall be paid as prescribed by section 323.31 of the 6168
Revised Code over a period not to exceed five years after the date 6169
of the first payment made under the contract. The delinquent tax 6170
contract may be terminated if the court or board of revision 6171
determines that the property is not in compliance with all 6172
applicable zoning regulations, land use restrictions, and 6173
building, health, and safety codes during the term of the 6174
contract. The court or board of revision shall retain jurisdiction 6175
over the delinquent land until the total amount set forth in the 6176
delinquent tax contract is paid, notwithstanding any conveyance of 6177
the land to another owner during the period that the delinquent 6178
tax contract is outstanding. 6179

If any payment under a delinquent tax contract is not paid 6180
when due, or if the contract is terminated because the property is 6181
not in compliance with all applicable zoning regulations, land use 6182
restrictions, and building, health, and safety codes, the county 6183
treasurer shall, at the time the payment is due and unpaid or the 6184

contract is terminated, advise the court or board of revision 6185
rendering the judgment of foreclosure, and the court or board of 6186
revision shall order such land sold for the amount of taxes, 6187
assessments, penalties, interest, and charges then due and owing 6188
on such land in the manner provided in section 5721.19 of the 6189
Revised Code, or disposed of as otherwise applicable under 6190
sections 323.65 to 323.79 of the Revised Code, without appraisal 6191
or sale. 6192

Upon the receipt of each payment pursuant to any delinquent 6193
tax contract, the county treasurer shall enter the amount of such 6194
payment on the tax duplicate, and, upon request, shall give a 6195
receipt for the amount paid to the person paying it. The receipt 6196
shall be in the form prescribed by the tax commissioner. 6197

~~The~~ Except as otherwise provided in this section, the portion 6198
of the amount tendered under this section representing taxes, and 6199
penalties and interest thereon, shall be apportioned among the 6200
several taxing districts in the same proportion that the amount of 6201
taxes levied by each district against the delinquent property in 6202
the preceding tax year bears to the taxes levied by all such 6203
districts against the property in the preceding tax year. The 6204
portion of the payment representing assessments and other charges 6205
shall be credited to those items in the order in which they became 6206
due. To the extent that the county treasurer, under section 6207
321.341 of the Revised Code, had made advance payments to the 6208
several taxing districts, from sources other than the later 6209
collection of such taxes, of the current year unpaid taxes or 6210
current year delinquent taxes during the year when such taxes were 6211
levied for collection, such taxes, together with the penalties and 6212
interest charged on such taxes during such year, shall, upon 6213
collection, not be apportioned among the several taxing districts, 6214
but shall be retained by the county treasurer and applied in 6215
accordance with section 321.341 of the Revised Code. 6216

Sec. 5721.30. As used in sections 5721.30 to 5721.43 of the Revised Code:

(A) "Tax certificate," "certificate," or "duplicate certificate" means a document that may be issued as a physical certificate, in book-entry form, or through an electronic medium, at the discretion of the county treasurer. Such document shall contain the information required by section 5721.31 of the Revised Code and shall be prepared, transferred, or redeemed in the manner prescribed by sections 5721.30 to 5721.43 of the Revised Code. As used in those sections, "tax certificate," "certificate," and "duplicate certificate" do not refer to the delinquent land tax certificate or the delinquent vacant land tax certificate issued under section 5721.13 of the Revised Code.

(B) "Certificate parcel" means the parcel of delinquent land that is the subject of and is described in a tax certificate.

(C) "Certificate holder" means a person ~~who~~, including a county land reutilization corporation, that purchases or otherwise acquires a tax certificate under section 5721.32, 5721.33, or 5721.42 of the Revised Code, or a person to whom a tax certificate has been transferred pursuant to section 5721.36 of the Revised Code.

(D) "Certificate purchase price" means, with respect to the sale of tax certificates under sections 5721.32, 5721.33, and 5721.42 of the Revised Code, the amount equal to delinquent taxes charged against a certificate parcel at the time the tax certificate respecting that parcel is sold or transferred, not including any delinquent taxes the lien for which has been conveyed to a certificate holder through a prior sale of a tax certificate respecting that parcel. Payment of the certificate purchase price in a sale under section 5721.33 of the Revised Code may be made wholly in cash or partially in cash and partially by

noncash consideration acceptable to the county treasurer from the purchaser, and, in the case of a county land reutilization corporation, with notes. In the event that any such noncash consideration is delivered to pay a portion of the certificate purchase price, such noncash consideration may be subordinate to the rights of the holders of other obligations whose proceeds paid the cash portion of the certificate purchase price.

"Certificate purchase price" also includes the amount of the fee charged by the county treasurer to the purchaser of the certificate under division (H) of section 5721.32 of the Revised Code.

(E)(1) With respect to a sale of tax certificates under section 5721.32 of the Revised Code, and except as provided in division (E)(2) of this section, "certificate redemption price" means the certificate purchase price plus the greater of the following:

(a) Simple interest, at the certificate rate of interest, accruing during the certificate interest period on the certificate purchase price, calculated in accordance with section 5721.41 of the Revised Code;

(b) Six per cent of the certificate purchase price.

(2) If the certificate rate of interest equals zero, the certificate redemption price equals the certificate purchase price plus the fee charged by the county treasurer to the purchaser of the certificate under division (H) of section 5721.32 of the Revised Code.

(F) With respect to a sale or transfer of tax certificates under section 5721.33 of the Revised Code, "certificate redemption price" means the amount equal to the sum of the following:

(1) The certificate purchase price;

(2) Interest accrued on the certificate purchase price at the 6278
certificate rate of interest from the date on which a tax 6279
certificate is delivered through and including the day immediately 6280
preceding the day on which the certificate redemption price is 6281
paid; 6282

(3) The fee, if any, charged by the county treasurer to the 6283
purchaser of the certificate under division (J) of section 5721.33 6284
of the Revised Code; 6285

(4) Any other fees charged by any county office in connection 6286
with the recording of tax certificates. 6287

(G) "Certificate rate of interest" means the rate of simple 6288
interest per year bid by the winning bidder in an auction of a tax 6289
certificate held under section 5721.32 of the Revised Code, or the 6290
rate of simple interest per year not to exceed eighteen per cent 6291
per year fixed pursuant to section 5721.42 of the Revised Code or 6292
by the county treasurer with respect to any tax certificate sold 6293
or transferred pursuant to a negotiated sale under section 5721.33 6294
of the Revised Code. The certificate rate of interest shall not be 6295
less than zero per cent per year. 6296

(H) "Cash" means United States currency, certified checks, 6297
money orders, bank drafts, electronic transfer of funds, or other 6298
forms of payment authorized by the county treasurer, and excludes 6299
any other form of payment not so authorized. 6300

(I) "The date on which a tax certificate is sold or 6301
transferred," "the date the certificate was sold or transferred," 6302
"the date the certificate is purchased," and any other phrase of 6303
similar content mean, with respect to a sale pursuant to an 6304
auction under section 5721.32 of the Revised Code, the date 6305
designated by the county treasurer for the submission of bids and, 6306
with respect to a negotiated sale or transfer under section 6307
5721.33 of the Revised Code, the date of delivery of the tax 6308

certificates to the purchasers thereof pursuant to a tax 6309
certificate sale/purchase agreement. 6310

(J) "Certificate interest period" means, with respect to a 6311
tax certificate sold under section 5721.32 or 5721.42 of the 6312
Revised Code and for the purpose of accruing interest under 6313
section 5721.41 of the Revised Code, the period beginning on the 6314
date on which the certificate is purchased and, with respect to a 6315
tax certificate sold or transferred under section 5721.33 of the 6316
Revised Code, the period beginning on the date of delivery of the 6317
tax certificate, and in either case ending on one of the following 6318
dates: 6319

(1) The date the certificate holder files a request for 6320
foreclosure or notice of intent to foreclose under division (A) of 6321
section 5721.37 of the Revised Code and submits the payment 6322
required under division (B) of that section; 6323

(2) The date the owner of record of the certificate parcel, 6324
or any other person entitled to redeem that parcel, redeems the 6325
certificate parcel under division (A) or (C) of section 5721.38 of 6326
the Revised Code or redeems the certificate under section 5721.381 6327
of the Revised Code. 6328

(K) "Qualified trustee" means a trust company within the 6329
state or a bank having the power of a trust company within the 6330
state with a combined capital stock, surplus, and undivided 6331
profits of at least one hundred million dollars. 6332

(L) "Tax certificate sale/purchase agreement" means the 6333
purchase and sale agreement described in division (C) of section 6334
5721.33 of the Revised Code setting forth the certificate purchase 6335
price, plus any applicable premium or less any applicable 6336
discount, including, without limitation, the amount to be paid in 6337
cash and the amount and nature of any noncash consideration, the 6338
date of delivery of the tax certificates, and the other terms and 6339

conditions of the sale, including, without limitation, the rate of interest that the tax certificates shall bear.

(M) "Noncash consideration" means any form of consideration other than cash, including, but not limited to, promissory notes whether subordinate or otherwise.

(N) "Private attorney" means any attorney licensed to practice law in this state whose license has not been revoked and is not currently suspended, and who is retained to bring foreclosure proceedings pursuant to section 5721.37 of the Revised Code on behalf of a certificate holder.

(O) "Related certificate parcel" means, with respect to a certificate holder, the certificate parcel with respect to which the certificate holder has purchased and holds a tax certificate pursuant to sections 5721.30 to 5721.43 of the Revised Code and, with respect to a tax certificate, the certificate parcel against which the tax certificate has been sold pursuant to those sections.

(P) "Delinquent taxes" means delinquent taxes as defined in section 323.01 of the Revised Code and includes assessments and charges, and penalties and interest computed under section 323.121 of the Revised Code.

Sec. 5721.31. (A)(1) After receipt of a duplicate of the delinquent land list compiled under section 5721.011 of the Revised Code, or a delinquent land list compiled previously under that section, the county treasurer may select from the list parcels of delinquent land the lien against which the county treasurer may attempt to transfer by the sale of tax certificates under sections 5721.30 to 5721.43 of the Revised Code. None of the following parcels may be selected for a tax certificate sale:

(a) A parcel for which the full amount of taxes, assessments,

penalties, interest, and charges have been paid; 6370

(b) A parcel for which a valid contract under section 6371
323.122, 323.31, or 5713.20 of the Revised Code is in force; 6372

(c) A parcel the owner of which has filed a petition in 6373
bankruptcy, so long as the parcel is property of the bankruptcy 6374
estate. 6375

(2) The county treasurer shall compile a separate list of 6376
parcels selected for tax certificate sales, including the same 6377
information as is required to be included in the delinquent land 6378
list. 6379

Upon compiling the list of parcels selected for tax 6380
certificate sales, the county treasurer may conduct a title search 6381
for any parcel on the list. 6382

(B)(1) Except as otherwise provided in division (B)(3) of 6383
this section, when tax certificates are to be sold under section 6384
5721.32 of the Revised Code with respect to parcels, the county 6385
treasurer shall send written notice by certified mail to either 6386
the owner of record or all interested parties discoverable through 6387
a title search, or both, of each parcel on the list. A notice to 6388
an owner shall be sent to the owner's last known tax-mailing 6389
address. The notice shall inform the owner or interested parties 6390
that a tax certificate will be offered for sale on the parcel, and 6391
that the owner or interested parties may incur additional expenses 6392
as a result of the sale. 6393

(2) Except as otherwise provided in division (B)(3) of this 6394
section, when tax certificates are to be sold or transferred under 6395
section 5721.33 of the Revised Code with respect to parcels, the 6396
county treasurer, at least thirty days prior to the date of sale 6397
or transfer of such tax certificates, shall send written notice of 6398
the sale or transfer by certified mail to the last known 6399
tax-mailing address of the record owner of the property or parcel 6400

and may send such notice to all parties with an interest in the 6401
property that has been recorded in the property records of the 6402
county pursuant to section 317.08 of the Revised Code. The notice 6403
shall state that a tax certificate will be offered for sale or 6404
transfer on the parcel, and that the owner or interested parties 6405
may incur additional expenses as a result of the sale or transfer. 6406
6407

(3) The county treasurer is not required to send a notice 6408
under division (B)(1) or (B)(2) of this section if the treasurer 6409
previously has attempted to send such notice to the owner of the 6410
parcel and the notice has been returned by the post office as 6411
undeliverable. The absence of a valid tax-mailing address for the 6412
owner of a parcel does not preclude the county treasurer from 6413
selling or transferring a tax certificate for the parcel. 6414

(C) The county treasurer shall advertise the sale of tax 6415
certificates under section 5721.32 of the Revised Code in a 6416
newspaper of general circulation in the county, once a week for 6417
two consecutive weeks. The advertisement shall include the date, 6418
the time, and the place of the public auction, abbreviated legal 6419
descriptions of the parcels, and the names of the owners of record 6420
of the parcels. The advertisement also shall include the 6421
certificate purchase prices of the parcels or the total purchase 6422
price of tax certificates for sale in blocks of tax certificates. 6423

(D) After the county treasurer has compiled the list of 6424
parcels selected for tax certificate sales but before a tax 6425
certificate respecting a parcel is sold or transferred, if the 6426
owner of record of the parcel pays to the county treasurer in cash 6427
the delinquent taxes respecting the parcel or otherwise acts so 6428
that any condition in division (A)(1)(a), (b), or (c) of this 6429
section applies to the parcel, the owner of record of the parcel 6430
also shall pay a fee in an amount prescribed by the treasurer to 6431
cover the administrative costs of the treasurer under this section 6432

respecting the parcel. The fee shall be deposited in the county treasury to the credit of the tax certificate administration fund.

(E) A tax certificate administration fund shall be created in the county treasury of each county selling tax certificates under sections 5721.30 to 5721.43 of the Revised Code. The fund shall be administered by the county treasurer, and used solely for the purposes of sections 5721.30 to 5721.43 of the Revised Code or as otherwise permitted in this division. Any fee received by the treasurer under sections 5721.30 to 5721.43 of the Revised Code shall be credited to the fund, except the bidder registration fee under division (B) of section 5721.32 of the Revised Code and the county prosecuting attorney's fee under division (B)(3) of section 5721.37 of the Revised Code. To the extent there is a surplus in the fund from time to time, the surplus may, with the approval of the county treasurer, be utilized for the purposes of a county land reutilization corporation operating in the county.

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

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

Sec. 5721.32. (A) The sale of tax certificates by public 6464
auction may be conducted at any time after completion of the 6465
advertising of the sale under section 5721.31 of the Revised Code, 6466
on the date and at the time and place designated in the 6467
advertisements, and may be continued from time to time as the 6468
county treasurer directs. The county treasurer may offer the tax 6469
certificates for sale in blocks of tax certificates, consisting of 6470
any number of tax certificates as determined by the county 6471
treasurer. 6472

(B)(1) The sale of tax certificates under this section shall 6473
be conducted at a public auction by the county treasurer or a 6474
designee of the county treasurer. 6475

(2) No person shall be permitted to bid without completing a 6476
bidder registration form, in the form prescribed by the tax 6477
commissioner, and without filing the form with the county 6478
treasurer prior to the start of the auction, together with 6479
remittance of a registration fee, in cash, of five hundred 6480
dollars. The bidder registration form shall include a tax 6481
identification number of the registrant. The registration fee is 6482
refundable at the end of bidding on the day of the auction, unless 6483
the registrant is the winning bidder for one or more tax 6484
certificates or one or more blocks of tax certificates, in which 6485
case the fee may be applied toward the deposit required by this 6486
section. 6487

(3) The county treasurer may require a person who wishes to 6488
bid on one or more parcels to submit a letter from a financial 6489
institution stating that the bidder has sufficient funds available 6490
to pay the purchase price of the parcels and a written 6491
authorization for the treasurer to verify such information with 6492
the financial institution. The county treasurer may require 6493
submission of the letter and authorization sufficiently in advance 6494

of the auction to allow for verification. No person who fails to 6495
submit the required letter and authorization, or whose financial 6496
institution fails to provide the requested verification, shall be 6497
permitted to bid. 6498

(C) At the public auction, the county treasurer or the 6499
treasurer's designee or agent shall begin the bidding at eighteen 6500
per cent per year simple interest, and accept lower bids in even 6501
increments of one-fourth of one per cent to the rate of zero per 6502
cent. The county treasurer, designee, or agent shall award the tax 6503
certificate to the person bidding the lowest certificate rate of 6504
interest. The county treasurer shall decide which person is the 6505
winning bidder in the event of a tie for the lowest bid offered, 6506
or if a person contests the lowest bid offered. The county 6507
treasurer's decision is not appealable. 6508

(D)(1) The winning bidder shall pay the county treasurer a 6509
cash deposit of at least ten per cent of the certificate purchase 6510
price not later than the close of business on the day of the sale. 6511
The winning bidder shall pay the balance and the fee required 6512
under division (H) of this section not later than five business 6513
days after the day on which the certificate is sold. Except as 6514
provided under division (D)(2) of this section, if the winning 6515
bidder fails to pay the balance and fee within the prescribed 6516
time, the bidder forfeits the deposit, and the county treasurer 6517
shall retain the tax certificate and may attempt to sell it at any 6518
auction conducted at a later date. 6519

(2) At the request of a winning bidder, the county treasurer 6520
may release the bidder from the bidder's tax certificate purchase 6521
obligation. The county treasurer may retain all or any portion of 6522
the deposit of a bidder granted a release. After granting a 6523
release under this division, the county treasurer may award the 6524
tax certificate to the person that submitted the second lowest bid 6525
at the auction. 6526

(3) The county treasurer shall deposit the deposit forfeited 6527
or retained under divisions (D)(1) or (2) of this section in the 6528
county treasury to the credit of the tax certificate 6529
administration fund. 6530

(E) Upon receipt of the full payment of the certificate 6531
purchase price from the purchaser, the county treasurer shall 6532
issue the tax certificate and record the tax certificate sale by 6533
entering into a tax certificate register the certificate purchase 6534
price, the certificate rate of interest, the date the certificate 6535
was sold, the name and address of the certificate holder, and any 6536
other information the county treasurer considers necessary. The 6537
county treasurer may keep the tax certificate register in a 6538
hard-copy format or in an electronic format. The name and address 6539
of the certificate holder may be, upon receipt of instructions 6540
from the purchaser, that of the secured party of the actual 6541
purchaser, or an agent or custodian for the purchaser or secured 6542
party. The county treasurer also shall transfer the tax 6543
certificate to the certificate holder. The county treasurer shall 6544
apportion the part of the proceeds from the sale representing 6545
taxes, penalties, and interest among the several taxing districts 6546
in the same proportion that the amount of taxes levied by each 6547
district against the certificate parcel in the preceding tax year 6548
bears to the taxes levied by all such districts against the 6549
certificate parcel in the preceding tax year, and credit the part 6550
of the proceeds representing assessments and other charges to the 6551
items of assessments and charges in the order in which those items 6552
became due. Upon issuing a tax certificate, the delinquent taxes 6553
that make up the certificate purchase price are transferred, and 6554
the superior lien of the state and its taxing districts for those 6555
delinquent taxes is conveyed intact to the certificate holder. 6556

6557

(F) If a tax certificate is offered for sale under this 6558

section but is not sold, the county treasurer may strike the 6559
corresponding certificate parcel from the list of parcels selected 6560
for tax certificate sales. The lien for taxes, assessments, 6561
charges, penalties, and interest against a parcel stricken from 6562
the list thereafter may be foreclosed in the manner prescribed by 6563
section 323.25, sections 323.65 to 323.79, or section 5721.14~~7~~ or 6564
5721.18 of the Revised Code unless, prior to the institution of 6565
such proceedings against the parcel, the county treasurer restores 6566
the parcel to the list of parcels selected for tax certificate 6567
sales. 6568

(G) A certificate holder shall not be liable for damages 6569
arising from a violation of sections 3737.87 to 3737.891 or 6570
Chapter 3704., 3734., 3745., 3746., 3750., 3751., 3752., 6109., or 6571
6111. of the Revised Code, or a rule adopted or order, permit, 6572
license, variance, or plan approval issued under any of those 6573
chapters, that is or was committed by another person in connection 6574
with the parcel for which the tax certificate is held. 6575

(H) When selling a tax certificate under this section, the 6576
county treasurer shall charge a fee to the purchaser of the 6577
certificate. The county treasurer shall set the fee at a 6578
reasonable amount that covers the treasurer's costs of 6579
administering the sale of the tax certificate. The county 6580
treasurer shall deposit the fee in the county treasury to the 6581
credit of the tax certificate administration fund. 6582

(I) After selling a tax certificate under this section, the 6583
county treasurer shall send written notice by certified mail to 6584
the owner of the certificate parcel at the owner's last known 6585
tax-mailing address. The notice shall inform the owner that the 6586
tax certificate was sold, shall describe the owner's options to 6587
redeem the parcel, including entering into a redemption payment 6588
plan under division (C)(1) of section 5721.38 of the Revised Code, 6589
and shall name the certificate holder and its secured party, if 6590

any. However, the county treasurer is not required to send a 6591
notice under this division if the treasurer previously has 6592
attempted to send a notice to the owner of the parcel at the 6593
owner's last known tax-mailing address, and the postal service has 6594
returned the notice as undeliverable. 6595

(J) A tax certificate shall not be sold to the owner of the 6596
certificate parcel. A tax certificate shall not be sold to a 6597
county land reutilization corporation after two years following 6598
the filing of its articles of incorporation by the secretary of 6599
state. 6600

Sec. 5721.33. (A) A county treasurer may, in the treasurer's 6601
discretion, negotiate the sale or transfer of any number of tax 6602
certificates with one or more persons, including a county land 6603
reutilization corporation. No tax certificate shall be sold or 6604
transferred to a county land reutilization corporation after two 6605
years following the filing of its articles of incorporation by the 6606
secretary of state. Terms that may be negotiated include, without 6607
limitation, any of the following: 6608

(1) A premium to be added to or discount to be subtracted 6609
from the certificate purchase price for the tax certificates; 6610

(2) Different time frames under which the certificate holder 6611
may initiate a foreclosure action than are otherwise allowed under 6612
sections 5721.30 to 5721.43 of the Revised Code, not to exceed six 6613
years after the date the tax certificate was sold or transferred; 6614

(3) The amount to be paid in private attorney's fees related 6615
to tax certificate foreclosures, subject to section 5721.371 of 6616
the Revised Code; 6617

(4) Any other terms of the sale or transfer that the county 6618
treasurer, in the treasurer's discretion, determines appropriate 6619
or necessary for the sale or transfer. 6620

(B) The sale or transfer of tax certificates under this 6621
section shall be governed by the criteria established by the 6622
county treasurer pursuant to division (E) of this section. 6623

(C) The county treasurer may execute a tax certificate 6624
sale/purchase agreement and other necessary agreements with a 6625
designated purchaser or purchasers to complete a negotiated sale 6626
or transfer of tax certificates. 6627

(D) The tax certificate may be sold at a premium to or 6628
discount from the certificate purchase price. The county treasurer 6629
may establish as one of the terms of the negotiated sale the 6630
portion of the certificate purchase price, plus any applicable 6631
premium or less any applicable discount, that the purchaser or 6632
purchasers shall pay in cash on the date the tax certificates are 6633
sold and the portion, if any, of the certificate purchase price, 6634
plus any applicable premium or less any applicable discount, that 6635
the purchaser or purchasers shall pay in noncash consideration and 6636
the nature of that consideration. 6637

The county treasurer shall sell such tax certificates at a 6638
certificate purchase price, plus any applicable premium and less 6639
any applicable discount, and at a certificate rate of interest 6640
that, in the treasurer's determination, are in the best interests 6641
of the county. 6642

(E)(1) The county treasurer shall adopt rules governing the 6643
eligibility of persons to purchase tax certificates or to 6644
otherwise participate in a negotiated sale under this section. The 6645
rules may provide for precertification of such persons, including 6646
a requirement for disclosure of income, assets, and any other 6647
financial information the county treasurer determines appropriate. 6648
The rules also may prohibit any person that is delinquent in the 6649
payment of any tax to the county or to the state, or that is in 6650
default in or on any other obligation to the county or to the 6651
state, from purchasing a tax certificate or otherwise 6652

participating in a negotiated sale of tax certificates under this 6653
section. The rules may also authorize the purchase of certificates 6654
by a county land reutilization corporation, and authorize the 6655
county treasurer to receive notes in lieu of cash, with such notes 6656
being payable to the treasurer upon the receipt or enforcement of 6657
such taxes, assessments, charges, costs, penalties, and interest, 6658
and as otherwise further agreed between the corporation and the 6659
treasurer. A county land reutilization corporation may not 6660
purchase any such certificate after two years following the filing 6661
of its articles of incorporation by the secretary of state. The 6662
eligibility information required shall include the tax 6663
identification number of the purchaser and may include the tax 6664
identification number of the participant. The county treasurer, 6665
upon request, shall provide a copy of the rules adopted under this 6666
section. 6667

(2) Any person that intends to purchase a tax certificate in 6668
a negotiated sale shall submit an affidavit to the county 6669
treasurer that establishes compliance with the applicable 6670
eligibility criteria and includes any other information required 6671
by the treasurer. Any person that fails to submit such an 6672
affidavit is ineligible to purchase a tax certificate. Any person 6673
that knowingly submits a false or misleading affidavit shall 6674
forfeit any tax certificate or certificates purchased by the 6675
person at a sale for which the affidavit was submitted, shall be 6676
liable for payment of the full certificate purchase price, plus 6677
any applicable premium and less any applicable discount, of the 6678
tax certificate or certificates, and shall be disqualified from 6679
participating in any tax certificate sale conducted in the county 6680
during the next five years. 6681

(3) A tax certificate shall not be sold to the owner of the 6682
certificate parcel or to any corporation, partnership, or 6683
association in which such owner has an interest. No person that 6684

purchases a tax certificate in a negotiated sale shall assign or 6685
transfer the tax certificate to the owner of the certificate 6686
parcel or to any corporation, partnership, or association in which 6687
the owner has an interest. Any person that knowingly or 6688
negligently transfers or assigns a tax certificate to the owner of 6689
the certificate parcel or to any corporation, partnership, or 6690
association in which such owner has an interest shall be liable 6691
for payment of the full certificate purchase price, plus any 6692
applicable premium and less any applicable discount, and shall not 6693
be entitled to a refund of any amount paid. Such tax certificate 6694
shall be deemed void and the tax lien sold under the tax 6695
certificate shall revert to the county as if no sale of the tax 6696
certificate had occurred. 6697

(F) The purchaser in a negotiated sale under this section 6698
shall deliver the certificate purchase price or other 6699
consideration, plus any applicable premium and less any applicable 6700
discount and including any noncash consideration, to the county 6701
treasurer not later than the close of business on the date the tax 6702
certificates are delivered to the purchaser. The certificate 6703
purchase price, less any applicable discount, or portion of the 6704
price, that is paid in cash shall be deposited in the county's 6705
general fund to the credit of the account to which ad valorem real 6706
property taxes are credited and further credited as provided in 6707
division (G) of this section. Any applicable premium that is paid 6708
shall be, at the discretion of the county treasurer, apportioned 6709
to and deposited in any authorized county fund. The purchaser also 6710
shall pay on the date the tax certificates are delivered to the 6711
purchaser the fee, if any, negotiated under division (J) of this 6712
section. If the purchaser fails to pay the certificate purchase 6713
price, plus any applicable premium and less any applicable 6714
discount, and any such fee, within the time periods required by 6715
this section, the county treasurer shall retain the tax 6716
certificate and may attempt to sell it at any auction or 6717

negotiated sale conducted at a later date. 6718

(G) Upon receipt of the full payment from the purchaser of 6719
the certificate purchase price or other agreed-upon consideration, 6720
plus any applicable premium and less any applicable discount, and 6721
the negotiated fee, if any, the county treasurer, or a qualified 6722
trustee whom the treasurer has engaged for such purpose, shall 6723
issue the tax certificate and record the tax certificate sale by 6724
entering into a tax certificate register the certificate purchase 6725
price, any premium paid or discount taken, the certificate rate of 6726
interest, the date the certificates were sold, the name and 6727
address of the certificate holder or, in the case of issuance of 6728
the tax certificates in a book-entry system, the name and address 6729
of the nominee, and any other information the county treasurer 6730
considers necessary. The county treasurer may keep the tax 6731
certificate register in a hard-copy format or an electronic 6732
format. The name and address of the certificate holder or nominee 6733
may be, upon receipt of instructions from the purchaser, that of 6734
the secured party of the actual purchaser, or an agent or 6735
custodian for the purchaser or secured party. The county treasurer 6736
also shall transfer the tax certificates to the certificate 6737
holder. The county treasurer shall apportion the part of the cash 6738
proceeds from the sale representing taxes, penalties, and interest 6739
among the several taxing districts in the same proportion that the 6740
amount of taxes levied by each district against the certificate 6741
parcels in the preceding tax year bears to the taxes levied by all 6742
such districts against the certificate parcels in the preceding 6743
tax year, and credit the part of the proceeds representing 6744
assessments and other charges to the items of assessments and 6745
charges in the order in which those items became due. If the cash 6746
proceeds from the sale are not sufficient to fully satisfy the 6747
items of taxes, assessments, penalties, interest, and charges on 6748
the certificate parcels against which tax certificates were sold, 6749
the county treasurer shall credit the cash proceeds to such items 6750

pro rata based upon the proportion that each item of taxes, 6751
assessments, penalties, interest, and charges bears to the 6752
aggregate of all such items, or by any other method that the 6753
county treasurer, in the treasurer's sole discretion, determines 6754
is equitable. Upon issuing the tax certificates, the delinquent 6755
taxes that make up the certificate purchase price are transferred, 6756
and the superior lien of the state and its taxing districts for 6757
those delinquent taxes is conveyed intact to the certificate 6758
holder or holders. 6759

(H) If a tax certificate is offered for sale under this 6760
section but is not sold, the county treasurer may strike the 6761
corresponding certificate parcel from the list of parcels selected 6762
for tax certificate sales. The lien for taxes, assessments, 6763
charges, penalties, and interest against a parcel stricken from 6764
the list thereafter may be foreclosed in the manner prescribed by 6765
section 323.25, 5721.14, or 5721.18 of the Revised Code unless, 6766
prior to the institution of such proceedings against the parcel, 6767
the county treasurer restores the parcel to the list of parcels 6768
selected for tax certificate sales. 6769

(I) Neither a certificate holder nor its secured party, if 6770
any, shall be liable for damages arising from a violation of 6771
sections 3737.87 to 3737.891 or Chapter 3704., 3734., 3745., 6772
3746., 3750., 3751., 3752., 6109., or 6111. of the Revised Code, 6773
or a rule adopted or order, permit, license, variance, or plan 6774
approval issued under any of those chapters, that is or was 6775
committed by another person in connection with the parcel for 6776
which the tax certificate is held. 6777

(J) When selling or transferring a tax certificate under this 6778
section, the county treasurer may negotiate with the purchaser of 6779
the certificate for fees paid by the purchaser to the county 6780
treasurer to reimburse the treasurer for any part or all of the 6781
treasurer's costs of preparing for and administering the sale of 6782

the tax certificate and any fees set forth by the county treasurer 6783
in the tax certificate sale/purchase agreement. Such fees, if any, 6784
shall be added to the certificate purchase price and shall be paid 6785
by the purchaser on the date of delivery of the tax certificate. 6786
The county treasurer shall deposit the fees in the county treasury 6787
to the credit of the tax certificate administration fund. 6788

6789

(K) After selling tax certificates under this section, the 6790
county treasurer shall send written notice by certified mail to 6791
the last known tax-mailing address of the owner of the certificate 6792
parcel. The notice shall inform the owner that a tax certificate 6793
with respect to such owner's parcel was sold or transferred and 6794
shall describe the owner's options to redeem the parcel, including 6795
entering into a redemption payment plan under division (C)(2) of 6796
section 5721.38 of the Revised Code. However, the county treasurer 6797
is not required to send a notice under this division if the 6798
treasurer previously has attempted to send a notice to the owner 6799
of the parcel at the owner's last known tax-mailing address and 6800
the postal service has returned the notice as undeliverable. 6801

6802

Sec. 5721.36. (A)(1) Except as otherwise provided in division 6803
(A)(2) of this section, the purchaser of a tax certificate sold as 6804
part of a block sale pursuant to section 5721.32 of the Revised 6805
Code may transfer the certificate to any person, and any other 6806
purchaser of a tax certificate pursuant to section 5721.32 or 6807
5721.33 of the Revised Code may transfer the certificate to any 6808
person, except the owner of the certificate parcel or any 6809
corporation, partnership, or association in which such owner has 6810
an interest. The transferee of a tax certificate subsequently may 6811
transfer the certificate to any other person to whom the purchaser 6812
could have transferred the certificate. The transferor of a tax 6813
certificate shall endorse the certificate and shall swear to the 6814

endorsement before a notary public or other officer empowered to 6815
administer oaths. The transferee shall present the endorsed 6816
certificate and a notarized copy of a valid form of identification 6817
showing the transferee's taxpayer identification number to the 6818
county treasurer of the county where the certificate is 6819
registered, who shall, upon payment of a fee of twenty dollars to 6820
cover the costs associated with the transfer of a tax certificate, 6821
enter upon the register of certificate holders opposite the 6822
certificate entry the name and address of the transferee, the date 6823
of entry, and, upon presentation to the treasurer of instructions 6824
signed by the transferee, the name and address of any secured 6825
party of the transferee having an interest in the tax certificate. 6826
The treasurer shall deposit the fee in the county treasury to the 6827
credit of the tax certificate administration fund. 6828

6829
Except as otherwise provided in division (A)(2) of this 6830
section, no request for foreclosure or notice of intent to 6831
foreclose, as the case may be, shall be filed by any person other 6832
than the person shown on the tax certificate register to be the 6833
certificate holder or a private attorney for that person properly 6834
authorized to act in that person's behalf. 6835

(2) Upon registration of a security interest with the county 6836
treasurer, both of the following apply: 6837

(a) No purchaser or transferee of a tax certificate, other 6838
than a county land reutilization corporation, may transfer that 6839
tax certificate except upon presentation to the treasurer of 6840
instructions signed by the secured party authorizing such action. 6841
A county land reutilization corporation may transfer or assign tax 6842
certificates consistent with its public purposes and plan adopted 6843
pursuant to Chapter 1724. of the Revised Code. 6844

(b) Only the secured party may issue a request for 6845
foreclosure or notice of intent to foreclose concerning that tax 6846

certificate. 6847

(B)(1) Application may be made to the county treasurer for a 6848
duplicate certificate if a certificate is alleged by affidavit to 6849
have been lost or destroyed. The treasurer shall issue a duplicate 6850
certificate, upon payment of a fee of twenty dollars to cover the 6851
costs of issuing the duplicate certificate. The treasurer shall 6852
deposit the fee in the county treasury to the credit of the tax 6853
certificate administration fund. 6854

(2) The duplicate certificate shall be plainly marked or 6855
stamped "duplicate." 6856

(3) The treasurer shall enter the fact of the duplicate in 6857
the tax certificate register. 6858

Sec. 5721.37. (A)(1) ~~With respect to a tax certificate~~ 6859
Division (A)(1) of this section applies to tax certificates 6860
purchased under section 5721.32 of the Revised Code, or under 6861
section 5721.42 of the Revised Code by the holder of a certificate 6862
issued under section 5721.32 of the Revised Code, ~~at.~~ At any time 6863
after one year from the date shown on the tax certificate as the 6864
date the tax certificate was sold, and not later than six years 6865
after that date, ~~the~~ a certificate holder, except for a county 6866
land reutilization corporation may file with the county treasurer 6867
a request for foreclosure, or a private attorney on behalf of the 6868
certificate holder may file with the county treasurer a notice of 6869
intent to foreclose, on a form prescribed by the tax commissioner, 6870
provided the certificate parcel has not been redeemed under 6871
division (A) or (C) of section 5721.38 of the Revised Code and at 6872
least one certificate respecting the certificate parcel, held by 6873
the certificate holder filing the request for foreclosure or 6874
notice of intent to foreclose and eligible to be enforced through 6875
a foreclosure proceeding, has not been voided under section 6876
5721.381 of the Revised Code. If the certificate holder is a 6877

county land reutilization corporation, the corporation may 6878
institute a foreclosure action under the statutes pertaining to 6879
the foreclosure of mortgages or as permitted under sections 323.65 6880
to 323.79 of the Revised Code at any time after it acquires the 6881
tax certificate. 6882

6883

(2) ~~With respect to a tax certificate~~ Division (A)(2) of this 6884
section applies to tax certificates purchased under section 6885
5721.33 of the Revised Code, or under section 5721.42 of the 6886
Revised Code by the holder of a certificate issued under section 6887
5721.33 of the Revised Code, ~~at.~~ At any time after one year from 6888
the date shown on the tax certificate as the date the tax 6889
certificate was sold, and not later than six years after that date 6890
or any extension of that date pursuant to division (C)(2) of 6891
section 5721.38 of the Revised Code, or not earlier or later than 6892
the dates negotiated by the county treasurer and specified in the 6893
tax certificate sale/purchase agreement, the certificate holder 6894
may file with the county treasurer a request for foreclosure, or a 6895
private attorney on behalf of ~~the~~ a certificate holder other than 6896
a county land reutilization corporation may file with the county 6897
treasurer a notice of intent to foreclose, on a form prescribed by 6898
the tax commissioner, provided the parcel has not been redeemed 6899
under division (A) or (C) of section 5721.38 of the Revised Code 6900
and at least one certificate respecting the certificate parcel, 6901
held by the certificate holder filing the request for foreclosure 6902
or notice of intent to foreclose and eligible to be enforced 6903
through a foreclosure proceeding, has not been voided under 6904
section 5721.381 of the Revised Code. If the certificate holder is 6905
a county land reutilization corporation, the corporation may 6906
institute a foreclosure action under the statutes pertaining to 6907
the foreclosure of mortgages or as permitted under sections 323.65 6908
to 323.79 of the Revised Code at any time after it acquires the 6909
tax certificate. 6910

(3)(a) ~~With respect~~ Division (A)(3)(a) of this section 6911
applies to a tax certificate purchased under section 5721.32 of 6912
the Revised Code, or under section 5721.42 of the Revised Code by 6913
the holder of a certificate issued under section 5721.32 of the 6914
Revised Code, ~~if~~ and not held by a county land reutilization 6915
corporation. If, before the expiration of six years after the date 6916
a tax certificate was sold, the owner of the property for which 6917
the certificate was sold files a petition in bankruptcy, the 6918
county treasurer, upon being notified of the filing of the 6919
petition, shall notify the certificate holder by ordinary 6920
first-class or certified mail or by binary means of the filing of 6921
the petition. It is the obligation of the certificate holder to 6922
file a proof of claim with the bankruptcy court to protect the 6923
holder's interest in the certificate parcel. The last day on which 6924
the certificate holder may file a request for foreclosure or the 6925
private attorney may file a notice of intent to foreclose is the 6926
later of six years after the date the certificate was sold or one 6927
hundred eighty days after the certificate parcel is no longer 6928
property of the bankruptcy estate; however, the six-year period 6929
measured from the date the certificate was sold is tolled while 6930
the property owner's bankruptcy case remains open. 6931

(b) ~~With respect~~ Division (A)(3)(b) of this section applies 6933
to a tax certificate purchased under section 5721.33 of the 6934
Revised Code, or under section 5721.42 of the Revised Code by the 6935
holder of a certificate issued under section 5721.33 of the 6936
Revised Code, ~~if~~ and not held by a county land reutilization 6937
corporation. If, before six years after the date a tax certificate 6938
was sold or before the date negotiated by the county treasurer, 6939
the owner of the property files a petition in bankruptcy, the 6940
county treasurer, upon being notified of the filing of the 6941
petition, shall notify the certificate holder by ordinary 6942
first-class or certified mail or by binary means of the filing of 6943

the petition. It is the obligation of the certificate holder to 6944
file a proof of claim with the bankruptcy court to protect the 6945
holder's interest in the certificate parcel. The last day on which 6946
the certificate holder may file a notice of intent to foreclose is 6947
the later of six years after the date the tax certificate was sold 6948
or the date negotiated by the county treasurer, or one hundred 6949
eighty days after the certificate parcel is no longer property of 6950
the bankruptcy estate; however, the six-year or negotiated period 6951
being measured after the date the certificate was sold is tolled 6952
while the property owner's bankruptcy case remains open. If the 6953
certificate holder is a county land reutilization corporation, the 6954
corporation may institute a foreclosure action under the statutes 6955
pertaining to the foreclosure of mortgages or as permitted under 6956
sections 323.65 to 323.79 of the Revised Code at any time after it 6957
acquires such tax certificate, subject to any restrictions under 6958
such bankruptcy law or proceeding. 6959

(c) Interest at the certificate rate of interest continues to 6961
accrue during any extension of time required by division (A)(3)(a) 6962
or (b) of this section unless otherwise provided under Title 11 of 6963
the United States Code. 6964

(4) If, before the expiration of three years from the date a 6965
tax certificate was sold, the owner of property for which the 6966
certificate was sold applies for an exemption under section 6967
3735.67 or 5715.27 of the Revised Code or under any other section 6968
of the Revised Code under the jurisdiction of the director of 6969
environmental protection, the county treasurer shall notify the 6970
certificate holder by ordinary first-class or certified mail or by 6971
binary means of the filing of the application. Once a 6972
determination has been made on the exemption application, the 6973
county treasurer shall notify the certificate holder of the 6974
determination by ordinary first-class or certified mail or by 6975

binary means. The Except with respect to a county land 6976
reutilization corporation, the last day on which the certificate 6977
holder may file a request for foreclosure shall be the later of 6978
three years from the date the certificate was sold or forty-five 6979
days after notice of the determination was provided. 6980

(B) When a request for foreclosure or a notice of intent to 6981
foreclose is filed under division (A)(1) or (2) of this section, 6982
the certificate holder shall submit a payment to the county 6983
treasurer equal to the sum of the following: 6984

(1) The certificate redemption prices of all outstanding tax 6985
certificates that have been sold on the parcel, other than tax 6986
certificates held by the person requesting foreclosure; 6987

(2) Any taxes, assessments, penalties, interest, and charges 6988
appearing on the tax duplicate charged against the certificate 6989
parcel that is the subject of the foreclosure proceedings and that 6990
are not covered by a tax certificate, but such amounts are not 6991
payable if the certificate holder is a county land reutilization 6992
corporation; 6993

(3) If the foreclosure proceedings are filed by the county 6994
prosecuting attorney pursuant to section 323.25, sections 323.65 6995
to 323.79, or section 5721.14~~7~~ or 5721.18 of the Revised Code, a 6996
fee in the amount prescribed by the county prosecuting attorney to 6997
cover the prosecuting attorney's legal costs incurred in the 6998
foreclosure proceeding. 6999

(C)(1) With respect to a certificate purchased under section 7000
5721.32, 5721.33, or 5721.42 of the Revised Code, if the 7001
certificate parcel has not been redeemed and at least one 7002
certificate respecting the certificate parcel, held by the 7003
certificate holder filing the request for foreclosure and eligible 7004
to be enforced through a foreclosure proceeding, has not been 7005
voided under section 5721.381 of the Revised Code, the county 7006

treasurer, within five days after receiving a foreclosure request 7007
and the payment required under division (B) of this section, shall 7008
certify notice to that effect to the county prosecuting attorney 7009
and shall provide a copy of the foreclosure request. The county 7010
treasurer also shall send notice by ordinary first class or 7011
certified mail to all certificate holders other than the 7012
certificate holder requesting foreclosure that foreclosure has 7013
been requested by a certificate holder and that payment for the 7014
tax certificates is forthcoming. Within ninety days of receiving 7015
the copy of the foreclosure request, the prosecuting attorney 7016
shall commence a foreclosure proceeding in the name of the county 7017
treasurer in the manner provided under section 323.25, sections 7018
323.65 to 323.79, or section 5721.14~~7~~ or 5721.18 of the Revised 7019
Code, to enforce the lien vested in the certificate holder by the 7020
certificate. The prosecuting attorney shall attach to the 7021
complaint the foreclosure request and the county treasurer's 7022
written certification. 7023

(2) With respect to a certificate purchased under section 7024
5721.32, 5721.33, or 5721.42 of the Revised Code, if the 7025
certificate parcel has not been redeemed, at least one certificate 7026
respecting the certificate parcel, held by the certificate holder 7027
filing the notice of intent to foreclose and eligible to be 7028
enforced through a foreclosure proceeding, has not been voided 7029
under section 5721.381 of the Revised Code, a notice of intent to 7030
foreclose has been filed, and the payment required under division 7031
(B) of this section has been made, the county treasurer shall 7032
certify notice to that effect to the private attorney. The county 7033
treasurer also shall send notice by ordinary first class or 7034
certified mail or by binary means to all certificate holders other 7035
than the certificate holder represented by the attorney that a 7036
notice of intent to foreclose has been filed and that payment for 7037
the tax certificates is forthcoming. After receipt of the 7038
treasurer's certification and not later than one hundred twenty 7039

days after the filing of the intent to foreclose or the number of 7040
days specified under the terms of a negotiated sale under section 7041
5721.33 of the Revised Code, the private attorney shall commence a 7042
foreclosure proceeding in the name of the certificate holder in 7043
the manner provided under division (F) of this section to enforce 7044
the lien vested in the certificate holder by the certificate. The 7045
private attorney shall attach to the complaint the notice of 7046
intent to foreclose and the county treasurer's written 7047
certification. 7048

(D) The county treasurer shall credit the amount received 7049
under division (B)(1) of this section to the tax certificate 7050
redemption fund. The tax certificates respecting the payment shall 7051
be paid as provided in division (D) of section 5721.38 of the 7052
Revised Code. The amount received under division (B)(2) of this 7053
section shall be distributed to the taxing districts to which the 7054
delinquent and unpaid amounts are owed. The county treasurer shall 7055
deposit the fee received under division (B)(3) of this section in 7056
the county treasury to the credit of the delinquent tax and 7057
assessment collection fund. 7058

(E)(1)(a) ~~if~~ Except with respect to a county land 7059
reutilization corporation, if, in the case of a certificate 7060
purchased under section 5721.32 of the Revised Code, or under 7061
section 5721.42 of the Revised Code by the holder of a certificate 7062
issued under section 5721.32 of the Revised Code, the certificate 7063
holder does not file with the county treasurer a request for 7064
foreclosure or a notice of intent to foreclose with the required 7065
payment within six years after the date shown on the tax 7066
certificate as the date the certificate was sold or within the 7067
period provided under division (A)(3)(a) of this section, and 7068
during that time the certificate has not been voided under section 7069
5721.381 of the Revised Code and the parcel has not been redeemed 7070
or foreclosed upon, the certificate holder's lien against the 7071

parcel is canceled, and the certificate is voided, subject to 7072
division (E)(1)(b) of this section. 7073

(b) In the case of any tax certificate purchased under 7074
section 5721.32 of the Revised Code or under section 5721.42 of 7075
the Revised Code by the holder of a certificate issued under 7076
section 5721.32 of the Revised Code prior to ~~the effective date of~~ 7077
~~the amendment of this section by H.B. 562 of the 127th general~~ 7078
~~assembly June 24, 2008,~~ the county treasurer, upon application by 7079
the certificate holder, may sell to the certificate holder a new 7080
certificate extending the three-year period prescribed by division 7081
(E)(1) of this section, as that division existed prior to that 7082
~~effective~~ date, to six years after the date shown on the original 7083
certificate as the date it was sold or any extension of that date. 7084

(2)(a) ~~¶~~ Except with respect to a county land reutilization 7086
corporation, if, in the case of a certificate purchased under 7087
section 5721.33 of the Revised Code, or under section 5721.42 of 7088
the Revised Code by the holder of a certificate issued under 7089
section 5721.33 of the Revised Code, the certificate holder does 7090
not file with the county treasurer a request for foreclosure or a 7091
notice of intent to foreclose with respect to a certificate parcel 7092
with the required payment within six years after the date shown on 7093
the tax certificate as the date the certificate was sold or any 7094
extension of that date pursuant to division (C)(2) of section 7095
5721.38 of the Revised Code, or within the period provided under 7096
division (A)(3)(b) of this section or as specified under the terms 7097
of a negotiated sale under section 5721.33 of the Revised Code, 7098
and during that time the certificate has not been voided under 7099
section 5721.381 of the Revised Code and the certificate parcel 7100
has not been redeemed or foreclosed upon, the certificate holder's 7101
lien against the parcel is canceled and the certificate is voided, 7102
subject to division (E)(2)(b) of this section. 7103

(b) In the case of any tax certificate purchased under 7104
section 5721.33 of the Revised Code prior to October 10, 2000, the 7105
county treasurer, upon application by the certificate holder, may 7106
sell to the certificate holder a new certificate extending the 7107
three-year period prescribed by division (E)(2) of this section, 7108
as that division existed prior to October 10, 2000, to six years 7109
after the date shown on the original certificate as the date it 7110
was sold or any extension of that date. 7111

(3) The county treasurer and the certificate holder shall 7112
negotiate the premium, in cash, to be paid for a new certificate 7113
sold under division (E)(1)(b) or (2)(b) of this section. If the 7114
county treasurer and certificate holder do not negotiate a 7115
mutually acceptable premium, the county treasurer and certificate 7116
holder may agree to engage a person experienced in the valuation 7117
of financial assets to appraise a fair premium for the new 7118
certificate. The certificate holder has the option to purchase the 7119
new certificate for the fair premium so appraised. Not less than 7120
one-half of the fee of the person so engaged shall be paid by the 7121
certificate holder requesting the new certificate; the remainder 7122
of the fee shall be paid from the proceeds of the sale of the new 7123
certificate. If the certificate holder does not purchase the new 7124
certificate for the premium so appraised, the certificate holder 7125
shall pay the entire fee. The county treasurer shall credit the 7126
remaining proceeds from the sale to the items of taxes, 7127
assessments, penalties, interest, and charges in the order in 7128
which they became due. 7129

(4) A certificate issued under division (E)(1)(b) or (2)(b) 7130
of this section vests in the certificate holder and its secured 7131
party, if any, the same rights, interests, privileges, and 7132
immunities as are vested by the original certificate under 7133
sections 5721.30 to 5721.43 of the Revised Code. The certificate 7134
shall be issued in the same form as the form prescribed for the 7135

original certificate issued except for any modifications 7136
necessary, in the county treasurer's discretion, to reflect the 7137
extension under this division of the certificate holder's lien to 7138
six years after the date shown on the original certificate as the 7139
date it was sold or any extension of that date. The certificate 7140
holder may record a certificate issued under division (E)(1)(b) or 7141
(2)(b) of this section or memorandum thereof as provided in 7142
division (B) of section 5721.35 of the Revised Code, and the 7143
county recorder shall index the certificate and record any 7144
subsequent cancellation of the lien as provided in that section. 7145
The sale of a certificate extending the lien under division 7146
(E)(1)(b) or(2)(b) of this section does not impair the right of 7147
redemption of the owner of record of the certificate parcel or of 7148
any other person entitled to redeem the property. 7149

(5) If the holder of a certificate purchased under section 7150
5721.32, 5721.33, or 5721.42 of the Revised Code submits a notice 7151
of intent to foreclose to the county treasurer but fails to file a 7152
foreclosure action in a court of competent jurisdiction within the 7153
time specified in division (C)(2) of this section, the liens 7154
represented by all tax certificates respecting the certificate 7155
parcel held by that certificate holder, and for which the deadline 7156
for filing a notice of intent to foreclose has passed, are 7157
canceled and the certificates voided, and the certificate holder 7158
forfeits the payment of the amounts described in division (B)(2) 7159
of this section. 7160

(F) With respect to tax certificates purchased under section 7161
5721.32, 5721.33, or 5721.42 of the Revised Code, upon the 7162
delivery to the private attorney by the county treasurer of the 7163
certification provided for under division (C)(2) of this section, 7164
the private attorney shall institute a foreclosure proceeding 7165
under this division in the name of the certificate holder to 7166
enforce the holder's lien, in any court or board of revision with 7167

jurisdiction, unless the certificate redemption price is paid 7168
prior to the time a complaint is filed. The attorney shall 7169
prosecute the proceeding to final judgment and satisfaction, 7170
whether through sale of the property or the vesting of title and 7171
possession in the certificate holder or other disposition under 7172
sections 323.65 to 323.79 of the Revised Code or as may otherwise 7173
be provided by law. 7174

The foreclosure proceedings under this division, except as 7175
otherwise provided in this division, shall be instituted and 7176
prosecuted in the same manner as is provided by law for the 7177
foreclosure of mortgages on land, except that, if service by 7178
publication is necessary, such publication shall be made once a 7179
week for three consecutive weeks and the service shall be complete 7180
at the expiration of three weeks after the date of the first 7181
publication. 7182

Any notice given under this division shall include the name 7183
of the owner of the parcel as last set forth in the records of the 7184
county recorder, the owner's last known mailing address, the 7185
address of the subject parcel if different from that of the owner, 7186
and a complete legal description of the subject parcel. In any 7187
county that has adopted a permanent parcel number system, such 7188
notice may include the permanent parcel number in addition to a 7189
complete legal description. 7190

It is sufficient, having been made a proper party to the 7191
foreclosure proceeding, for the certificate holder to allege in 7192
such holder's complaint that the tax certificate has been duly 7193
purchased by the certificate holder, that the certificate 7194
redemption price is due and unpaid, ~~and~~ that there is a lien 7195
against the property described in the tax certificate, and, if 7196
applicable, that the certificate holder desires to invoke the 7197
alternative redemption period prescribed in sections 323.65 to 7198
323.79 of the Revised Code, without setting forth in such holder's 7199

complaint any other special matter relating to the foreclosure 7200
proceeding. The complaint shall pray for an order directing the 7201
sheriff, or the bailiff if the complaint is filed in municipal 7202
court, to offer the property for sale in the manner provided in 7203
section 5721.19 of the Revised Code or otherwise transferred 7204
according to any applicable procedures provided in sections 323.65 7205
to 323.79 of the Revised Code, unless the complaint documents that 7206
the county auditor has determined that the true value of the 7207
certificate parcel is less than the certificate purchase price. In 7208
that case, the prayer of the complaint shall request that fee 7209
simple title to the property be transferred to and vested in the 7210
certificate holder free and clear of all subordinate liens. 7211
7212

In the foreclosure proceeding, the certificate holder may 7213
join in one action any number of tax certificates relating to the 7214
same owner. However, the decree for each tax certificate shall be 7215
rendered separately and any proceeding may be severed, in the 7216
discretion of the court or board of revision, for the purpose of 7217
trial or appeal. ~~Upon~~ Except as may otherwise be provided in 7218
sections 323.65 to 323.79 of the Revised Code, upon confirmation 7219
of sale, the court or board of revision shall order payment of all 7220
costs related directly or indirectly to the tax certificate, 7221
including, without limitation, attorney's fees of the holder's 7222
attorney in accordance with section 5721.371 of the Revised Code. 7223
The tax certificate purchased by the certificate holder is 7224
presumptive evidence in all courts and boards of revision and in 7225
all proceedings, including, without limitation, at the trial of 7226
the foreclosure action, of the amount and validity of the taxes, 7227
assessments, charges, penalties by the court and added to such 7228
principal amount, and interest appearing due and unpaid and of 7229
their nonpayment. 7230

(G) If a parcel is sold under this section, the officer who 7231

conducted the sale shall collect the recording fee from the 7232
purchaser at the time of the sale and, following confirmation of 7233
the sale, shall prepare and record the deed conveying the title to 7234
the parcel to the purchaser. 7235

Sec. 5721.38. (A) At any time prior to payment to the county 7236
treasurer by the certificate holder to initiate foreclosure 7237
proceedings under division (B) of section 5721.37 of the Revised 7238
Code, the owner of record of the certificate parcel, or any other 7239
person entitled to redeem that parcel, may redeem the parcel by 7240
paying to the county treasurer an amount equal to the total of the 7241
certificate redemption prices of all tax certificates respecting 7242
that parcel. 7243

(B) At any time after payment to the county treasurer by the 7244
certificate holder to initiate foreclosure proceedings under 7245
section 5721.37 of the Revised Code, ~~and prior to~~ before the 7246
filing of the entry of confirmation of sale of a certificate 7247
parcel, or the expiration of the alternative redemption period 7248
defined in section 323.65 of the Revised Code under foreclosure 7249
proceedings filed by the county prosecuting attorney ~~or prior to,~~ 7250
and before the decree conveying title to the certificate holder is 7251
rendered as provided for in division (F) of section 5721.37 of the 7252
Revised Code, the owner of record of the certificate parcel or any 7253
other person entitled to redeem that parcel may redeem the parcel 7254
by paying to the county treasurer the sum of the following 7255
amounts: 7256

(1) The amount described in division (A) of this section; 7257

(2) Interest on the certificate purchase price for each tax 7258
certificate sold respecting the parcel at the rate of eighteen per 7259
cent per year for the period beginning on the day on which the 7260
payment was submitted by the certificate holder and ending on the 7261
day the parcel is redeemed under this division; 7262

(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;

(5) Any other costs and fees of the proceeding allocable to the certificate parcel as determined by the court or board of revision.

The county treasurer may collect the total amount due under divisions (B)(1) to (5) of this section in the form of guaranteed funds acceptable to the treasurer. Immediately upon receipt of such payments, the county treasurer shall reimburse the certificate holder who initiated foreclosure proceedings as provided in division (D) of this section. The county treasurer shall pay the certificate holder interest at the rate of eighteen per cent per year on amounts paid under divisions (B)(2) and (3) of section 5721.37 of the Revised Code, beginning on the day the certificate holder paid the amounts under those divisions and ending on the day the parcel is redeemed under this section.

(C)(1) During the period beginning on the date a tax certificate is sold under section 5721.32 of the Revised Code and ending one year from that date, the county treasurer may enter

into a redemption payment plan with the owner of record of the certificate parcel or any other person entitled to redeem that parcel. The plan shall require the owner or other person to pay the certificate redemption price for the tax certificate in installments, with the final installment due no later than one year after the date the tax certificate is sold. The certificate holder may at any time, by written notice to the county treasurer, agree to accept installments collected to the date of notice as payment in full. Receipt of such notice by the treasurer shall constitute satisfaction of the payment plan and redemption of the tax certificate.

(2) During the period beginning on the date a tax certificate is sold under section 5721.33 of the Revised Code and ending on the date the decree is rendered on the foreclosure proceeding under division (F) of section 5721.37 of the Revised Code, the owner of record of the certificate parcel, or any other person entitled to redeem that parcel, may enter into a redemption payment plan with the certificate holder and all secured parties of the certificate holder. The plan shall require the owner or other person to pay the certificate redemption price for the tax certificate, an administrative fee not to exceed one hundred dollars per year, and the actual fees and costs incurred, in installments, with the final installment due no later than six years after the date the tax certificate is sold. The certificate holder shall give written notice of the plan to the applicable county treasurer within sixty days after entering into the plan and written notice of default under the plan within ninety days after the default. If such a plan is entered into, the time period for filing a request for foreclosure or a notice of intent to foreclose under section 5721.37 of the Revised Code is extended by the length of time the plan is in effect and not in default.

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(D)(1) Immediately upon receipt of full payment under 7327
division (A) or (B) of this section, the county treasurer shall 7328
make an entry to that effect in the tax certificate register, 7329
credit the payment to the tax certificate redemption fund created 7330
in the county treasury, and shall notify the certificate holder or 7331
holders by ordinary first class or certified mail or by binary 7332
means that the parcel has been redeemed and the lien or liens 7333
canceled, and that payment on the certificate or certificates is 7334
forthcoming. The treasurer shall pay the tax certificate holder or 7335
holders promptly. 7336

The county treasurer shall administer the tax certificate 7337
redemption fund for the purpose of redeeming tax certificates. 7338
Interest earned on the fund shall be credited to the county 7339
general fund. If the county has established a county land 7340
reutilization corporation, the county treasurer may apply interest 7341
earned on the fund to the payment of the expenses of such 7342
corporation. 7343

(2) If a redemption payment plan is entered into pursuant to 7344
division (C)(1) of this section, the county treasurer immediately 7345
shall notify each certificate holder by ordinary first class or 7346
certified mail or by binary means of the terms of the plan. 7347
Installment payments made pursuant to the plan shall be deposited 7348
in the tax certificate redemption fund. Any overpayment of the 7349
installments shall be refunded to the person responsible for 7350
causing the overpayment if the person applies for a refund under 7351
this section. If the person responsible for causing the 7352
overpayment fails to apply for a refund under this section within 7353
five years from the date the plan is satisfied, an amount equal to 7354
the overpayment shall be deposited into the general fund of the 7355
county. If the county has established a county land reutilization 7356
corporation, the county treasurer may apply such overpayment to 7357
the payment of the expenses of the corporation. 7358

Upon satisfaction of the plan, the county treasurer shall 7359
indicate in the tax certificate register that the plan has been 7360
satisfied, and shall notify each certificate holder by ordinary 7361
first class or certified mail or by binary means that the plan has 7362
been satisfied and that payment on the certificate or certificates 7363
is forthcoming. The treasurer shall pay each certificate holder 7364
promptly. 7365

If a redemption payment plan becomes void, the county 7366
treasurer shall notify each certificate holder by ordinary first 7367
class or certified mail or by binary means. If a certificate 7368
holder files a request for foreclosure under section 5721.37 of 7369
the Revised Code, upon the filing of the request for foreclosure, 7370
any money paid under the plan shall be refunded to the person that 7371
paid the money under the plan. 7372

(3) Upon receipt of the payment required under division 7373
(B)(1) of section 5721.37 of the Revised Code, the treasurer shall 7374
pay all other certificate holders and indicate in the tax 7375
certificate register that such certificates have been satisfied. 7376
If a county has organized a county land reutilization corporation, 7377
the county treasurer may apply the redemption price and any 7378
applicable interest payable under division (B) of this section to 7379
the payment of the expenses of the corporation. 7380

Sec. 5721.39. (A) In its judgment of foreclosure rendered in 7381
actions filed pursuant to section 5721.37 of the Revised Code, the 7382
court or board of revision shall enter a finding that includes all 7383
of the following with respect to the certificate parcel: 7384

(1) The amount of the sum of the certificate redemption 7386
prices for all the tax certificates sold against the parcel; 7387

(2) Interest on the certificate purchase prices of all 7388
certificates at the rate of eighteen per cent per year for the 7389

period beginning on the day on which the payment was submitted by 7390
the certificate holder under division (B) of section 5721.37 of 7391
the Revised Code; 7392

(3) The amount paid under division (B)(2) of section 5721.37 7393
of the Revised Code, plus interest at the rate of eighteen per 7394
cent per year for the period beginning on the day the certificate 7395
holder filed a request for foreclosure or a notice of intent to 7396
foreclose under division (A) of that section; 7397

(4) Any delinquent taxes on the parcel that are not covered 7398
by a payment under division (B)(2) of section 5721.37 of the 7399
Revised Code; 7400

(5) Fees and costs incurred in the foreclosure proceeding 7401
instituted against the parcel, including, without limitation, the 7402
fees and costs of the prosecuting attorney represented by the fee 7403
paid under division (B)(3) of section 5721.37 of the Revised Code, 7404
plus interest as provided in division (D)(2)(d) of this section, 7405
or the fees and costs of the private attorney representing the 7406
certificate holder, and charges paid or incurred in procuring 7407
title searches and abstracting services relative to the subject 7408
premises. 7409

(B) The court or board of revision may order the certificate 7410
parcel to be sold or otherwise transferred according to law, 7411
without appraisal and as set forth in the prayer of the complaint, 7412
for not less than the amount of its finding, or, in the event that 7413
the true value of the certificate parcel as determined by the 7414
county auditor is less than the certificate redemption price, the 7415
court or board of revision may, as prayed for in the complaint, 7416
issue a decree transferring fee simple title free and clear of all 7417
subordinate liens to the certificate holder or as otherwise 7418
provided in sections 323.65 to 323.79 of the Revised Code. A 7419
decree of the court or board of revision transferring fee simple 7420
title to the certificate holder is forever a bar to all rights of 7421

redemption with respect to the certificate parcel. 7422

(C) ~~Each~~ Except as otherwise provided in sections 323.65 to 7423
323.79 of the Revised Code, and the alternative redemption period 7424
thereunder, each certificate parcel shall be advertised and sold 7425
by the officer to whom the order of sale is directed in the manner 7426
provided by law for the sale of real property on execution. The 7427
advertisement for sale of certificate parcels shall be published 7428
once a week for three consecutive weeks and shall include the date 7429
on which a second sale will be conducted if no bid is accepted at 7430
the first sale. Any number of parcels may be included in one 7431
advertisement. 7432

~~Whenever~~ Except as otherwise provided in sections 323.65 to 7433
323.79 of the Revised Code, whenever the officer charged to 7434
conduct the sale offers a certificate parcel for sale and no bids 7435
are made equal to at least the amount of the ~~court's~~ finding of 7436
the court or board of revision, the officer shall adjourn the sale 7437
of the parcel to the second date that was specified in the 7438
advertisement of sale. The second sale shall be held at the same 7439
place and commence at the same time as set forth in the 7440
advertisement of sale. The officer shall offer any parcel not sold 7441
at the first sale. Upon the conclusion of any sale, or if any 7442
parcel remains unsold after being offered at two sales, the 7443
officer conducting the sale shall report the results to the court 7444
or board of revision. 7445

(D) Upon the confirmation of a sale, the proceeds of the sale 7446
shall be applied as follows: 7447

(1) The fees and costs incurred in the proceeding filed 7448
against the parcel pursuant to section 5721.37 of the Revised Code 7449
shall be paid first, including attorney's fees of the certificate 7450
holder's attorney payable under division (F) of that section, or 7451
the county prosecutor's costs covered by the fee paid by the 7452
certificate holder under division (B)(3) of that section. 7453

(2) Following the payment required by division (D)(1) of this section, the certificate holder that filed the notice of intent to foreclose or request for foreclosure with the county treasurer shall be paid the sum of the following amounts:

(a) The sum of the amount found due for the certificate redemption prices of all the tax certificates that are sold against the parcel;

(b) Any premium paid by the certificate holder at the time of purchase;

(c) Interest on the amounts paid by the certificate holder under division (B)(1) of section 5721.37 of the Revised Code at the rate of eighteen per cent per year beginning on the day on which the payment was submitted by the certificate holder to the county treasurer and ending on the day immediately preceding the day on which the proceeds of the foreclosure sale are paid to the certificate holder;

(d) Interest on the amounts paid by the certificate holder under divisions (B)(2) and (3) of section 5721.37 of the Revised Code at the rate of eighteen per cent per year beginning on the day on which the payment was submitted by the certificate holder under divisions (B)(2) and (3) of that section and ending on the day immediately preceding the day on which the proceeds of the foreclosure sale are paid to the certificate holder pursuant to this section, except that such interest shall not accrue for more than three years if the certificate was sold 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, or more than six years if the certificate was sold under section 5721.33 of the Revised Code, or under section 5721.42 of the Revised Code by the holder of a certificate issued under section 5721.33 of the Revised Code, after the day the amounts were paid by the certificate holder under divisions (B)(2)

and (3) of section 5721.37 of the Revised Code; 7486

7487

(e) The amounts paid by the certificate holder under 7488
divisions (B)(1), (2), and (3) of section 5721.37 of the Revised 7489
Code. 7490

(3) Following the payment required by division (D)(2) of this 7491
section, any amount due for taxes, assessments, charges, 7492
penalties, and interest not covered by the tax certificate 7493
holder's payment under division (B)(2) of section 5721.37 of the 7494
Revised Code shall be paid, including all taxes, assessments, 7495
charges, penalties, and interest payable subsequent to the entry 7496
of the finding and prior to the transfer of the deed of the parcel 7497
to the purchaser following confirmation of sale. If the proceeds 7498
available for distribution pursuant to this division are 7499
insufficient to pay the entire amount of those taxes, assessments, 7500
charges, penalties, and interest, the proceeds shall be paid to 7501
each claimant in proportion to the amount of those taxes, 7502
assessments, charges, penalties, and interest that each is due, 7503
and those taxes, assessments, charges, penalties, and interest are 7504
deemed satisfied and shall be removed from the tax list and 7505
duplicate. 7506

(4) Any residue of money from proceeds of the sale shall be 7507
disposed of as prescribed by section 5721.20 of the Revised Code. 7508

(E) Unless the parcel previously was redeemed pursuant to 7509
section 5721.25 or 5721.38 of the Revised Code, upon the filing of 7510
the entry of confirmation of sale, or an order to transfer the 7511
parcel under sections 323.65 to 323.79 of the Revised Code, the 7512
title to the parcel is incontestable in the purchaser and is free 7513
and clear of all liens and encumbrances, except a federal tax 7514
lien, notice of which lien is properly filed in accordance with 7515
section 317.09 of the Revised Code prior to the date that a 7516
foreclosure proceeding is instituted pursuant to section 5721.37 7517

of the Revised Code, and which lien was foreclosed in accordance 7518
with 28 U.S.C.A. 2410(c), and except for the easements and 7519
covenants of record running with the land or lots that were 7520
created prior to the time the taxes or assessments, for the 7521
nonpayment of which a tax certificate was issued and the parcel 7522
sold at foreclosure, became due and payable. 7523

The title shall not be invalid because of any irregularity, 7524
informality, or omission of any proceedings under this chapter or 7525
in any processes of taxation, if such irregularity, informality, 7526
or omission does not abrogate the provision for notice to holders 7527
of title, lien, or mortgage to, or other interests in, such 7528
foreclosed parcels, as prescribed in this chapter. 7529

Sec. 5721.40. If any tax certificate parcel is twice offered 7530
for sale pursuant to section 5721.39 of the Revised Code and 7531
remains unsold for want of bidders, the officer who conducted the 7532
sales shall certify to the court or board of revision that the 7533
parcel remains unsold after two sales. The court or board of 7534
revision, by entry, shall order the parcel forfeited to the 7535
certificate holder who filed the request for foreclosure or notice 7536
of intent to foreclose under section 5721.37 of the Revised Code. 7537
The clerk of the court shall certify copies of the court's order 7538
to the county treasurer. The county treasurer shall notify the 7539
certificate holder by ordinary and certified mail, return receipt 7540
requested, that the parcel remains unsold, and shall instruct the 7541
certificate holder of the manner in which the holder shall obtain 7542
the deed to the parcel. The officer who conducted the sales shall 7543
prepare and record the deed conveying title to the parcel to the 7544
certificate holder. 7545

Nothing in this section impedes, abridges, or restricts a 7546
certificate holder from instituting foreclosure proceedings under 7547
sections 323.65 to 323.79 of the Revised Code. 7548

Upon transfer of the deed to the certificate holder under 7549
this section, all right, title, claim, and interest in the 7550
certificate parcel are transferred to and vested in the 7551
certificate holder. The title to the parcel is incontestable in 7552
the certificate holder and is free and clear of all liens and 7553
encumbrances, except the following: 7554

(A) A federal tax lien, notice of which was properly filed in 7555
accordance with section 317.09 of the Revised Code prior to the 7556
date that the foreclosure proceeding was instituted under section 7557
5721.37 of the Revised Code and which was foreclosed in accordance 7558
with 28 U.S.C. 2410(c); 7559

(B) Easements and covenants of record running with the land 7560
that were created prior to the time the taxes or assessments, for 7561
the nonpayment of which a tax certificate was issued, became due 7562
and payable. 7563

Sec. 5721.43. (A) Without the prior written consent of the 7564
county treasurer, no person shall directly, through an agent, or 7565
otherwise, initiate contact with the owner of a parcel with 7566
respect to which the person holds a tax certificate to encourage 7567
or demand payment before one ~~year~~ month has elapsed following the 7568
purchase of the certificate. This division does not apply if the 7569
certificate holder is a county land reutilization corporation. 7570

(B) A county treasurer may bar any person who violates 7571
division (A) of this section from bidding at a tax certificate 7572
sale conducted by the treasurer. 7573

(C)(1) The attorney general or county prosecuting attorney, 7574
upon written request of a county treasurer, shall bring an action 7575
for an injunction against any person who has violated, is 7576
violating, or is threatening to violate division (A) of this 7577
section. 7578

(2) Any person who violates division (A) of this section 7579
shall be assessed a civil penalty of not more than five thousand 7580
dollars for each offense to be paid into the state treasury to the 7581
credit of the general revenue fund. Upon written request of a 7582
county treasurer, the attorney general or county prosecuting 7583
attorney shall commence an action against any such violator. Any 7584
action under this division is a civil action, governed by the 7585
Rules of Civil Procedure and other rules of practice and procedure 7586
applicable to civil actions. 7587

Sec. 5722.01. As used in this chapter: 7588

(A) "Electing subdivision" means a municipal corporation that 7589
has enacted an ordinance or a township or county that has adopted 7590
a resolution pursuant to section 5722.02 of the Revised Code for 7591
purposes of adopting and implementing the procedures set forth in 7592
sections 5722.02 to 5722.15 of the Revised Code. A county land 7593
reutilization corporation organized by a county and designated to 7594
act on behalf of the county pursuant to division (B) of section 7595
5722.02 of the Revised Code shall be deemed the electing 7596
subdivision for all purposes of this chapter, except as otherwise 7597
expressly provided in this chapter. 7598

(B) "County land reutilization corporation" means a county 7599
land reutilization corporation organized under Chapter 1724. of 7600
the Revised Code. 7601

(C) "Delinquent lands" has the same meaning as in section 7602
5721.01 of the Revised Code, and "delinquent vacant lands" are 7603
delinquent lands that are unimproved by any dwelling. 7604

~~(C)~~(D) "Land reutilization program" means the procedures and 7605
activities concerning the acquisition, management, and disposition 7606
of affected delinquent lands set forth in sections 5722.02 to 7607
5722.15 of the Revised Code. 7608

~~(D)~~(E) "Minimum bid," in the case of a sale of property 7609
foreclosed pursuant to section 323.25, sections 323.65 to 323.79, 7610
or section 5721.18, or foreclosed and forfeited pursuant to 7611
section 5721.14 of the Revised Code, means a bid in an amount 7612
equal to the sum of the taxes, assessments, charges, penalties, 7613
and interest due and payable on the parcel subsequent to the 7614
delivery to the county prosecuting attorney of the delinquent land 7615
or delinquent vacant land tax certificate or master list of 7616
delinquent or delinquent vacant tracts containing the parcel, and 7617
prior to the transfer of the deed of the parcel to the purchaser 7618
following confirmation of sale, plus the costs of foreclosure or 7619
foreclosure and forfeiture proceedings against the property. 7620

~~(E)~~(F) "Nonproductive land" means any parcel of delinquent 7621
vacant land with respect to which a foreclosure proceeding 7622
pursuant to section 323.25 or sections 323.65 to 323.79, a 7623
foreclosure proceeding pursuant to division (A) or (B) of section 7624
5721.18, or a foreclosure and forfeiture proceeding pursuant to 7625
section 5721.14 of the Revised Code has been instituted; and any 7626
parcel of delinquent land with respect to which a foreclosure 7627
proceeding pursuant to section 323.25, sections 323.65 to 323.79, 7628
or division (A) or (B) of section 5721.18 of the Revised Code has 7629
been instituted, and upon which there are no buildings or other 7630
structures, or upon which there are either: 7631

(1) Buildings or other structures that are not in the 7632
occupancy of any person and as to which the township or municipal 7633
corporation within whose boundaries the parcel is situated has 7634
instituted proceedings under section 505.86 or 715.26 of the 7635
Revised Code, or Section 3 of Article XVIII, Ohio Constitution, 7636
for the removal or demolition of such buildings or other 7637
structures by the township or municipal corporation because of 7638
their insecure, unsafe, or structurally defective condition; 7639

(2) Buildings or structures that are not in the occupancy of 7640

any person at the time the foreclosure proceeding is initiated and 7641
whose acquisition the municipal corporation, county, ~~or~~ township, 7642
or county land reutilization corporation determines to be 7643
necessary for the implementation of an effective land 7644
reutilization program. 7645

~~(F)~~(G) "Occupancy" means the actual, continuous, and 7646
exclusive use and possession of a parcel by a person having a 7647
lawful right to such use and possession. 7648

~~(G)~~(H) "Land within an electing subdivision's boundaries" 7649
does not include land within the boundaries of a municipal 7650
corporation, unless the electing subdivision is the municipal 7651
corporation or the municipal corporation adopts an ordinance that 7652
gives consent to the electing subdivision to include such land. 7653

Sec. 5722.02. (A) Any municipal corporation, county, or 7654
township may elect to adopt and implement the procedures set forth 7655
in sections 5722.02 to 5722.15 of the Revised Code to facilitate 7656
the effective reutilization of nonproductive land situated within 7657
its boundaries. Such election shall be made by ordinance in the 7658
case of a municipal corporation, and by resolution in the case of 7659
a county or township. The ordinance or resolution shall state that 7660
the existence of nonproductive land within its boundaries is such 7661
as to necessitate the implementation of a land reutilization 7662
program to foster either the return of such nonproductive land to 7663
tax revenue generating status or the devotion thereof to public 7664
use. 7665

~~An~~ (B) Any county adopting a resolution under division (A) of 7666
this section may direct in the resolution that a county land 7667
reutilization corporation be organized under Chapter 1724. of the 7668
Revised Code to act on behalf of and cooperate with the county in 7669
exercising the powers and performing the duties of the county 7670
under this chapter. The powers extended to a county land 7671

reutilization corporation shall not be construed as a limitation 7672
on the powers granted to a county land reutilization corporation 7673
under Chapter 1724. of the Revised Code, but shall be construed as 7674
additional powers, except that a county land reutilization 7675
corporation may not acquire any interest in real property under 7676
this chapter after two years following the filing of its articles 7677
of incorporation by the secretary of state. 7678

(C) An electing subdivision shall promptly deliver certified 7679
copies of such ordinance or resolution to the auditor, treasurer, 7680
and the prosecutor of each county in which the electing 7681
subdivision is situated. On and after the effective date of such 7682
ordinance or resolution, the foreclosure, sale, management, and 7683
disposition of all nonproductive land situated within the electing 7684
subdivision's boundaries shall be governed by the procedures set 7685
forth in sections 5722.02 to 5722.15 of the Revised Code, and, in 7686
the case of a county land reutilization corporation, as authorized 7687
under Chapter 1724. of the Revised Code. When a county adopts a 7688
resolution organizing a county land reutilization corporation 7689
pursuant to this chapter, the county shall deliver a copy of the 7690
resolution to the county auditor, county treasurer, and county 7691
prosecuting attorney. 7692

(D) A county, a county land reutilization corporation, and a 7693
municipal corporation or township may enter into an agreement to 7694
implement the procedures in sections 5722.02 to 5722.15 of the 7695
Revised Code within the boundaries of the municipal corporation or 7696
township if the county and the township or municipal corporation 7697
are electing subdivisions and the county has, by resolution, 7698
designated a county land reutilization corporation to act on its 7699
behalf under this chapter. 7700

Any property acquired by a county land reutilization 7701
corporation in a transaction other than the tax foreclosure 7702
procedures in Chapter 323., 5721., or 5723. of the Revised Code 7703

As Reported by the Senate State and Local Government and Veterans Affairs
Committee

shall be subject to a priority right of acquisition by a municipal 7704
corporation or township in which the property is located for a 7705
period of thirty days after the county land reutilization 7706
corporation first records the deed evidencing acquisition of such 7707
property with the county recorder. A municipal corporation or 7708
township claiming a priority right of acquisition shall file, and 7709
the county recorder shall record, an instrument evidencing such 7710
right within the thirty-day period. The instrument shall include 7711
the name and address of the applicable municipal corporation or 7712
township, the parcel or other identifying number and an 7713
affirmative statement by the municipal corporation or township 7714
that it intends to acquire the property. If the municipal 7715
corporation or township records such an instrument within the 7716
thirty-day period, then the priority right of acquisition shall be 7717
effective for a period of ninety days after the instrument is 7718
recorded. If the municipal corporation or township does not record 7719
the instrument expressing its intent to acquire the property or, 7720
if having timely recorded such instrument does not thereafter 7721
acquire and record a deed within the ninety-day period following 7722
the recording of its intent to acquire the property, then the 7723
county land reutilization corporation may dispose of such property 7724
free and clear of any claim or interest of such municipal 7725
corporation or township. If a municipal corporation or township 7726
does not record an instrument of intent to acquire property within 7727
the thirty-day period, or if a municipal corporation or township, 7728
after timely recording an instrument of intent to acquire a 7729
parcel, does not thereafter acquire the parcel within ninety days 7730
and record a deed thereto with the county recorder, the municipal 7731
corporation or township has no statutory, legal, or equitable 7732
claim or estate in property acquired by the county land 7733
reutilization corporation. This section shall not be construed to 7734
constitute an exception to free and clear title to the property 7735
held by a county land reutilization corporation or any of its 7736

subsequent transferees, or to preclude a county land reutilization 7737
corporation and any municipal corporation or township from 7738
entering into an agreement that disposes of property on terms to 7739
which they may thereafter mutually agree. 7740

Sec. 5722.03. (A) On and after the effective date of an 7741
ordinance or resolution adopted pursuant to section 5722.02 of the 7742
Revised Code, nonproductive land within an electing subdivision's 7743
boundaries that the subdivision wishes to acquire and that has 7744
either been advertised and offered for sale or is otherwise 7745
available for acquisition pursuant to a foreclosure proceeding as 7746
provided in section 323.25, sections 323.65 to 323.79, or section 7747
5721.18 of the Revised Code, but is not sold for want of a minimum 7748
bid, shall be sold or transferred to the electing subdivision in 7749
the manner set forth in this section or sections 323.65 to 323.79 7750
of the Revised Code. 7751

(B) Upon receipt of an ordinance or resolution under section 7752
5722.02 of the Revised Code, the county prosecuting attorney shall 7753
compile and deliver to the electing subdivision a list of all 7754
delinquent land within the electing subdivision with respect to 7755
which a foreclosure proceeding pursuant to section 323.25, 7756
sections 323.65 to 323.79, or section 5721.18 of the Revised Code 7757
has been instituted and is pending. The prosecuting attorney shall 7758
notify the electing subdivision of the identity of all delinquent 7759
land within the subdivision whenever a foreclosure proceeding 7760
pursuant to section 323.25, sections 323.65 to 323.79, or section 7761
5721.18 of the Revised Code is commenced with respect to that 7762
land. 7763

(C) The electing subdivision shall select from such lists the 7764
delinquent lands that constitute nonproductive lands that it 7765
wishes to acquire, and shall notify the prosecuting attorney of 7766
its selection prior to the advertisement and sale of the 7767

nonproductive lands pursuant to such a foreclosure proceeding, or 7768
as otherwise provided in sections 323.65 to 323.79 of the Revised 7769
Code. Notwithstanding the sales price provisions to the contrary 7770
in division (A) of section 323.28 or in divisions (A)(1) and (C) 7771
of section 5721.19 of the Revised Code, selected nonproductive 7772
lands subject to a foreclosure proceeding pursuant to section 7773
323.25, sections 323.65 to 323.79, or section 5721.18 of the 7774
Revised Code that require a sale shall be advertised for sale and 7775
be sold, without appraisal, for not less than the amount 7776
determined under division (A)(1) of section 323.28 or sections 7777
323.65 to 323.79 of the Revised Code in the case of selected 7778
nonproductive lands subject to a foreclosure proceeding pursuant 7779
to section 323.25 or sections 323.65 to 323.79 of the Revised 7780
Code, or the amount determined under division (A)(2) of section 7781
5721.19 in the case of selected nonproductive lands subject to a 7782
foreclosure proceeding pursuant to section 5721.18 of the Revised 7783
Code, or as prescribed in sections 323.65 to 323.79 of the Revised 7784
Code. ~~All~~ Except as otherwise authorized in section 323.78 of the 7785
Revised Code, all nonproductive lands so selected, when advertised 7786
for sale pursuant to a foreclosure proceeding, shall be advertised 7787
separately from the advertisement applicable to other delinquent 7788
lands. Notwithstanding division (A) of section 5721.191 of the 7789
Revised Code, the minimum amount for which selected nonproductive 7790
lands subject to a foreclosure proceeding pursuant to section 7791
5721.18 of the Revised Code will be sold, as specified in the 7792
advertisement for sale, shall equal the sum of the taxes, 7793
assessments, charges, penalties, interest, and costs due on the 7794
parcel as determined under division (A)(2) of section 5721.19 of 7795
the Revised Code. Notwithstanding provisions to the contrary in 7796
division (A) of section 323.28 of the Revised Code, the minimum 7797
amount for which selected nonproductive lands subject to a 7798
foreclosure proceeding pursuant to section 323.25 of the Revised 7799
Code will be sold, as specified in the advertisement for sale, 7800

shall equal the amount specified in division (A)(1) of section 7801
323.28 of the Revised Code. The advertisement relating to the 7802
selected nonproductive lands also shall include a statement that 7803
the lands have been determined by the electing subdivision to be 7804
nonproductive lands and that, if at a foreclosure sale no bid for 7805
the appropriate amount specified in this division is received, 7806
such lands shall be sold or transferred to the electing 7807
subdivision. 7808

(D) ~~If~~ Except for sales and transfers under sections 323.65 7809
to 323.79 of the Revised Code, if any nonproductive land selected 7810
by an electing subdivision is advertised and offered for sale at 7811
two sales pursuant to this section but is not sold for want of a 7812
minimum bid, the electing subdivision that selected the 7813
nonproductive land shall be deemed to have submitted the winning 7814
bid at the second sale for the land, and the land is deemed sold 7815
to the electing subdivision for no consideration other than the 7816
fee charged under division (F) of this section. If both a county 7817
and a township within that county have adopted a resolution 7818
pursuant to section 5722.02 of the Revised Code and both 7819
subdivisions select the same parcel or parcels of land, the 7820
subdivision that first notifies the prosecuting attorney of such 7821
selection shall be the electing subdivision deemed to have 7822
submitted the winning bid under this division. If a municipal 7823
corporation and a county land reutilization corporation select the 7824
same parcel or parcels of land, the municipal corporation shall be 7825
deemed the winning bidder under this division. The officer 7826
conducting the sale shall announce the bid of the electing 7827
subdivision at the sale and shall report the proceedings to the 7828
court for confirmation of sale. 7829

(E) Upon the sale or transfer of any nonproductive land to an 7830
electing subdivision, the county auditor shall charge the costs, 7831
as determined by the court, incurred in the foreclosure proceeding 7832

instituted under section 323.25, sections 323.65 to 323.79, or 7833
section 5721.18 of the Revised Code and applicable to the 7834
nonproductive land to the taxing districts, including the electing 7835
subdivision, in direct proportion to their interest in the taxes, 7836
assessments, charges, penalties, and interest on the nonproductive 7837
land due and payable at the time the land was sold pursuant to the 7838
foreclosure proceeding. The interest of each taxing district in 7839
the taxes, assessments, charges, penalties, and interest on the 7840
nonproductive land shall bear the same proportion to the amount of 7841
those taxes, assessments, charges, penalties, and interest that 7842
the amount of taxes levied by each district against the 7843
nonproductive land in the preceding tax year bears to the taxes 7844
levied by all such districts against the nonproductive land in the 7845
preceding tax year. For the purposes of this division, a county 7846
land reutilization corporation shall be deemed to have the 7847
proportionate interest of the county on whose behalf it has been 7848
designated and organized in the taxes, assessments, charges, 7849
penalties, and interest on the nonproductive land in that county. 7850
In making a semiannual apportionment of funds, the auditor shall 7851
retain at the next apportionment the amount charged to each such 7852
taxing district, except that in the case of a county land 7853
reutilization corporation acting on behalf of a county, the 7854
auditor shall provide an invoice to the corporation for the amount 7855
charged to it. 7856

(F) ~~Unless the nonproductive land is redeemed pursuant to~~ 7857
~~section 323.31 or 5721.25 of the Revised Code, upon the filing of~~ 7858
~~the entry of confirmation of sale, the~~ The officer conducting the 7859
sale shall execute and file for recording a deed conveying title 7860
to the land ~~and, once the deed has been recorded, upon the filing~~ 7861
~~of the the entry of the confirmation of sale, unless the~~ 7862
nonproductive land is redeemed under section 323.31 or 5721.18 of 7863
the Revised Code. If the alternative redemption period applies 7864
under section 323.78 of the Revised Code, the officer shall not 7865

execute the deed and file it for recording until the alternative 7866
redemption period expires. In either case, once the deed has been 7867
recorded, the officer shall deliver the deed to the electing 7868
subdivision; thereupon, title to the land is incontestable in the 7869
electing subdivision and free and clear of all liens and 7870
encumbrances, except those easements and covenants of record 7871
running with the land and created prior to the time at which the 7872
taxes or assessments, for the nonpayment of which the land is sold 7873
or transferred at foreclosure, became due and payable. At the time 7874
of the sale or transfer, the officer shall collect and the 7875
electing subdivision shall pay the fee required by law for 7876
transferring and recording of deeds. 7877

The title is not invalid because of any irregularity, 7878
informality, or omission of any proceedings under section 323.25, 7879
sections 323.65 to 323.79, this chapter, or Chapter 5721. of the 7880
Revised Code, or in any processes of taxation, if such 7881
irregularity, informality, or omission does not abrogate any 7882
provision of such chapters for notice to holders of title, lien, 7883
or mortgage to, or other interests in, the foreclosed lands. 7884

Sec. 5722.04. (A) Upon receipt of an ordinance or resolution 7885
adopted pursuant to section 5722.02 of the Revised Code, the 7886
county auditor shall deliver to the electing subdivision a list of 7887
all delinquent lands within an electing subdivision's boundaries 7888
that have been forfeited to the state pursuant to section 5723.01 7889
of the Revised Code and thereafter shall notify the electing 7890
subdivision of any additions to or deletions from such list. 7891

The electing subdivision shall select from such lists the 7892
forfeited lands that constitute nonproductive lands that the 7893
subdivision wishes to acquire, and shall notify the county auditor 7894
of its selection prior to the advertisement and sale of such 7895
lands. Notwithstanding the sales price provisions of division 7896

(A)(1) of section 5723.06 of the Revised Code, the selected 7897
nonproductive lands shall be advertised for sale and be sold to 7898
the highest bidder for an amount at least sufficient to pay the 7899
amount determined under division (A)(2) of section 5721.16 of the 7900
Revised Code. All nonproductive lands forfeited to the state and 7901
selected by an electing subdivision, when advertised for sale 7902
pursuant to the relevant procedures set forth in Chapter 5723. of 7903
the Revised Code, shall be advertised separately from the 7904
advertisement applicable to other forfeited lands. The 7905
advertisement relating to the selected nonproductive lands also 7906
shall include a statement that the lands have been selected by the 7907
electing subdivision as nonproductive lands that it wishes to 7908
acquire and that, if at the forfeiture sale no bid for the sum of 7909
the taxes, assessments, charges, penalties, interest, and costs 7910
due on the parcel as determined under division (A)(1)(a) of 7911
section 5723.06 of the Revised Code is received, the lands shall 7912
be sold to the electing subdivision. 7913

(B) If any nonproductive land that has been forfeited to the 7914
state and selected by an electing subdivision is advertised and 7915
offered for sale by the auditor pursuant to Chapter 5723. of the 7916
Revised Code, but no minimum bid is received, the electing 7917
subdivision shall be deemed to have submitted the winning bid, and 7918
the land is deemed sold to the electing subdivision for no 7919
consideration other than the fee charged under division (C) of 7920
this section. If both a county and a township in that county have 7921
adopted a resolution pursuant to section 5722.02 of the Revised 7922
Code and both subdivisions select the same parcel or parcels of 7923
land, ~~the subdivision that first notifies the county auditor of~~ 7924
~~such selection shall be~~ the electing subdivision deemed to have 7925
submitted the winning bid under this division shall be determined 7926
pursuant to division (D) of section 5722.03 of the Revised Code. 7927

The auditor shall announce the bid at the sale and shall 7928

declare the selected nonproductive land to be sold to the electing 7929
subdivision. The auditor shall deliver to the electing subdivision 7930
a certificate of sale. 7931

(C) On the returning of the certificate of sale to the 7932
auditor, the auditor shall execute and file for recording a deed 7933
conveying title to the selected nonproductive land and, once the 7934
deed has been recorded, deliver it to the electing subdivision. 7935
Thereupon, all previous title is extinguished, and the title in 7936
the electing subdivision is incontestable and free and clear from 7937
all liens and encumbrances, except taxes and special assessments 7938
that are not due at the time of the sale and any easements and 7939
covenants of record running with the land and created prior to the 7940
time at which the taxes or assessments, for the nonpayment of 7941
which the nonproductive land was forfeited, became due and 7942
payable. At the time of the sale, the auditor shall collect and 7943
the electing subdivision shall pay the fee required by law for 7944
transferring and recording of deeds. 7945

Upon delivery of a deed conveying any nonproductive land to 7946
an electing subdivision, the county auditor shall charge all costs 7947
incurred in any proceeding instituted under section 5721.14 or 7948
5721.18 of the Revised Code or incurred as a result of the 7949
forfeiture and sale of the nonproductive land to the taxing 7950
districts, including the electing subdivision, in direct 7951
proportion to their interest in the taxes, assessments, charges, 7952
interest, and penalties on the nonproductive land due and payable 7953
at the time the land was sold at the forfeiture sale. The interest 7954
of each taxing district in the taxes, assessments, charges, 7955
penalties, and interest on the nonproductive land shall bear the 7956
same proportion to the amount of those taxes, assessments, 7957
charges, penalties, and interest that the amount of taxes levied 7958
by each district against the nonproductive land in the preceding 7959
tax year bears to the taxes levied by all such districts against 7960

the nonproductive land in the preceding tax year. For the purposes 7961
of this division, a county land reutilization corporation shall be 7962
deemed to have the proportionate interest as the county 7963
designating or organizing such corporation in the taxes, 7964
assessments, charges, penalties, and interest on the nonproductive 7965
land in the county. In making a semiannual apportionment of funds, 7966
the auditor shall retain at the next apportionment the amount 7967
charged to each such taxing district, except for a county land 7968
reutilization corporation acting on behalf of a county, the 7969
auditor shall invoice the corporation the amount charged to it. 7970

(D) Where no political subdivision has requested to purchase 7971
a parcel of land at a foreclosure sale, any lands otherwise 7972
forfeited to the state for want of a bid at the foreclosure sale 7973
may, upon the request of a county land reutilization corporation, 7974
be transferred directly to the corporation without appraisal or 7975
public bidding, except that no interest in real property may be 7976
transferred to a county land reutilization corporation under this 7977
section after two years following the filing of its articles of 7978
incorporation by the secretary of state. 7979

Sec. 5722.06. An electing subdivision, other than a county 7980
land reutilization corporation, shall assume possession and 7981
control of any nonproductive land acquired by it under section 7982
5722.03, 5722.04, or 5722.10 of the Revised Code and any other 7983
land it acquires as a part of its land reutilization program. The 7984
electing subdivision shall hold and administer such property in a 7985
governmental capacity for the benefit of itself and of other 7986
taxing districts having an interest in the taxes, assessments, 7987
charges, interest, and penalties due and owing thereon at the time 7988
of the property's acquisition by the electing subdivision. In its 7989
administration of such nonproductive land as a part of a land 7990
reutilization program, the electing subdivision shall: 7991

(A) Manage, maintain, and protect, or temporarily use for a public purpose such land in such manner as it deems appropriate;

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

(C) Study, analyze, and evaluate potential, present, and future uses for such land which would provide for the effective reutilization of the nonproductive land;

(D) Plan for, and use its best efforts to consummate, the sale or other disposition of such land at such times and upon such terms and conditions as it deems appropriate to the fulfillment of the purposes and objectives of its land reutilization program;

(E) Establish and maintain records and accounts reflecting all transactions, expenditures, and revenues relating to its land reutilization program, including separate itemizations of all transactions, expenditures, and revenues concerning each individual parcel of real property acquired as a part of such program.

A county land reutilization corporation acquiring title to lands under section 5722.03, 5722.04, or 5722.10 of the Revised Code, and to any other land it acquires as a part of its land reutilization program, shall maintain, operate, hold, transact, and dispose of such land as provided in its plan and pursuant to its purposes under Chapter 1724. of the Revised Code.

Sec. 5722.07. As used in this section, "fair market value" means the appraised value of the nonproductive land made with reference to such redevelopment and reutilization restrictions as may be imposed by the electing subdivision as a condition of sale or as may be otherwise applicable to such land.

An electing subdivision may, without competitive bidding,

sell any land acquired by it as a part of its land reutilization 8022
program at such times, to such persons, and upon such terms and 8023
conditions, and subject to such restrictions and covenants as it 8024
deems necessary or appropriate to assure the land's effective 8025
reutilization. ~~Such~~ Except with respect to a sale by a county land 8026
reutilization corporation, such land shall be sold at not less 8027
than its fair market value. However, except with respect to land 8028
held by a county land reutilization corporation, upon the approval 8029
of the legislative authorities of those taxing districts entitled 8030
to share in the proceeds from the sale thereof, the electing 8031
subdivision may either retain such land for devotion by it to 8032
public use, or sell, lease, or otherwise transfer any such land to 8033
another political subdivision for the devotion to public use by 8034
such political subdivision for a consideration less than fair 8035
market value. 8036

Whenever an electing subdivision sells any land acquired as 8037
part of its land reutilization program for an amount equal to or 8038
greater than fair market value, it shall execute and deliver all 8039
agreements and instruments incident thereto. The electing 8040
subdivision may execute and deliver all agreements and instruments 8041
without procuring any approval, consent, conveyance, or other 8042
instrument from any other person or entity, including the other 8043
taxing districts entitled to share in the proceeds from the sale 8044
thereof. 8045

An electing subdivision may, for purposes of land 8046
disposition, consolidate, assemble, or subdivide individual 8047
parcels of land acquired as part of its land reutilization 8048
program. 8049

Sec. 5722.08. When an electing subdivision, other than a 8050
county land reutilization corporation, sells any land acquired as 8051
a part of its land reutilization program, the proceeds from such 8052

sale shall be applied and distributed in the following order: 8053

(A) To the electing subdivision in reimbursement of its 8054
expenses incurred on account of the acquisition, administration, 8055
management, maintenance, and disposition of such land, and such 8056
other expenses of the land reutilization program as the electing 8057
subdivision may apportion to such land; 8058

(B) To the county treasurer to reimburse those taxing 8059
districts to which the county auditor charged the costs of 8060
foreclosure pursuant to section 5722.03 of the Revised Code, or 8061
costs of forfeiture pursuant to section 5722.04 of the Revised 8062
Code. If the proceeds of the sale of the nonproductive lands, 8063
after making the payment required under this division, are not 8064
sufficient to reimburse the full amounts charged to taxing 8065
districts as costs under section 5722.03 or 5722.04 of the Revised 8066
Code, the balance of the proceeds shall be used to reimburse the 8067
taxing districts in the same proportion as the costs were charged. 8068

(C) To the county treasurer for distribution to the taxing 8069
districts charged costs under section 5722.03 or 5722.04 of the 8070
Revised Code, in the same proportion as they were charged costs by 8071
the county auditor, an amount representing both of the following: 8072

(1) The taxes, assessments, charges, penalties, and interest 8073
due and owing on such land as of the date of acquisition by the 8074
electing subdivision; 8075

(2) The taxes, assessments, charges, penalties, and interest 8076
that would have been due and payable with respect to such land 8077
from such date of acquisition were such land not exempt from 8078
taxation pursuant to section 5722.11 of the Revised Code. 8079

(D) The balance, if any, to be retained by the electing 8080
subdivision for application to the payment of costs and expenses 8081
of its land reutilization program. 8082

All proceeds from the sale of lands held by a county land 8083

reutilization corporation shall be retained by the county land 8084
reutilization corporation for the purposes for which it was 8085
organized without further reporting or accounting to the taxing 8086
districts. 8087

Sec. 5722.09. (A) An electing subdivision shall keep all 8088
taxing districts having an interest in the taxes, assessments, 8089
charges, interest, and penalties on the real property acquired as 8090
part of the land reutilization program informed concerning the 8091
administration of its land reutilization program and ~~shall~~ may 8092
establish a committee comprised of a representative of each such 8093
taxing district. Each member of the committee shall be appointed 8094
by, and serve at the pleasure of, the taxing district ~~he~~ the 8095
member represents. A representative may be an employee of the 8096
taxing district. All members shall serve without compensation. The 8097
committee ~~shall~~ may meet in person or by electronic or telephonic 8098
means, at the discretion of the electing subdivision, at least 8099
quarterly annually to review the operations of the land 8100
reutilization program and to advise the electing subdivision 8101
concerning any matter relating to such program which comes before 8102
the committee. 8103

(B) An electing subdivision, as a part of its land 8104
reutilization program, ~~shall~~ may establish separate neighborhood 8105
advisory committees consisting of persons living or owning 8106
property within each neighborhood affected by the program. The 8107
electing subdivision shall determine the boundaries of each 8108
neighborhood and which neighborhoods are affected by the program. 8109
Each neighborhood advisory committee shall ~~consist of not less~~ 8110
~~than five nor more than nine persons,~~ to be appointed by the chief 8111
executive officer of the electing subdivision for two-year 8112
overlapping terms and shall be composed of at least three persons. 8113
The electing subdivision shall consult with each neighborhood 8114
advisory committee at least ~~quarterly~~ annually to review the 8115

operations of the land reutilization program and to receive the 8116
advice of the members of the neighborhood advisory committee 8117
concerning any matter relating to the program which comes before 8118
the committees, including a specific interim use plan for the 8119
land. 8120

(C) This section does not apply to a county land 8121
reutilization corporation. 8122

Sec. 5722.10. An electing subdivision may accept a conveyance 8123
in lieu of foreclosure of any delinquent land from the proper 8124
owners thereof. Such conveyance may only be accepted with the 8125
consent of the county auditor acting as the agent of the state 8126
pursuant to section 5721.09 of the Revised Code. The owners or the 8127
electing municipal corporation or township shall pay all expenses 8128
incurred by the county in connection with any foreclosure or 8129
foreclosure and forfeiture proceeding filed pursuant to section 8130
323.25, sections 323.65 to 323.79, or section 5721.18 or 5721.14 8131
of the Revised Code relative to such land. When the electing 8132
subdivision is the county or county land reutilization corporation 8133
acting on behalf of a county, it may require the owner to pay the 8134
expenses. The owner shall present the electing subdivision with 8135
evidence satisfactory to the subdivision that it will obtain by 8136
such conveyance fee simple title to such delinquent land. ~~The 8137~~
Unless otherwise agreed to by the electing subdivision accepting 8138
the conveyance, the title shall be free and clear of all liens and 8139
encumbrances, except such easements and covenants of record 8140
running with the land as were created prior to the time of the 8141
conveyance and delinquent taxes, assessments, penalties, interest, 8142
and charges, and taxes and special assessments that are a lien on 8143
the real property at the time of the conveyance. 8144

8145

Real property acquired by an electing subdivision under this 8146

section shall not be subject to foreclosure or forfeiture under 8147
Chapter 5721. or 5723. of the Revised Code. The sale or other 8148
transfer, as authorized by section 5722.07 of the Revised Code, of 8149
real property acquired under this section shall extinguish the 8150
lien on the title for all taxes, assessments, penalties, interest, 8151
and charges delinquent at the time of the conveyance of the 8152
delinquent land to the electing subdivision. 8153

Sec. 5722.13. Real property acquired and held by an electing 8154
subdivision pursuant to this chapter that is not sold or otherwise 8155
transferred within fifteen years after such acquisition shall be 8156
offered for sale at public auction during the sixteenth year after 8157
acquisition. If the real property is not sold at that time, it 8158
~~shall be offered every three years thereafter until it is sold~~ may 8159
be disposed of or retained for any lawful purpose without further 8160
application of this chapter. 8161

Notice of the sale shall contain a description of each 8162
parcel, the permanent parcel number, and the full street address 8163
when available. The notice shall be published once a week for 8164
three consecutive weeks prior to the sale in a newspaper of 8165
general circulation within the electing subdivision. 8166

Each parcel subsequent to the fifteenth year after its 8167
acquisition as part of a land reutilization program shall be sold 8168
for an amount equal to not less than the greater of: 8169

(A) Two-thirds of its fair market value; 8170

(B) The total amount of accrued taxes, assessments, 8171
penalties, interest, charges, and costs incurred by the electing 8172
subdivision in the acquisition, maintenance, and disposal of each 8173
parcel and the parcel's share of the costs and expenses of the 8174
land reutilization program. 8175

The sale requirements of this section do not apply to real 8176

property acquired and held by a county land reutilization 8177
corporation. 8178

Sec. 5722.14. If nonproductive land is subsequently included 8179
within an impacted cities project, as defined in section 1728.01 8180
of the Revised Code, taxes on the land in the base period of the 8181
year immediately preceding the initial acquisition, as provided in 8182
section 1728.111 of the Revised Code, shall be determined by 8183
applying the land valuation as it existed in either the year 8184
preceding such initial acquisition, or in the next succeeding year 8185
after such nonproductive land is sold pursuant to section 5722.07 8186
or 5722.13 of the Revised Code, whichever valuation is greater. 8187

This section does not apply to nonproductive land acquired 8188
and held by a county land reutilization corporation. 8189

Sec. 5722.15. (A) When an electing subdivision purchases 8190
nonproductive land under section 5722.03 or 5722.04 of the Revised 8191
Code, the county auditor shall remove from ~~his~~ the auditor's tax 8192
lists and duplicates all taxes, assessments, charges, penalties, 8193
and interest that are due and payable on the land at the time of 8194
the sale in the same manner as if the property had been sold to 8195
any other buyer at the foreclosure or forfeiture sale. 8196

(B) The county auditor shall certify to an electing 8197
subdivision, other than a county land reutilization corporation, 8198
that purchases nonproductive land under section 5722.03 or 5722.04 8199
of the Revised Code a record of all of the taxes, assessments, 8200
charges, interest, and penalties that were due on the parcel at 8201
the time of the sale; the taxing districts to which they were 8202
owed; and the proportion of that amount that was owed to each 8203
taxing district. ~~The~~ Except with respect to a county land 8204
reutilization corporation, the certification shall be used by such 8205
an electing subdivision in distributing the proceeds of any sale 8206

of the land in accordance with division (C)(1) of section 5722.08 8207
of the Revised Code. 8208

Sec. 5722.21. (A) As used in this section: 8209

(1) "Eligible delinquent land" means delinquent land or 8210
delinquent vacant land, as defined in section 5721.01 of the 8211
Revised Code, included in a delinquent tax list or delinquent 8212
vacant land tax list that has been certified delinquent within the 8213
meaning of section 5721.03 of the Revised Code, excluding any 8214
certificate parcel as defined in section 5721.30 of the Revised 8215
Code. 8216

(2) "Delinquent taxes" means the cumulative amount of unpaid 8217
taxes, assessments, recoupment charges, penalties, and interest 8218
charged against eligible delinquent land that became delinquent 8219
before transfer of title to a county, municipal corporation, ~~or~~ 8220
township, or county land reutilization corporation under this 8221
section. 8222

(3) "Foreclosure costs" means the sum of all costs or other 8223
charges of publication, service of notice, prosecution, or other 8224
proceedings against the land under sections 323.25 to 323.28, 8225
323.65 to 323.79, or Chapter 5721. of the Revised Code as may 8226
pertain to delinquent land or be fairly apportioned to it by the 8227
county treasurer. 8228

(4) "Tax foreclosure sale" means a sale of delinquent land 8229
pursuant to foreclosure proceedings under sections 323.25 to 8230
323.28, 323.65 to 323.79, or section 5721.14 or 5721.18 of the 8231
Revised Code. 8232

(5) "Taxing authority" means the legislative authority of any 8233
taxing unit, as defined in section 5705.01 of the Revised Code, in 8234
which is located a parcel of eligible delinquent land acquired or 8235
to be acquired by a county, municipal corporation, ~~or~~ township, or 8236

county land reutilization corporation in which a declaration under 8237
division (B) of this section is in effect. 8238

(B) The legislative authority of a municipal corporation may 8239
declare by ordinance, or a board of county commissioners ~~or~~, a 8240
board of township trustees, or the board of directors of a county 8241
land reutilization corporation may declare by resolution, that it 8242
is in the public interest for the county, municipal corporation, 8243
~~or~~ township, or county land reutilization corporation to acquire 8244
tax-delinquent real property within the county, municipal 8245
corporation, or township for the public purpose of redeveloping 8246
the property or otherwise rendering it suitable for productive, 8247
tax-paying use. In any county, municipal corporation, or township 8248
in which such a declaration is in effect, the county, municipal 8249
corporation, ~~or~~ township, or county land reutilization corporation 8250
may purchase or otherwise acquire title to eligible delinquent 8251
land, other than by appropriation, and the title shall pass free 8252
and clear of the lien for delinquent taxes as provided in division 8253
(D) of this section. The authority granted by this section is 8254
supplemental to the authority granted under sections 5722.01 to 8255
5722.15 of the Revised Code. A county land reutilization 8256
corporation may not acquire an interest in real property under 8257
this section after two years following the filing of its articles 8258
of incorporation by the secretary of state. 8259

(C) With respect to any parcel of eligible delinquent land 8260
purchased or acquired by a county, municipal corporation, ~~or~~ 8261
township, or county land reutilization corporation in which a 8262
declaration is in effect under this section, the county, municipal 8263
corporation, or township may obtain the consent of each taxing 8264
authority for release of any claim on the delinquent taxes and 8265
associated costs attaching to that property at the time of 8266
conveyance to the county, municipal corporation, or township. 8267
Consent shall be obtained in writing, and shall be certified by 8268

the taxing authority granting consent or by the fiscal officer or 8269
other person authorized by the taxing authority to provide such 8270
consent. Consent may be obtained before or after title to the 8271
eligible delinquent land is transferred to the county, municipal 8272
corporation, or township. A county that has organized and 8273
designated a county land reutilization corporation for purposes of 8274
this chapter is not required to obtain such consent. Upon 8275
conveyance to a county land reutilization corporation, the consent 8276
shall be deemed to have been given to the extent that the 8277
corporation requires consent. 8278

The taxing authority of a taxing unit and a county, municipal 8279
corporation, or township in which a declaration is in effect under 8280
this section may enter into an agreement whereby the taxing 8281
authority consents in advance to release of the taxing authority's 8282
claim on delinquent taxes and associated costs with respect to all 8283
or a specified number of parcels of eligible delinquent land that 8284
may be purchased or acquired by the county, municipal corporation, 8285
or township for the purposes of this section. The agreement shall 8286
provide for any terms and conditions on the release of such claim 8287
as are mutually agreeable to the taxing authority and county, 8288
municipal corporation, or township, including any notice to be 8289
provided by the county, municipal corporation, or township to the 8290
taxing authority of the purchase or acquisition of eligible 8291
delinquent land situated in the taxing unit; any option vesting in 8292
the taxing authority to revoke its release with respect to any 8293
parcel of eligible delinquent land before the release becomes 8294
effective; and the manner in which notice of such revocation shall 8295
be effected. Nothing in this section or in such an agreement shall 8296
be construed to bar a taxing authority from revoking its advance 8297
consent with respect to any parcels of eligible delinquent land 8298
purchased or acquired by the county, municipal corporation, or 8299
township before the county, municipal corporation, or township 8300
enters into a purchase or other agreement for acquisition of the 8301

parcels. 8302

8303

A county that has organized and designated a county land 8304
reutilization corporation is not required to enter into such an 8305
agreement with a taxing authority. 8306

(D) The lien for the delinquent taxes and associated costs 8307
for which all of the taxing authorities have consented to release 8308
their claims under this section is hereby extinguished, and the 8309
transfer of title to such delinquent land to the county, municipal 8310
corporation, or township shall be transferred free and clear of 8311
the lien for such taxes and costs. If a taxing authority does not 8312
consent to the release of its claim on delinquent taxes and 8313
associated costs, the entire amount of the lien for such taxes and 8314
costs shall continue as otherwise provided by law until paid or 8315
otherwise discharged according to law. If a county land 8316
reutilization corporation acquires title to eligible delinquent 8317
land under this section, the lien for delinquent taxes and costs 8318
with respect to land acquired by the corporation shall be 8319
extinguished simultaneously with the transfer of title to the 8320
corporation, notwithstanding that the taxing authorities have not 8321
consented to release their claims under this section. 8322

(E) All eligible delinquent land acquired by a county, 8323
municipal corporation, ~~or~~ township, or county land reutilization 8324
corporation under this section is real property held for a public 8325
purpose and is exempted from taxation until the county, municipal 8326
corporation, ~~or~~ township, or county land reutilization corporation 8327
sells or otherwise disposes of property. 8328

(F) If a county, municipal corporation, ~~or~~ township, or 8329
county land reutilization corporation sells or otherwise disposes 8330
of delinquent land it purchased or acquired and for which all or a 8331
portion of a taxing authority's claim for delinquent taxes was 8332
released under this section, whether by consent of the taxing 8333

authority or pursuant to division (D) of this section, the net 8334
proceeds from such sale or disposition shall be used for such 8335
redevelopment purposes the board of county commissioners, the 8336
legislative authority of the municipal corporation, ~~or~~ the board 8337
of township trustees, or the board of directors of the county land 8338
reutilization corporation considers necessary or appropriate. 8339
8340

Sec. 5722.22. A county land reutilization corporation shall 8341
not be liable for damages arising from a violation of sections 8342
3737.87 to 3737.891 of the Revised Code or Chapter 3704., 3734., 8343
3745., 3746., 3750., 3751., 3752., 6101., or 6111. of the Revised 8344
Code or any rule adopted or order, permit, license, variance, or 8345
plan approval issued under any of those chapters that is or was 8346
committed by another person in connection with a parcel of land 8347
acquired by the county land reutilization corporation. 8348

Sec. 5723.01. (A)(1) Every tract of land and town lot, which, 8349
pursuant to foreclosure proceedings under section 323.25, sections 8350
323.65 to 323.79, or section 5721.18 of the Revised Code, has been 8351
advertised and offered for sale on two separate occasions, not 8352
less than two weeks apart, and not sold for want of bidders, shall 8353
be forfeited to the state or to a political subdivision, school 8354
district, or county land reutilization corporation pursuant to 8355
division (A)(3) of this section. 8356

(2) The county prosecuting attorney shall certify to the 8357
court that such tract of land or town lot has been twice offered 8358
for sale and not sold for want of a bidder. Such forfeiture of 8359
lands and town lots shall be effective when the court by entry 8360
orders such lands and town lots forfeited to the state or to a 8361
political subdivision, school district, or county land 8362
reutilization corporation pursuant to division (A)(3) of this 8363
section. A copy of such entry shall be certified to the county 8364

auditor and, after the date of the certification, all the right, 8365
title, claim, and interest of the former owner is transferred to 8366
and vested in the state to be disposed of in compliance with this 8367
chapter. 8368

(3) After having been notified pursuant to division (A)(2) of 8369
this section that the tract of land or town lot has been twice 8370
offered for sale and not sold for want of bidders, the court shall 8371
notify the political subdivision and school district in which the 8372
property is located, and any county land reutilization corporation 8373
in the county, and offer to forfeit the property to the political 8374
subdivision, school district, or corporation, or to an electing 8375
subdivision as defined in section 5722.01 of the Revised Code, 8376
upon a petition from the political subdivision, school district, 8377
or corporation. If ~~the political subdivision does not~~ no such 8378
petition is filed with the court within ten days ~~of the~~ after 8379
notification by the court, the court shall forfeit the property to 8380
the state. If ~~the~~ a political subdivision, school district, or 8381
corporation requests through a petition to receive the property 8382
through forfeiture, the forfeiture of land and town lots is 8383
effective when, by entry, the court orders such lands and town 8384
lots forfeited to the political subdivision, school district, or 8385
corporation. The court shall certify a copy of the entry to the 8386
county auditor and, after the date of certification, all the 8387
right, title, claim, and interest of the former owner is 8388
transferred to and vested in the political subdivision, school 8389
district, or corporation. 8390

(B) Every parcel against which a judgment of foreclosure and 8391
forfeiture is made in accordance with section 5721.16 of the 8392
Revised Code is forfeited to the state on the date the court 8393
enters a finding under that section. After that date, all the 8394
right, title, claim, and interest of the former owner is 8395
transferred to the state to be disposed of in compliance with the 8396

relevant provisions of this chapter. 8397

Sec. 5723.03. If the former owner of real property that has 8398
been forfeited, at any time before the state has disposed of such 8399
property, pays into the treasury of the county in which the 8400
property is situated, all the taxes, assessments, penalties, 8401
interest, and costs incurred in the foreclosure or foreclosure and 8402
forfeiture proceedings under section 323.25, 5721.14, or 5721.18 8403
or sections 323.65 to 323.79 of the Revised Code or in proceedings 8404
under this chapter that stand charged against the property at the 8405
time of such payment, the state shall relinquish to such former 8406
owner all claim to such property. The county auditor shall then 8407
reenter the property on ~~his~~ the auditor's tax list, under the name 8408
of the proper owner. 8409

Sec. 5723.04. (A) The county auditor shall maintain a list of 8410
forfeited lands and shall offer such lands for sale annually, or 8411
more frequently if the auditor determines that more frequent sales 8412
are necessary. 8413

(B) Notwithstanding division (A) of this section, upon the 8414
request of a county land reutilization corporation organized under 8415
Chapter 1724. of the Revised Code, the county auditor shall 8416
promptly transfer to such corporation, by auditor's deed, the fee 8417
simple title to a parcel on the list of forfeited lands, which 8418
shall pass to such corporation free and clear of all taxes, 8419
assessments, charges, penalties, interest, and costs. Any 8420
subordinate liens shall be deemed fully and forever satisfied and 8421
discharged. Upon such request, the land is deemed sold by the 8422
state for no consideration. The county land reutilization 8423
corporation shall file the deed for recording. A county land 8424
reutilization corporation may not acquire an interest in a parcel 8425
under this section after two years following the filing of its 8426
articles of incorporation by the secretary of state. 8427

Sec. 5723.08. After any county auditor has compiled a list of 8428
forfeited lands as provided for in section 5723.04 of the Revised 8429
Code, ~~he~~ the auditor shall furnish and deliver to the director of 8430
natural resources an authenticated copy of such list within ten 8431
days after its completion. The director of natural resources, in 8432
behalf of the state, may select and designate tracts of land so 8433
forfeited which are situated within the boundaries of any legally 8434
established state forest or park purchase area, which in ~~his~~ the 8435
director's opinion are suitable for reforestation, public 8436
recreation, wildlife habitat, water impoundment, or other uses 8437
incident to the conservation of natural resources. Whereupon, said 8438
director shall notify the auditor in writing, within thirty days 8439
after receipt of such list, of the intention of the state to take 8440
and hold such forfeited lands as ~~he~~ the director has designated 8441
for such use. 8442

Due notice in writing, sent by certified mail, of the 8443
intention of the state to take and hold such lands shall be given 8444
to known holders of title thereto, and to holders of liens or 8445
mortgages of record, at their last known addresses, by the auditor 8446
within fifteen days after ~~he~~ the auditor has been notified by the 8447
director that the state intends to take and hold such lands for 8448
conservation purposes. Such notice shall contain a recapitulation 8449
showing the total amount of delinquent taxes, assessments, 8450
penalties, interest, and costs, due and unpaid, for which the land 8451
had been forfeited to the state. 8452

Holders of title to such lands, together with holders of 8453
liens or mortgages of record, individually or collectively, shall 8454
file with the auditor a written exception to the intent of the 8455
state to take and hold such lands for conservation purposes within 8456
fifteen days after such notice has been delivered to them. Upon 8457
failure to file such exception and to pay the total amount of 8458
delinquent taxes, assessments, penalties, interest, and costs due 8459

and payable, prior to the time of the general sale of tax 8460
forfeited lands, the auditor shall not offer said lands for sale 8461
in accordance with section 5723.05 of the Revised Code. On or 8462
after the date of general sale of forfeited lands, the auditor 8463
shall execute a deed for such lands to the state. Thereafter the 8464
title of the state in such lands is incontestable, section 5723.03 8465
of the Revised Code notwithstanding. 8466

The department of natural resources, upon receipt of the deed 8467
of such lands to the state from the auditor, and upon approval of 8468
title to such lands by the attorney general, shall pay to the 8469
auditor from moneys appropriated or available for such purposes, 8470
an amount equal to the taxes, assessments, penalties, interest, 8471
and costs due and payable to the county at the time such lands 8472
were declared forfeited, and such moneys shall be disbursed by the 8473
auditor in the manner provided in section 5723.18 of the Revised 8474
Code. 8475

Lands acquired by the state pursuant to this section are 8476
subject to the same laws and policies relating to other lands 8477
under the control of the department, or said department may assign 8478
custody, management, and use of such lands for the purposes 8479
defined in this section to any agency or subdivision of 8480
government. 8481

If the department of natural resources and a county land 8482
reutilization corporation organized under Chapter 1724. of the 8483
Revised Code request title to the same parcel, the one that first 8484
requested the parcel in writing shall be entitled to acquire the 8485
title thereto. 8486

Sec. 5723.11. If any forfeited lands are sold for a greater 8487
sum than the amount of the tax, assessment, penalty, interest, and 8488
costs of sale, the county auditor shall charge the county 8489
treasurer separately in each case, in the name of the supposed 8490

owner, with the excess above such amount. The treasurer shall 8491
retain such excess in the treasury for the proper owner of the 8492
forfeited lands, and upon demand by such owner, within ~~six years~~ 8493
one year from the day of sale, shall pay the excess to ~~him~~ the 8494
owner. After that one year, the treasurer shall dispose of any 8495
excess according to law or, if a county land reutilization 8496
corporation organized under Chapter 1724. of the Revised Code 8497
exists in the county, shall pay the amount to the corporation. 8498
Such money shall be used for the corporation's public purposes. 8499

If the treasurer, upon demand, is not fully satisfied as to 8500
the right of the person demanding to receive such excess sum or if 8501
there are several different claimants, ~~he~~ the treasurer shall 8502
commence a civil action by filing a petition of interpleader in 8503
the court of common pleas of the county where the land was sold, 8504
wherein ~~he~~ the treasurer shall make the person claiming the 8505
excess, and the state, defendants, and the action shall proceed as 8506
other civil actions. The costs of the proceedings shall be paid by 8507
the person claiming the excess, as the court orders. The 8508
prosecuting attorney shall prosecute the action, in behalf of the 8509
treasurer. 8510

Sec. 5723.12. (A) The county auditor, on making a sale of a 8511
tract of land to any person under this chapter, shall give the 8512
purchaser a certificate of sale. On producing or returning to the 8513
auditor the certificate of sale, the auditor, on payment to the 8514
auditor by the purchaser, the purchaser's heirs, or assigns, of 8515
the sum of ~~five~~ forty-five dollars, shall execute and file for 8516
recording a deed, which deed shall be prima-facie evidence of 8517
title in the purchaser, the purchaser's heirs, or assigns. Once 8518
the deed has been recorded, the county auditor shall deliver the 8519
deed to the purchaser. At the time of the sale, the county auditor 8520
shall collect and the purchaser shall pay the fee required by law 8521
for the recording of deeds. In the case of land sold to the state 8522

under division (B) of section 5723.06 of the Revised Code, the 8523
director of natural resources or a county land reutilization 8524
corporation shall execute and file for recording the deed, and pay 8525
the fee required by law for transferring deeds directly to the 8526
county auditor and recording deeds directly to the county 8527
recorder. 8528

(B) Except as otherwise provided in division (C) of this 8529
section and except for foreclosures to which the alternative 8530
redemption period has expired under sections 323.65 to 323.79 of 8531
the Revised Code, when a tract of land has been duly forfeited to 8532
the state and sold under this chapter, the conveyance of the real 8533
estate by the auditor shall extinguish all previous title and 8534
invest the purchaser with a new and perfect title that is free 8535
from all liens and encumbrances, except taxes and installments of 8536
special assessments and reassessments not due at the time of the 8537
sale, federal tax liens other than federal tax liens that are 8538
discharged in accordance with subsection (b) or (c) of section 8539
7425 of the "Internal Revenue Code of 1954," 68A Stat. 3, 26 8540
U.S.C. 1, as amended, and any easements and covenants running with 8541
the land that were created prior to the time the taxes or 8542
assessments, for the nonpayment of which the land was forfeited, 8543
became due and payable and except that, if there is a federal tax 8544
lien on the tract of land at the time of the sale, the United 8545
States is entitled to redeem the tract of land at any time within 8546
one hundred twenty days after the sale pursuant to subsection (d) 8547
of section 7425 of the "Internal Revenue Code of 1954," 68A Stat. 8548
3, 26 U.S.C. 1, as amended. 8549

(C) ~~When~~ Except for foreclosures to which the alternative 8550
redemption period has already expired under sections 323.65 to 8551
323.79 of the Revised Code, when a tract of forfeited land that 8552
was foreclosed upon as a result of proceedings for foreclosure 8553
instituted under section 323.25, sections 323.65 to 323.79, or 8554

division (C) of section 5721.18 of the Revised Code is sold under 8555
this chapter, the conveyance of the real estate by the auditor 8556
shall extinguish all previous title and invest the purchaser with 8557
a new title free from the lien for land taxes, assessments, 8558
charges, penalties, and interest for which the lien was 8559
foreclosed, the property was forfeited to the state, and in 8560
satisfaction of which the property was sold under this chapter, 8561
but subject to all other liens and encumbrances with respect to 8562
the tract. 8563

Sec. 5723.18. (A) Except as otherwise provided in division 8564
(B)(2) of section 5721.17 and division (B) of section 319.43 of 8565
the Revised Code, the proceeds from a forfeiture sale shall be 8566
distributed as follows: 8567

(1) The county auditor shall deduct all costs pertaining to 8568
the forfeiture and sale of forfeited lands, including costs 8569
pertaining to a foreclosure and forfeiture proceeding instituted 8570
under section 5721.14 of the Revised Code, except those paid under 8571
section 5721.04 of the Revised Code, from the moneys received from 8572
the sale of land and town lots forfeited to the state for the 8573
nonpayment of taxes, and shall pay such costs into the proper 8574
fund. In the case of the forfeiture sale of a parcel against which 8575
a foreclosure and forfeiture proceeding was instituted under 8576
section 5721.14 of the Revised Code, if the proceeds from the 8577
forfeiture sale are insufficient to pay the costs pertaining to 8578
such proceeding, the county auditor, at the next semiannual 8579
apportionment of real property taxes, shall reduce the amount of 8580
real property taxes that ~~he~~ the auditor otherwise would distribute 8581
to each subdivision to which taxes, assessments, charges, 8582
penalties, or interest charged against the parcel are due. The 8583
reduction in each subdivision's real property tax distribution 8584
shall equal the amount of the unpaid costs multiplied by a 8585
fraction, the numerator of which is the amount of taxes, 8586

assessments, charges, penalties, and interest due the subdivision, 8587
and the denominator of which is the total amount of taxes, 8588
assessments, charges, penalties, and interest due all such 8589
subdivisions. 8590

(2) Following the payment required by division (A)(1) of this 8591
section, the part of the proceeds that is equal to ~~five~~ ten per 8592
cent of the taxes and assessments due shall be deposited in the 8593
delinquent tax and assessment collection fund created pursuant to 8594
section 321.261 of the Revised Code. 8595

(3) Following the payment required by division (A)(2) of this 8596
section, the remaining proceeds shall be distributed by the 8597
auditor to the appropriate subdivisions to pay the taxes, 8598
assessments, charges, penalties, and interest which are due and 8599
unpaid. If the proceeds available for distribution under this 8600
division are insufficient to pay the entire amount of those taxes, 8601
assessments, charges, penalties, and interest, the auditor shall 8602
distribute the proceeds available for distribution under this 8603
division to the appropriate subdivisions in proportion to the 8604
amount of those taxes, assessments, charges, penalties, and 8605
interest that each is due. 8606

(B) If the proceeds from the sale of forfeited land are 8607
insufficient to pay in full the amount of the taxes, assessments, 8608
charges, penalties, and interest; the costs incurred in the 8609
proceedings instituted pursuant to this chapter and section 8610
5721.18 of the Revised Code, or the foreclosure and forfeiture 8611
proceeding instituted pursuant to section 5721.14 of the Revised 8612
Code; and, if division (B)(2) of section 5721.17 of the Revised 8613
Code is applicable, any notes issued by a receiver pursuant to 8614
division (F) of section 3767.41 of the Revised Code and any 8615
receiver's lien as defined in division (C)(4) of section 5721.18 8616
of the Revised Code, the court may enter a deficiency judgment 8617
against the last owner of record of the land before its forfeiture 8618

to the state, for the unpaid amount. The court shall enter the judgment pursuant to section 5721.192 of the Revised Code. Except as otherwise provided in division (B) of section 319.43 of the Revised Code, the proceeds paid pursuant to the entry and satisfaction of such a judgment shall be distributed as if they had been received as a part of the proceeds from the sale of the land to satisfy the amount of the taxes, assessments, charges, penalties, and interest which are due and unpaid; the costs incurred in the associated proceedings which were due and unpaid; and, if division (B)(2) of section 5721.17 of the Revised Code is applicable, any notes issued by a receiver pursuant to division (F) of section 3767.41 of the Revised Code and any receiver's lien as defined in division (C)(4) of section 5721.18 of the Revised Code.

Section 2. That existing sections 135.341, 135.35, 135.351, 307.01, 307.07, 307.09, 307.10, 307.12, 307.64, 307.698, 307.78, 307.806, 307.846, 319.20, 319.201, 319.30, 319.43, 319.45, 319.54, 321.24, 321.261, 321.34, 321.341, 323.121, 323.132, 323.15, 323.25, 323.26, 323.28, 323.31, 323.47, 323.49, 323.50, 323.65, 323.66, 323.67, 323.68, 323.69, 323.70, 323.71, 323.72, 323.73, 323.74, 323.75, 323.76, 323.77, 323.78, 715.26, 715.261, 1724.01, 1724.02, 1724.04, 1724.05, 1724.07, 1724.10, 1724.11, 5705.05, 5705.19, 5709.12, 5721.01, 5721.011, 5721.03, 5721.06, 5721.10, 5721.11, 5721.18, 5721.19, 5721.191, 5721.20, 5721.25, 5721.30, 5721.31, 5721.32, 5721.33, 5721.36, 5721.37, 5721.38, 5721.39, 5721.40, 5721.43, 5722.01, 5722.02, 5722.03, 5722.04, 5722.06, 5722.07, 5722.08, 5722.09, 5722.10, 5722.13, 5722.14, 5722.15, 5722.21, 5723.01, 5723.03, 5723.04, 5723.08, 5723.11, 5723.12, and 5723.18 of the Revised Code are hereby repealed.

Section 3. (A) As used in this section, "county land reutilization corporation" or "corporation" means a county land

reutilization corporation formed under Chapter 1724. of the 8651
Revised Code. 8652

(B)(1) Not later than the last day of the seventh month after 8653
the articles of incorporation of a county land reutilization 8654
corporation are filed by the Secretary of State, the board of 8655
directors of the corporation shall file a report with the General 8656
Assembly summarizing the corporation's activities during the 8657
six-month period beginning on the date the corporation's articles 8658
of incorporation were filed by the Secretary of State. 8659

(2) Not later than the last day of the thirteenth month after 8660
the articles of incorporation of a county land reutilization 8661
corporation are filed by the Secretary of State, the board of 8662
directors of the corporation shall file a report with the General 8663
Assembly summarizing the corporation's activities during the 8664
twelve-month period beginning on the date the corporation's 8665
articles of incorporation were filed by the Secretary of State. 8666

(C) Each such report shall set forth, for that six-month or 8667
twelve-month period, the following: 8668

(1) The corporation's revenue and receipts from any source, 8669
itemized as to the source; 8670

(2) The corporation's expenses; 8671

(3) The number of parcels of any real property acquired by 8672
the corporation and the manners by which property was acquired; 8673

(4) The disposition of such real property on the last day of 8674
the six-month or twelve-month period; 8675

(5) The number of parcels of abandoned land against which the 8676
corporation requested foreclosure proceedings under sections 8677
323.65 to 323.79 of the Revised Code; 8678

(6) The value of any tax certificates acquired by the 8679
corporation; 8680

(7) A summary of any nuisance abatement or code enforcement activities;	8681
	8682
(8) The number of employees and officers of the corporation, and compensation paid to officers of the corporation.	8683
	8684
(D) Copies of the report shall be filed with the Clerk of the House of Representatives, the Clerk of the Senate, the Speaker of the House of Representatives, the President of the Senate, and the leaders of the minority caucus of each chamber.	8685
	8686
	8687
	8688