

As Reported by the Committee of Conference

**130th General Assembly
Regular Session
2013-2014**

Sub. S. B. No. 172

Senator Patton

**Cosponsors: Senators Seitz, Hughes, Schiavoni, Skindell, LaRose, Bacon,
Beagle, Eklund, Lehner, Manning, Tavares**

**Representatives Brown, Adams, R., Anielski, Antonio, Beck, Bishoff,
Blessing, Boyce, Budish, Celebrezze, Curtin, Damschroder, Driehaus, Foley,
Hagan, R., Heard, Letson, Lundy, O'Brien, Patterson, Phillips, Pillich, Ramos,
Reece, Stinziano, Strahorn, Williams, Winburn Speaker Batchelder**

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A B I L L

To amend sections 317.32, 319.203, 319.54, 321.261, 1
323.131, 323.25, 323.28, 323.47, 323.65, 323.69, 2
323.70, 323.71, 323.72, 323.73, 323.78, 323.79, 3
715.261, 743.04, 1724.02, 1724.10, 2744.01, 4
5709.12, 5721.01, 5721.03, 5721.14, 5721.18, 5
5721.19, 5721.36, 5722.01, 5722.03, 5722.04, 6
5722.07, 5722.10, 5722.11, 5723.01, 5723.04, 7
5723.12, and 6119.06 and to enact sections 323.691 8
and 5722.031 of the Revised Code to modify the 9
laws governing land reutilization programs and 10
property tax foreclosures and to make changes to 11
the county auditor's review of real property 12
conveyances. 13

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

Section 1. That sections 317.32, 319.203, 319.54, 321.261, 14
323.131, 323.25, 323.28, 323.47, 323.65, 323.69, 323.70, 323.71, 15

323.72, 323.73, 323.78, 323.79, 715.261, 743.04, 1724.02, 1724.10, 16
2744.01, 5709.12, 5721.01, 5721.03, 5721.14, 5721.18, 5721.19, 17
5721.36, 5722.01, 5722.03, 5722.04, 5722.07, 5722.10, 5722.11, 18
5723.01, 5723.04, 5723.12, and 6119.06 be amended and sections 19
323.691 and 5722.031 of the Revised Code be enacted to read as 20
follows: 21

Sec. 317.32. The county recorder shall charge and collect the 22
following fees, to include, except as otherwise provided in 23
division (A)(2) of this section, base fees for the recorder's 24
services and housing trust fund fees collected pursuant to section 25
317.36 of the Revised Code: 26

(A)(1) Except as otherwise provided in division (A)(2) of 27
this section, for recording and indexing an instrument if the 28
photocopy or any similar process is employed, a base fee of 29
fourteen dollars for the first two pages and a housing trust fund 30
fee of fourteen dollars, and a base fee of four dollars and a 31
housing trust fund fee of four dollars for each subsequent page, 32
size eight and one-half inches by fourteen inches, or fraction of 33
a page, including the caption page, of such instrument; 34

(2) For recording and indexing an instrument described in 35
division (D) of section 317.08 of the Revised Code if the 36
photocopy or any similar process is employed, a fee of 37
twenty-eight dollars for the first two pages to be deposited as 38
specified elsewhere in this division, and a fee of eight dollars 39
to be deposited in the same manner for each subsequent page, size 40
eight and one-half inches by fourteen inches, or fraction of a 41
page, including the caption page, of that instrument. If the 42
county recorder's technology fund has been established under 43
section 317.321 of the Revised Code, of the twenty-eight dollars, 44
fourteen dollars shall be deposited into the county treasury to 45
the credit of the county recorder's technology fund and fourteen 46

dollars shall be deposited into the county treasury to the credit 47
of the county general fund. If the county recorder's technology 48
fund has not been established, the twenty-eight dollars shall be 49
deposited into the county treasury to the credit of the county 50
general fund. 51

(B) For certifying a photocopy from the record previously 52
recorded, a base fee of one dollar and a housing trust fund fee of 53
one dollar per page, size eight and one-half inches by fourteen 54
inches, or fraction of a page; for each certification if the 55
recorder's seal is required, except as to instruments issued by 56
the armed forces of the United States, a base fee of fifty cents 57
and a housing trust fund fee of fifty cents; 58

(C) For entering any marginal reference by separate recorded 59
instrument, a base fee of two dollars and a housing trust fund fee 60
of two dollars for each marginal reference set out in that 61
instrument, in addition to the fees set forth in division (A)(1) 62
of this section; 63

(D) For indexing in the real estate mortgage records, 64
pursuant to section 1309.519 of the Revised Code, financing 65
statements covering crops growing or to be grown, timber to be 66
cut, minerals or the like, including oil and gas, accounts subject 67
to section 1309.301 of the Revised Code, or fixture filings made 68
pursuant to section 1309.334 of the Revised Code, a base fee of 69
two dollars and a housing trust fund fee of two dollars for each 70
name indexed; 71

(E) For filing zoning resolutions, including text and maps, 72
in the office of the recorder as required under sections 303.11 73
and 519.11 of the Revised Code, a base fee of twenty-five dollars 74
and a housing trust fund fee of twenty-five dollars, regardless of 75
the size or length of the resolutions; 76

(F) For filing zoning amendments, including text and maps, in 77

the office of the recorder as required under sections 303.12 and 78
519.12 of the Revised Code, a base fee of ten dollars and a 79
housing trust fund fee of ten dollars regardless of the size or 80
length of the amendments; 81

(G) For photocopying a document, other than at the time of 82
recording and indexing as provided for in division (A)(1) or (2) 83
of this section, a base fee of one dollar and a housing trust fund 84
fee of one dollar per page, size eight and one-half inches by 85
fourteen inches, or fraction thereof; 86

(H) For local facsimile transmission of a document, a base 87
fee of one dollar and a housing trust fund fee of one dollar per 88
page, size eight and one-half inches by fourteen inches, or 89
fraction thereof; for long distance facsimile transmission of a 90
document, a base fee of two dollars and a housing trust fund fee 91
of two dollars per page, size eight and one-half inches by 92
fourteen inches, or fraction thereof; 93

(I) For recording a declaration executed pursuant to section 94
2133.02 of the Revised Code or a durable power of attorney for 95
health care executed pursuant to section 1337.12 of the Revised 96
Code, or both a declaration and a durable power of attorney for 97
health care, a base fee of at least fourteen dollars but not more 98
than twenty dollars and a housing trust fund fee of at least 99
fourteen dollars but not more than twenty dollars. 100

In any county in which the recorder employs the photostatic 101
or any similar process for recording maps, plats, or prints the 102
recorder shall determine, charge, and collect for the recording or 103
rerecording of any map, plat, or print, a base fee of five cents 104
and a housing trust fund fee of five cents per square inch, for 105
each square inch of the map, plat, or print filed for that 106
recording or rerecording, with a minimum base fee of twenty 107
dollars and a minimum housing trust fund fee of twenty dollars; 108
for certifying a copy from the record, a base fee of two cents and 109

a housing trust fund fee of two cents per square inch of the 110
record, with a minimum base fee of two dollars and a minimum 111
housing trust fund fee of two dollars. 112

The fees provided in this section shall be paid upon the 113
presentation of the instruments for record or upon the application 114
for any certified copy of the record, except that the payment of 115
fees for providing copies of instruments conveying or 116
extinguishing agricultural easements to the office of farmland 117
preservation in the department of agriculture under division (H) 118
of section 5301.691 of the Revised Code shall be governed by that 119
division. 120

The fees provided for in this section shall not apply to the 121
recording, indexing, or making of a certified copy or to the 122
filing of any instrument by a county land reutilization 123
corporation, its wholly owned subsidiary, or any other electing 124
subdivision as defined in section 5722.01 of the Revised Code. 125

Sec. 319.203. Subject to division (B) of section 315.251 of 126
the Revised Code, the county auditor and the county engineer of 127
each county, by written agreement, shall adopt standards governing 128
conveyances of real property in the county. These standards may 129
include the requirements specified in section 315.251 of the 130
Revised Code. The county auditor and county engineer may modify 131
those standards from time to time as they consider necessary or 132
desirable. The standards shall be adopted or modified only after 133
the county auditor and county engineer have held two public 134
hearings, not less than ten days apart, concerning adoption or 135
modification of the standards. The standards shall be available 136
for public inspection during normal business hours at the offices 137
of the county auditor and county engineer. 138

Before the county auditor transfers any conveyance of real 139
property presented to the auditor under section 319.20 or 315.251 140

of the Revised Code, the county auditor shall review the 141
conveyance to determine whether it complies with the standards 142
adopted under this section, ~~Chapter 317. of the Revised Code, and~~ 143
~~local county recorder requirements.~~ The county auditor shall not 144
transfer, ~~and the county recorder shall not record,~~ any conveyance 145
that does not comply with the those standards ~~adopted under this~~ 146
~~section, Chapter 317. of the Revised Code, and local county~~ 147
~~recorder requirements.~~ 148

Sec. 319.54. (A) On all moneys collected by the county 149
treasurer on any tax duplicate of the county, other than estate 150
tax duplicates, and on all moneys received as advance payments of 151
personal property and classified property taxes, the county 152
auditor, on settlement with the treasurer and tax commissioner, on 153
or before the date prescribed by law for such settlement or any 154
lawful extension of such date, shall be allowed as compensation 155
for the county auditor's services the following percentages: 156

(1) On the first one hundred thousand dollars, two and 157
one-half per cent; 158

(2) On the next two million dollars, eight thousand three 159
hundred eighteen ten-thousandths of one per cent; 160

(3) On the next two million dollars, six thousand six hundred 161
fifty-five ten-thousandths of one per cent; 162

(4) On all further sums, one thousand six hundred sixty-three 163
ten-thousandths of one per cent. 164

If any settlement is not made on or before the date 165
prescribed by law for such settlement or any lawful extension of 166
such date, the aggregate compensation allowed to the auditor shall 167
be reduced one per cent for each day such settlement is delayed 168
after the prescribed date. No penalty shall apply if the auditor 169
and treasurer grant all requests for advances up to ninety per 170

cent of the settlement pursuant to section 321.34 of the Revised Code. The compensation allowed in accordance with this section on settlements made before the dates prescribed by law, or the reduced compensation allowed in accordance with this section on settlements made after the date prescribed by law or any lawful extension of such date, 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.

(B) For the purpose of reimbursing county auditors for the expenses associated with the increased number of applications for reductions in real property taxes under sections 323.152 and 4503.065 of the Revised Code that result from the amendment of those sections by Am. Sub. H.B. 119 of the 127th general assembly, there shall be paid from the state's general revenue fund to the county treasury, to the credit of the real estate assessment fund created by section 325.31 of the Revised Code, an amount equal to one per cent of the total annual amount of property tax relief reimbursement paid to that county under sections 323.156 and 4503.068 of the Revised Code for the preceding tax year. Payments made under this division shall be made at the same times and in the same manner as payments made under section 323.156 of the Revised Code.

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

(1) For payments made after June 30, 2007, and before 2011,

the following percentages:	203
(a) On the first five hundred thousand dollars, four per cent;	204 205
(b) On the next five million dollars, two per cent;	206
(c) On the next five million dollars, one per cent;	207
(d) On all further sums not exceeding one hundred fifty million dollars, three-quarters of one per cent;	208 209
(e) On amounts exceeding one hundred fifty million dollars, five hundred eighty-five thousandths of one per cent.	210 211
(2) For payments made in or after 2011, the following percentages:	212 213
(a) On the first five hundred thousand dollars, four per cent;	214 215
(b) On the next ten million dollars, two per cent;	216
(c) On amounts exceeding ten million five hundred thousand dollars, three-fourths of one per cent.	217 218
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.	219 220 221 222
(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.	223 224 225 226
(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:	227 228 229 230 231

(1) Four per cent on the first one hundred thousand dollars;	232
(2) One-half of one per cent on all additional sums.	233
Such percentages shall be computed upon the amount collected	234
and reported at each semiannual settlement, and shall be for the	235
use of the general fund of the county.	236
(F) On all cigarette license moneys collected by the county	237
treasurer, the county auditor, on settlement semiannually with the	238
treasurer, shall be allowed as compensation for the auditor's	239
services in the issuing of such licenses one-half of one per cent	240
of such moneys, to be apportioned ratably and deducted from the	241
shares of the revenue payable to the county and subdivisions, for	242
the use of the general fund of the county.	243
(G) The county auditor shall charge and receive fees as	244
follows:	245
(1) For deeds of land sold for taxes to be paid by the	246
purchaser, five dollars;	247
(2) For the transfer or entry of land, lot, or part of lot,	248
or the transfer or entry on or after January 1, 2000, of a used	249
manufactured home or mobile home as defined in section 5739.0210	250
of the Revised Code, fifty cents for each transfer or entry, to be	251
paid by the person requiring it;	252
(3) For receiving statements of value and administering	253
section 319.202 of the Revised Code, one dollar, or ten cents for	254
each one hundred dollars or fraction of one hundred dollars,	255
whichever is greater, of the value of the real property	256
transferred or, for sales occurring on or after January 1, 2000,	257
the value of the used manufactured home or used mobile home, as	258
defined in section 5739.0210 of the Revised Code, transferred,	259
except no fee shall be charged when the transfer is made:	260
(a) To or from the United States, this state, or any	261

instrumentality, agency, or political subdivision of the United States or this state;	262
	263
(b) Solely in order to provide or release security for a debt or obligation;	264
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(c) To confirm or correct a deed previously executed and recorded or when a current owner on any record made available to the general public on the internet or a publicly accessible database and the general tax list of real and public utility property and the general duplicate of real and public utility property is a peace officer, parole officer, prosecuting attorney, assistant prosecuting attorney, correctional employee, youth services employee, firefighter, EMT, or investigator of the bureau of criminal identification and investigation and is changing the current owner name listed on any record made available to the general public on the internet or a publicly accessible database and the general tax list of real and public utility property and the general duplicate of real and public utility property to the initials of the current owner as prescribed in division (B)(1) of section 319.28 of the Revised Code;	266
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(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;	281
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(e) On sale for delinquent taxes or assessments;	284
(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;	285
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(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	288
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the dissolved corporation;	293
(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;	294 295 296
(i) By lease, whether or not it extends to mineral or mineral rights, unless the lease is for a term of years renewable forever;	297 298
(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;	299 300 301
(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;	302 303 304 305 306 307
(l) To a grantee other than a dealer in real property or in manufactured or mobile homes, solely for the purpose of, and as a step in, the prompt sale of the real property or manufactured or mobile home to others;	308 309 310 311
(m) To or from a person when no money or other valuable and tangible consideration readily convertible into money is paid or to be paid for the real estate or manufactured or mobile home and the transaction is not a gift;	312 313 314 315
(n) Pursuant to division (B) of section 317.22 of the Revised Code, or section 2113.61 of the Revised Code, between spouses or to a surviving spouse pursuant to section 5302.17 of the Revised Code as it existed prior to April 4, 1985, between persons pursuant to section 5302.17 or 5302.18 of the Revised Code on or after April 4, 1985, to a person who is a surviving, survivorship tenant pursuant to section 5302.17 of the Revised Code on or after April 4, 1985, or pursuant to section 5309.45 of the Revised Code;	316 317 318 319 320 321 322 323

(o) To a trustee acting on behalf of minor children of the deceased;	324 325
(p) Of an easement or right-of-way when the value of the interest conveyed does not exceed one thousand dollars;	326 327
(q) Of property sold to a surviving spouse pursuant to section 2106.16 of the Revised Code;	328 329
(r) To or from an organization exempt from federal income taxation under section 501(c)(3) of the "Internal Revenue Code of 1986," 100 Stat. 2085, 26 U.S.C.A. 1, as amended, provided such transfer is without consideration and is in furtherance of the charitable or public purposes of such organization;	330 331 332 333 334
(s) Among the heirs at law or devisees, including a surviving spouse, of a common decedent, when no consideration in money is paid or to be paid for the real property or manufactured or mobile home;	335 336 337 338
(t) To a trustee of a trust, when the grantor of the trust has reserved an unlimited power to revoke the trust;	339 340
(u) To the grantor of a trust by a trustee of the trust, when the transfer is made to the grantor pursuant to the exercise of the grantor's power to revoke the trust or to withdraw trust assets;	341 342 343 344
(v) To the beneficiaries of a trust if the fee was paid on the transfer from the grantor of the trust to the trustee or if the transfer is made pursuant to trust provisions which became irrevocable at the death of the grantor;	345 346 347 348
(w) To a corporation for incorporation into a sports facility constructed pursuant to section 307.696 of the Revised Code;	349 350
(x) Between persons pursuant to section 5302.18 of the Revised Code;	351 352
(y) From a county land reutilization corporation organized	353

under Chapter 1724. of the Revised Code, or its wholly owned 354
subsidiary, to a third party. 355

(4) For the cost of publishing the delinquent manufactured 356
home tax list, the delinquent tax list, and the delinquent vacant 357
land tax list, a flat fee, as determined by the county auditor, to 358
be charged to the owner of a home on the delinquent manufactured 359
home tax list or the property owner of land on the delinquent tax 360
list or the delinquent vacant land tax list. 361

The auditor shall compute and collect the fee. The auditor 362
shall maintain a numbered receipt system, as prescribed by the tax 363
commissioner, and use such receipt system to provide a receipt to 364
each person paying a fee. The auditor shall deposit the receipts 365
of the fees on conveyances in the county treasury daily to the 366
credit of the general fund of the county, except that fees charged 367
and received under division (G)(3) of this section for a transfer 368
of real property to a county land reutilization corporation shall 369
be credited to the county land reutilization corporation fund 370
established under section 321.263 of the Revised Code. 371

The real property transfer fee provided for in division 372
(G)(3) of this section shall be applicable to any conveyance of 373
real property presented to the auditor on or after January 1, 374
1968, regardless of its time of execution or delivery. 375

The transfer fee for a used manufactured home or used mobile 376
home shall be computed by and paid to the county auditor of the 377
county in which the home is located immediately prior to the 378
transfer. 379

Sec. 321.261. (A) In each county treasury there shall be 380
created the treasurer's delinquent tax and assessment collection 381
fund and the prosecuting attorney's delinquent tax and assessment 382
collection fund. Except as otherwise provided in this division, 383
two and one-half per cent of all delinquent real property, 384

personal property, and manufactured and mobile home taxes and 385
assessments collected by the county treasurer shall be deposited 386
in the treasurer's delinquent tax and assessment collection fund, 387
and two and one-half per cent of such delinquent taxes and 388
assessments shall be deposited in the prosecuting attorney's 389
delinquent tax and assessment collection fund. The board of county 390
commissioners shall appropriate to the county treasurer from the 391
treasurer's delinquent tax and assessment collection fund, and 392
shall appropriate to the prosecuting attorney from the prosecuting 393
attorney's delinquent tax and assessment collection fund, money to 394
the credit of the respective fund, and except as provided in 395
division (D) of this section, the appropriation shall be used only 396
for the following purposes: 397

(1) By the county treasurer or the county prosecuting 398
attorney in connection with the collection of delinquent real 399
property, personal property, and manufactured and mobile home 400
taxes and assessments, including proceedings related to 401
foreclosure of the state's lien for such taxes against such 402
property; 403

(2) With respect to any portion of the amount appropriated 404
from the treasurer's delinquent tax and assessment collection fund 405
for the benefit of a county land reutilization corporation 406
organized under Chapter 1724. of the Revised Code, the county land 407
reutilization corporation. Upon the deposit of amounts in the 408
treasurer's delinquent tax and assessment collection fund, any 409
amounts allocated at the direction of the treasurer to the support 410
of the county land reutilization corporation shall be paid out of 411
such fund to the corporation upon a warrant of the county auditor. 412

If the balance in the treasurer's or prosecuting attorney's 413
delinquent tax and assessment collection fund exceeds three times 414
the amount deposited into the fund in the preceding year, the 415
treasurer or prosecuting attorney, on or before the twentieth day 416

of October of the current year, may direct the county auditor to 417
forgo the allocation of delinquent taxes and assessments to that 418
officer's respective fund in the ensuing year. If the county 419
auditor receives such direction, the auditor shall cause the 420
portion of taxes and assessments that otherwise would be credited 421
to the fund under this section in that ensuing year to be 422
allocated and distributed among taxing units' funds as otherwise 423
provided in this chapter and other applicable law. 424

(B) During the period of time that a county land 425
reutilization corporation is functioning as such on behalf of a 426
county, the board of county commissioners, upon the request of the 427
county treasurer, may designate by resolution that an additional 428
amount, not exceeding five per cent of all collections of 429
delinquent real property, personal property, and manufactured and 430
mobile home taxes and assessments, shall be deposited in the 431
treasurer's delinquent tax and assessment collection fund and be 432
available for appropriation by the board for the use of the 433
corporation. Any such amounts so deposited and appropriated under 434
this division shall be paid out of the treasurer's delinquent tax 435
and assessment collection fund to the corporation upon a warrant 436
of the county auditor. 437

(C) Annually by the first day of December, the county 438
treasurer and the prosecuting attorney each shall submit a report 439
to the board of county commissioners regarding the use of the 440
moneys appropriated from their respective delinquent tax and 441
assessment collection funds. Each report shall specify the amount 442
appropriated from the fund during the current calendar year, an 443
estimate of the amount so appropriated that will be expended by 444
the end of the year, a summary of how the amount appropriated has 445
been expended in connection with delinquent tax collection 446
activities or land reutilization, and an estimate of the amount 447
that will be credited to the fund during the ensuing calendar 448

year. 449

The annual report of a county land reutilization corporation 450
required by section 1724.05 of the Revised Code shall include 451
information regarding the amount and use of the moneys that the 452
corporation received from the treasurer's delinquent tax and 453
assessment collection fund. 454

(D)(1) In any county, if the county treasurer or prosecuting 455
attorney determines that the balance to the credit of that 456
officer's corresponding delinquent tax and assessment collection 457
fund exceeds the amount required to be used as prescribed by 458
division (A) of this section, the county treasurer or prosecuting 459
attorney may expend the excess to prevent residential mortgage 460
foreclosures in the county and to address problems associated with 461
other foreclosed real property. The amount used for that purpose 462
in any year may not exceed the amount that would cause the fund to 463
have a reserve of less than twenty per cent of the amount expended 464
in the preceding year for the purposes of division (A) of this 465
section. ~~The county treasurer or prosecuting attorney may not~~ 466
~~expend any money from the officer's fund for the purpose of land~~ 467
~~reutilization unless the county treasurer or prosecuting attorney~~ 468
~~obtains the approval of the county investment advisory committee~~ 469
~~established under section 135.341 of the Revised Code.~~ 470

Money authorized to be expended under division (D)(1) of this 471
section shall be used to provide financial assistance in the form 472
of loans to borrowers in default on their home mortgages, 473
including for the payment of late fees, to clear arrearage 474
balances, and to augment moneys used in the county's foreclosure 475
prevention program. The money also may be used to assist county 476
land reutilization corporations, municipal corporations, or 477
townships in the county, upon their application to the county 478
treasurer, prosecuting attorney, or the county department of 479
development, in the nuisance abatement of deteriorated residential 480

buildings in foreclosure, or vacant, abandoned, tax-delinquent, or 481
blighted real property, including paying the costs of boarding up 482
such buildings, lot maintenance, and demolition. 483

(2) In a county having a population of more than one hundred 484
thousand according to the department of development's 2006 census 485
estimate, if the county treasurer or prosecuting attorney 486
determines that the balance to the credit of that officer's 487
corresponding delinquent tax and assessment collection fund 488
exceeds the amount required to be used as prescribed by division 489
(A) of this section, the county treasurer or prosecuting attorney 490
may expend the excess to assist county land reutilization 491
corporations, townships, or municipal corporations located in the 492
county as provided in division (D)(2) of this section, provided 493
that the combined amount so expended each year in a county shall 494
not exceed ~~three~~ five million dollars. Upon application for the 495
funds by a county land reutilization corporation, township, or 496
municipal corporation, the county treasurer or prosecuting 497
attorney may assist the county land reutilization corporation, 498
township, or municipal corporation in abating foreclosed 499
residential nuisances, including paying the costs of securing such 500
buildings, lot maintenance, and demolition. At the prosecuting 501
attorney's discretion, the prosecuting attorney also may apply the 502
funds to costs of prosecuting alleged violations of criminal and 503
civil laws governing real estate and related transactions, 504
including fraud and abuse. 505

Sec. 323.131. (A) Each tax bill prepared and mailed or 506
delivered under section 323.13 of the Revised Code shall be in the 507
form and contain the information required by the tax commissioner. 508
The commissioner may prescribe different forms for each county and 509
may authorize the county auditor to make up tax bills and tax 510
receipts to be used by the county treasurer. For any county in 511
which the board of county commissioners has granted a partial 512

property tax exemption on homesteads under section 323.158 of the Revised Code, the commissioner shall require that the tax bills for those homesteads include a notice of the amount of the tax reduction that results from the partial exemption. In addition to the information required by the commissioner, each tax bill shall contain the following information:

(1) The taxes levied and the taxes charged and payable against the property;

(2) The effective tax rate. The words "effective tax rate" shall appear in boldface type.

(3) The following notices:

(a) "Notice: If the taxes are not paid within ~~one year~~ sixty days from the date they are ~~due~~ certified delinquent, the property is subject to foreclosure for tax delinquency." Failure to provide such notice has no effect upon the validity of any tax foreclosure to which a property is subjected.

(b) "Notice: If the taxes charged against this parcel have been reduced by the 2-1/2 per cent tax reduction for residences occupied by the owner but the property is not a residence occupied by the owner, the owner must notify the county auditor's office not later than March 31 of the year following the year for which the taxes are due. Failure to do so may result in the owner being convicted of a fourth degree misdemeanor, which is punishable by imprisonment up to 30 days, a fine up to \$250, or both, and in the owner having to repay the amount by which the taxes were erroneously or illegally reduced, plus any interest that may apply.

If the taxes charged against this parcel have not been reduced by the 2-1/2 per cent tax reduction and the parcel includes a residence occupied by the owner, the parcel may qualify for the tax reduction. To obtain an application for the tax

reduction or further information, the owner may contact the county auditor's office at (insert the address and telephone number of the county auditor's office)." 544
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(4) For a tract or lot on the real property tax suspension list under section 319.48 of the Revised Code, the following notice: "Notice: The taxes shown due on this bill are for the current year only. Delinquent taxes, penalties, and interest also are due on this property. Contact the county treasurer to learn the total amount due." 547
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The tax bill shall not contain or be mailed or delivered with any information or material that is not required by this section or that is not authorized by section 321.45 of the Revised Code or by the tax commissioner. 553
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(B) If the property is residential rental property, the tax bill shall contain a statement that the owner of the residential rental property shall file with the county auditor the information required under division (A) or (C) of section 5323.02 of the Revised Code. 557
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(C) As used in this section, "residential rental property" has the same meaning as in section 5323.01 of the Revised Code. 562
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Sec. 323.25. When taxes charged against an entry on the tax duplicate, or any part of those taxes, are not paid within sixty days after delivery of the delinquent land duplicate to the county treasurer as prescribed by section 5721.011 of the Revised Code, the county treasurer shall enforce the lien for the taxes by civil action in the treasurer's official capacity as treasurer, for the sale of such premises in the same way mortgage liens are enforced or for the transfer of such premises to an electing subdivision pursuant to section 323.28 or 323.78 of the Revised Code, in the court of common pleas of the county, in a municipal court with jurisdiction, or in the county board of revision with jurisdiction 564
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pursuant to section 323.66 of the Revised Code. ~~After~~ Nothing in this section prohibits the treasurer from instituting such an action before the delinquent tax list or delinquent vacant land tax list that includes the premises has been published pursuant to division (B) of section 5721.03 of the Revised Code if the list is not published within the time prescribed by that division. 575
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After the civil action has been instituted, but before the expiration of the applicable redemption period, any person entitled to redeem the land may do so by tendering to the county treasurer an amount sufficient, as determined by the court or board of revision, to pay the taxes, assessments, penalties, interest, and charges then due and unpaid, and the costs incurred in the civil action, and by demonstrating that the property is in compliance with all applicable zoning regulations, land use restrictions, and building, health, and safety codes. 581
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If the delinquent land duplicate lists minerals or rights to minerals listed pursuant to sections 5713.04, 5713.05, and 5713.06 of the Revised Code, the county treasurer may enforce the lien for taxes against such minerals or rights to minerals by civil action, in the treasurer's official capacity as treasurer, in the manner prescribed by this section, or proceed as provided under section 5721.46 of the Revised Code. 590
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If service by publication is necessary, such publication shall be made once a week for three consecutive weeks instead of as provided by the Rules of Civil Procedure, and the service shall be complete at the expiration of three weeks after the date of the first publication. If the prosecuting attorney determines that service upon a defendant may be obtained ultimately only by publication, the prosecuting attorney may cause service to be made simultaneously by certified mail, return receipt requested, ordinary mail, and publication. The county treasurer shall not enforce the lien for taxes against real property to which any of 597
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the following applies: 607

(A) The real property is the subject of an application for 608
exemption from taxation under section 5715.27 of the Revised Code 609
and does not appear on the delinquent land duplicate; 610

(B) The real property is the subject of a valid delinquent 611
tax contract under section 323.31 of the Revised Code for which 612
the county treasurer has not made certification to the county 613
auditor that the delinquent tax contract has become void in 614
accordance with that section; 615

(C) A tax certificate respecting that property has been sold 616
under section 5721.32 or 5721.33 of the Revised Code; provided, 617
however, that nothing in this division shall prohibit the county 618
treasurer or the county prosecuting attorney from enforcing the 619
lien of the state and its political subdivisions for taxes against 620
a certificate parcel with respect to any or all of such taxes that 621
at the time of enforcement of such lien are not the subject of a 622
tax certificate. 623

Upon application of the plaintiff, the court shall advance 624
such cause on the docket, so that it may be first heard. 625

The court may order that the proceeding be transferred to the 626
county board of revision if so authorized under section 323.691 of 627
the Revised Code. 628

Sec. 323.28. (A) A finding shall be entered in a proceeding 629
under section 323.25 of the Revised Code for taxes, assessments, 630
penalties, interest, and charges due and payable at the time the 631
deed of real property sold or transferred under this section is 632
transferred to the purchaser or transferee, plus the cost of the 633
proceeding. For purposes of determining such amount, the county 634
treasurer may estimate the amount of taxes, assessments, interest, 635
penalties, charges, and costs that will be payable at the time the 636

deed of the property is transferred to the purchaser or transferee. 637
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The court of common pleas, a municipal court with jurisdiction, or the county board of revision with jurisdiction pursuant to section 323.66 of the Revised Code shall order such premises to be transferred pursuant to division (E) of this section or shall order such premises to be sold for payment of the finding, but for not less than either of the following, unless the county treasurer applies for an appraisal: 639
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(1) The total amount of such finding; 646

(2) The fair market value of the premises, as determined by the county auditor, plus the cost of the proceeding. 647
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If the county treasurer applies for an appraisal, the premises shall be appraised in the manner provided by section 2329.17 of the Revised Code, and shall be sold for at least two-thirds of the appraised value. 649
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Notwithstanding the minimum sales price provisions of divisions (A)(1) and (2) of this section to the contrary, a parcel sold pursuant to this section shall not be sold for less than the amount described in division (A)(1) of this section if the highest bidder is the owner of record of the parcel immediately prior to the judgment of foreclosure or a member of the following class of parties connected to that owner: a member of that owner's immediate family, a person with a power of attorney appointed by that owner who subsequently transfers the parcel to the owner, a sole proprietorship owned by that owner or a member of the owner's immediate family, or partnership, trust, business trust, corporation, or association in which the owner or a member of the owner's immediate family owns or controls directly or indirectly more than fifty per cent. If a parcel sells for less than the amount described in division (A)(1) of this section, the officer 653
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conducting the sale shall require the buyer to complete an 668
affidavit stating that the buyer is not the owner of record 669
immediately prior to the judgment of foreclosure or a member of 670
the specified class of parties connected to that owner, and the 671
affidavit shall become part of the court records of the 672
proceeding. If the county auditor discovers within three years 673
after the date of the sale that a parcel was sold to that owner or 674
a member of the specified class of parties connected to that owner 675
for a price less than the amount so described, and if the parcel 676
is still owned by that owner or a member of the specified class of 677
parties connected to that owner, the auditor within thirty days 678
after such discovery shall add the difference between that amount 679
and the sale price to the amount of taxes that then stand charged 680
against the parcel and is payable at the next succeeding date for 681
payment of real property taxes. As used in this paragraph, 682
"immediate family" means a spouse who resides in the same 683
household and children. 684

(B) From the proceeds of the sale the costs shall be first 685
paid, next the amount found due for taxes, then the amount of any 686
taxes accruing after the entry of the finding and before the deed 687
of the property is transferred to the purchaser following the 688
sale, all of which taxes shall be deemed satisfied, though the 689
amount applicable to them is deficient, and any balance shall be 690
distributed according to section 5721.20 of the Revised Code. No 691
statute of limitations shall apply to such action. Upon sale, all 692
liens for taxes due at the time the deed of the property is 693
transferred to the purchaser following the sale, and liens 694
subordinate to liens for taxes, shall be deemed satisfied and 695
discharged unless otherwise provided by the order of sale. 696

(C) If the county treasurer's estimate of the amount of the 697
finding under division (A) of this section exceeds the amount of 698
taxes, assessments, interest, penalties, and costs actually 699

payable when the deed is transferred to the purchaser, the officer 700
who conducted the sale shall refund to the purchaser the 701
difference between the estimate and the amount actually payable. 702
If the amount of taxes, assessments, interest, penalties, and 703
costs actually payable when the deed is transferred to the 704
purchaser exceeds the county treasurer's estimate, the officer 705
shall certify the amount of the excess to the treasurer, who shall 706
enter that amount on the real and public utility property tax 707
duplicate opposite the property; the amount of the excess shall be 708
payable at the next succeeding date prescribed for payment of 709
taxes in section 323.12 of the Revised Code, and shall not be 710
deemed satisfied and discharged pursuant to division (B) of this 711
section. 712

(D) Premises ordered to be sold under this section but 713
remaining unsold for want of bidders after being offered for sale 714
on two separate occasions, not less than two weeks apart, or after 715
being offered for sale on one occasion in the case of abandoned 716
land as defined in section 323.65 of the Revised Code, shall be 717
forfeited to the state or to a political subdivision, school 718
district, or county land reutilization corporation pursuant to 719
Chapter 5722. or section 5723.01 of the Revised Code, and shall be 720
disposed of pursuant to Chapter 5722. or 5723. of the Revised 721
Code. 722

(E) Notwithstanding section 5722.03 of the Revised Code, if 723
the complaint alleges that the property is delinquent vacant land 724
as defined in section 5721.01 of the Revised Code, abandoned lands 725
as defined in section 323.65 of the Revised Code, or lands 726
described in division ~~(E)~~(F) of section 5722.01 of the Revised 727
Code, and the value of the taxes, assessments, penalties, 728
interest, and all other charges and costs of the action exceed the 729
auditor's fair market value of the parcel, then the court or board 730
of revision having jurisdiction over the matter on motion of the 731

plaintiff, or on the court's or board's own motion, shall, upon 732
any adjudication of foreclosure, order, without appraisal and 733
without sale, the fee simple title of the property to be 734
transferred to and vested in an electing subdivision as defined in 735
division (A) of section 5722.01 of the Revised Code. For purposes 736
of determining whether the taxes, assessments, penalties, 737
interest, and all other charges and costs of the action exceed the 738
actual fair market value of the parcel, the auditor's most current 739
valuation shall be rebuttably presumed to be, and constitute 740
prima-facie evidence of, the fair market value of the parcel. In 741
such case, the filing for journalization of a decree of 742
foreclosure ordering that direct transfer without appraisal or 743
sale shall constitute confirmation of the transfer and thereby 744
terminate any further statutory or common law right of redemption. 745

(F) Whenever the officer charged to conduct the sale offers 746
any parcel for sale, the officer first shall read aloud a complete 747
legal description of the parcel, or in the alternative, may read 748
aloud only a summary description and a parcel number if the county 749
has adopted a permanent parcel number system and if the 750
advertising notice published prior to the sale includes a complete 751
legal description or indicates where the complete legal 752
description may be obtained. 753

Sec. 323.47. (A) If land held by tenants in common is sold 754
upon proceedings in partition, or taken by the election of any of 755
the parties to such proceedings, or real estate is sold by 756
administrators, executors, guardians, or trustees, the court shall 757
order that the taxes, penalties, and assessments then due and 758
payable, and interest on those taxes, penalties, and assessments, 759
that are or will be a lien on such land or real estate at the time 760
the deed is transferred following the sale, be discharged out of 761
the proceeds of such sale or election. For purposes of determining 762
such amount, the county treasurer shall estimate the amount of 763

taxes, assessments, interest, and penalties that will be payable 764
at the time the deed of the property is transferred to the 765
purchaser. If the county treasurer's estimate exceeds the amount 766
of taxes, assessments, interest, and penalties actually payable 767
when the deed is transferred to the purchaser, the officer who 768
conducted the sale shall refund to the purchaser the difference 769
between the estimate and the amount actually payable. If the 770
amount of taxes, assessments, interest, and penalties actually 771
payable when the deed is transferred to the purchaser exceeds the 772
county treasurer's estimate, the officer shall certify the amount 773
of the excess to the treasurer, who shall enter that amount on the 774
real and public utility property tax duplicate opposite the 775
property; the amount of the excess shall be payable at the next 776
succeeding date prescribed for payment of taxes in section 323.12 777
of the Revised Code. 778

(B)(1) ~~If~~ Except as provided in division (B)(3) of this 779
section, if real estate is sold at judicial sale, the court shall 780
order that the total of the following amounts shall be discharged 781
out of the proceeds of the sale but only to the extent of such 782
proceeds: 783

(a) Taxes and assessments the lien for which attaches before 784
the confirmation of sale but that are not yet determined, 785
assessed, and levied for the year in which confirmation occurs, 786
apportioned pro rata to the part of that year that precedes 787
confirmation, and any penalties and interest on those taxes and 788
assessments; 789

(b) All other taxes, assessments, penalties, and interest the 790
lien for which attached for a prior tax year but that have not 791
been paid on or before the date of confirmation. 792

(2) Upon the request of the officer who conducted the sale, 793
the county treasurer shall estimate the amount in division 794
(B)(1)(a) of this section. If the county treasurer's estimate 795

exceeds that amount, the officer who conducted the sale shall 796
refund to the purchaser the difference between the estimate and 797
the actual amount. If the actual amount exceeds the county 798
treasurer's estimate, the officer shall certify the amount of the 799
excess to the treasurer, who shall enter that amount on the real 800
and public utility property tax duplicate opposite the property; 801
the amount of the excess shall be payable at the next succeeding 802
date prescribed for payment of taxes in section 323.12 of the 803
Revised Code. 804

(3) The amounts described in division (B)(1) of this section 805
shall not be discharged out of the proceeds of a judicial sale, 806
but shall instead be deemed to be satisfied and extinguished upon 807
confirmation of sale, if both of the following conditions apply: 808

(a) The real estate is sold pursuant to a foreclosure 809
proceeding other than a tax foreclosure proceeding initiated by 810
the county treasurer under section 323.25, sections 323.65 to 811
323.79, or Chapter 5721. of the Revised Code. 812

(b) A county land reutilization corporation organized under 813
Chapter 1724. of the Revised Code is both the purchaser of the 814
real estate and the judgment creditor or assignee of all rights, 815
title, and interest in the judgment arising from the foreclosure 816
proceeding. 817

Sec. 323.65. As used in sections 323.65 to 323.79 of the 818
Revised Code: 819

(A) "Abandoned land" means delinquent lands or delinquent 820
vacant lands, including any improvements on the lands, that are 821
unoccupied and that first appeared on the list compiled under 822
division (C) of section 323.67 of the Revised Code, or the 823
delinquent tax list or delinquent vacant land tax list compiled 824
under section 5721.03 of the Revised Code, at whichever of the 825
following times is applicable: 826

(1) In the case of lands other than agricultural lands, at 827
any time after the county auditor makes the certification of the 828
delinquent land list under section 5721.011 of the Revised Code; 829

(2) In the case of agricultural lands, at any time after two 830
years after the county auditor makes the certification of the 831
delinquent land list under section 5721.011 of the Revised Code. 832

(B) "Agricultural land" means lands on the agricultural land 833
tax list maintained under section 5713.33 of the Revised Code. 834

(C) "Clerk of court" means the clerk of the court of common 835
pleas of the county in which specified abandoned land is located. 836

(D) "Delinquent lands" ~~has~~ and "delinquent vacant lands" have 837
the same ~~meaning~~ meanings as in section 5721.01 of the Revised 838
Code. 839

(E) ~~"Delinquent vacant lands" means all lands that are~~ 840
~~delinquent lands and that are unimproved by any structure.~~ 841

~~(F)~~ "Impositions" means delinquent taxes, assessments, 842
penalties, interest, costs, reasonable attorney's fees of a 843
certificate holder, applicable and permissible costs of the 844
prosecuting attorney of a county, and other permissible charges 845
against abandoned land. 846

~~(G)~~(F)(1) "Unoccupied," with respect to a parcel of ~~abandoned~~ 847
land, means any of the following: 848

(a) No building, structure, land, or other improvement that 849
is subject to taxation and that is located on the parcel is 850
physically inhabited as a dwelling; 851

(b) No trade or business is actively being conducted on the 852
parcel by the owner, a tenant, or another party occupying the 853
parcel pursuant to a lease or other legal authority, or in a 854
building, structure, or other improvement that is subject to 855
taxation and that is located on the parcel; 856

(c) The parcel is uninhabited and there are no signs that it 857
is undergoing a change in tenancy and remains legally habitable, 858
or that it is undergoing improvements, as indicated by an 859
application for a building permit or other facts indicating that 860
the parcel is experiencing ongoing improvements. 861

~~(d) In the case of delinquent vacant land, there is no 862
permanent structure or improvement affixed on the land. 863~~

(2) For purposes of division ~~(G)~~(F)(1) of this section, it is 864
prima-facie evidence and a rebuttable presumption that may be 865
rebutted to the county board of revision that ~~abandoned a parcel~~ 866
of land is unoccupied if, at the time the county auditor makes the 867
certification under section 5721.011 of the Revised Code, the 868
~~abandoned land parcel~~ is not agricultural land, and two or more of 869
the following apply: 870

(a) At the time of the inspection of the ~~abandoned land~~ 871
parcel by a county, municipal corporation, or township in which 872
the ~~abandoned land parcel~~ is located, no person, trade, or 873
business inhabits, or is visibly present from an exterior 874
inspection of, the ~~abandoned land parcel~~. 875

(b) No utility connections, including, but not limited to, 876
water, sewer, natural gas, or electric connections, service the 877
~~abandoned land parcel~~, or no such utility connections are actively 878
being billed by any utility provider regarding the ~~abandoned land~~ 879
parcel. 880

(c) The ~~abandoned land parcel or any improvement thereon~~ is 881
boarded up or otherwise sealed because, immediately prior to being 882
boarded up or sealed, it was deemed by a political subdivision 883
pursuant to its municipal, county, state, or federal authority to 884
be open, vacant, or vandalized. 885

(d) The parcel or any improvement thereon is, upon visible 886
inspection, insecure, vacant, or vandalized. 887

~~(H)~~(G) "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 organization if less than two years.

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

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

~~(J)~~(I) "Abandoned land list" means the list of abandoned lands compiled under division (A) of section 323.67 of the Revised

Code. 920

~~(K)~~(J) "Alternative redemption period," in any action to 921
foreclose the state's lien for unpaid delinquent taxes, 922
assessments, charges, penalties, interest, and costs on a parcel 923
of real property pursuant to section 323.25, sections 323.65 to 924
323.79, or section 5721.18 of the Revised Code, means ~~forty-five~~ 925
twenty-eight days after an adjudication of foreclosure of the 926
parcel is journalized by a court or county board of revision 927
having jurisdiction over the foreclosure proceedings. Upon the 928
expiration of the alternative redemption period, the right and 929
equity of redemption of any owner or party shall terminate without 930
further order of the court or board of revision. As used in any 931
section of the Revised Code and for any proceeding under this 932
chapter or section 5721.18 of the Revised Code, for purposes of 933
determining the alternative redemption period, the period 934
commences on the day immediately following the journalization of 935
the adjudication of foreclosure and ends on and includes the 936
~~forty-fifth~~ twenty-eighth day thereafter. 937

~~(L)~~(K) "County land reutilization corporation" means a 938
corporation organized under Chapter 1724. of the Revised Code. 939

Sec. 323.69. (A) Upon the completion of the title search 940
required by section 323.68 of the Revised Code, the prosecuting 941
attorney, representing the county treasurer, the county land 942
reutilization corporation, or the certificate holder may file with 943
the clerk of court a complaint for the foreclosure of each parcel 944
of abandoned land appearing on the abandoned land list, and for 945
the equity of redemption on each parcel. The complaint shall name 946
all parties having any interest of record in the abandoned land 947
that was discovered in the title search. The prosecuting attorney, 948
county land reutilization corporation, or certificate holder may 949
file such a complaint regardless of whether the parcel has 950

appeared on a delinquent tax list or delinquent vacant land tax 951
list published pursuant to division (B) of section 5721.03 of the 952
Revised Code. 953

(B)(1) In accordance with Civil Rule 4, the clerk of court 954
promptly shall serve notice of the summons and the complaint filed 955
under division (A) of this section to the last known address of 956
the record owner of the abandoned land and to the last known 957
address of each lienholder or other person having a legal or 958
equitable ownership interest or security interest of record 959
identified by the title search. The notice shall inform the 960
addressee that delinquent taxes stand charged against the 961
abandoned land; that the land will be sold at public auction or 962
otherwise disposed of if not redeemed by the owner or other 963
addressee; that the sale or transfer will occur at a date, time, 964
and place, and in the manner prescribed in sections 323.65 to 965
323.79 of the Revised Code; that the owner or other addressee may 966
redeem the land by paying the total of the impositions against the 967
land at any time before confirmation of sale or transfer of the 968
parcel as prescribed in sections 323.65 to 323.79 of the Revised 969
Code or before the expiration of the alternative redemption 970
period, as may be applicable to the proceeding; that the case is 971
being prosecuted by the prosecuting attorney of the county in the 972
name of the county treasurer for the county in which the abandoned 973
land is located or by a certificate holder, whichever is 974
applicable; of the name, address, and telephone number of the 975
county board of revision before which the action is pending; of 976
the board case number for the action, which shall be maintained in 977
the official file and docket of the clerk of court; and that all 978
subsequent pleadings, petitions, and papers associated with the 979
case and filed by any interested party must be filed with the 980
clerk of court and will become part of the case file for the board 981
of revision. 982

(2) The notice required by division (B)(1) of this section 983
also shall inform the addressee that any owner of record may, at 984
any time on or before the ~~twentieth~~ fourteenth day after service 985
of process is perfected, file a pleading with the clerk of court 986
requesting that the board ~~dismiss the complaint and order that the~~ 987
~~abandoned land identified in the notice be removed from the~~ 988
~~abandoned land list. The notice shall further inform the addressee~~ 989
~~that, upon filing such a pleading to remove the abandoned land~~ 990
~~from that list, the abandoned land will be removed from the list~~ 991
~~and cannot thereafter be disposed of under sections 323.65 to~~ 992
~~323.79 of the Revised Code, until the record owner of the~~ 993
~~abandoned land who is provided notice under division (B)(1) of~~ 994
~~this section sells or otherwise conveys the owner's ownership~~ 995
~~interest, and that any future attempts to collect delinquent~~ 996
~~taxes, interest, penalties, and charges owed with respect to that~~ 997
~~land and appearing on the delinquent tax list or delinquent vacant~~ 998
~~land tax list, whichever transfer the case may be, will to a court~~ 999
~~of competent jurisdiction to be conducted in accordance with the~~ 1000
~~judicial foreclosure proceedings and other remedies and procedures~~ 1001
~~prescribed under sections 323.25 to 323.28 or under Chapters~~ 1002
~~5721., 5722., and 5723. of the Revised Code until the record owner~~ 1003
~~sells or otherwise conveys the owner's ownership interest~~ 1004
~~applicable laws.~~ 1005

(C) ~~Subsequent~~ Subject to division (D) of this section, 1006
subsequent pleadings, motions, or papers associated with the case 1007
and filed with the clerk of court shall be served upon all parties 1008
of record in accordance with Civil Rules 4 and 5, except that 1009
service by publication in any case requiring such service shall 1010
require that any such publication shall be advertised in the 1011
manner, and for the time periods and frequency, prescribed in 1012
section 5721.18 of the Revised Code. ~~A party that fails to appear~~ 1013
~~after being served with notice of a final or interim hearing, by~~ 1014
~~publication or otherwise, shall be deemed to be in default, and no~~ 1015

~~further service as to any subsequent proceedings is required on~~ 1016
~~such a party.~~ Any inadvertent noncompliance with those rules does 1017
not serve to defeat or terminate the case, or subject the case to 1018
dismissal, as long as actual notice or service of filed papers is 1019
shown by a preponderance of the evidence or is acknowledged by the 1020
party charged with notice or service, including by having made an 1021
appearance or filing in relation to the case. The county board of 1022
revision may conduct evidentiary hearings on the sufficiency of 1023
process, service of process, or sufficiency of service of papers 1024
in any proceeding arising from a complaint filed under this 1025
section. Other than the notice and service provisions contained in 1026
Civil Rules 4 and 5, the Rules of Civil Procedure shall not be 1027
applicable to the proceedings of the board. The board of revision 1028
may utilize procedures contained in the Rules of Civil Procedure 1029
to the extent that such use facilitates the needs of the 1030
proceedings, such as vacating orders, correcting clerical 1031
mistakes, and providing notice to parties. To the extent not 1032
otherwise provided in sections 323.65 to 323.79 of the Revised 1033
Code, the board may apply the procedures prescribed by sections 1034
323.25 to 323.28 or Chapters 5721., 5722., and 5723. of the 1035
Revised Code. Board practice shall be in accordance with the 1036
practice and rules, if any, of the board that are promulgated by 1037
the board under section 323.66 of the Revised Code and are not 1038
inconsistent with sections 323.65 to 323.79 of the Revised Code. 1039

(D)(1) A party shall be deemed to be in default of the 1040
proceedings in an action brought under sections 323.65 to 323.79 1041
of the Revised Code if either of the following occurs: 1042

(a) The party fails to appear at any hearing after being 1043
served with notice of the summons and complaint by certified or 1044
ordinary mail. 1045

(b) For a party upon whom notice of summons and complaint is 1046
required by publication as provided under section 5721.18 of the 1047

Revised Code and has been considered served pursuant to that 1048
section, the party fails to appear, move, or plead to the 1049
complaint within twenty-eight days after service by publication is 1050
completed. 1051

(2) If a party is deemed to be in default pursuant to 1052
division (D)(1) of this section, no further service of any 1053
subsequent pleadings, papers, or proceedings is required on the 1054
party by the court or any other party. 1055

(E) At any time after a foreclosure action is filed under 1056
this section, the county board of revision may, upon its own 1057
motion, ~~dismiss the case without prejudice~~ transfer the case to a 1058
court pursuant to section 323.691 of the Revised Code if it 1059
determines that, given the complexity of the case or other 1060
circumstances, a court would be a more appropriate forum for the 1061
action. 1062

Sec. 323.691. (A)(1) A county board of revision may order 1063
that a proceeding arising from a complaint filed under section 1064
323.69 of the Revised Code be transferred to the court of common 1065
pleas or to a municipal court with jurisdiction. The board may 1066
order such a transfer upon the motion of the record owner of the 1067
parcel or the county prosecuting attorney, representing the county 1068
treasurer, or upon its own motion. 1069

(2) A court of common pleas or municipal court may order that 1070
a proceeding arising from a complaint filed under sections 323.25 1071
to 323.28 or Chapter 5721. of the Revised Code be transferred to a 1072
county board of revision if the court determines that the real 1073
property that is the subject of the complaint is abandoned land, 1074
provided that the appropriate board of revision has adopted a 1075
resolution under section 323.66 of the Revised Code to adjudicate 1076
cases as provided under sections 323.65 to 323.79 of the Revised 1077
Code. There is a rebuttable presumption that a parcel of land is 1078

unoccupied if any of the factors described in division (F)(2) of 1079
section 323.65 of the Revised Code apply to the parcel. The court 1080
may order a transfer under this division upon the motion of the 1081
record owner of the parcel or the county prosecuting attorney, 1082
representing the county treasurer, or upon its own motion. 1083

(B) On or before the twenty-eighth day after the 1084
journalization of an order of transfer issued pursuant to division 1085
(A) of this section, the county prosecuting attorney shall file a 1086
copy of the journalized order of transfer and a notice of transfer 1087
and dismissal with the clerk of court and with the court or board 1088
to which the case was transferred. In any action transferred to a 1089
county board of revision, the prosecuting attorney shall serve the 1090
notice of transfer upon all parties to the action except any party 1091
that previously failed to answer, plea, or appear in the 1092
proceeding as required in Civil Rule 12. In any action transferred 1093
to a court, the prosecuting attorney shall serve the notice of 1094
transfer upon all parties to the action except those parties 1095
deemed to be in default under division (D) of section 323.69 of 1096
the Revised Code. 1097

(C) Upon journalization of the order of transfer, the clerk 1098
of court shall proceed as if the transferred complaint had been 1099
filed with the court or board to which the proceeding was 1100
transferred, except that the clerk is not required to perfect a 1101
notice of summons and complaint to any party that had already been 1102
served such notice. When the prosecuting attorney files the notice 1103
of transfer as prescribed in division (B) of this section, the 1104
clerk shall stamp or otherwise indicate on the notice a new case 1105
number for the proceeding. The clerk shall assign the entire case 1106
file to the court or board to which the proceeding was 1107
transferred, including any preliminary or final reports, 1108
documents, or other evidence made available to the transferring 1109
court or board. All such reports, documents, and other evidence 1110

shall be received by the court or board to which the proceeding 1111
was transferred as competent evidence for the purposes of 1112
adjudicating the proceeding. That court or board shall accept all 1113
such reports, documents, and evidence in the case file unless 1114
otherwise required by law or unless the court or board determines 1115
that doing so would not be in the interests of justice. 1116

The court or board to which the proceeding is transferred 1117
shall serve notice of the summons and the complaint as required in 1118
Civil Rule 4 or section 323.69 of the Revised Code, as applicable, 1119
upon any parties not yet served such notice in the proceeding. 1120

(D) If a county prosecuting attorney does not file a notice 1121
of transfer as required under division (B) of this section on or 1122
before the twenty-eighth day after the journalization of an order 1123
of transfer issued under division (A) of this section, or upon the 1124
motion of the prosecuting attorney, court, or board before that 1125
date, the complaint that is the subject of the order of transfer 1126
shall be deemed to have been dismissed without prejudice by both 1127
the court and the board of revision. 1128

(E) Upon the journalization of an order of transfer issued 1129
under division (A) of this section, the case shall be deemed to 1130
have been dismissed without prejudice by the transferring court or 1131
board. 1132

Sec. 323.70. (A) Subject to this section and to sections 1133
323.71 and 323.72 of the Revised Code, a county board of revision 1134
shall conduct a final hearing on the merits of a complaint filed 1135
under section 323.69 of the Revised Code, including the validity 1136
or amount of any impositions alleged in the complaint, not sooner 1137
than thirty days after the service of notice of summons and 1138
complaint has been perfected. If, after a hearing, the board finds 1139
that the validity or amount of all or a portion of the impositions 1140
is not supported by a preponderance of the evidence, the board may 1141

order the county auditor to remove from the tax list and duplicate 1142
amounts the board finds invalid or not supported by a 1143
preponderance of the evidence. The auditor shall remove all such 1144
amounts from the tax list and duplicate as ordered by the board of 1145
revision, including any impositions asserted under sections 715.26 1146
and 715.261 of the Revised Code. 1147

(B) If, on or before the ~~twentieth~~ fourteenth day after 1148
service of process is perfected under division (B) of section 1149
323.69 of the Revised Code, a record owner ~~or the United States~~ 1150
~~government~~ files with the clerk of court a motion requesting that 1151
the county board of revision order the ~~complaint case~~ to be 1152
~~dismissed and the abandoned land removed from the abandoned land~~ 1153
~~list~~ transferred to a court pursuant to section 323.691 of the 1154
Revised Code, the board shall, without conducting a hearing on the 1155
matter, promptly ~~dismiss~~ transfer the ~~complaint case~~ for 1156
foreclosure of that land ~~and order the land to be removed from the~~ 1157
~~list. Thereafter, until the record owner sells or otherwise~~ 1158
~~conveys the owner's ownership interest, any attempts to collect~~ 1159
~~delinquent taxes, interest, penalties, and charges owed with~~ 1160
~~respect to that land and appearing on the delinquent tax list or~~ 1161
~~delinquent vacant land tax list, whichever the case may be, shall~~ 1162
to a court pursuant to section 323.691 of the Revised Code to be 1163
conducted in accordance with the ~~judicial foreclosure proceedings~~ 1164
~~and other remedies and procedures prescribed under sections 323.25~~ 1165
~~to 323.28 or under Chapters 5721., 5722., and 5723. of the Revised~~ 1166
Code applicable laws. 1167

(C) A county board of revision, in accordance with the Rules 1168
of Civil Procedure, may issue subpoenas compelling the attendance 1169
of witnesses and the production of papers, books, accounts, and 1170
testimony as necessary to conduct a hearing under this section or 1171
to otherwise adjudicate a case under sections 323.65 to 323.79 of 1172
the Revised Code. 1173

Sec. 323.71. (A)(1) If the county board of revision, upon its own motion or pursuant to a hearing under division (A)(2) of this section, determines that the impositions against a parcel of abandoned land that is the subject of a complaint filed under section 323.69 of the Revised Code exceed the fair market value of that parcel as currently shown by the latest valuation by the auditor of the county in which the land is located, then the board may proceed to hear and adjudicate the case as provided under sections 323.70 and 323.72 of the Revised Code. Upon entry of an order of foreclosure, the parcel may be disposed of as prescribed by division (G) of section 323.73 of the Revised Code.

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

(2) By a motion filed not later than seven days before a final hearing on a complaint is held under section 323.70 of the Revised Code, an owner or lienholder may file with the county board of revision a good faith appraisal of the parcel from a licensed professional appraiser and request a hearing to determine whether the impositions against the parcel of abandoned land exceed or do not exceed the fair market value of that parcel as shown by the auditor's then-current valuation of that parcel. If the motion is timely filed, the board of revision shall conduct a hearing and shall make a factual finding as to whether the impositions against the parcel exceed or do not exceed the fair market value of that parcel as shown by the auditor's then-current valuation of that parcel. An owner or lienholder must show by a

preponderance of the evidence that the impositions against the parcel do not exceed the auditor's then-current valuation of the parcel in order to preclude the application of division (G) of section 323.73 of the Revised Code.

~~(B) Any parcel of abandoned land for which the complaint is not dismissed and that is not removed from the abandoned land list in accordance with division (A) of this section or pursuant to a dismissal petition filed under division (B) of section 323.70 of the Revised Code shall be disposed of as prescribed in sections 323.65 to 323.79 of the Revised Code.~~

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

Sec. 323.72. (A)(1) At any time after a complaint is filed under section 323.69 of the Revised Code, and before a decree of foreclosure is entered, the record owner or another person having a legal or equitable ownership interest in the abandoned land may plead only that the impositions shown by the notice to be due and outstanding have been paid in full or are invalid or inapplicable in whole or in part, and may raise issues pertaining to service of process and the parcel's status as abandoned land.

(2) At any time before ~~confirmation of sale or transfer of abandoned land or before the expiration of the alternative redemption period~~ a decree of foreclosure is filed under section 323.69 of the Revised Code, a lienholder or another person having

a security interest of record in the abandoned land may plead ~~that~~ 1237
either of the following: 1238

(a) That the impositions shown by the notice to be due and 1239
outstanding have been paid in full ~~or, subject;~~ 1240

(b) Subject to division (C) of this section, that in order to 1241
preserve the lienholder's or other person's security interest of 1242
record in the land, ~~the complaint should be dismissed and the~~ 1243
~~abandoned land should be removed from the abandoned land list and~~ 1244
not be disposed of as provided in sections 323.65 to 323.79 of the 1245
Revised Code and the case should be transferred to a court 1246
pursuant to section 323.691 of the Revised Code. 1247

(B) If the record owner or another person having a legal or 1248
equitable ownership interest in a parcel of abandoned land files a 1249
pleading with the county board of revision under division (A)(1) 1250
of this section, or if a lienholder or another person having a 1251
security interest of record in the abandoned land files a pleading 1252
with the board under division (A)(2) of this section that asserts 1253
that the impositions have been paid in full, the board shall 1254
schedule a hearing for a date not sooner than thirty days, and not 1255
later than ninety days, after the board receives the pleading. 1256
Upon scheduling the hearing, the board shall notify the person 1257
that filed the pleading and all interested parties, other than 1258
parties in default, of the date, time, and place of the hearing, 1259
and shall conduct the hearing. The only questions to be considered 1260
at the hearing are the amount and validity of all or a portion of 1261
the impositions, whether those impositions have in fact been paid 1262
in full, and, under division (A)(1) of this section, whether valid 1263
issues pertaining to service of process and the parcel's status as 1264
abandoned land have been raised. If the record owner, lienholder, 1265
or other person shows by a preponderance of the evidence that all 1266
impositions against the parcel have been paid, the board shall 1267
dismiss the complaint and remove the parcel of abandoned land from 1268

the abandoned land list, and that land shall not be offered for 1269
sale or otherwise conveyed under sections 323.65 to 323.79 of the 1270
Revised Code. If the record owner, lienholder, or other person 1271
fails to appear, or appears and fails to show by a preponderance 1272
of the evidence that all impositions against the parcel have been 1273
paid, the board shall proceed in the manner prescribed in section 1274
323.73 of the Revised Code. A hearing under this division may be 1275
consolidated with any final hearing on the matter under section 1276
323.70 of the Revised Code. 1277

If the board determines that the impositions have been paid, 1278
then the board, on its own motion, may dismiss the case without a 1279
hearing. 1280

(C) If a lienholder or another person having a security 1281
interest of record in the abandoned land, other than the owner, 1282
timely files a pleading under division (A)(2)(b) of this section 1283
requesting that ~~the complaint be dismissed and the parcel of land~~ 1284
~~be removed from the abandoned land list and not be~~ be disposed of as 1285
provided in sections 323.65 to 323.79 of the Revised Code and the 1286
complaint be transferred to a court pursuant to section 323.691 of 1287
the Revised Code in order to preserve the lienholder's or other 1288
person's security interest, the county board of revision may 1289
approve the request if the board finds that the sale or other 1290
conveyance of the parcel of land under ~~those~~ sections 323.65 to 1291
323.79 of the Revised Code would unreasonably jeopardize the 1292
lienholder's or other person's ability to enforce the security 1293
interest or to otherwise preserve the lienholder's or other 1294
person's security interest. The board may conduct a hearing on the 1295
request and make a ruling based on the available and submitted 1296
evidence of the parties. If the board approves the request without 1297
a hearing, the board shall file the decision with the clerk of 1298
court, and the clerk shall send a notice of the decision to the 1299
lienholder or other person by ordinary mail. In order for a 1300

lienholder or other person having a security interest to show for 1301
purposes of this division that the parcel of abandoned land should 1302
not be removed from the list disposed of pursuant to sections 1303
323.65 to 323.78 of the Revised Code and the complaint should be 1304
transferred to a court pursuant to section 323.691 of the Revised 1305
Code in order "to preserve the lienholder's or other person's 1306
security interest," the lienholder or other person must first make 1307
a minimum showing by a preponderance of the evidence pursuant to 1308
section 323.71 of the Revised Code that the impositions against 1309
the parcel of abandoned land do not exceed the fair market value 1310
of the abandoned land as determined by the auditor's then-current 1311
valuation of that parcel, which valuation is presumed, subject to 1312
rebuttal, to be the fair market value of the land. If the 1313
lienholder or other person having a security interest makes the 1314
minimum showing, the board of revision may consider the request 1315
and make a ruling based on the available and submitted evidence of 1316
the parties. If the lienholder or other person having a security 1317
interest fails to make the minimum showing, the board of revision 1318
shall deny the request. 1319

(D) If a pleading as described in division (B) or (C) of this 1320
section is filed and the county board of revision approves a 1321
request made under those divisions, regardless of whether a 1322
hearing is conducted under division (C) of this section, the board 1323
shall dismiss the complaint in the case of pleadings described in 1324
division (B) of this section or transfer the complaint to a court 1325
in the case of pleadings described in division (C) of this 1326
section. 1327

If the county board of revision does not dismiss the 1328
complaint in the case of pleadings described in division (B) of 1329
this section or does not approve a request to transfer to a court 1330
as described in division ~~(B)~~ (C) of this section after 1331
conducting a hearing, the board shall proceed with the final 1332

hearing prescribed in section 323.70 of the Revised Code and file 1333
its decision on the complaint for foreclosure with the clerk of 1334
court. The clerk shall send written notice of the decision to the 1335
parties by ordinary mail or by certified mail, return receipt 1336
requested. If the board renders a decision ordering the 1337
foreclosure and forfeiture of the parcel of abandoned land, the 1338
parcel shall be disposed of under section 323.73 of the Revised 1339
Code. 1340

Sec. 323.73. (A) Except as provided in division (G) of this 1341
section or section 323.78 of the Revised Code, a parcel of 1342
abandoned land that is to be disposed of under this section shall 1343
be disposed of at a public auction scheduled and conducted as 1344
described in this section. At least twenty-one days prior to the 1345
date of the public auction, the clerk of court or sheriff of the 1346
county shall advertise the public auction in a newspaper of 1347
general circulation that meets the requirements of section 7.12 of 1348
the Revised Code in the county in which the land is located. The 1349
advertisement shall include the date, time, and place of the 1350
auction, the permanent parcel number of the land if a permanent 1351
parcel number system is in effect in the county as provided in 1352
section 319.28 of the Revised Code or, if a permanent parcel 1353
number system is not in effect, any other means of identifying the 1354
parcel, and a notice stating that the abandoned land is to be sold 1355
subject to the terms of sections 323.65 to 323.79 of the Revised 1356
Code. 1357

(B) The sheriff of the county or a designee of the sheriff 1358
shall conduct the public auction at which the abandoned land will 1359
be offered for sale. To qualify as a bidder, a person shall file 1360
with the sheriff on a form provided by the sheriff a written 1361
acknowledgment that the abandoned land being offered for sale is 1362
to be conveyed in fee simple to the successful bidder. At the 1363
auction, the sheriff of the county or a designee of the sheriff 1364

shall begin the bidding at an amount equal to the total of the 1365
impositions against the abandoned land, plus the costs apportioned 1366
to the land under section 323.75 of the Revised Code. The 1367
abandoned land shall be sold to the highest bidder. The county 1368
sheriff or designee may reject any and all bids not meeting the 1369
minimum bid requirements specified in this division. 1370

(C) Except as otherwise permitted under section 323.74 of the 1371
Revised Code, the successful bidder at a public auction conducted 1372
under this section shall pay the sheriff of the county or a 1373
designee of the sheriff a deposit of at least ten per cent of the 1374
purchase price in cash, or by bank draft or official bank check, 1375
at the time of the public auction, and shall pay the balance of 1376
the purchase price within thirty days after the day on which the 1377
auction was held. ~~Notwithstanding~~ At the time of the public 1378
auction and before the successful bidder pays the deposit, the 1379
sheriff or a designee of the sheriff may provide notice to the 1380
successful bidder that failure to pay the balance of the purchase 1381
price within the prescribed period shall be considered a default 1382
under the terms of the sale and shall result in retention of the 1383
deposit as payment for the costs associated with advertising and 1384
offering the abandoned land for sale at a future public auction. 1385
If such a notice is provided to the successful bidder and the 1386
bidder fails to pay the balance of the purchase price within the 1387
prescribed period, the sale shall be deemed rejected by the county 1388
board of revision due to default, and the sheriff shall retain the 1389
full amount of the deposit. In such a case, rejection of the sale 1390
shall occur automatically without any action necessary on the part 1391
of the sheriff, county prosecuting attorney, or board. If the 1392
amount retained by the sheriff is less than the total costs of 1393
advertising and offering the abandoned land for sale at a future 1394
public auction, the sheriff or county prosecuting attorney may 1395
initiate an action to recover the amount of any deficiency from 1396
the bidder in the court of common pleas of the county or in a 1397

municipal court with jurisdiction. 1398

Following a default and rejection of sale under this 1399
division, the abandoned land involved in the rejected sale shall 1400
be disposed of in accordance with sections 323.65 to 323.79 of the 1401
Revised Code or as otherwise prescribed by law. The defaulting 1402
bidder, any member of the bidder's immediate family, any person 1403
with a power of attorney granted by the bidder, and any 1404
pass-through entity, trust, corporation, association, or other 1405
entity directly or indirectly owned or controlled by the bidder or 1406
a member of the defaulting bidder's immediate family shall be 1407
prohibited from bidding on the abandoned land at any future public 1408
auction for five years from the date of the bidder's default. 1409

Notwithstanding section 321.261 of the Revised Code, with 1410
respect to any proceedings initiated pursuant to sections 323.65 1411
to 323.79 of the Revised Code, from the total proceeds arising 1412
from the sale, transfer, or redemption of abandoned land, twenty 1413
per cent of such proceeds shall be deposited to the credit of the 1414
county treasurer's delinquent tax and assessment collection fund 1415
to reimburse the fund for costs paid from the fund for the 1416
transfer, redemption, or sale of abandoned land at public auction. 1417
Not more than one-half of the twenty per cent may be used by the 1418
treasurer for community development, nuisance abatement, 1419
foreclosure prevention, demolition, and related services or 1420
distributed by the treasurer to a land reutilization corporation. 1421
The balance of the proceeds, if any, shall be distributed to the 1422
appropriate political subdivisions and other taxing units in 1423
proportion to their respective claims for taxes, assessments, 1424
interest, and penalties on the land. Upon the sale of foreclosed 1425
lands, the clerk of court shall hold any surplus proceeds in 1426
excess of the impositions until the clerk receives an order of 1427
priority and amount of distribution of the surplus that are 1428
adjudicated by a court of competent jurisdiction or receives a 1429

certified copy of an agreement between the parties entitled to a 1430
share of the surplus providing for the priority and distribution 1431
of the surplus. Any party to the action claiming a right to 1432
distribution of surplus shall have a separate cause of action in 1433
the county or municipal court of the jurisdiction in which the 1434
land reposes, provided the board confirms the transfer or 1435
regularity of the sale. Any dispute over the distribution of the 1436
surplus shall not affect or revive the equity of redemption after 1437
the board confirms the transfer or sale. 1438

(D) Upon the confirmation of sale or transfer of abandoned 1439
land pursuant to this section, the owner's fee simple interest in 1440
the land shall be conveyed to the purchaser. A conveyance under 1441
this division is free and clear of any liens and encumbrances of 1442
the parties named in the complaint for foreclosure attaching 1443
before the sale or transfer, and free and clear of any liens for 1444
taxes, except for federal tax liens and covenants and easements of 1445
record attaching before the sale. 1446

(E) The county board of revision shall reject the sale of 1447
abandoned land to any person if it is shown by a preponderance of 1448
the evidence that the person is delinquent in the payment of taxes 1449
levied by or pursuant to Chapter 307., 322., 324., 5737., 5739., 1450
5741., or 5743. of the Revised Code or any real property taxing 1451
provision of the Revised Code. The board also shall reject the 1452
sale of abandoned land to any person if it is shown by a 1453
preponderance of the evidence that the person is delinquent in the 1454
payment of property taxes on any parcel in the county, or to a 1455
member of any of the following classes of parties connected to 1456
that person: 1457

(1) A member of that person's immediate family; 1458

(2) Any other person with a power of attorney appointed by 1459
that person; 1460

(3) A sole proprietorship owned by that person or a member of that person's immediate family; 1461
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(4) A partnership, trust, business trust, corporation, association, or other entity in which that person or a member of that person's immediate family owns or controls directly or indirectly any beneficial or legal interest. 1463
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(F) If the purchase of abandoned land sold pursuant to this section or section 323.74 of the Revised Code is for less than the sum of the impositions against the abandoned land and the costs apportioned to the land under division (A) of section 323.75 of the Revised Code, then, upon the sale or transfer, all liens for taxes due at the time the deed of the property is conveyed to the purchaser following the sale or transfer, and liens subordinate to liens for taxes, shall be deemed satisfied and discharged. 1467
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(G) If the county board of revision finds that the total of the impositions against the abandoned land are greater than the fair market value of the abandoned land as determined by the auditor's then-current valuation of that land, the board, at any final hearing under section 323.70 of the Revised Code, may order the property foreclosed and, without an appraisal or public auction, order the sheriff to execute a deed to the certificate holder or county land reutilization corporation that filed a complaint under section 323.69 of the Revised Code, or to a community development organization, school district, municipal corporation, county, or township, whichever is applicable, as provided in section 323.74 of the Revised Code. Upon a transfer under this division, all liens for taxes due at the time the deed of the property is transferred to the certificate holder, community development organization, school district, municipal corporation, county, or township following the conveyance, and liens subordinate to liens for taxes, shall be deemed satisfied and discharged. 1475
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~~Sec. 323.78. (A) Notwithstanding anything in Chapters 323., 1493
5721., and 5723. of the Revised Code, if the a county treasurer of 1494
a county in which a county land reutilization operates, in any 1495
petition for foreclosure of abandoned lands, elects to invoke the 1496
alternative redemption period, then upon any adjudication of 1497
foreclosure by any court or the board of revision in any 1498
proceeding under section 323.25, sections 323.65 to 323.79, or 1499
section 5721.18 of the Revised Code, the following apply: 1500~~

~~(A) Unless otherwise ordered by a motion of the court or 1501
board of revision, the petition shall assert, and any notice of 1502
final hearing shall include, that upon foreclosure of the parcel, 1503
the equity of redemption in any parcel by its owner shall be 1504
forever terminated after the expiration of the alternative 1505
redemption period, that the parcel thereafter may be sold at 1506
sheriff's sale either by itself or together with other parcels as 1507
permitted by law; or that the parcel may, by order of the court or 1508
board of revision, be transferred directly to a municipal 1509
corporation, township, county, school district, or county land 1510
reutilization corporation without appraisal and without a sale, 1511
free and clear of all impositions and any other liens on the 1512
property, which shall be deemed forever satisfied and discharged. 1513~~

~~(B) After the expiration of the alternative redemption period 1514
following an adjudication of foreclosure, by order of the court or 1515
board of revision, any equity of redemption is forever 1516
extinguished, and the parcel may be transferred individually or in 1517
lots with other tax foreclosed properties to a municipal 1518
corporation, township, county, school district, or county land 1519
reutilization corporation without appraisal and without a sale, 1520
upon which all impositions and any other liens subordinate to 1521
liens for impositions due at the time the deed to the property is 1522
conveyed to a purchaser or transferred to a community development 1523
organization, county land reutilization corporation, municipal 1524~~

~~corporation, county, township, or school district, shall be deemed 1525
satisfied and discharged. Other than the order of the court or 1526
board of revision so ordering the transfer of the parcel, no 1527
further act of confirmation or other order shall be required for 1528
such a transfer, or for the extinguishment of any right of 1529
redemption. 1530~~

~~(C) Upon the expiration of the alternative redemption period 1531
in cases to which the alternative redemption period has been 1532
ordered, may elect to invoke the alternative redemption period in 1533
any petition for foreclosure of abandoned lands under section 1534
323.25, sections 323.65 to 323.79, or section 5721.18 of the 1535
Revised Code. 1536~~

~~(B) If a county treasurer invokes the alternative redemption 1537
period pursuant to this section, and if a municipal corporation, 1538
township, county, school district, community development 1539
organization, or county land reutilization corporation has 1540
requested title to the parcel, then upon adjudication of 1541
foreclosure of the parcel, the court or board of revision shall 1542
order, in the decree of foreclosure or by separate order, that the 1543
equity of redemption and any statutory or common law right of 1544
redemption in the parcel by its owner shall be forever terminated 1545
after the expiration of the alternative redemption period and that 1546
the parcel shall be transferred by deed directly to the requesting 1547
municipal corporation, township, county, school district, 1548
community development corporation, or county land reutilization 1549
corporation without appraisal and without a sale, free and clear 1550
of all impositions and any other liens on the property, which 1551
shall be deemed forever satisfied and discharged. The court or 1552
board of revision shall order such a transfer regardless of 1553
whether the value of the taxes, assessments, penalties, interest, 1554
and other charges due on the parcel, and the costs of the action, 1555
exceed the fair market value of the parcel. No further act of 1556~~

confirmation or other order shall be required for such a transfer, 1557
or for the extinguishment of any statutory or common law right of 1558
redemption. 1559

(C) If a county treasurer invokes the alternative redemption 1560
period pursuant to this section and if no community development 1561
organization, county land reutilization corporation, municipal 1562
corporation, county, township, or school district has requested 1563
title to the parcel, then upon adjudication of foreclosure of the 1564
parcel, the court or board of revision ~~may~~ shall order the 1565
property sold as otherwise provided in Chapters 323. and 5721. of 1566
the Revised Code, and, failing any bid at any such sale, the 1567
parcel shall be forfeited to the state and otherwise disposed of 1568
pursuant to Chapter 5723. of the Revised Code. 1569

Sec. 323.79. Any party to any proceeding instituted pursuant 1570
to sections 323.65 to 323.79 of the Revised Code who is aggrieved 1571
in any of the proceedings of the county board of revision under 1572
those sections may file an appeal in the court of common pleas 1573
pursuant to Chapters 2505. and 2506. of the Revised Code upon a 1574
final order of foreclosure and forfeiture by the board. A final 1575
order of foreclosure and forfeiture occurs upon confirmation of 1576
any sale or upon confirmation of any conveyance or transfer to a 1577
certificate holder, community development organization, county 1578
land reutilization corporation organized under Chapter 1724. of 1579
the Revised Code, municipal corporation, county, or township 1580
pursuant to sections 323.65 to 323.79 of the Revised Code. An 1581
appeal as provided in this section shall proceed as an appeal de 1582
novo and may include issues raised or adjudicated in the 1583
proceedings before the county board of revision, as well as other 1584
issues that are raised for the first time on appeal and that are 1585
pertinent to the abandoned land that is the subject of those 1586
proceedings. 1587

An appeal shall be filed not later than fourteen days after 1588
one of the date following dates: 1589

(A) The date on which the order of confirmation of the sale 1590
~~er of the conveyance or transfer to a certificate holder,~~ 1591
~~community development organization, county land reutilization~~ 1592
~~corporation, municipal corporation, county, or township~~ is filed 1593
with and journalized by the clerk of court; 1594

(B) In the case of a direct transfer to a certificate holder, 1595
community development organization, county land reutilization 1596
corporation, municipal corporation, county, or township under 1597
section 323.78 or division (G) of section 323.73 of the Revised 1598
Code, the date on which an order of transfer or conveyance, 1599
whether included in the decree of foreclosure or a separate order, 1600
is first filed with and journalized by the clerk of court. ~~The~~ 1601

The court does not have jurisdiction to hear any appeal filed 1602
after the expiration of ~~that~~ the applicable fourteen-day period. 1603
If the fourteenth day after the date on which the ~~confirmation~~ 1604
order is filed with the clerk of court falls upon a weekend or 1605
official holiday during which the court is closed, then the filing 1606
shall be made on the next day the court is open for business. 1607

The expiration of the fourteen-day period in which an appeal 1608
may be filed with respect to an abandoned parcel under this 1609
section shall not extinguish or otherwise affect the right of a 1610
party to redeem the parcel as otherwise provided in sections 1611
323.65 to 323.79 of the Revised Code. 1612

Sec. 715.261. (A) As used in this section, ~~"total:~~ 1613

(1) "Total cost" means any costs incurred due to the use of 1614
employees, materials, or equipment of the municipal corporation or 1615
its agent pursuant to division (E) of this section, any costs 1616
arising out of contracts for labor, materials, or equipment, and 1617

costs of service of notice or publication required under this 1618
section. 1619

(2) "Abatement activity" means each instance of any of the 1620
following: 1621

(a) Removing, repairing, or securing insecure, unsafe, 1622
structurally defective, abandoned, deserted, or open and vacant 1623
buildings or other structures; 1624

(b) Making emergency corrections of hazardous conditions; 1625

(c) Abatement of any nuisance by a municipal corporation or 1626
its agent pursuant to division (E) of this section. 1627

(B) A municipal corporation or its agent pursuant to division 1628
(E) of this section may collect the total cost of ~~removing,~~ 1629
~~repairing, or securing insecure, unsafe, structurally defective,~~ 1630
~~abandoned, deserted, or open and vacant buildings or other~~ 1631
~~structures, of making emergency corrections of hazardous~~ 1632
~~conditions, or of abating any nuisance~~ abatement activities by any 1633
of the ~~following~~ methods: prescribed in division (B)(1), (2), or 1634
(3) of this section. 1635

(1) ~~The~~ For each abatement activity in which costs are 1636
incurred, the clerk of the legislative authority of the municipal 1637
corporation or its agent pursuant to division (E) of this section 1638
may certify the total costs of each abatement activity, together 1639
with ~~a~~ the parcel number or another proper description of the 1640
lands on which the abatement activity occurred, the date the costs 1641
were incurred for each abatement activity, and the name of the 1642
owner of record at the time the costs were incurred for each 1643
abatement activity, to the county auditor who shall place the 1644
costs as a charge upon the tax list and duplicate. The costs are a 1645
lien upon such lands from and after the date the costs were 1646
incurred. The costs shall be collected as other taxes and returned 1647
to the municipal corporation or its agent pursuant to division (E) 1648

of this section, as directed by the clerk of the legislative 1649
authority in the certification of the total costs or in an 1650
affidavit from the agent delivered to the county auditor or county 1651
treasurer. The placement of the costs on the tax list and 1652
duplicate relates back to, and is effective in priority, as of the 1653
date the costs were incurred, provided that the municipal 1654
corporation or its agent pursuant to division (E) of this section 1655
certifies the total costs within one year from the date the costs 1656
were incurred. 1657

If a lien placed on a parcel of land pursuant to this 1658
division is extinguished as provided in division (H) of this 1659
section, a municipal corporation may pursue the remedy available 1660
under division (B)(2) of this section to recoup the costs incurred 1661
with respect to that parcel from any person that held title to the 1662
parcel at the time the costs were incurred. 1663

(2) The municipal corporation or its agent pursuant to 1664
division (E) of this section may commence a civil action to 1665
recover the total costs from the ~~owner~~ person that held title to 1666
the parcel at the time the costs were incurred. 1667

(3) A municipal corporation or its agent pursuant to division 1668
(E) of this section may file a lien on a parcel of land for the 1669
total costs incurred under this section with respect to the parcel 1670
by filing a written affidavit with the county recorder of the 1671
county in which the parcel is located that states the parcel 1672
number, the total costs incurred with respect to the parcel, and 1673
the date such costs were incurred. The municipal corporation or 1674
its agent may pursue a foreclosure action to enforce the lien in a 1675
court of competent jurisdiction or, pursuant to sections 323.65 to 1676
323.79 of the Revised Code, with the board of revision. The 1677
municipal corporation or its agent may elect to acquire the parcel 1678
by indicating such an election in the complaint for foreclosure or 1679
in an amended complaint. Upon the entry of a decree of 1680

foreclosure, the county sheriff shall advertise and offer the 1681
property for sale on at least one occasion. The minimum bid with 1682
regard to the sale of the foreclosed property shall equal the sum 1683
of the taxes, penalties, interest, costs, and assessments due and 1684
payable on the property, the total costs incurred by the municipal 1685
corporation or its agent with respect to the property, and any 1686
associated court costs and interest as authorized by law. An owner 1687
of the property may redeem the property by paying the minimum bid 1688
within ten days after the entry of the decree of foreclosure. If 1689
an owner fails to so redeem the property, and if the parcel is not 1690
sold for want of a minimum bid, the property shall be disposed of 1691
as follows: 1692

(a) If the municipal corporation or its agent elects to 1693
acquire the property, the parcel shall be transferred to the 1694
municipal corporation or its agent as if the property were 1695
transferred by all owners in title to the municipal corporation or 1696
its agent in lieu of foreclosure as provided in section 5722.10 of 1697
the Revised Code; 1698

(b) If the municipal corporation or its agent does not elect 1699
to acquire the property, the parcel shall be forfeited to the 1700
state or to a political subdivision or school district as provided 1701
in Chapter 5723. of the Revised Code. 1702

When a municipal corporation or its agent acquires property 1703
as provided in this division, the property shall not be subject to 1704
foreclosure or forfeiture under section 323.25 or Chapter 5721. or 1705
5723. of the Revised Code, and any lien on the property for costs 1706
incurred under this section or for any unpaid taxes, penalties, 1707
interest, charges, or assessments shall be extinguished. 1708

(C) This section applies to any action taken by a municipal 1709
corporation, or its agent pursuant to division (E) of this 1710
section, pursuant to section 715.26 of the Revised Code or 1711
pursuant to Section 3 of Article XVIII, Ohio Constitution. 1712

(D)(1) A municipal corporation or its agent pursuant to 1713
division (E) of this section shall not certify to the county 1714
auditor for placement upon the tax list and duplicate and the east 1715
county auditor shall not place upon the tax list and duplicate as 1716
a charge against the land the costs of any action that it takes 1717
abatement activity undertaken under division (B) of this section 1718
if ~~the action~~ any of the following apply: 1719

(a) The abatement activity occurred on land that has been 1720
transferred or sold to an electing subdivision as defined in 1721
section 5722.01 of the Revised Code, regardless of whether the 1722
electing subdivision is still the owner of the land, and the 1723
abatement activity occurred on a date prior to the transfer or 1724
confirmation of sale to the electing subdivision. 1725

(b) The abatement activity occurred on land that has been 1726
sold to a purchaser at sheriff's sale or auditor's sale, the 1727
abatement activity occurred on a date prior to the confirmation of 1728
sale, and the purchaser is not the owner of record of the land 1729
immediately prior to the judgment of foreclosure nor any of the 1730
following: 1731

(i) A member of that owner's immediate family; 1732

(ii) A person with a power of attorney appointed by that 1733
owner who subsequently transfers the land to the owner; 1734

(iii) A sole proprietorship owned by that owner or a member 1735
of that owner's immediate family; 1736

(iv) A partnership, trust, business trust, corporation, or 1737
association of which the owner or a member of the owner's 1738
immediate family owns or controls directly or indirectly more than 1739
fifty per cent. 1740

(c) The abatement activity is taken on land that has been 1741
forfeited to this state for delinquent taxes, unless the owner of 1742
record redeems the land. 1743

(2) Upon valid written notice to the county auditor by any 1744
owner possessing an ownership interest of record of the land or by 1745
an electing subdivision previously in the chain of title of the 1746
land that the costs of an abatement activity undertaken under 1747
division (B) of this section was certified for placement or placed 1748
upon the tax list and duplicate as a charge against the land in 1749
violation of this division, the county auditor shall promptly 1750
remove such charge from the tax duplicate. This written notice to 1751
the county auditor shall include all of the following: 1752

(a) The parcel number of the land; 1753

(b) The common address of the land; 1754

(c) The date of the recording of the transfer of the land to 1755
the owner or electing subdivision; 1756

(d) The charge allegedly placed in violation of this 1757
division. 1758

(E) A municipal corporation may enter into an agreement with 1759
a county land reutilization corporation organized under Chapter 1760
1724. of the Revised Code wherein the county land reutilization 1761
corporation agrees to act as the agent of the municipal 1762
corporation in connection with removing, repairing, or securing 1763
insecure, unsafe, structurally defective, abandoned, deserted, or 1764
open and vacant buildings or other structures, making emergency 1765
corrections of hazardous conditions, or abating any nuisance, 1766
including high weeds, overgrown brush, and trash and debris from 1767
vacant lots. The total costs of such actions may be collected by 1768
the corporation pursuant to division (B) of this section, and 1769
shall be paid to the corporation if it paid or incurred such costs 1770
and has not been reimbursed by the owner of record at the time of 1771
the action or any other party with a recorded interest in the 1772
land. 1773

(F) In the case of the lien of a county land reutilization 1774

corporation that is the agent of a municipal corporation, a 1775
notation shall be placed on the tax list and duplicate showing the 1776
amount of the lien ascribed specifically to the agent's total 1777
costs. The agent has standing to pursue a separate cause of action 1778
for money damages to satisfy the lien or pursue a foreclosure 1779
action in a court of competent jurisdiction or with the board of 1780
revision to enforce the lien without regard to occupancy. For 1781
purposes of a foreclosure proceeding by the county treasurer for 1782
delinquent taxes, this division does not affect the lien priority 1783
as between a county land reutilization corporation and the county 1784
treasurer, but the corporation's lien is superior to the lien of 1785
any other lienholder of the property. As to a direct action by a 1786
county land reutilization corporation, the lien for the taxes, 1787
assessment, charges, costs, penalties, and interest on the tax 1788
list and duplicate is in all cases superior to the lien of a 1789
county land reutilization corporation, whose lien for total costs 1790
shall be next in priority as against all other interests, except 1791
as provided in division (G) of this section. 1792

(G) A county land reutilization corporation acting as an 1793
agent of a municipal corporation under an agreement under this 1794
section may, with the county treasurer's consent, petition the 1795
court or board of revision with jurisdiction over an action 1796
undertaken under division (F) of this section pleading that the 1797
lien of the corporation, as agent, for the total costs shall be 1798
superior to the lien for the taxes, assessments, charges, costs, 1799
penalties, and interest. If the court or board of revision 1800
determines that the lien is for total costs paid or incurred by 1801
the corporation as such an agent, and that subordinating the lien 1802
for such taxes and other impositions to the lien of the 1803
corporation promotes the expeditious abatement of public 1804
nuisances, the court or board may order the lien for the taxes and 1805
other impositions to be subordinate to the corporation's lien. The 1806
court or board may not subordinate the lien for taxes and other 1807

such impositions to any other liens. 1808

(H) When a parcel of land upon which a lien has been placed 1809
under division (B)(1) or (3) of this section is transferred to a 1810
county land reutilization corporation, the lien on the parcel 1811
shall be extinguished if the lien is for costs or charges that 1812
were incurred before the date of the transfer to the corporation 1813
and if the corporation did not incur the costs or charges, 1814
regardless of whether the lien was attached or the costs or 1815
charges were certified before the date of transfer. In such a 1816
case, the county land reutilization corporation and its successors 1817
in title shall take title to the property free and clear of any 1818
such lien and shall be immune from liability in any action to 1819
collect such costs or charges. 1820

If a county land reutilization corporation takes title to 1821
property before any costs or charges have been certified or any 1822
lien has been placed with respect to the property under division 1823
(B)(1) or (3) of this section, the corporation shall be deemed a 1824
bona fide purchaser for value without knowledge of such costs or 1825
lien, regardless of whether the corporation had actual or 1826
constructive knowledge of the costs or lien, and any such lien 1827
shall be void and unenforceable against the corporation and its 1828
successors in title. 1829

(I) A municipal corporation or county land reutilization 1830
corporation may file an affidavit with the county recorder under 1831
section 5301.252 of the Revised Code stating the nature and extent 1832
of any proceedings undertaken under this section. Such an 1833
affidavit may include a legal description of a parcel or, in lieu 1834
thereof, the common address of the parcel and the permanent parcel 1835
number to which such address applies. 1836

Sec. 743.04. (A) For the purpose of paying the expenses of 1837
conducting and managing the waterworks of a municipal corporation, 1838

including operating expenses and the costs of permanent 1839
improvements, the director of public service or any other city 1840
official or body authorized by charter may assess and collect a 1841
water rent or charge of sufficient amount and in such manner as ~~he~~ 1842
the director, other official, or ~~it~~ body determines to be most 1843
equitable from all tenements and premises supplied with water. 1844
~~When~~ 1845

(1) When water rents or charges are not paid when due, the 1846
director or other official or body may do either or both of the 1847
following: 1848

~~(A)~~(a) Certify them, together with any penalties, to the 1849
county auditor. The county auditor shall place the certified 1850
amount on the real property tax list and duplicate against the 1851
property served by the connection if ~~he~~ the auditor also receives 1852
from the director or other official or body additional 1853
certification that the unpaid rents or charges have arisen 1854
pursuant to a service contract made directly with an owner who 1855
occupies the property served. 1856

The amount placed on the tax list and duplicate shall be a 1857
lien on the property served from the date placed on the list and 1858
duplicate and shall be collected in the same manner as other 1859
taxes, except that, notwithstanding section 323.15 of the Revised 1860
Code, a county treasurer shall accept a payment in such amount 1861
when separately tendered as payment for the full amount of such 1862
unpaid water rents or charges and associated penalties. The lien 1863
shall be released immediately upon payment in full of the 1864
certified amount. Any amounts collected by the county treasurer 1865
under this division shall be immediately placed in the distinct 1866
fund established by section 743.06 of the Revised Code. 1867

~~(B)~~(b) Collect them by actions at law, in the name of the 1868
city from an owner, tenant, or other person who is liable to pay 1869
the rents or charges. 1870

(2) The director or other official body shall not certify to the county auditor for placement upon the tax list and duplicate and the county auditor shall not place upon the tax list and duplicate as a charge against the property the amount of any unpaid water rents or charges together with any penalties as described in division (A)(1)(a) of this section if any of the following apply:

(a) The property served by the connection has been transferred or sold to an electing subdivision as defined in section 5722.01 of the Revised Code, regardless of whether the electing subdivision is still the owner of the property, and the unpaid water rents or charges together with any penalties have arisen from a period of time prior to the transfer or confirmation of sale to the electing subdivision;

(b) The property served by the connection has been sold to a purchaser at sheriff's sale or auditor's sale, the unpaid water rents or charges together with any penalties have arisen from a period of time prior to the confirmation of sale, and the purchaser is not the owner of record of the property immediately prior to the judgment of foreclosure nor any of the following:

(i) A member of that owner's immediate family;

(ii) A person with a power of attorney appointed by that owner who subsequently transfers the land to the owner;

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

(iv) A partnership, trust, business trust, corporation, or association of which the owner or a member of the owner's immediate family owns or controls directly or indirectly more than fifty per cent.

(c) The property served by the connection has been forfeited to this state for delinquent taxes, unless the owner of record

redeems the property. 1902

(3) Upon valid written notice to the county auditor by any 1903
owner possessing an ownership interest of record of the property 1904
or by an electing subdivision previously in the chain of title of 1905
the property that the unpaid water rents or charges together with 1906
any penalties have been certified for placement or placed upon the 1907
tax list and duplicate as a charge against the property in 1908
violation of division (A)(2) of this section, the county auditor 1909
shall promptly remove such charge from the tax duplicate. This 1910
written notice to the county auditor shall include all of the 1911
following: 1912

(a) The parcel number of the property; 1913

(b) The common address of the property; 1914

(c) The date of the recording of the transfer of the property 1915
to the owner or electing subdivision; 1916

(d) The charge allegedly placed in violation of division 1917
(A)(2) of this section. 1918

(4) Each director or other official or body that assesses 1919
water rents or charges shall determine the actual amount of rents 1920
due based upon an actual reading of each customer's meter at least 1921
once in each three-month period, and at least quarterly the 1922
director or other official or body shall render a bill for the 1923
actual amount shown by the meter reading to be due, except 1924
estimated bills may be rendered if access to a customer's meter 1925
was unobtainable for a timely reading. Each director or other 1926
official or body that assesses water rents or charges shall 1927
establish procedures providing fair and reasonable opportunity for 1928
resolution of billing disputes. 1929

(5) When property to which water service is provided is about 1930
to be sold, any party to the sale or ~~his~~ the agent of any such 1931
party may request the director or other official or body to read 1932

the meter at that property and to render within ten days following 1933
the date on which the request is made, a final bill for all 1934
outstanding rents and charges for water service. Such a request 1935
shall be made at least fourteen days prior to the transfer of the 1936
title of such property. 1937

(6) At any time prior to a certification under division 1938
(A)(1)(a) of this section, the director or other official or body 1939
shall accept any partial payment of unpaid water rents or charges, 1940
in the amount of ten dollars or more. 1941

(B)(1) When title to a parcel of land that is subject to any 1942
of the actions described in division (A)(1) of this section is 1943
transferred to a county land reutilization corporation, any lien 1944
placed on the parcel under division (A)(1)(a) of this section 1945
shall be extinguished, and the corporation shall not be held 1946
liable for unpaid rents or charges in any collection action 1947
brought under division (A)(1)(b) of this section, if the rents or 1948
charges certified under division (A)(1)(a) of this section or 1949
subject to collection under division (A)(1)(b) of this section 1950
were incurred before the date of the transfer to the corporation 1951
and if the corporation did not incur the rents or charges, 1952
regardless of whether the rents or charges were certified, the 1953
lien was attached, or the action was brought before the date of 1954
transfer. In such a case, the corporation and its successors in 1955
title shall take title to the property free and clear of any such 1956
lien and shall be immune from liability in any such collection 1957
action. 1958

If a county land reutilization corporation takes title to 1959
property before any rents or charges have been certified or any 1960
lien has been placed with respect to the property under division 1961
(A)(1) of this section, the corporation shall be deemed a bona 1962
fide purchaser for value without knowledge of such rents, charges, 1963
or lien, regardless of whether the corporation had actual or 1964

constructive knowledge of the rents, charges, or lien, and any 1965
such lien shall be void and unenforceable against the corporation 1966
and its successors in title. 1967

(2) If a lien placed on a parcel is extinguished as provided 1968
in division (B)(1) of this section, the municipal corporation may 1969
pursue the remedy available under division (A)(1)(b) of this 1970
section to recoup the rents and charges incurred with respect to 1971
the parcel from any owner, tenant, or other person liable to pay 1972
such rents and charges. 1973

Sec. 1724.02. In furtherance of the purposes set forth in 1974
section 1724.01 of the Revised Code, a community improvement 1975
corporation shall have the following powers: 1976

(A)(1) To borrow money for any of the purposes of the 1977
community improvement corporation by means of loans, lines of 1978
credit, or any other financial instruments or securities, 1979
including the issuance of its bonds, debentures, notes, or other 1980
evidences of indebtedness, whether secured or unsecured, and to 1981
secure the same by mortgage, pledge, deed of trust, or other lien 1982
on its property, franchises, rights, and privileges of every kind 1983
and nature or any part thereof or interest therein; and 1984

(2) If the community improvement corporation is a county land 1985
reutilization corporation, the corporation may request, by 1986
resolution: 1987

(a) That the board of county commissioners of the county 1988
served by the corporation pledge a specifically identified source 1989
or sources of revenue pursuant to division (C) of section 307.78 1990
of the Revised Code as security for such borrowing by the 1991
corporation; and 1992

(b)(i) If the land subject to reutilization is located within 1993
an unincorporated area of the county, that the board of county 1994

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

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

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

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

acquired by the community improvement corporation from time to 2027
time in the satisfaction of debts or enforcement of obligations, 2028
and to enter into contracts with third parties, including the 2029
federal government, the state, any political subdivision, or any 2030
other entity. A county land reutilization corporation shall not 2031
acquire an interest in real property if such acquisition causes 2032
the ~~percentage number of unoccupied~~ occupied real ~~property~~ 2033
properties held by the corporation to ~~become less than seventy~~ 2034
exceed the greater of either fifty properties or twenty-five per 2035
cent of all real property held by the corporation for 2036
reutilization, reclamation, or rehabilitation. For the purposes of 2037
this division, ~~"unoccupied" has the same meaning as~~ "occupied real 2038
properties" includes all real properties that are not unoccupied 2039
as that term is defined in section 323.65 of the Revised Code. 2040

(D) To acquire the good will, business, rights, real and 2041
personal property, and other assets, or any part thereof, or 2042
interest therein, of any persons, firms, partnerships, 2043
corporations, joint stock companies, associations, or trusts, and 2044
to assume, undertake, or pay the obligations, debts, and 2045
liabilities of any such person, firm, partnership, corporation, 2046
joint stock company, association, or trust; to acquire, reclaim, 2047
manage, or contract for the management of improved or unimproved 2048
and underutilized real estate for the purpose of constructing 2049
industrial plants, other business establishments, or housing 2050
thereon, or causing the same to occur, for the purpose of 2051
assembling and enhancing utilization of the real estate, or for 2052
the purpose of disposing of such real estate to others in whole or 2053
in part for the construction of industrial plants, other business 2054
establishments, or housing; and to acquire, reclaim, manage, 2055
contract for the management of, construct or reconstruct, alter, 2056
repair, maintain, operate, sell, convey, transfer, lease, 2057
sublease, or otherwise dispose of industrial plants, business 2058
establishments, or housing. 2059

(E) To acquire, subscribe for, own, hold, sell, assign,	2060
transfer, mortgage, pledge, or otherwise dispose of the stock,	2061
shares, bonds, debentures, notes, or other securities and	2062
evidences of interest in, or indebtedness of, any person, firm,	2063
corporation, joint stock company, association, or trust, and while	2064
the owner or holder thereof, to exercise all the rights, powers,	2065
and privileges of ownership, including the right to vote therein,	2066
provided that no tax revenue, if any, received by a community	2067
improvement corporation shall be used for such acquisition or	2068
subscription.	2069
(F) To mortgage, pledge, or otherwise encumber any property	2070
acquired pursuant to the powers contained in divisions <u>division</u>	2071
(C), (D), or (E) of this section.	2072
(G) Nothing in this section shall limit the right of a	2073
community improvement corporation to become a member of or a	2074
stockholder in a corporation formed under Chapter 1726. of the	2075
Revised Code.	2076
(H) To serve as an agent for grant applications and for the	2077
administration of grants, or to make applications as principal for	2078
grants for county land reutilization corporations.	2079
(I) To exercise the powers enumerated under Chapter 5722. of	2080
the Revised Code on behalf of a county that organizes or contracts	2081
with a county land reutilization corporation.	2082
(J) To engage in code enforcement and nuisance abatement,	2083
including, but not limited to, cutting grass and weeds, boarding	2084
up vacant or abandoned structures, and demolishing condemned	2085
structures on properties that are subject to a delinquent tax or	2086
assessment lien, or property for which a municipal corporation or	2087
township has contracted with a county land reutilization	2088
corporation to provide code enforcement or nuisance abatement	2089
assistance.	2090

(K) To charge fees or exchange in-kind goods or services for 2091
services rendered to political subdivisions and other persons or 2092
entities for whom services are rendered. 2093

(L) To employ and provide compensation for an executive 2094
director who shall manage the operations of a county land 2095
reutilization corporation and employ others for the benefit of the 2096
corporation as approved and funded by the board of directors. No 2097
employee of the corporation is or shall be deemed to be an 2098
employee of the political subdivision for whose benefit the 2099
corporation is organized solely because the employee is employed 2100
by the corporation. 2101

(M) To purchase tax certificates at auction, negotiated sale, 2102
or from a third party who purchased and is a holder of one or more 2103
tax certificates issued pursuant to sections 5721.30 to 5721.43 of 2104
the Revised Code. 2105

(N) To be assigned a mortgage on real property from a 2106
mortgagee in lieu of acquiring such real property subject to a 2107
mortgage. 2108

(O) To do all acts and things necessary or convenient to 2109
carry out the purposes of section 1724.01 of the Revised Code and 2110
the powers especially created for a community improvement 2111
corporation in Chapter 1724. of the Revised Code, including, but 2112
not limited to, contracting with the federal government, the state 2113
or any political subdivision, a board of county commissioners 2114
pursuant to section 307.07 of the Revised Code, a county auditor 2115
pursuant to section 319.10 of the Revised Code, a county treasurer 2116
pursuant to section 321.49 of the Revised Code, and any other 2117
party, whether nonprofit or for-profit. An employee of a board of 2118
county commissioners, county auditor, or county treasurer who, 2119
pursuant to a contract entered into in accordance with section 2120
307.07, 319.10, or 321.49 of the Revised Code, provides services 2121
to a county land reutilization corporation shall remain an 2122

employee of the county during the provision of those services. 2123

The powers enumerated in this chapter shall not be construed 2124
to limit the general powers of a community improvement 2125
corporation. The powers granted under this chapter are in addition 2126
to those powers granted by any other chapter of the Revised Code, 2127
but, as to a county land reutilization corporation, shall be used 2128
only for the purposes enumerated under division (B)(2) of section 2129
1724.01 of the Revised Code. 2130

Sec. 1724.10. (A) A community improvement corporation may be 2131
designated: 2132

(1) By a county, one or more townships, one or more municipal 2133
corporations, two or more adjoining counties, or any combination 2134
of the foregoing as the agency of each such political subdivision 2135
for the industrial, commercial, distribution, and research 2136
development in such political subdivision when the legislative 2137
authority of such political subdivision has determined that the 2138
policy of the political subdivision is to promote the health, 2139
safety, morals, and general welfare of its inhabitants through the 2140
designation of a community improvement corporation as such agency; 2141

(2) Solely by a county as the agency for the reclamation, 2142
rehabilitation, and reutilization of vacant, abandoned, 2143
tax-foreclosed, or other real property in the county; 2144

(3) By any political subdivision as the agency for the 2145
reclamation, rehabilitation, and reutilization of vacant, 2146
abandoned, tax-foreclosed, or other real property within the 2147
political subdivision if the subdivision enters into an agreement 2148
with the community improvement corporation that is the agency of a 2149
county, under division (A)(2) of this section, designating the 2150
corporation as the agency of the political subdivision. 2151

(B) Designations under this section shall be made by the 2152

legislative authority of the political subdivision by resolution 2153
or ordinance. Any political subdivision which has designated a 2154
community improvement corporation as such agency under this 2155
section may enter into an agreement with it to provide any one or 2156
more of the following: 2157

(1) That the community improvement corporation shall prepare 2158
a plan for the political subdivision of industrial, commercial, 2159
distribution, and research development, or of reclamation, 2160
rehabilitation, and reutilization of vacant, abandoned, 2161
tax-foreclosed, or other real property, and such plan shall 2162
provide therein the extent to which the community improvement 2163
corporation shall participate as the agency of the political 2164
subdivision in carrying out such plan. Such plan shall be 2165
confirmed by the legislative authority of the political 2166
subdivision. A community improvement corporation may insure 2167
mortgage payments required by a first mortgage on any industrial, 2168
economic, commercial, or civic property for which funds have been 2169
loaned by any person, corporation, bank, or financial or lending 2170
institution upon such terms and conditions as the community 2171
improvement corporation may prescribe. A community improvement 2172
corporation may incur debt, mortgage its property acquired under 2173
this section or otherwise, and issue its obligations, for the 2174
purpose of acquiring, constructing, improving, and equipping 2175
buildings, structures, and other properties, and acquiring sites 2176
therefor, for lease or sale by the community improvement 2177
corporation in order to carry out its participation in such plan. 2178
Except as provided for in division (C) of section 307.78 of the 2179
Revised Code, any such debt shall be solely that of the 2180
corporation and shall not be secured by the pledge of any moneys 2181
received or to be received from any political subdivision. All 2182
revenue bonds issued under sections 1724.02 and 1724.10 of the 2183
Revised Code are lawful investments of banks, savings and loan 2184
associations, deposit guarantee associations, trust companies, 2185

trustees, fiduciaries, trustees or other officers having charge of 2186
sinking or bond retirement funds of municipal corporations and 2187
other subdivisions of the state, and of domestic insurance 2188
companies notwithstanding sections 3907.14 and 3925.08 of the 2189
Revised Code. Not less than two-fifths of the governing board of 2190
any economic development corporation designated as the agency of 2191
one or more political subdivisions shall be composed of mayors, 2192
members of municipal legislative authorities, members of boards of 2193
township trustees, members of boards of county commissioners, or 2194
any other appointed or elected officers of such political 2195
subdivisions, provided that at least one officer from each 2196
political subdivision shall be a member of the governing board. 2197
Membership on the governing board of a community improvement 2198
corporation does not constitute the holding of a public office or 2199
employment within the meaning of sections 731.02 and 731.12 of the 2200
Revised Code or any other section of the Revised Code. The board 2201
of directors of a county land reutilization corporation shall be 2202
composed of the members set forth in section 1724.03 of the 2203
Revised Code. Membership on such governing boards shall not 2204
constitute an interest, either direct or indirect, in a contract 2205
or expenditure of money by any municipal corporation, township, 2206
county, or other political subdivision. No member of such 2207
governing boards shall be disqualified from holding any public 2208
office or employment, nor shall such member forfeit any such 2209
office or employment, by reason of membership on the governing 2210
board of a community improvement corporation notwithstanding any 2211
law to the contrary. 2212

Actions taken under this section shall be in accordance with 2213
any applicable planning or zoning regulations. 2214

Any agreement entered into under this section may be amended 2215
or supplemented from time to time by the parties thereto. 2216

An economic development corporation designated as the agency 2217

of a political subdivision under this section shall promote and 2218
encourage the establishment and growth in such subdivision of 2219
industrial, commercial, distribution, and research facilities. A 2220
county land reutilization corporation designated as the agency of 2221
a political subdivision in an agreement between a political 2222
subdivision and a corporation shall promote the reclamation, 2223
rehabilitation, and reutilization of vacant, abandoned, 2224
tax-foreclosed, or other real property in the subdivision. 2225

(2) Authorization for the community improvement corporation 2226
to sell or to lease any lands or interests in lands owned by the 2227
political subdivision determined from time to time by the 2228
legislative authority thereof not to be required by such political 2229
subdivision for its purposes, for uses determined by the 2230
legislative authority as those that will promote the welfare of 2231
the people of the political subdivision, stabilize the economy, 2232
provide employment, assist in the development of industrial, 2233
commercial, distribution, and research activities to the benefit 2234
of the people of the political subdivision, will provide 2235
additional opportunities for their gainful employment, or will 2236
promote the reclamation, rehabilitation, and reutilization of 2237
vacant, abandoned, tax-foreclosed, or other real property within 2238
the subdivision. The legislative authority shall specify the 2239
consideration for such sale or lease and any other terms thereof. 2240
Any determinations made by the legislative authority under this 2241
division shall be conclusive. The community improvement 2242
corporation acting through its officers and on behalf and as agent 2243
of the political subdivision shall execute the necessary 2244
instruments, including deeds conveying the title of the political 2245
subdivision or leases, to accomplish such sale or lease. Such 2246
conveyance or lease shall be made without advertising and receipt 2247
of bids. A copy of such agreement shall be recorded in the office 2248
of the county recorder of any county in which lands or interests 2249
in lands to be sold or leased are situated prior to the recording 2250

~~of a deed or lease executed pursuant to such agreement. The county 2251
recorder shall not charge a county land reutilization corporation 2252
a fee as otherwise provided in section 317.32 of the Revised Code 2253
for the recording, indexing, or making of a certified copy or for 2254
the filing of any instrument by a county land reutilization 2255
corporation consistent with its public purposes. 2256~~

(3) That the political subdivision executing the agreement 2257
will convey to the community improvement corporation lands and 2258
interests in lands owned by the political subdivision and 2259
determined by the legislative authority thereof not to be required 2260
by the political subdivision for its purposes and that such 2261
conveyance of such land or interests in land will promote the 2262
welfare of the people of the political subdivision, stabilize the 2263
economy, provide employment, assist in the development of 2264
industrial, commercial, distribution, and research activities to 2265
the benefit of the people of the political subdivision, provide 2266
additional opportunities for their gainful employment or will 2267
promote the reclamation, rehabilitation, and reutilization of 2268
vacant, abandoned, tax-foreclosed, or other real property in the 2269
subdivision, for the consideration and upon the terms established 2270
in the agreement, and further that as the agency for development 2271
or land reutilization the community improvement corporation may 2272
acquire from others additional lands or interests in lands, and 2273
any lands or interests in land so conveyed by it for uses that 2274
will promote the welfare of the people of the political 2275
subdivision, stabilize the economy, provide employment, assist in 2276
the development of industrial, commercial, distribution, and 2277
research activities required for the people of the political 2278
subdivision and for their gainful employment or will promote the 2279
reclamation, rehabilitation, and reutilization of vacant, 2280
abandoned, tax-foreclosed, or other real property in the 2281
subdivision. Any conveyance or lease by the political subdivision 2282
to the community improvement corporation shall be made without 2283

advertising and receipt of bids. If any lands or interests in land 2284
conveyed by a political subdivision under this division are sold 2285
by the community improvement corporation at a price in excess of 2286
the consideration received by the political subdivision from the 2287
community improvement corporation, such excess shall be paid to 2288
such political subdivision after deducting, to the extent and in 2289
the manner provided in the agreement, the costs of such 2290
acquisition and sale, taxes, assessments, costs of maintenance, 2291
costs of improvements to the land by the community improvement 2292
corporation, service fees, and any debt service charges of the 2293
corporation attributable to such land or interests. 2294

Sec. 2744.01. As used in this chapter: 2295

(A) "Emergency call" means a call to duty, including, but not 2296
limited to, communications from citizens, police dispatches, and 2297
personal observations by peace officers of inherently dangerous 2298
situations that demand an immediate response on the part of a 2299
peace officer. 2300

(B) "Employee" means an officer, agent, employee, or servant, 2301
whether or not compensated or full-time or part-time, who is 2302
authorized to act and is acting within the scope of the officer's, 2303
agent's, employee's, or servant's employment for a political 2304
subdivision. "Employee" does not include an independent contractor 2305
and does not include any individual engaged by a school district 2306
pursuant to section 3319.301 of the Revised Code. "Employee" 2307
includes any elected or appointed official of a political 2308
subdivision. "Employee" also includes a person who has been 2309
convicted of or pleaded guilty to a criminal offense and who has 2310
been sentenced to perform community service work in a political 2311
subdivision whether pursuant to section 2951.02 of the Revised 2312
Code or otherwise, and a child who is found to be a delinquent 2313
child and who is ordered by a juvenile court pursuant to section 2314

2152.19 or 2152.20 of the Revised Code to perform community	2315
service or community work in a political subdivision.	2316
(C)(1) "Governmental function" means a function of a	2317
political subdivision that is specified in division (C)(2) of this	2318
section or that satisfies any of the following:	2319
(a) A function that is imposed upon the state as an	2320
obligation of sovereignty and that is performed by a political	2321
subdivision voluntarily or pursuant to legislative requirement;	2322
(b) A function that is for the common good of all citizens of	2323
the state;	2324
(c) A function that promotes or preserves the public peace,	2325
health, safety, or welfare; that involves activities that are not	2326
engaged in or not customarily engaged in by nongovernmental	2327
persons; and that is not specified in division (G)(2) of this	2328
section as a proprietary function.	2329
(2) A "governmental function" includes, but is not limited	2330
to, the following:	2331
(a) The provision or nonprovision of police, fire, emergency	2332
medical, ambulance, and rescue services or protection;	2333
(b) The power to preserve the peace; to prevent and suppress	2334
riots, disturbances, and disorderly assemblages; to prevent,	2335
mitigate, and clean up releases of oil and hazardous and extremely	2336
hazardous substances as defined in section 3750.01 of the Revised	2337
Code; and to protect persons and property;	2338
(c) The provision of a system of public education;	2339
(d) The provision of a free public library system;	2340
(e) The regulation of the use of, and the maintenance and	2341
repair of, roads, highways, streets, avenues, alleys, sidewalks,	2342
bridges, aqueducts, viaducts, and public grounds;	2343
(f) Judicial, quasi-judicial, prosecutorial, legislative, and	2344

quasi-legislative functions;	2345
(g) The construction, reconstruction, repair, renovation, maintenance, and operation of buildings that are used in connection with the performance of a governmental function, including, but not limited to, office buildings and courthouses;	2346 2347 2348 2349
(h) The design, construction, reconstruction, renovation, repair, maintenance, and operation of jails, places of juvenile detention, workhouses, or any other detention facility, as defined in section 2921.01 of the Revised Code;	2350 2351 2352 2353
(i) The enforcement or nonperformance of any law;	2354
(j) The regulation of traffic, and the erection or nonerection of traffic signs, signals, or control devices;	2355 2356
(k) The collection and disposal of solid wastes, as defined in section 3734.01 of the Revised Code, including, but not limited to, the operation of solid waste disposal facilities, as "facilities" is defined in that section, and the collection and management of hazardous waste generated by households. As used in division (C)(2)(k) of this section, "hazardous waste generated by households" means solid waste originally generated by individual households that is listed specifically as hazardous waste in or exhibits one or more characteristics of hazardous waste as defined by rules adopted under section 3734.12 of the Revised Code, but that is excluded from regulation as a hazardous waste by those rules.	2357 2358 2359 2360 2361 2362 2363 2364 2365 2366 2367 2368
(l) The provision or nonprovision, planning or design, construction, or reconstruction of a public improvement, including, but not limited to, a sewer system;	2369 2370 2371
(m) The operation of a job and family services department or agency, including, but not limited to, the provision of assistance to aged and infirm persons and to persons who are indigent;	2372 2373 2374

(n) The operation of a health board, department, or agency,	2375
including, but not limited to, any statutorily required or	2376
permissive program for the provision of immunizations or other	2377
inoculations to all or some members of the public, provided that a	2378
"governmental function" does not include the supply, manufacture,	2379
distribution, or development of any drug or vaccine employed in	2380
any such immunization or inoculation program by any supplier,	2381
manufacturer, distributor, or developer of the drug or vaccine;	2382
(o) The operation of mental health facilities, mental	2383
retardation or developmental disabilities facilities, alcohol	2384
treatment and control centers, and children's homes or agencies;	2385
(p) The provision or nonprovision of inspection services of	2386
all types, including, but not limited to, inspections in	2387
connection with building, zoning, sanitation, fire, plumbing, and	2388
electrical codes, and the taking of actions in connection with	2389
those types of codes, including, but not limited to, the approval	2390
of plans for the construction of buildings or structures and the	2391
issuance or revocation of building permits or stop work orders in	2392
connection with buildings or structures;	2393
(q) Urban renewal projects and the elimination of slum	2394
conditions, <u>including the performance of any activity that a</u>	2395
<u>county land reutilization corporation is authorized to perform</u>	2396
<u>under Chapter 1724. or 5722. of the Revised Code;</u>	2397
(r) Flood control measures;	2398
(s) The design, construction, reconstruction, renovation,	2399
operation, care, repair, and maintenance of a township cemetery;	2400
(t) The issuance of revenue obligations under section 140.06	2401
of the Revised Code;	2402
(u) The design, construction, reconstruction, renovation,	2403
repair, maintenance, and operation of any school athletic	2404
facility, school auditorium, or gymnasium or any recreational area	2405

or facility, including, but not limited to, any of the following:	2406
(i) A park, playground, or playfield;	2407
(ii) An indoor recreational facility;	2408
(iii) A zoo or zoological park;	2409
(iv) A bath, swimming pool, pond, water park, wading pool, wave pool, water slide, or other type of aquatic facility;	2410 2411
(v) A golf course;	2412
(vi) A bicycle motocross facility or other type of recreational area or facility in which bicycling, skating, skate boarding, or scooter riding is engaged;	2413 2414 2415
(vii) A rope course or climbing walls;	2416
(viii) An all-purpose vehicle facility in which all-purpose vehicles, as defined in section 4519.01 of the Revised Code, are contained, maintained, or operated for recreational activities.	2417 2418 2419
(v) The provision of public defender services by a county or joint county public defender's office pursuant to Chapter 120. of the Revised Code;	2420 2421 2422
(w)(i) At any time before regulations prescribed pursuant to 49 U.S.C.A 20153 become effective, the designation, establishment, design, construction, implementation, operation, repair, or maintenance of a public road rail crossing in a zone within a municipal corporation in which, by ordinance, the legislative authority of the municipal corporation regulates the sounding of locomotive horns, whistles, or bells;	2423 2424 2425 2426 2427 2428 2429
(ii) On and after the effective date of regulations prescribed pursuant to 49 U.S.C.A. 20153, the designation, establishment, design, construction, implementation, operation, repair, or maintenance of a public road rail crossing in such a zone or of a supplementary safety measure, as defined in 49 U.S.C.A 20153, at or for a public road rail crossing, if and to	2430 2431 2432 2433 2434 2435

the extent that the public road rail crossing is excepted, 2436
pursuant to subsection (c) of that section, from the requirement 2437
of the regulations prescribed under subsection (b) of that 2438
section. 2439

(x) A function that the general assembly mandates a political 2440
subdivision to perform. 2441

(D) "Law" means any provision of the constitution, statutes, 2442
or rules of the United States or of this state; provisions of 2443
charters, ordinances, resolutions, and rules of political 2444
subdivisions; and written policies adopted by boards of education. 2445
When used in connection with the "common law," this definition 2446
does not apply. 2447

(E) "Motor vehicle" has the same meaning as in section 2448
4511.01 of the Revised Code. 2449

(F) "Political subdivision" or "subdivision" means a 2450
municipal corporation, township, county, school district, or other 2451
body corporate and politic responsible for governmental activities 2452
in a geographic area smaller than that of the state. "Political 2453
subdivision" includes, but is not limited to, a county hospital 2454
commission appointed under section 339.14 of the Revised Code, 2455
board of hospital commissioners appointed for a municipal hospital 2456
under section 749.04 of the Revised Code, board of hospital 2457
trustees appointed for a municipal hospital under section 749.22 2458
of the Revised Code, regional planning commission created pursuant 2459
to section 713.21 of the Revised Code, county planning commission 2460
created pursuant to section 713.22 of the Revised Code, joint 2461
planning council created pursuant to section 713.231 of the 2462
Revised Code, interstate regional planning commission created 2463
pursuant to section 713.30 of the Revised Code, port authority 2464
created pursuant to section 4582.02 or 4582.26 of the Revised Code 2465
or in existence on December 16, 1964, regional council established 2466
by political subdivisions pursuant to Chapter 167. of the Revised 2467

Code, emergency planning district and joint emergency planning 2468
district designated under section 3750.03 of the Revised Code, 2469
joint emergency medical services district created pursuant to 2470
section 307.052 of the Revised Code, fire and ambulance district 2471
created pursuant to section 505.375 of the Revised Code, joint 2472
interstate emergency planning district established by an agreement 2473
entered into under that section, county solid waste management 2474
district and joint solid waste management district established 2475
under section 343.01 or 343.012 of the Revised Code, community 2476
school established under Chapter 3314. of the Revised Code, county 2477
land reutilization corporation organized under Chapter 1724. of 2478
the Revised Code, the county or counties served by a 2479
community-based correctional facility and program or district 2480
community-based correctional facility and program established and 2481
operated under sections 2301.51 to 2301.58 of the Revised Code, a 2482
community-based correctional facility and program or district 2483
community-based correctional facility and program that is so 2484
established and operated, and the facility governing board of a 2485
community-based correctional facility and program or district 2486
community-based correctional facility and program that is so 2487
established and operated. 2488

(G)(1) "Proprietary function" means a function of a political 2489
subdivision that is specified in division (G)(2) of this section 2490
or that satisfies both of the following: 2491

(a) The function is not one described in division (C)(1)(a) 2492
or (b) of this section and is not one specified in division (C)(2) 2493
of this section; 2494

(b) The function is one that promotes or preserves the public 2495
peace, health, safety, or welfare and that involves activities 2496
that are customarily engaged in by nongovernmental persons. 2497

(2) A "proprietary function" includes, but is not limited to, 2498
the following: 2499

(a) The operation of a hospital by one or more political subdivisions;	2500 2501
(b) The design, construction, reconstruction, renovation, repair, maintenance, and operation of a public cemetery other than a township cemetery;	2502 2503 2504
(c) The establishment, maintenance, and operation of a utility, including, but not limited to, a light, gas, power, or heat plant, a railroad, a busline or other transit company, an airport, and a municipal corporation water supply system;	2505 2506 2507 2508
(d) The maintenance, destruction, operation, and upkeep of a sewer system;	2509 2510
(e) The operation and control of a public stadium, auditorium, civic or social center, exhibition hall, arts and crafts center, band or orchestra, or off-street parking facility.	2511 2512 2513
(H) "Public roads" means public roads, highways, streets, avenues, alleys, and bridges within a political subdivision. "Public roads" does not include berms, shoulders, rights-of-way, or traffic control devices unless the traffic control devices are mandated by the Ohio manual of uniform traffic control devices.	2514 2515 2516 2517 2518
(I) "State" means the state of Ohio, including, but not limited to, the general assembly, the supreme court, the offices of all elected state officers, and all departments, boards, offices, commissions, agencies, colleges and universities, institutions, and other instrumentalities of the state of Ohio. "State" does not include political subdivisions.	2519 2520 2521 2522 2523 2524
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 residential facility as defined in division (A) of section 5701.13 of the Revised Code.	2525 2526 2527 2528 2529

(B) Lands, houses, and other buildings belonging to a county, 2530
township, or municipal corporation and used exclusively for the 2531
accommodation or support of the poor, or leased to the state or 2532
any political subdivision for public purposes shall be exempt from 2533
taxation. Real and tangible personal property belonging to 2534
institutions that is used exclusively for charitable purposes 2535
shall be exempt from taxation, including real property belonging 2536
to an institution that is a nonprofit corporation that receives a 2537
grant under the Thomas Alva Edison grant program authorized by 2538
division (C) of section 122.33 of the Revised Code at any time 2539
during the tax year and being held for leasing or resale to 2540
others. If, at any time during a tax year for which such property 2541
is exempted from taxation, the corporation ceases to qualify for 2542
such a grant, the director of development shall notify the tax 2543
commissioner, and the tax commissioner shall cause the property to 2544
be restored to the tax list beginning with the following tax year. 2545
All property owned and used by a nonprofit organization 2546
exclusively for a home for the aged, as defined in section 5701.13 2547
of the Revised Code, also shall be exempt from taxation. 2548

(C)(1) If a home for the aged described in division (B)(1) of 2549
section 5701.13 of the Revised Code is operated in conjunction 2550
with or at the same site as independent living facilities, the 2551
exemption granted in division (B) of this section shall include 2552
kitchen, dining room, clinic, entry ways, maintenance and storage 2553
areas, and land necessary for access commonly used by both 2554
residents of the home for the aged and residents of the 2555
independent living facilities. Other facilities commonly used by 2556
both residents of the home for the aged and residents of 2557
independent living units shall be exempt from taxation only if the 2558
other facilities are used primarily by the residents of the home 2559
for the aged. Vacant land currently unused by the home, and 2560
independent living facilities and the lands connected with them 2561
are not exempt from taxation. Except as provided in division 2562

(A)(1) of section 5709.121 of the Revised Code, property of a home 2563
leased for nonresidential purposes is not exempt from taxation. 2564

(2) Independent living facilities are exempt from taxation if 2565
they are operated in conjunction with or at the same site as a 2566
home for the aged described in division (B)(2) of section 5701.13 2567
of the Revised Code; operated by a corporation, association, or 2568
trust described in division (B)(1)(b) of that section; operated 2569
exclusively for the benefit of members of the corporation, 2570
association, or trust who are retired, aged, or infirm; and 2571
provided to those members without charge in consideration of their 2572
service, without compensation, to a charitable, religious, 2573
fraternal, or educational institution. For the purposes of 2574
division (C)(2) of this section, "compensation" does not include 2575
furnishing room and board, clothing, health care, or other 2576
necessities, or stipends or other de minimis payments to defray 2577
the cost thereof. 2578

(D)(1) A private corporation established under federal law, 2579
as defined in 36 U.S.C. 1101, Pub. L. No. 102-199, 105 Stat. 1629, 2580
as amended, the objects of which include encouraging the 2581
advancement of science generally, or of a particular branch of 2582
science, the promotion of scientific research, the improvement of 2583
the qualifications and usefulness of scientists, or the increase 2584
and diffusion of scientific knowledge is conclusively presumed to 2585
be a charitable or educational institution. A private corporation 2586
established as a nonprofit corporation under the laws of a state, 2587
that is exempt from federal income taxation under section 2588
501(c)(3) of the Internal Revenue Code of 1986, 100 Stat. 2085, 26 2589
U.S.C.A. 1, as amended, and that has as its principal purpose one 2590
or more of the foregoing objects, also is conclusively presumed to 2591
be a charitable or educational institution. 2592

The fact that an organization described in this division 2593
operates in a manner that results in an excess of revenues over 2594

expenses shall not be used to deny the exemption granted by this 2595
section, provided such excess is used, or is held for use, for 2596
exempt purposes or to establish a reserve against future 2597
contingencies; and, provided further, that such excess may not be 2598
distributed to individual persons or to entities that would not be 2599
entitled to the tax exemptions provided by this chapter. Nor shall 2600
the fact that any scientific information diffused by the 2601
organization is of particular interest or benefit to any of its 2602
individual members be used to deny the exemption granted by this 2603
section, provided that such scientific information is available to 2604
the public for purchase or otherwise. 2605

(2) Division (D)(2) of this section does not apply to real 2606
property exempted from taxation under this section and division 2607
(A)(3) of section 5709.121 of the Revised Code and belonging to a 2608
nonprofit corporation described in division (D)(1) of this section 2609
that has received a grant under the Thomas Alva Edison grant 2610
program authorized by division (C) of section 122.33 of the 2611
Revised Code during any of the tax years the property was exempted 2612
from taxation. 2613

When a private corporation described in division (D)(1) of 2614
this section sells all or any portion of a tract, lot, or parcel 2615
of real estate that has been exempt from taxation under this 2616
section and section 5709.121 of the Revised Code, the portion sold 2617
shall be restored to the tax list for the year following the year 2618
of the sale and, except in connection with a sale and transfer of 2619
such a tract, lot, or parcel to a county land reutilization 2620
corporation organized under Chapter 1724. of the Revised Code, a 2621
charge shall be levied against the sold property in an amount 2622
equal to the tax savings on such property during the four tax 2623
years preceding the year the property is placed on the tax list. 2624
The tax savings equals the amount of the additional taxes that 2625
would have been levied if such property had not been exempt from 2626

taxation. 2627

The charge constitutes a lien of the state upon such property 2628
as of the first day of January of the tax year in which the charge 2629
is levied and continues until discharged as provided by law. The 2630
charge may also be remitted for all or any portion of such 2631
property that the tax commissioner determines is entitled to 2632
exemption from real property taxation for the year such property 2633
is restored to the tax list under any provision of the Revised 2634
Code, other than sections 725.02, 1728.10, 3735.67, 5709.40, 2635
5709.41, 5709.62, 5709.63, 5709.71, 5709.73, 5709.78, and 5709.84, 2636
upon an application for exemption covering the year such property 2637
is restored to the tax list filed under section 5715.27 of the 2638
Revised Code. 2639

(E) Real property held by an organization organized and 2640
operated exclusively for charitable purposes as described under 2641
section 501(c)(3) of the Internal Revenue Code and exempt from 2642
federal taxation under section 501(a) of the Internal Revenue 2643
Code, 26 U.S.C.A. 501(a) and (c)(3), as amended, for the purpose 2644
of constructing or rehabilitating residences for eventual transfer 2645
to qualified low-income families through sale, lease, or land 2646
installment contract, shall be exempt from taxation. 2647

The exemption shall commence on the day title to the property 2648
is transferred to the organization and shall continue to the end 2649
of the tax year in which the organization transfers title to the 2650
property to a qualified low-income family. In no case shall the 2651
exemption extend beyond the second succeeding tax year following 2652
the year in which the title was transferred to the organization. 2653
If the title is transferred to the organization and from the 2654
organization to a qualified low-income family in the same tax 2655
year, the exemption shall continue to the end of that tax year. 2656
The proportionate amount of taxes that are a lien but not yet 2657
determined, assessed, and levied for the tax year in which title 2658

is transferred to the organization shall be remitted by the county auditor for each day of the year that title is held by the organization.

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

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

As used in this division, "qualified low-income family" means a family whose income does not exceed two hundred per cent of the

official federal poverty guidelines as revised annually in 2691
accordance with section 673(2) of the "Omnibus Budget 2692
Reconciliation Act of 1981," 95 Stat. 511, 42 U.S.C.A. 9902, as 2693
amended, for a family size equal to the size of the family whose 2694
income is being determined. 2695

(F)(1)(a) Real property held by a county land reutilization 2696
corporation organized under Chapter 1724. of the Revised Code 2697
shall be exempt from taxation. Notwithstanding section 5715.27 of 2698
the Revised Code, a county land reutilization corporation is not 2699
required to apply to any county or state agency in order to 2700
qualify for the exemption. 2701

(b) Real property acquired or held by an electing subdivision 2702
other than a county land reutilization corporation on or after 2703
April 9, 2009, for the purpose of implementing an effective land 2704
reutilization program or for a related public purpose shall be 2705
exempt from taxation until sold or transferred by the electing 2706
subdivision. Notwithstanding section 5715.27 of the Revised Code, 2707
an electing subdivision is not required to apply to any county or 2708
state agency in order to qualify for an exemption with respect to 2709
property acquired or held for such purposes on or after such date, 2710
regardless of how the electing subdivision acquires the property. 2711

As used in this section, "electing subdivision" and "land 2712
reutilization program" have the same meanings as in section 2713
5722.01 of the Revised Code, and "county land reutilization 2714
corporation" means a county land reutilization corporation 2715
organized under Chapter 1724. of the Revised Code and any 2716
subsidiary wholly owned by such a county land reutilization 2717
corporation that is identified as "a wholly owned subsidiary of a 2718
county land reutilization corporation" in the deed of conveyance 2719
transferring title to the subsidiary. 2720

The (2) An exemption authorized under division (F)(1) of this 2721
section shall commence on the day title to the property is 2722

transferred to the corporation or electing subdivision and shall 2723
continue to the end of the tax year in which the instrument 2724
transferring title from the corporation or subdivision to another 2725
owner is recorded, if the use to which the other owner puts the 2726
property does not qualify for an exemption under this section or 2727
any other section of the Revised Code. If the title to the 2728
property is transferred to the corporation and from the 2729
corporation, or to the subdivision and from the subdivision, in 2730
the same tax year, the exemption shall continue to the end of that 2731
tax year. The proportionate amount of taxes that are a lien but 2732
not yet determined, assessed, and levied for the tax year in which 2733
title is transferred to the corporation or subdivision shall be 2734
remitted by the county auditor for each day of the year that title 2735
is held by the corporation or subdivision. 2736

Upon transferring the title to another person, the 2737
corporation or electing subdivision shall file with the county 2738
auditor an affidavit or conveyance form affirming that the title 2739
was transferred to such other person and shall identify the 2740
transferee by name. If the corporation or subdivision transfers 2741
title to the property to anyone that does not qualify or the use 2742
to which the property is put does not qualify the property for an 2743
exemption under this section or any other section of the Revised 2744
Code, the exemption, if it has not previously expired, shall 2745
terminate, and the property shall be restored to the tax list for 2746
the year following the year of the transfer. A charge shall be 2747
levied against the property in an amount equal to the amount of 2748
additional taxes that would have been levied if such property had 2749
not been exempt from taxation. The charge constitutes a lien of 2750
the state upon such property as of the first day of January of the 2751
tax year in which the charge is levied and continues until 2752
discharged as provided by law. 2753

In lieu of the application for exemption otherwise required 2754

to be filed as required under section 5715.27 of the Revised Code, 2755
a ~~count~~ county land reutilization corporation holding the property 2756
shall, upon the request of any county or state agency, submit its 2757
articles of incorporation substantiating its status as a county 2758
land reutilization corporation. 2759

Sec. 5721.01. (A) As used in this chapter: 2760

(1) "Delinquent lands" means all lands, including lands that 2761
are unimproved by any dwelling, upon which delinquent taxes, as 2762
defined in section 323.01 of the Revised Code, remain unpaid at 2763
the time a settlement is made between the county treasurer and 2764
auditor pursuant to division (C) of section 321.24 of the Revised 2765
Code. 2766

(2) "Delinquent vacant lands" means all lands that have been 2767
delinquent lands for at least one year and that are unimproved by 2768
any dwelling. 2769

(3) "County land reutilization corporation" means a county 2770
land reutilization corporation organized under Chapter 1724. of 2771
the Revised Code. 2772

(B) As used in sections 5719.04, 5721.03, and 5721.31 of the 2773
Revised Code and in any other sections of the Revised Code to 2774
which those sections are applicable, a "newspaper" or "newspaper 2775
of general circulation" has the same meaning as in section 7.12 of 2776
the Revised Code. 2777

Sec. 5721.03. (A) At the time of making the delinquent land 2778
list, as provided in section 5721.011 of the Revised Code, the 2779
county auditor shall compile a delinquent tax list consisting of 2780
all lands on the delinquent land list on which taxes have become 2781
delinquent at the close of the collection period immediately 2782
preceding the making of the delinquent land list. The auditor 2783
shall also compile a delinquent vacant land tax list of all 2784

delinquent vacant lands prior to the institution of any 2785
foreclosure and forfeiture actions against delinquent vacant lands 2786
under section 5721.14 of the Revised Code or any foreclosure 2787
actions against delinquent vacant lands under section 5721.18 of 2788
the Revised Code. 2789

The delinquent tax list, and the delinquent vacant land tax 2790
list if one is compiled, shall contain all of the information 2791
included on the delinquent land list, except that, if the 2792
auditor's records show that the name of the person in whose name 2793
the property currently is listed is not the name that appears on 2794
the delinquent land list, the name used in the delinquent tax list 2795
or the delinquent vacant land tax list shall be the name of the 2796
person the auditor's records show as the person in whose name the 2797
property currently is listed. 2798

Lands that have been included in a previously published 2799
delinquent tax list shall not be included in the delinquent tax 2800
list so long as taxes have remained delinquent on such lands for 2801
the entire intervening time. 2802

In either list, there may be included lands that have been 2803
omitted in error from a prior list and lands with respect to which 2804
the auditor has received a certification that a delinquent tax 2805
contract has become void since the publication of the last 2806
previously published list, provided the name of the owner was 2807
stricken from a prior list under section 5721.02 of the Revised 2808
Code. 2809

(B)(1) The auditor shall cause the delinquent tax list and 2810
the delinquent vacant land tax list, if one is compiled, to be 2811
published twice within sixty days after the delivery of the 2812
delinquent land duplicate to the county treasurer, in a newspaper 2813
of general circulation in the county. The newspaper shall meet the 2814
requirements of section 7.12 of the Revised Code. The auditor may 2815
publish the list or lists on a ~~pre-printed~~ preprinted insert in 2816

the newspaper. The cost of the second publication of the list or 2817
lists shall not exceed three-fourths of the cost of the first 2818
publication of the list or lists. 2819

The auditor shall insert display notices of the forthcoming 2820
publication of the delinquent tax list and, if it is to be 2821
published, the delinquent vacant land tax list once a week for two 2822
consecutive weeks in a newspaper of general circulation in the 2823
county. The display notices shall contain the times and methods of 2824
payment of taxes provided by law, including information concerning 2825
installment payments made in accordance with a written delinquent 2826
tax contract. The display notice for the delinquent tax list also 2827
shall include a notice that an interest charge will accrue on 2828
accounts remaining unpaid after the last day of November unless 2829
the taxpayer enters into a written delinquent tax contract to pay 2830
such taxes in installments. The display notice for the delinquent 2831
vacant land tax list if it is to be published also shall include a 2832
notice that delinquent vacant lands in the list are lands on which 2833
taxes have remained unpaid for one year after being certified 2834
delinquent, and that they are subject to foreclosure proceedings 2835
as provided in section 323.25, sections 323.65 to 323.79, or 2836
section 5721.18 of the Revised Code, or foreclosure and forfeiture 2837
proceedings as provided in section 5721.14 of the Revised Code. 2838
Each display notice also shall state that the lands are subject to 2839
a tax certificate sale under section 5721.32 or 5721.33 of the 2840
Revised Code or assignment to a county land reutilization 2841
corporation, as the case may be, and shall include any other 2842
information that the auditor considers pertinent to the purpose of 2843
the notice. The display notices shall be furnished by the auditor 2844
to the newspaper selected to publish the lists at least ten days 2845
before their first publication. 2846

(2) Publication of the list or lists may be made by a 2847
newspaper in installments, provided the complete publication of 2848

each list is made twice during the sixty-day period. 2849

(3) There shall be attached to the delinquent tax list a 2850
notice that the delinquent lands will be certified for foreclosure 2851
by the auditor unless the taxes, assessments, interest, and 2852
penalties due and owing on them are paid. There shall be attached 2853
to the delinquent vacant land tax list, if it is to be published, 2854
a notice that delinquent vacant lands will be certified for 2855
foreclosure or foreclosure and forfeiture by the auditor unless 2856
the taxes, assessments, interest, and penalties due and owing on 2857
them are paid within twenty-eight days after the final publication 2858
of the notice. 2859

(4) The auditor shall review the first publication of each 2860
list for accuracy and completeness and may correct any errors 2861
appearing in the list in the second publication. 2862

(5) Nothing in this section prohibits a foreclosure action 2863
from being brought against a parcel of land under section 323.25, 2864
sections 323.65 to 323.79, or section 5721.18 of the Revised Code 2865
before the delinquent tax list or delinquent vacant land tax list 2866
that includes the parcel is published pursuant to division (B)(1) 2867
of this section if the list is not published within the time 2868
prescribed by that division. 2869

(C) For the purposes of section 5721.18 of the Revised Code, 2870
land is first certified delinquent on the date of the 2871
certification of the delinquent land list containing that land. 2872

Sec. 5721.14. Subject to division (A)(2) of this section, on 2873
receipt of a delinquent vacant land tax certificate or a master 2874
list of delinquent vacant tracts, a county prosecuting attorney 2875
shall institute a foreclosure proceeding under section 323.25, 2876
sections 323.65 to 323.79, or section 5721.18 of the Revised Code, 2877
or a foreclosure and forfeiture proceeding under this section. If 2878
the delinquent vacant land tax certificate or a master list of 2879

delinquent vacant tracts lists minerals or rights to minerals 2880
listed pursuant to sections 5713.04, 5713.05, and 5713.06 of the 2881
Revised Code, the county prosecuting attorney may institute a 2882
foreclosure proceeding under section 323.25, sections 323.65 to 2883
323.79, or section 5721.18 of the Revised Code or a foreclosure 2884
and forfeiture proceeding under this section against such minerals 2885
or rights to minerals. 2886

(A)(1) The prosecuting attorney shall institute a proceeding 2887
under this section by filing, in the name of the county treasurer 2888
and with the clerk of a court with jurisdiction, a complaint that 2889
requests that the lien of the state on the property identified in 2890
the certificate or master list be foreclosed and that the property 2891
be forfeited to the state. The prosecuting attorney shall 2892
prosecute the proceeding to final judgment and satisfaction. 2893

(2) If the delinquent taxes, assessments, charges, penalties, 2894
and interest are paid prior to the time a complaint is filed, the 2895
prosecuting attorney shall not institute a proceeding under this 2896
section. If there is a copy of a written delinquent tax contract 2897
attached to the certificate or an asterisk next to an entry on the 2898
master list, or if a copy of a delinquent tax contract is received 2899
from the county auditor prior to the commencement of the 2900
proceeding under this section, the prosecuting attorney shall not 2901
institute the proceeding under this section unless the prosecuting 2902
attorney receives a certification of the county treasurer that the 2903
delinquent tax contract has become void. 2904

(B) Foreclosure and forfeiture proceedings instituted under 2905
this section constitute an action in rem. Prior to filing such an 2906
action in rem, the county prosecuting attorney shall cause a title 2907
search to be conducted for the purpose of identifying any 2908
lienholders or other persons with interests in the property that 2909
is subject to foreclosure and forfeiture. Following the title 2910
search, the action in rem shall be instituted by filing in the 2911

office of the clerk of a court with jurisdiction a complaint 2912
bearing a caption substantially in the form set forth in division 2913
(A) of section 5721.15 of the Revised Code. 2914

Any number of parcels may be joined in one action. Each 2915
separate parcel included in a complaint shall be given a serial 2916
number and shall be separately indexed and docketed by the clerk 2917
of the court in a book kept by the clerk for such purpose. A 2918
complaint shall contain the permanent parcel number of each parcel 2919
included in it, the full street address of the parcel when 2920
available, a description of the parcel as set forth in the 2921
certificate or master list, the name and address of the last known 2922
owner of the parcel if they appear on the general tax list, the 2923
name and address of each lienholder and other person with an 2924
interest in the parcel identified in the title search relating to 2925
the parcel that is required by this division, and the amount of 2926
taxes, assessments, charges, penalties, and interest due and 2927
unpaid with respect to the parcel. It is sufficient for the county 2928
treasurer to allege in the complaint that the certificate or 2929
master list has been duly filed by the county auditor with respect 2930
to each parcel listed, that the amount of money with respect to 2931
each parcel appearing to be due and unpaid is due and unpaid, and 2932
that there is a lien against each parcel, without setting forth 2933
any other or special matters. The prayer of the complaint shall be 2934
that the court issue an order that the lien of the state on each 2935
of the parcels included in the complaint be foreclosed, that the 2936
property be forfeited to the state, and that the land be offered 2937
for sale in the manner provided in section 5723.06 of the Revised 2938
Code. 2939

(C) Within thirty days after the filing of a complaint, the 2940
clerk of the court in which the complaint was filed shall cause a 2941
notice of foreclosure and forfeiture substantially in the form of 2942
the notice set forth in division (B) of section 5721.15 of the 2943

Revised Code to be published once a week for three consecutive 2944
weeks in a newspaper of general circulation in the county. In any 2945
county that has adopted a permanent parcel number system, the 2946
parcel may be described in the notice by parcel number only, 2947
instead of also with a complete legal description, if the county 2948
prosecuting attorney determines that the publication of the 2949
complete legal description is not necessary to provide reasonable 2950
notice of the foreclosure and forfeiture proceeding to the 2951
interested parties. If the complete legal description is not 2952
published, the notice shall indicate where the complete legal 2953
description may be obtained. 2954

After the third publication, the publisher shall file with 2955
the clerk of the court an affidavit stating the fact of the 2956
publication and including a copy of the notice of foreclosure and 2957
forfeiture as published. Service of process for purposes of the 2958
action in rem shall be considered as complete on the date of the 2959
last publication. 2960

Within thirty days after the filing of a complaint and before 2961
the date of the final publication of the notice of foreclosure and 2962
forfeiture, the clerk of the court also shall cause a copy of a 2963
notice substantially in the form of the notice set forth in 2964
division (C) of section 5721.15 of the Revised Code to be mailed 2965
by ordinary mail, with postage prepaid, to each person named in 2966
the complaint as being the last known owner of a parcel included 2967
in it, or as being a lienholder or other person with an interest 2968
in a parcel included in it. The notice shall be sent to the 2969
address of each such person, as set forth in the complaint, and 2970
the clerk shall enter the fact of such mailing upon the appearance 2971
docket. If the name and address of the last known owner of a 2972
parcel included in a complaint is not set forth in it, the county 2973
auditor shall file an affidavit with the clerk stating that the 2974
name and address of the last known owner does not appear on the 2975

general tax list. 2976

(D)(1) An answer may be filed in a foreclosure and forfeiture 2977
proceeding by any person owning or claiming any right, title, or 2978
interest in, or lien upon, any parcel described in the complaint. 2979
The answer shall contain the caption and number of the action and 2980
the serial number of the parcel concerned. The answer shall set 2981
forth the nature and amount of interest claimed in the parcel and 2982
any defense or objection to the foreclosure of the lien of the 2983
state for delinquent taxes, assessments, charges, penalties, and 2984
interest, as shown in the complaint. The answer shall be filed in 2985
the office of the clerk of the court, and a copy of the answer 2986
shall be served on the county prosecuting attorney not later than 2987
twenty-eight days after the date of final publication of the 2988
notice of foreclosure and forfeiture. If an answer is not filed 2989
within such time, a default judgment may be taken as to any parcel 2990
included in a complaint as to which no answer has been filed. A 2991
default judgment is valid and effective with respect to all 2992
persons owning or claiming any right, title, or interest in, or 2993
lien upon, any such parcel, notwithstanding that one or more of 2994
such persons are minors, incompetents, absentees or nonresidents 2995
of the state, or convicts in confinement. 2996

(2)(a) A receiver appointed pursuant to divisions (C)(2) and 2997
(3) of section 3767.41 of the Revised Code may file an answer 2998
pursuant to division (D)(1) of this section, but is not required 2999
to do so as a condition of receiving proceeds in a distribution 3000
under division (B)(2) of section 5721.17 of the Revised Code. 3001

(b) When a receivership under section 3767.41 of the Revised 3002
Code is associated with a parcel, the notice of foreclosure and 3003
forfeiture set forth in division (B) of section 5721.15 of the 3004
Revised Code and the notice set forth in division (C) of that 3005
section shall be modified to reflect the provisions of division 3006
(D)(2)(a) of this section. 3007

(E) At the trial of a foreclosure and forfeiture proceeding, 3008
the delinquent vacant land tax certificate or master list of 3009
delinquent vacant tracts filed by the county auditor with the 3010
county prosecuting attorney shall be prima-facie evidence of the 3011
amount and validity of the taxes, assessments, charges, penalties, 3012
and interest appearing due and unpaid on the parcel to which the 3013
certificate or master list relates and their nonpayment. If an 3014
answer is properly filed, the court may, in its discretion, and 3015
shall, at the request of the person filing the answer, grant a 3016
severance of the proceedings as to any parcel described in such 3017
answer for purposes of trial or appeal. 3018

(F) The conveyance by the owner of any parcel against which a 3019
complaint has been filed pursuant to this section at any time 3020
after the date of publication of the parcel on the delinquent 3021
vacant land tax list but before the date of a judgment of 3022
foreclosure and forfeiture pursuant to section 5721.16 of the 3023
Revised Code shall not nullify the right of the county to proceed 3024
with the foreclosure and forfeiture. 3025

Sec. 5721.18. The county prosecuting attorney, upon the 3026
delivery to the prosecuting attorney by the county auditor of a 3027
delinquent land or delinquent vacant land tax certificate, or of a 3028
master list of delinquent or delinquent vacant tracts, shall 3029
institute a foreclosure proceeding under this section in the name 3030
of the county treasurer to foreclose the lien of the state, in any 3031
court with jurisdiction or in the county board of revision with 3032
jurisdiction pursuant to section 323.66 of the Revised Code, 3033
unless the taxes, assessments, charges, penalties, and interest 3034
are paid prior to the time a complaint is filed, or unless a 3035
foreclosure or foreclosure and forfeiture action has been or will 3036
be instituted under section 323.25, sections 323.65 to 323.79, or 3037
section 5721.14 of the Revised Code. If the delinquent land or 3038
delinquent vacant land tax certificate or the master list of 3039

delinquent or delinquent vacant tracts lists minerals or rights to 3040
minerals listed pursuant to sections 5713.04, 5713.05, and 5713.06 3041
of the Revised Code, the county prosecuting attorney may institute 3042
a foreclosure proceeding in the name of the county treasurer, in 3043
any court with jurisdiction, to foreclose the lien of the state 3044
against such minerals or rights to minerals, unless the taxes, 3045
assessments, charges, penalties, and interest are paid prior to 3046
the time the complaint is filed, or unless a foreclosure or 3047
foreclosure and forfeiture action has been or will be instituted 3048
under section 323.25, sections 323.65 to 323.79, or section 3049
5721.14 of the Revised Code. 3050

Nothing in this section or section 5721.03 of the Revised 3051
Code prohibits the prosecuting attorney from instituting a 3052
proceeding under this section before the delinquent tax list or 3053
delinquent vacant land tax list that includes the parcel is 3054
published pursuant to division (B) of section 5721.03 of the 3055
Revised Code if the list is not published within the time 3056
prescribed by that division. The prosecuting attorney shall 3057
prosecute the proceeding to final judgment and satisfaction. 3058
Within ten days after obtaining a judgment, the prosecuting 3059
attorney shall notify the treasurer in writing that judgment has 3060
been rendered. If there is a copy of a written delinquent tax 3061
contract attached to the certificate or an asterisk next to an 3062
entry on the master list, or if a copy of a delinquent tax 3063
contract is received from the auditor prior to the commencement of 3064
the proceeding under this section, the prosecuting attorney shall 3065
not institute the proceeding under this section, unless the 3066
prosecuting attorney receives a certification of the treasurer 3067
that the delinquent tax contract has become void. 3068

(A) This division applies to all foreclosure proceedings not 3069
instituted and prosecuted under section 323.25 of the Revised Code 3070
or division (B) or (C) of this section. The foreclosure 3071

proceedings shall be instituted and prosecuted in the same manner 3072
as is provided by law for the foreclosure of mortgages on land, 3073
except that, if service by publication is necessary, such 3074
publication shall be made once a week for three consecutive weeks 3075
instead of as provided by the Rules of Civil Procedure, and the 3076
service shall be complete at the expiration of three weeks after 3077
the date of the first publication. In any proceeding prosecuted 3078
under this section, if the prosecuting attorney determines that 3079
service upon a defendant may be obtained ultimately only by 3080
publication, the prosecuting attorney may cause service to be made 3081
simultaneously by certified mail, return receipt requested, 3082
ordinary mail, and publication. 3083

In any county that has adopted a permanent parcel number 3084
system, the parcel may be described in the notice by parcel number 3085
only, instead of also with a complete legal description, if the 3086
prosecuting attorney determines that the publication of the 3087
complete legal description is not necessary to provide reasonable 3088
notice of the foreclosure proceeding to the interested parties. If 3089
the complete legal description is not published, the notice shall 3090
indicate where the complete legal description may be obtained. 3091

It is sufficient, having been made a proper party to the 3092
foreclosure proceeding, for the treasurer to allege in the 3093
treasurer's complaint that the certificate or master list has been 3094
duly filed by the auditor, that the amount of money appearing to 3095
be due and unpaid is due and unpaid, and that there is a lien 3096
against the property described in the certificate or master list, 3097
without setting forth in the complaint any other or special matter 3098
relating to the foreclosure proceeding. The prayer of the 3099
complaint shall be that the court or the county board of revision 3100
with jurisdiction pursuant to section 323.66 of the Revised Code 3101
issue an order that the property be sold or conveyed by the 3102
sheriff or otherwise be disposed of, and the equity of redemption 3103

be extinguished, according to the alternative redemption 3104
procedures prescribed in sections 323.65 to 323.79 of the Revised 3105
Code, or if the action is in the municipal court by the bailiff, 3106
in the manner provided in section 5721.19 of the Revised Code. 3107

In the foreclosure proceeding, the treasurer may join in one 3108
action any number of lots or lands, but the decree shall be 3109
rendered separately, and any proceedings may be severed, in the 3110
discretion of the court or board of revision, for the purpose of 3111
trial or appeal, and the court or board of revision shall make 3112
such order for the payment of costs as is considered proper. The 3113
certificate or master list filed by the auditor with the 3114
prosecuting attorney is prima-facie evidence at the trial of the 3115
foreclosure action of the amount and validity of the taxes, 3116
assessments, charges, penalties, and interest appearing due and 3117
unpaid and of their nonpayment. 3118

(B) Foreclosure proceedings constituting an action in rem may 3119
be commenced by the filing of a complaint after the end of the 3120
second year from the date on which the delinquency was first 3121
certified by the auditor. Prior to filing such an action in rem, 3122
the prosecuting attorney shall cause a title search to be 3123
conducted for the purpose of identifying any lienholders or other 3124
persons with interests in the property subject to foreclosure. 3125
Following the title search, the action in rem shall be instituted 3126
by filing in the office of the clerk of a court with jurisdiction 3127
a complaint bearing a caption substantially in the form set forth 3128
in division (A) of section 5721.181 of the Revised Code. 3129

Any number of parcels may be joined in one action. Each 3130
separate parcel included in a complaint shall be given a serial 3131
number and shall be separately indexed and docketed by the clerk 3132
of the court in a book kept by the clerk for such purpose. A 3133
complaint shall contain the permanent parcel number of each parcel 3134
included in it, the full street address of the parcel when 3135

available, a description of the parcel as set forth in the 3136
certificate or master list, the name and address of the last known 3137
owner of the parcel if they appear on the general tax list, the 3138
name and address of each lienholder and other person with an 3139
interest in the parcel identified in the title search relating to 3140
the parcel that is required by this division, and the amount of 3141
taxes, assessments, charges, penalties, and interest due and 3142
unpaid with respect to the parcel. It is sufficient for the 3143
treasurer to allege in the complaint that the certificate or 3144
master list has been duly filed by the auditor with respect to 3145
each parcel listed, that the amount of money with respect to each 3146
parcel appearing to be due and unpaid is due and unpaid, and that 3147
there is a lien against each parcel, without setting forth any 3148
other or special matters. The prayer of the complaint shall be 3149
that the court issue an order that the land described in the 3150
complaint be sold in the manner provided in section 5721.19 of the 3151
Revised Code. 3152

(1) Within thirty days after the filing of a complaint, the 3153
clerk of the court in which the complaint was filed shall cause a 3154
notice of foreclosure substantially in the form of the notice set 3155
forth in division (B) of section 5721.181 of the Revised Code to 3156
be published once a week for three consecutive weeks in a 3157
newspaper of general circulation in the county. The newspaper 3158
shall meet the requirements of section 7.12 of the Revised Code. 3159
In any county that has adopted a permanent parcel number system, 3160
the parcel may be described in the notice by parcel number only, 3161
instead of also with a complete legal description, if the 3162
prosecuting attorney determines that the publication of the 3163
complete legal description is not necessary to provide reasonable 3164
notice of the foreclosure proceeding to the interested parties. If 3165
the complete legal description is not published, the notice shall 3166
indicate where the complete legal description may be obtained. 3167

After the third publication, the publisher shall file with 3168
the clerk of the court an affidavit stating the fact of the 3169
publication and including a copy of the notice of foreclosure as 3170
published. Service of process for purposes of the action in rem 3171
shall be considered as complete on the date of the last 3172
publication. 3173

Within thirty days after the filing of a complaint and before 3174
the final date of publication of the notice of foreclosure, the 3175
clerk of the court also shall cause a copy of a notice 3176
substantially in the form of the notice set forth in division (C) 3177
of section 5721.181 of the Revised Code to be mailed by certified 3178
mail, with postage prepaid, to each person named in the complaint 3179
as being the last known owner of a parcel included in it, or as 3180
being a lienholder or other person with an interest in a parcel 3181
included in it. The notice shall be sent to the address of each 3182
such person, as set forth in the complaint, and the clerk shall 3183
enter the fact of such mailing upon the appearance docket. If the 3184
name and address of the last known owner of a parcel included in a 3185
complaint is not set forth in it, the auditor shall file an 3186
affidavit with the clerk stating that the name and address of the 3187
last known owner does not appear on the general tax list. 3188

(2)(a) An answer may be filed in an action in rem under this 3189
division by any person owning or claiming any right, title, or 3190
interest in, or lien upon, any parcel described in the complaint. 3191
The answer shall contain the caption and number of the action and 3192
the serial number of the parcel concerned. The answer shall set 3193
forth the nature and amount of interest claimed in the parcel and 3194
any defense or objection to the foreclosure of the lien of the 3195
state for delinquent taxes, assessments, charges, penalties, and 3196
interest as shown in the complaint. The answer shall be filed in 3197
the office of the clerk of the court, and a copy of the answer 3198
shall be served on the prosecuting attorney, not later than 3199

twenty-eight days after the date of final publication of the 3200
notice of foreclosure. If an answer is not filed within such time, 3201
a default judgment may be taken as to any parcel included in a 3202
complaint as to which no answer has been filed. A default judgment 3203
is valid and effective with respect to all persons owning or 3204
claiming any right, title, or interest in, or lien upon, any such 3205
parcel, notwithstanding that one or more of such persons are 3206
minors, incompetents, absentees or nonresidents of the state, or 3207
convicts in confinement. 3208

(b)(i) A receiver appointed pursuant to divisions (C)(2) and 3209
(3) of section 3767.41 of the Revised Code may file an answer 3210
pursuant to division (B)(2)(a) of this section, but is not 3211
required to do so as a condition of receiving proceeds in a 3212
distribution under division (B)(1) of section 5721.17 of the 3213
Revised Code. 3214

(ii) When a receivership under section 3767.41 of the Revised 3215
Code is associated with a parcel, the notice of foreclosure set 3216
forth in division (B) of section 5721.181 of the Revised Code and 3217
the notice set forth in division (C) of that section shall be 3218
modified to reflect the provisions of division (B)(2)(b)(i) of 3219
this section. 3220

(3) At the trial of an action in rem under this division, the 3221
certificate or master list filed by the auditor with the 3222
prosecuting attorney shall be prima-facie evidence of the amount 3223
and validity of the taxes, assessments, charges, penalties, and 3224
interest appearing due and unpaid on the parcel to which the 3225
certificate or master list relates and their nonpayment. If an 3226
answer is properly filed, the court may, in its discretion, and 3227
shall, at the request of the person filing the answer, grant a 3228
severance of the proceedings as to any parcel described in such 3229
answer for purposes of trial or appeal. 3230

(C) In addition to the actions in rem authorized under 3231

division (B) of this section and section 5721.14 of the Revised Code, an action in rem may be commenced under this division. An action commenced under this division shall conform to all of the requirements of division (B) of this section except as follows:

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

(2) The names and addresses of lienholders and persons with an interest in the parcel shall not be contained in the complaint, 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 3263
the parcel other than a receiver's lien and other than the lien 3264
for land taxes, assessments, charges, interest, and penalties for 3265
which the lien is foreclosed and in satisfaction of which the 3266
property is sold. All other liens and encumbrances with respect to 3267
the parcel shall survive the sale." 3268

(b) The notice to the owner, lienholders, and other persons 3269
with an interest in a parcel shall be a notice only to the owner 3270
and to any receiver under section 3767.41 of the Revised Code, and 3271
the last two sentences of the notice shall be omitted. 3272

(4) As used in this division, a "receiver's lien" means the 3273
lien of a receiver appointed pursuant to divisions (C)(2) and (3) 3274
of section 3767.41 of the Revised Code that is acquired pursuant 3275
to division (H)(2)(b) of that section for any unreimbursed 3276
expenses and other amounts paid in accordance with division (F) of 3277
that section by the receiver and for the fees of the receiver 3278
approved pursuant to division (H)(1) of that section. 3279

~~(D) If the prosecuting attorney determines that an action in 3280
rem under division (B) or (C) of this section is precluded by law, 3281
then foreclosure proceedings shall be filed pursuant to division 3282
(A) of this section, and the complaint in the action in personam 3283
shall set forth the grounds upon which the action in rem is 3284
precluded. 3285~~

~~(E)~~ The conveyance by the owner of any parcel against which a 3286
complaint has been filed pursuant to this section at any time 3287
after the date of publication of the parcel on the delinquent tax 3288
list but before the date of a judgment of foreclosure pursuant to 3289
section 5721.19 of the Revised Code shall not nullify the right of 3290
the county to proceed with the foreclosure. 3291

Sec. 5721.19. (A) In its judgment of foreclosure rendered 3292
with respect to actions filed pursuant to section 5721.18 of the 3293

Revised Code, the court or the county board of revision with 3294
jurisdiction pursuant to section 323.66 of the Revised Code shall 3295
enter a finding with respect to each parcel of the amount of the 3296
taxes, assessments, charges, penalties, and interest, and the 3297
costs incurred in the foreclosure proceeding instituted against 3298
it, that are due and unpaid. The court or the county board of 3299
revision shall order such premises to be transferred pursuant to 3300
division (I) of this section or may order each parcel to be sold, 3301
without appraisal, for not less than either of the following: 3302

(1) The fair market value of the parcel, as determined by the 3303
county auditor, plus the costs incurred in the foreclosure 3304
proceeding; 3305

(2) The total amount of the finding entered by the court or 3306
the county board of revision, including all taxes, assessments, 3307
charges, penalties, and interest payable subsequent to the 3308
delivery to the county prosecuting attorney of the delinquent land 3309
tax certificate or master list of delinquent tracts and prior to 3310
the transfer of the deed of the parcel to the purchaser following 3311
confirmation of sale, plus the costs incurred in the foreclosure 3312
proceeding. For purposes of determining such amount, the county 3313
treasurer may estimate the amount of taxes, assessments, interest, 3314
penalties, and costs that will be payable at the time the deed of 3315
the property is transferred to the purchaser. 3316

Notwithstanding the minimum sales price provisions of 3317
divisions (A)(1) and (2) of this section to the contrary, a parcel 3318
sold pursuant to this section shall not be sold for less than the 3319
amount described in division (A)(2) of this section if the highest 3320
bidder is the owner of record of the parcel immediately prior to 3321
the judgment of foreclosure or a member of the following class of 3322
parties connected to that owner: a member of that owner's 3323
immediate family, a person with a power of attorney appointed by 3324
that owner who subsequently transfers the parcel to the owner, a 3325

sole proprietorship owned by that owner or a member of that 3326
owner's immediate family, or a partnership, trust, business trust, 3327
corporation, or association in which the owner or a member of the 3328
owner's immediate family owns or controls directly or indirectly 3329
more than fifty per cent. If a parcel sells for less than the 3330
amount described in division (A)(2) of this section, the officer 3331
conducting the sale shall require the buyer to complete an 3332
affidavit stating that the buyer is not the owner of record 3333
immediately prior to the judgment of foreclosure or a member of 3334
the specified class of parties connected to that owner, and the 3335
affidavit shall become part of the court records of the 3336
proceeding. If the county auditor discovers within three years 3337
after the date of the sale that a parcel was sold to that owner or 3338
a member of the specified class of parties connected to that owner 3339
for a price less than the amount so described, and if the parcel 3340
is still owned by that owner or a member of the specified class of 3341
parties connected to that owner, the auditor within thirty days 3342
after such discovery shall add the difference between that amount 3343
and the sale price to the amount of taxes that then stand charged 3344
against the parcel and is payable at the next succeeding date for 3345
payment of real property taxes. As used in this paragraph, 3346
"immediate family" means a spouse who resides in the same 3347
household and children. 3348

(B) Each parcel affected by the court's finding and order of 3349
sale shall be separately sold, unless the court orders any of such 3350
parcels to be sold together. 3351

Each parcel shall be advertised and sold by the officer to 3352
whom the order of sale is directed in the manner provided by law 3353
for the sale of real property on execution. The advertisement for 3354
sale of each parcel shall be published once a week for three 3355
consecutive weeks and shall include the date on which a second 3356
sale will be conducted if no bid is accepted at the first sale. 3357

Any number of parcels may be included in one advertisement. 3358

The notice of the advertisement shall be substantially in the 3359
form of the notice set forth in section 5721.191 of the Revised 3360
Code. In any county that has adopted a permanent parcel number 3361
system, the parcel may be described in the notice by parcel number 3362
only, instead of also with a complete legal description, if the 3363
prosecuting attorney determines that the publication of the 3364
complete legal description is not necessary to provide reasonable 3365
notice of the foreclosure sale to potential bidders. If the 3366
complete legal description is not published, the notice shall 3367
indicate where the complete legal description may be obtained. 3368

(C)(1) Whenever the officer charged to conduct the sale 3369
offers any parcel for sale the officer first shall read aloud a 3370
complete legal description of the parcel, or in the alternative, 3371
may read aloud only a summary description, including the complete 3372
street address of the parcel, if any, and a parcel number if the 3373
county has adopted a permanent parcel number system and if the 3374
advertising notice prepared pursuant to this section includes a 3375
complete legal description or indicates where the complete legal 3376
description may be obtained. Whenever the officer charged to 3377
conduct the sale offers any parcel for sale and no bids are made 3378
equal to the lesser of the amounts described in divisions (A)(1) 3379
and (2) of this section, the officer shall adjourn the sale of the 3380
parcel to the second date that was specified in the advertisement 3381
of sale. The second date shall be not less than two weeks or more 3382
than six weeks from the day on which the parcel was first offered 3383
for sale. The second sale shall be held at the same place and 3384
commence at the same time as set forth in the advertisement of 3385
sale. The officer shall offer any parcel not sold at the first 3386
sale. Upon the conclusion of any sale, or if any parcel remains 3387
unsold after being offered at two sales, the officer conducting 3388
the sale shall report the results to the court. 3389

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

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

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

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

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

(2) Following the payment required by division (D)(1) of this section, the part of the proceeds that is equal to five per cent of the taxes and assessments due shall be deposited in equal shares into each of the delinquent tax and assessment collection funds 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 3455
section are sufficient to pay the entire amount of those taxes, 3456
assessments, charges, penalties, and interest, the portion of the 3457
proceeds representing taxes, interest, and penalties shall be paid 3458
to each claimant in proportion to the amount of taxes levied by 3459
the claimant in the preceding tax year, and the amount 3460
representing assessments and other charges shall be paid to each 3461
claimant in the order in which they became due. If the proceeds 3462
are not sufficient to pay that entire amount, the proportion of 3463
the proceeds representing taxes, penalties, and interest shall be 3464
paid to each claimant in the same proportion that the amount of 3465
taxes levied by the claimant against the parcel in the preceding 3466
tax year bears to the taxes levied by all such claimants against 3467
the parcel in the preceding tax year, and the proportion of the 3468
proceeds representing items of assessments and other charges shall 3469
be credited to those items in the order in which they became due. 3470

(E) If the proceeds from the sale of a parcel are 3471
insufficient to pay in full the amount of the taxes, assessments, 3472
charges, penalties, and interest which are due and unpaid; the 3473
costs incurred in the foreclosure proceeding instituted against it 3474
which are due and unpaid; and, if division (B)(1) of section 3475
5721.17 of the Revised Code is applicable, any notes issued by a 3476
receiver pursuant to division (F) of section 3767.41 of the 3477
Revised Code and any receiver's lien as defined in division (C)(4) 3478
of section 5721.18 of the Revised Code, the court, pursuant to 3479
section 5721.192 of the Revised Code, may enter a deficiency 3480
judgment against the owner of record of the parcel for the unpaid 3481
amount. If that owner of record is a corporation, the court may 3482
enter the deficiency judgment against the stockholder holding a 3483
majority of that corporation's stock. 3484

If after distribution of proceeds from the sale of the parcel 3485
under division (D) of this section the amount of proceeds to be 3486

applied to pay the taxes, assessments, charges, penalties, 3487
interest, and costs is insufficient to pay them in full, and the 3488
court does not enter a deficiency judgment against the owner of 3489
record pursuant to this division, the taxes, assessments, charges, 3490
penalties, interest, and costs shall be deemed satisfied. 3491

(F)(1) Upon confirmation of a sale, a spouse of the party 3492
charged with the delinquent taxes or assessments shall thereby be 3493
barred of the right of dower in the property sold, though such 3494
spouse was not a party to the action. No statute of limitations 3495
shall apply to such action. When the land or lots stand charged on 3496
the tax duplicate as certified delinquent, it is not necessary to 3497
make the state a party to the foreclosure proceeding, but the 3498
state shall be deemed a party to such action through and be 3499
represented by the county treasurer. 3500

(2) Except as otherwise provided in divisions (F)(3) and (G) 3501
of this section, unless such land or lots were previously redeemed 3502
pursuant to section 5721.25 of the Revised Code, upon the filing 3503
of the entry of confirmation of any sale or the expiration of the 3504
alternative redemption period as defined in section 323.65 of the 3505
Revised Code, if applicable, the title to such land or lots shall 3506
be incontestable in the purchaser and shall be free and clear of 3507
all liens and encumbrances, except a federal tax lien notice of 3508
which is properly filed in accordance with section 317.09 of the 3509
Revised Code prior to the date that a foreclosure proceeding is 3510
instituted pursuant to division (B) of section 5721.18 of the 3511
Revised Code and the easements and covenants of record running 3512
with the land or lots that were created prior to the time the 3513
taxes or assessments, for the nonpayment of which the land or lots 3514
are sold at foreclosure, became due and payable. 3515

(3) When proceedings for foreclosure are instituted under 3516
division (C) of section 5721.18 of the Revised Code, unless the 3517
land or lots were previously redeemed pursuant to section 5721.25 3518

of the Revised Code or before the expiration of the alternative 3519
redemption period, upon the filing of the entry of confirmation of 3520
sale or after the expiration of the alternative redemption period, 3521
as may apply to the case, the title to such land or lots shall be 3522
incontestable in the purchaser and shall be free of any receiver's 3523
lien as defined in division (C)(4) of section 5721.18 of the 3524
Revised Code and, except as otherwise provided in division (G) of 3525
this section, the liens for land taxes, assessments, charges, 3526
interest, and penalties for which the lien was foreclosed and in 3527
satisfaction of which the property was sold. All other liens and 3528
encumbrances with respect to the land or lots shall survive the 3529
sale. 3530

(4) The title shall not be invalid because of any 3531
irregularity, informality, or omission of any proceedings under 3532
this chapter, or in any processes of taxation, if such 3533
irregularity, informality, or omission does not abrogate the 3534
provision for notice to holders of title, lien, or mortgage to, or 3535
other interests in, such foreclosed lands or lots, as prescribed 3536
in this chapter. 3537

(G) If a parcel is sold under this section for the amount 3538
described in division (A)(2) of this section, and the county 3539
treasurer's estimate exceeds the amount of taxes, assessments, 3540
interest, penalties, and costs actually payable when the deed is 3541
transferred to the purchaser, the officer who conducted the sale 3542
shall refund to the purchaser the difference between the estimate 3543
and the amount actually payable. If the amount of taxes, 3544
assessments, interest, penalties, and costs actually payable when 3545
the deed is transferred to the purchaser exceeds the county 3546
treasurer's estimate, the officer shall certify the amount of the 3547
excess to the treasurer, who shall enter that amount on the real 3548
and public utility property tax duplicate opposite the property; 3549
the amount of the excess shall be payable at the next succeeding 3550

date prescribed for payment of taxes in section 323.12 of the Revised Code.

(H) If a parcel is sold or transferred under this section or sections 323.28 and 323.65 to ~~323.78~~ 323.79 of the Revised Code, the officer who conducted the sale or made the transfer of the property shall collect the recording fee and any associated costs to cover the recording from the purchaser or transferee at the time of the sale or transfer and, following confirmation of the sale or transfer, shall execute and record the deed conveying title to the parcel to the purchaser or transferee. For purposes of recording such deed, by placement of a bid or making a statement of interest by any party ultimately awarded the parcel, that purchaser or transferee thereby appoints the officer who makes the sale or is charged with executing and delivering the deed as agent for the purchaser or transferee for the sole purpose of accepting delivery of the deed. For such purposes, the confirmation of any such sale or order to transfer the parcel without appraisal or sale shall be deemed delivered upon the confirmation of such sale or transfer.

(I) Notwithstanding section 5722.03 of the Revised Code, if the complaint alleges that the property is delinquent vacant land as defined in section 5721.01 of the Revised Code, abandoned lands as defined in section 323.65 of the Revised Code, or lands described in division ~~(E)~~(F) of section 5722.01 of the Revised Code, and the value of the taxes, assessments, penalties, interest, and all other charges and costs of the action exceed the auditor's fair market value of the parcel, then the court or board of revision having jurisdiction over the matter on motion of the plaintiff, or on the court's or board's own motion, shall, upon any adjudication of foreclosure, order, without appraisal and without sale, the fee simple title of the property to be transferred to and vested in an electing subdivision as defined in

division (A) of section 5722.01 of the Revised Code. For purposes 3583
of determining whether the taxes, assessments, penalties, 3584
interest, and all other charges and costs of the action exceed the 3585
actual fair market value of the parcel, the auditor's most current 3586
valuation shall be rebuttably presumed to be, and constitute 3587
prima-facie evidence of, the fair market value of the parcel. In 3588
such case, the filing for journalization of a decree of 3589
foreclosure ordering that direct transfer without appraisal or 3590
sale shall constitute confirmation of the transfer and thereby 3591
terminate any further statutory or common law right of redemption. 3592

Sec. 5721.36. (A)(1) Except as otherwise provided in division 3593
(A)(2) of this section, the purchaser of a tax certificate sold as 3594
part of a block sale pursuant to section 5721.32 of the Revised 3595
Code may transfer the certificate to any person, and any other 3596
purchaser of a tax certificate pursuant to section 5721.32 or 3597
5721.33 of the Revised Code may transfer the certificate to any 3598
person, except the owner of the certificate parcel or any 3599
corporation, partnership, or association in which such owner has 3600
an interest. The transferee of a tax certificate subsequently may 3601
transfer the certificate to any other person to whom the purchaser 3602
could have transferred the certificate. The transferor of a tax 3603
certificate shall endorse the certificate and shall swear to the 3604
endorsement before a notary public or other officer empowered to 3605
administer oaths. The transferee shall present the endorsed 3606
certificate and a notarized copy of a valid form of identification 3607
showing the transferee's taxpayer identification number to the 3608
county treasurer of the county where the certificate is 3609
registered, who shall, upon payment of a fee of twenty dollars to 3610
cover the costs associated with the transfer of a tax certificate, 3611
enter upon the register of certificate holders opposite the 3612
certificate entry the name and address of the transferee, the date 3613
of entry, and, upon presentation to the treasurer of instructions 3614

signed by the transferee, the name and address of any secured 3615
party of the transferee having an interest in the tax certificate. 3616
The treasurer shall deposit the fee in the county treasury to the 3617
credit of the tax certificate administration fund. 3618

3619

Except as otherwise provided in division (A)(2) of this 3620
section, no request for foreclosure or notice of intent to 3621
foreclose, as the case may be, shall be filed by any person other 3622
than the person shown on the tax certificate register to be the 3623
certificate holder or a private attorney for that person properly 3624
authorized to act in that person's behalf. 3625

(2) Upon registration of a security interest with the county 3626
treasurer, both of the following apply: 3627

(a) No purchaser or transferee of a tax certificate, other 3628
than a county land reutilization corporation, may transfer that 3629
tax certificate except upon presentation to the treasurer of 3630
instructions signed by the secured party authorizing such action. 3631
A county land reutilization corporation may transfer or assign tax 3632
certificates consistent with its public purposes and plan adopted 3633
pursuant to Chapter 1724. of the Revised Code. 3634

(b) Only the secured party may issue a request for 3635
foreclosure or notice of intent to foreclose concerning that tax 3636
certificate. 3637

(3) If a tax certificate is sold as part of a block sale 3638
under section 5721.32 or 5721.33 of the Revised Code, and if the 3639
certificate parcel is abandoned land as defined in section 323.65 3640
of the Revised Code, a county, municipal corporation, township, or 3641
county land reutilization corporation may acquire the tax 3642
certificate within one year from the date the certificate was sold 3643
by providing to the certificate holder a written request to 3644
purchase the certificate and payment of the actual cost the 3645

purchaser paid for the certificate. The acquiring subdivision or 3646
county land reutilization shall pay any costs or fees assessed by 3647
the county treasurer or auditor in relation to the transfer of the 3648
certificate. 3649

(B)(1) Application may be made to the county treasurer for a 3650
duplicate certificate if a certificate is alleged by affidavit to 3651
have been lost or destroyed. The treasurer shall issue a duplicate 3652
certificate, upon payment of a fee of twenty dollars to cover the 3653
costs of issuing the duplicate certificate. The treasurer shall 3654
deposit the fee in the county treasury to the credit of the tax 3655
certificate administration fund. 3656

(2) The duplicate certificate shall be plainly marked or 3657
stamped "duplicate." 3658

(3) The treasurer shall enter the fact of the duplicate in 3659
the tax certificate register. 3660

Sec. 5722.01. As used in this chapter: 3661

(A) "Electing subdivision" means a municipal corporation that 3662
has enacted an ordinance or a township or county that has adopted 3663
a resolution pursuant to section 5722.02 of the Revised Code for 3664
purposes of adopting and implementing the procedures set forth in 3665
sections 5722.02 to 5722.15 of the Revised Code. A county land 3666
reutilization corporation organized by a county and designated to 3667
act on behalf of the county pursuant to division (B) of section 3668
5722.02 of the Revised Code shall be deemed the electing 3669
subdivision for all purposes of this chapter, except as otherwise 3670
expressly provided in this chapter. 3671

(B) "County land reutilization corporation" means a county 3672
land reutilization corporation organized under Chapter 1724. of 3673
the Revised Code. 3674

(C) "Delinquent lands" ~~has~~ and "delinquent vacant lands" have 3675

the same ~~meaning~~ meanings as in section 5721.01 of the Revised Code, and ~~"delinquent vacant lands" are delinquent lands that are unimproved by any dwelling.~~

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

(E) "Minimum bid," in the case of a sale of property foreclosed pursuant to section 323.25, sections 323.65 to 323.79, or section 5721.18, or foreclosed and forfeited pursuant to section 5721.14 of the Revised Code, means a bid in an amount equal to the sum of the taxes, assessments, charges, penalties, and interest due and payable on the parcel subsequent to the delivery to the county prosecuting attorney of the delinquent land or delinquent vacant land tax certificate or master list of delinquent or delinquent vacant tracts containing the parcel, and prior to the transfer of the deed of the parcel to the purchaser following confirmation of sale, plus the costs of foreclosure or foreclosure and forfeiture proceedings against the property.

(F) "Nonproductive land" means any parcel of delinquent vacant land with respect to which a ~~foreclosure proceeding pursuant to section 323.25 or sections 323.65 to 323.79, a foreclosure proceeding pursuant to division (A) or (B) of section 5721.18, or a foreclosure and forfeiture proceeding pursuant to section 5721.14 of the Revised Code has been instituted; and any parcel of delinquent land with respect to which a foreclosure proceeding pursuant to section 323.25, sections 323.65 to 323.79, or division (A) or (B) of section 5721.18 of the Revised Code has been instituted,~~ and upon which there are no buildings or other structures, or upon which there are either to which one of the following criteria applies:

(1) ~~Buildings~~ There are no buildings or structures located on

the land; 3708

(2) The land is abandoned land as defined in section 323.65 3709
of the Revised Code; 3710

(3) None of the buildings or other structures that are not 3711
located on the parcel are in the occupancy of any person, and as 3712
to which the township or municipal corporation within whose 3713
boundaries the parcel is situated has instituted proceedings under 3714
section 505.86 or 715.26 of the Revised Code, or Section 3 of 3715
Article XVIII, Ohio Constitution, for the removal or demolition of 3716
such buildings or other structures by the township or municipal 3717
corporation because of their insecure, unsafe, or structurally 3718
defective condition; 3719

~~(2) Buildings~~ (4) None of the buildings or structures that 3720
are not located on the parcel are in the occupancy of any person 3721
at the time the foreclosure proceeding is initiated, and whose 3722
acquisition the municipal corporation, county, township, or county 3723
land reutilization corporation determines to be necessary for the 3724
implementation of an effective that the parcel is eligible for 3725
acquisition through a land reutilization program. 3726

(G) "Occupancy" means the actual, continuous, and exclusive 3727
use and possession of a parcel by a person having a lawful right 3728
to such use and possession. 3729

(H) "Land within an electing subdivision's boundaries" does 3730
not include land within the boundaries of a municipal corporation, 3731
unless the electing subdivision is the municipal corporation or 3732
the municipal corporation adopts an ordinance that gives consent 3733
to the electing subdivision to include such land. 3734

Sec. 5722.03. (A) On and after the effective date of an 3735
ordinance or resolution adopted pursuant to section 5722.02 of the 3736
Revised Code, nonproductive land within an electing subdivision's 3737

boundaries that the subdivision wishes to acquire and that has 3738
either been advertised and offered for sale or is otherwise 3739
available for acquisition pursuant to a foreclosure proceeding as 3740
provided in section 323.25, sections 323.65 to 323.79, or section 3741
5721.18 of the Revised Code, but is not sold for want of a minimum 3742
bid, shall be sold or transferred to the electing subdivision in 3743
the manner set forth in this section or sections 323.65 to 323.79 3744
of the Revised Code. 3745

(B) Upon receipt of an ordinance or resolution under section 3746
5722.02 of the Revised Code, the county prosecuting attorney shall 3747
compile and deliver to the electing subdivision a list of all 3748
delinquent land within the electing subdivision with respect to 3749
which a foreclosure proceeding pursuant to section 323.25, 3750
sections 323.65 to 323.79, or section 5721.18 of the Revised Code 3751
has been instituted and is pending. The prosecuting attorney shall 3752
notify the electing subdivision of the identity of all delinquent 3753
land within the subdivision whenever a foreclosure proceeding 3754
pursuant to section 323.25, sections 323.65 to 323.79, or section 3755
5721.18 of the Revised Code is commenced with respect to that 3756
land. 3757

(C) The electing subdivision shall select from such lists the 3758
delinquent lands that constitute nonproductive lands that it 3759
wishes to acquire, and shall notify the prosecuting attorney of 3760
its selection prior to the advertisement and sale of the 3761
nonproductive lands pursuant to such a foreclosure proceeding, or 3762
as otherwise provided in sections 323.65 to 323.79 of the Revised 3763
Code. Notwithstanding the sales price provisions to the contrary 3764
in division (A) of section 323.28 or in divisions (A)(1) and (C) 3765
of section 5721.19 of the Revised Code, selected nonproductive 3766
lands subject to a foreclosure proceeding pursuant to section 3767
323.25, sections 323.65 to 323.79, or section 5721.18 of the 3768
Revised Code that require a sale shall be advertised for sale and 3769

be sold, without appraisal, for not less than the amount 3770
determined under division (A)(1) of section 323.28 or sections 3771
323.65 to 323.79 of the Revised Code in the case of selected 3772
nonproductive lands subject to a foreclosure proceeding pursuant 3773
to section 323.25 or sections 323.65 to 323.79 of the Revised 3774
Code, or the amount determined under division (A)(2) of section 3775
5721.19 in the case of selected nonproductive lands subject to a 3776
foreclosure proceeding pursuant to section 5721.18 of the Revised 3777
Code, or as prescribed in sections 323.65 to 323.79 of the Revised 3778
Code. Except as otherwise authorized in section 323.78 of the 3779
Revised Code, all nonproductive lands so selected, when advertised 3780
for sale pursuant to a foreclosure proceeding, shall be advertised 3781
separately from the advertisement applicable to other delinquent 3782
lands. Notwithstanding division (A) of section 5721.191 of the 3783
Revised Code, the minimum amount for which selected nonproductive 3784
lands subject to a foreclosure proceeding pursuant to section 3785
5721.18 of the Revised Code will be sold, as specified in the 3786
advertisement for sale, shall equal the sum of the taxes, 3787
assessments, charges, penalties, interest, and costs due on the 3788
parcel as determined under division (A)(2) of section 5721.19 of 3789
the Revised Code. Notwithstanding provisions to the contrary in 3790
division (A) of section 323.28 of the Revised Code, the minimum 3791
amount for which selected nonproductive lands subject to a 3792
foreclosure proceeding pursuant to section 323.25 of the Revised 3793
Code will be sold, as specified in the advertisement for sale, 3794
shall equal the amount specified in division (A)(1) of section 3795
323.28 of the Revised Code. The advertisement relating to the 3796
selected nonproductive lands also shall include a statement that 3797
the lands have been determined by the electing subdivision to be 3798
nonproductive lands and that, if at a foreclosure sale no bid for 3799
the appropriate amount specified in this division is received, 3800
such lands shall be sold or transferred to the electing 3801
subdivision. 3802

(D) ~~Except for sales and transfers under sections 323.65 to~~ 3803
~~323.79 of the Revised Code, if~~ If any nonproductive land selected 3804
by an electing subdivision is advertised and offered for sale at 3805
~~two sales~~ one sale pursuant to this section but is not sold for 3806
want of a minimum bid, the electing subdivision that selected the 3807
nonproductive land shall be deemed to have submitted the winning 3808
bid at ~~the second~~ such sale ~~for the land~~, and the land is deemed 3809
sold to the electing subdivision for no consideration other than 3810
the ~~fee~~ amounts charged under ~~division~~ divisions (E) and (F) of 3811
this section. If both a county and a township within that county 3812
have adopted a resolution pursuant to section 5722.02 of the 3813
Revised Code and both subdivisions select the same parcel or 3814
parcels of land, the subdivision that first notifies the 3815
prosecuting attorney of such selection shall be the electing 3816
subdivision deemed to have submitted the winning bid under this 3817
division. If a municipal corporation and a county land 3818
reutilization corporation select the same parcel or parcels of 3819
land, the municipal corporation shall be deemed the winning bidder 3820
under this division. The officer conducting the sale shall 3821
announce the bid of the electing subdivision at the sale and shall 3822
report the proceedings to the court for confirmation of sale. 3823

(E) Upon the sale or transfer of any nonproductive land to an 3824
electing subdivision, the county auditor shall charge the costs, 3825
as determined by the court, incurred in the foreclosure proceeding 3826
instituted under section 323.25, sections 323.65 to 323.79, or 3827
section 5721.18 of the Revised Code and applicable to the 3828
nonproductive land to the taxing districts, including the electing 3829
subdivision, in direct proportion to their interest in the taxes, 3830
assessments, charges, penalties, and interest on the nonproductive 3831
land due and payable at the time the land was sold pursuant to the 3832
foreclosure proceeding. The interest of each taxing district in 3833
the taxes, assessments, charges, penalties, and interest on the 3834
nonproductive land shall bear the same proportion to the amount of 3835

those taxes, assessments, charges, penalties, and interest that 3836
the amount of taxes levied by each district against the 3837
nonproductive land in the preceding tax year bears to the taxes 3838
levied by all such districts against the nonproductive land in the 3839
preceding tax year. For the purposes of this division, a county 3840
land reutilization corporation shall be deemed to have the 3841
proportionate interest of the county on whose behalf it has been 3842
designated and organized in the taxes, assessments, charges, 3843
penalties, and interest on the nonproductive land in that county. 3844
In making a semiannual apportionment of funds, the auditor shall 3845
retain at the next apportionment the amount charged to each such 3846
taxing district, except that in the case of a county land 3847
reutilization corporation acting on behalf of a county, the 3848
auditor shall provide an invoice to the corporation for the amount 3849
charged to it. 3850

(F) The officer conducting the sale shall execute and file 3851
for recording a deed conveying title to the land upon the filing 3852
of the ~~the~~ entry of the confirmation of sale, unless the 3853
nonproductive land is redeemed under section 323.31 or 5721.18 of 3854
the Revised Code. If the alternative redemption period applies 3855
under section 323.78 of the Revised Code, the officer shall not 3856
execute the deed and file it for recording until the alternative 3857
redemption period expires. In either case, once the deed has been 3858
recorded, the officer shall deliver the deed to the electing 3859
subdivision; thereupon, title to the land is incontestable in the 3860
electing subdivision and free and clear of all liens and 3861
encumbrances, except those easements and covenants of record 3862
running with the land and created prior to the time at which the 3863
taxes or assessments, for the nonpayment of which the land is sold 3864
or transferred at foreclosure, became due and payable. ~~At~~ 3865

When title to a parcel of land upon which a lien has been 3866
placed under section 715.261, 743.04, or 6119.06 of the Revised 3867

Code is transferred to a county land reutilization corporation 3868
under this section, the lien on the parcel shall be extinguished 3869
if the lien is for costs or charges that were incurred before the 3870
date of the transfer to the corporation and if the corporation did 3871
not incur the costs or charges, regardless of whether the lien was 3872
attached or the costs or charges were certified before the date of 3873
transfer. In such a case, the corporation and its successors in 3874
title shall take title to the property free and clear of any such 3875
lien and shall be immune from liability in any action to collect 3876
such costs or charges. 3877

If a county land reutilization corporation takes title to 3878
property under this chapter before any costs or charges have been 3879
certified or any lien has been placed with respect to the property 3880
under section 715.261, 743.04, or 6119.06 of the Revised Code, the 3881
corporation shall be deemed a bona fide purchaser for value 3882
without knowledge of such costs or lien, regardless of whether the 3883
corporation had actual or constructive knowledge of the costs or 3884
lien, and any such lien shall be void and unenforceable against 3885
the corporation and its successors in title. 3886

At the time of the sale or transfer, the officer shall 3887
collect and the electing subdivision shall pay the fee required by 3888
law for transferring and recording of deeds. In accordance with 3889
section 1724.10 of the Revised Code, an electing subdivision that 3890
is a county land reutilization corporation shall not be required 3891
to pay any such fee. 3892

The title is not invalid because of any irregularity, 3893
informality, or omission of any proceedings under section 323.25, 3894
sections 323.65 to 323.79, this chapter, or Chapter 5721. of the 3895
Revised Code, or in any processes of taxation, if such 3896
irregularity, informality, or omission does not abrogate any 3897
provision of such chapters for notice to holders of title, lien, 3898
or mortgage to, or other interests in, the foreclosed lands. 3899

Sec. 5722.031. (A) If, in any foreclosure proceeding 3900
initiated under section 323.25, sections 323.65 to 323.79, or 3901
section 5721.18 of the Revised Code, a county board of revision, 3902
court of common pleas, or municipal court issues a decree of 3903
foreclosure, order of sale, order of transfer, or confirmation of 3904
sale under section 5722.03 of the Revised Code that transfers a 3905
delinquent parcel to an electing subdivision, the electing 3906
subdivision may file a petition with the board or court to vacate 3907
the decree, order, or confirmation of sale on the basis that such 3908
electing subdivision does not wish to acquire the parcel. The 3909
electing subdivision may file such a petition notwithstanding any 3910
prior request by the electing subdivision or a party acting on 3911
behalf of the electing subdivision to acquire the parcel. 3912

If the electing subdivision files the petition within sixty 3913
days after the journalization of the decree, order, or 3914
confirmation of sale, the board or court shall vacate the decree, 3915
order, or confirmation of sale. If the electing subdivision files 3916
the petition more than sixty days after the journalization of the 3917
decree, order, or confirmation of sale, the board or court may 3918
vacate the decree, order, or confirmation of sale at its 3919
discretion utilizing standards of review prescribed in or 3920
consistent with Civil Rule 60. 3921

(B) An electing subdivision that files a petition under 3922
division (A) of this section shall not be required to intervene in 3923
the proceeding to which the petition relates, but shall file the 3924
petition in the same manner as would a party to the action. Upon 3925
filing the petition, the electing subdivision shall serve notice 3926
of the petition upon all parties to the action, except any party 3927
that previously failed to answer, plead, or appear in the 3928
proceeding as required in Civil Rule 12 or that is deemed to be in 3929
default under division (D) of section 323.69 of the Revised Code. 3930

(C) Upon the vacation of a decree, order, or confirmation of sale under division (A) of this section, the court of common pleas, municipal court, or board of revision shall reinstate the proceeding and schedule any further hearing or disposition required by law. The court or board shall not issue any further decree, order, or confirmation of sale transferring the delinquent parcel to the electing subdivision unless the electing subdivision petitions the court or board to acquire the parcel under sections 323.28, 323.74, 323.78, 5721.19, or 5722.03 of the Revised Code at least seven days before a scheduled final hearing or sale of the parcel pursuant to the proceeding. In such a case, the electing subdivision shall not file, and the court or board shall not approve, any subsequent petition to vacate a decree, order, or confirmation of sale transferring the parcel to the electing subdivision.

Sec. 5722.04. (A) Upon receipt of an ordinance or resolution adopted pursuant to section 5722.02 of the Revised Code, the county auditor shall deliver to the electing subdivision a list of all delinquent lands within an electing subdivision's boundaries that have been forfeited to the state pursuant to section 5723.01 of the Revised Code and thereafter shall notify the electing subdivision of any additions to or deletions from such list.

The electing subdivision shall select from such lists the forfeited lands that constitute nonproductive lands that the subdivision wishes to acquire, and shall notify the county auditor of its selection prior to the advertisement and sale of such lands. Notwithstanding the sales price provisions of division (A)(1) of section 5723.06 of the Revised Code, the selected nonproductive lands shall be advertised for sale and be sold to the highest bidder for an amount at least sufficient to pay the amount determined under division (A)(2) of section 5721.16 of the Revised Code. All nonproductive lands forfeited to the state and

selected by an electing subdivision, when advertised for sale 3963
pursuant to the relevant procedures set forth in Chapter 5723. of 3964
the Revised Code, shall be advertised separately from the 3965
advertisement applicable to other forfeited lands. The 3966
advertisement relating to the selected nonproductive lands also 3967
shall include a statement that the lands have been selected by the 3968
electing subdivision as nonproductive lands that it wishes to 3969
acquire and that, if at the forfeiture sale no bid for the sum of 3970
the taxes, assessments, charges, penalties, interest, and costs 3971
due on the parcel as determined under division (A)(1)(a) of 3972
section 5723.06 of the Revised Code is received, the lands shall 3973
be sold to the electing subdivision. 3974

(B) If any nonproductive land that has been forfeited to the 3975
state and selected by an electing subdivision is advertised and 3976
offered for sale by the auditor pursuant to Chapter 5723. of the 3977
Revised Code, but no minimum bid is received, the electing 3978
subdivision shall be deemed to have submitted the winning bid, and 3979
the land is deemed sold to the electing subdivision for no 3980
consideration other than the fee charged under division (C) of 3981
this section. If both a county and a township in that county have 3982
adopted a resolution pursuant to section 5722.02 of the Revised 3983
Code and both subdivisions select the same parcel or parcels of 3984
land, the electing subdivision deemed to have submitted the 3985
winning bid under this division shall be determined pursuant to 3986
division (D) of section 5722.03 of the Revised Code. 3987

The auditor shall announce the bid at the sale and shall 3988
declare the selected nonproductive land to be sold to the electing 3989
subdivision. The auditor shall deliver to the electing subdivision 3990
a certificate of sale. 3991

(C) On the returning of the certificate of sale to the 3992
auditor, the auditor shall execute and file for recording a deed 3993
conveying title to the selected nonproductive land and, once the 3994

deed has been recorded, deliver it to the electing subdivision. 3995
Thereupon, all previous title is extinguished, and the title in 3996
the electing subdivision is incontestable and free and clear from 3997
all liens and encumbrances, except taxes and special assessments 3998
that are not due at the time of the sale and any easements and 3999
covenants of record running with the land and created prior to the 4000
time at which the taxes or assessments, for the nonpayment of 4001
which the nonproductive land was forfeited, became due and 4002
payable. At 4003

When title to a parcel of land upon which a lien has been 4004
placed under section 715.261, 743.04, or 6119.06 of the Revised 4005
Code is transferred to a county land reutilization corporation 4006
under this section, the lien on the parcel shall be extinguished 4007
if the lien is for costs or charges that were incurred before the 4008
date of the transfer to the corporation and if the corporation did 4009
not incur the costs or charges, regardless of whether the lien was 4010
attached or the costs or charges were certified before the date of 4011
transfer. In such a case, the corporation and its successors in 4012
title shall take title to the property free and clear of any such 4013
lien and shall be immune from liability in any action to collect 4014
such costs or charges. 4015

If a county land reutilization corporation takes title to 4016
property before any costs or charges have been certified or any 4017
lien has been placed with respect to the property under section 4018
715.261, 743.04, or 6119.06 of the Revised Code, the corporation 4019
shall be deemed a bona fide purchaser for value without knowledge 4020
of such costs or lien, regardless of whether the corporation had 4021
actual or constructive knowledge of the costs or lien, and any 4022
such lien shall be void and unenforceable against the corporation 4023
and its successors in title. 4024

At the time of the sale, the auditor shall collect and the 4025
electing subdivision shall pay the fee required by law for 4026

transferring and recording of deeds. 4027

Upon delivery of a deed conveying any nonproductive land to 4028
an electing subdivision, the county auditor shall charge all costs 4029
incurred in any proceeding instituted under section 5721.14 or 4030
5721.18 of the Revised Code or incurred as a result of the 4031
forfeiture and sale of the nonproductive land to the taxing 4032
districts, including the electing subdivision, in direct 4033
proportion to their interest in the taxes, assessments, charges, 4034
interest, and penalties on the nonproductive land due and payable 4035
at the time the land was sold at the forfeiture sale. The interest 4036
of each taxing district in the taxes, assessments, charges, 4037
penalties, and interest on the nonproductive land shall bear the 4038
same proportion to the amount of those taxes, assessments, 4039
charges, penalties, and interest that the amount of taxes levied 4040
by each district against the nonproductive land in the preceding 4041
tax year bears to the taxes levied by all such districts against 4042
the nonproductive land in the preceding tax year. For the purposes 4043
of this division, a county land reutilization corporation shall be 4044
deemed to have the proportionate interest as the county 4045
designating or organizing such corporation in the taxes, 4046
assessments, charges, penalties, and interest on the nonproductive 4047
land in the county. In making a semiannual apportionment of funds, 4048
the auditor shall retain at the next apportionment the amount 4049
charged to each such taxing district, except for a county land 4050
reutilization corporation acting on behalf of a county, the 4051
auditor shall invoice the corporation the amount charged to it. 4052

(D) ~~where~~ If no political subdivision has requested to 4053
purchase a parcel of land at a foreclosure sale, any lands 4054
otherwise forfeited to the state for want of a bid at the 4055
foreclosure sale may, upon the request of a county land 4056
reutilization corporation, be transferred directly to the 4057
corporation without appraisal or public bidding. 4058

Sec. 5722.07. As used in this section, "fair market value" 4059
means the appraised value of the nonproductive land made with 4060
reference to such redevelopment and reutilization restrictions as 4061
may be imposed by the electing subdivision as a condition of sale 4062
or as may be otherwise applicable to such land. 4063

An electing subdivision may, without competitive bidding, 4064
sell any land acquired by it as a part of its land reutilization 4065
program at such times, to such persons, and upon such terms and 4066
conditions, and subject to such restrictions and covenants as it 4067
deems necessary or appropriate to assure the land's effective 4068
reutilization. Except with respect to a sale by or to a county 4069
land reutilization corporation, such land shall be sold at not 4070
less than its fair market value. However, except with respect to 4071
land held by a county land reutilization corporation, upon the 4072
approval of the legislative authorities of those taxing districts 4073
entitled to share in the proceeds from the sale thereof, the 4074
electing subdivision may either retain such land for devotion by 4075
it to public use, or sell, lease, or otherwise transfer any such 4076
land to another political subdivision for the devotion to public 4077
use by such political subdivision for a consideration less than 4078
fair market value. 4079

Whenever an electing subdivision sells any land acquired as 4080
part of its land reutilization program for an amount equal to or 4081
greater than fair market value, it shall execute and deliver all 4082
agreements and instruments incident thereto. The electing 4083
subdivision may execute and deliver all agreements and instruments 4084
without procuring any approval, consent, conveyance, or other 4085
instrument from any other person or entity, including the other 4086
taxing districts entitled to share in the proceeds from the sale 4087
thereof. 4088

An electing subdivision may, for purposes of land 4089

disposition, consolidate, assemble, or subdivide individual 4090
parcels of land acquired as part of its land reutilization 4091
program. 4092

Sec. 5722.10. An electing subdivision may accept a conveyance 4093
in lieu of foreclosure of ~~any~~ delinquent land from the ~~proper~~ 4094
owners thereof. Such conveyance may only be accepted with the 4095
consent of the county auditor acting as the agent of the state 4096
pursuant to section 5721.09 of the Revised Code. If an electing 4097
subdivision or county land reutilization corporation certifies to 4098
the auditor in writing that the delinquent land is abandoned land 4099
as defined in section 323.65 of the Revised Code, the auditor 4100
shall consent to the conveyance. If the electing subdivision or 4101
county land reutilization corporation does not certify to the 4102
auditor in writing that the delinquent land is abandoned land, the 4103
auditor may consent to the conveyance for any reason authorized in 4104
this chapter. The owners or the electing municipal corporation or 4105
township shall pay all expenses incurred by the county in 4106
connection with any foreclosure or foreclosure and forfeiture 4107
proceeding filed pursuant to section 323.25, sections 323.65 to 4108
323.79, or section 5721.18 or 5721.14 of the Revised Code relative 4109
to such land. When the electing subdivision is the county or 4110
county land reutilization corporation acting on behalf of a 4111
county, it may require the owner to pay the expenses. The owner 4112
shall present the electing subdivision with evidence satisfactory 4113
to the subdivision that it will obtain by such conveyance fee 4114
simple title to such delinquent land. Unless otherwise agreed to 4115
by the electing subdivision accepting the conveyance, the title 4116
shall be free and clear of all liens and encumbrances, except such 4117
easements and covenants of record running with the land as were 4118
created prior to the time of the conveyance and delinquent taxes, 4119
assessments, penalties, interest, and charges, and taxes and 4120
special assessments that are a lien on the real property at the 4121

time of the conveyance. Any costs, charges, or liens that have 4122
been assessed, certified, or placed under section 715.261, 743.04, 4123
or 6119.06 of the Revised Code with respect to real property 4124
acquired by or transferred to a county land reutilization 4125
corporation under this section shall, at the time of the 4126
conveyance to the corporation, be extinguished and of no force and 4127
effect as against the corporation, its successors, or its 4128
assignees, provided that the lien is for charges or costs that 4129
were incurred before the date of transfer to the corporation and 4130
that were not incurred by the corporation. 4131

Real property acquired by an electing subdivision under this 4132
section shall not be subject to foreclosure or forfeiture under 4133
Chapter 5721. or 5723. of the Revised Code. The sale or other 4134
transfer, as authorized by section 5722.07 of the Revised Code, of 4135
real property acquired under this section shall extinguish the 4136
lien on the title for all taxes, assessments, penalties, interest, 4137
and charges delinquent at the time of the conveyance of the 4138
delinquent land to the electing subdivision. 4139

Sec. 5722.11. All lands acquired and held by an electing 4140
subdivision pursuant to this chapter shall be deemed real property 4141
used for a public purpose and, notwithstanding section 5709.08 of 4142
the Revised Code, shall be exempt from taxation until sold. The 4143
exemption of such property shall be governed by the provisions of 4144
division (F) of section 5709.12 of the Revised Code, regardless of 4145
the manner in which such property is acquired. 4146

Sec. 5723.01. (A)(1) Every tract of land and town lot, which, 4147
pursuant to foreclosure proceedings under section 323.25, sections 4148
323.65 to 323.79, or section 5721.18 of the Revised Code, has been 4149
advertised and offered for sale on two separate occasions, not 4150
less than two weeks apart, and not sold for want of bidders, shall 4151
be forfeited to the state or to a political subdivision, school 4152

district, or county land reutilization corporation pursuant to 4153
division (A)(3) of this section. 4154

(2) The county prosecuting attorney shall certify to the 4155
court that such tract of land or town lot has been twice offered 4156
for sale and not sold for want of a bidder. Such forfeiture of 4157
lands and town lots shall be effective when the court by entry 4158
orders such lands and town lots forfeited to the state or to a 4159
political subdivision, school district, or county land 4160
reutilization corporation pursuant to division (A)(3) of this 4161
section. A copy of such entry shall be certified to the county 4162
auditor and, after the date of the certification, all the right, 4163
title, claim, and interest of the former owner is transferred to 4164
and vested in the state to be disposed of in compliance with this 4165
chapter. 4166

(3) After having been notified pursuant to division (A)(2) of 4167
this section that the tract of land or town lot has been twice 4168
offered for sale and not sold for want of bidders, the court shall 4169
notify the political subdivision and school district in which the 4170
property is located, and any county land reutilization corporation 4171
in the county, and offer to forfeit the property to the political 4172
subdivision, school district, or corporation, or to an electing 4173
subdivision as defined in section 5722.01 of the Revised Code, 4174
upon a petition from the political subdivision, school district, 4175
or corporation. If no such petition is filed with the court within 4176
ten days after notification by the court, the court shall forfeit 4177
the property to the state in accordance with division (A)(2) of 4178
this section. If a political subdivision, school district, or 4179
corporation requests through a petition to receive the property 4180
through forfeiture, the forfeiture of land and town lots is 4181
effective when, by entry, the court orders such lands and town 4182
lots forfeited to the political subdivision, school district, or 4183
corporation. The court shall certify a copy of the entry to the 4184

county auditor and, after the date of certification, all the 4185
right, title, claim, and interest of the former owner is 4186
transferred to and vested in the political subdivision, school 4187
district, or corporation. 4188

(4) From and after the date of journalization of the order 4189
forfeiting a tract of land or a town lot to the state pursuant to 4190
division (A)(2) of this section and until such forfeited land has 4191
been redeemed by the former owner pursuant to section 5723.03 of 4192
the Revised Code or sold or transferred pursuant to section 4193
5723.04 of the Revised Code, any political subdivision in which 4194
the forfeited land is located or the county land reutilization 4195
corporation of the county in which the forfeited land is located, 4196
or an officer, agent, or employee of the subdivision or 4197
corporation, upon knowledge or belief that the forfeited land is 4198
unoccupied as defined in section 323.65 of the Revised Code, may 4199
enter the forfeited lands and any buildings, structures, or other 4200
improvements located on that land, for any of the following 4201
purposes: 4202

(a) Conducting an appraisal or inspection of the buildings, 4203
structures, or other improvements located on the forfeited land; 4204

(b) Conducting a voluntary action as defined in Chapter 3746. 4205
of the Revised Code or other environment assessment of the 4206
forfeited land and any buildings, structures, or other 4207
improvements located on that land; 4208

(c) Conducting any other health and safety inspection of the 4209
forfeited land and any buildings, structures, or other 4210
improvements located on that land. 4211

Unless an action or omission of a political subdivision or 4212
county land reutilization corporation, or an officer, agent, or 4213
employee of the subdivision or corporation, by clear and 4214
convincing evidence, constitutes willful or wanton misconduct or 4215

intentionally tortious conduct, the political subdivision or 4216
county land reutilization corporation, or an officer, agent, or 4217
employee of a subdivision or corporation, that enters the 4218
forfeited land pursuant to this division is not liable in any 4219
civil or administrative action, including an action in trespass, 4220
resulting from the entry onto the forfeited land or for any tort 4221
action as defined in section 3746.24 of the Revised Code resulting 4222
from the testing for or actual presence of hazardous substances or 4223
petroleum at, or the release of hazardous substances or petroleum 4224
from, a property where a voluntary action is being or has been 4225
conducted pursuant to Chapter 3746. of the Revised Code and the 4226
rules adopted under it. This immunity is in addition to any 4227
immunities from civil liability or defenses established by any 4228
other section of the Revised Code or available at common law. Any 4229
entry upon forfeited land and any buildings, structures, or 4230
improvements located on that land pursuant to division (A)(4) of 4231
this section shall not constitute the exercise of dominion or 4232
control over the land or buildings, structures, or improvements on 4233
the land when that entry is for the purposes described in 4234
divisions (A)(4)(a) to (c) of this section. 4235

(B) Every parcel against which a judgment of foreclosure and 4236
forfeiture is made in accordance with section 5721.16 of the 4237
Revised Code is forfeited to the state on the date the court 4238
enters a finding under that section. After that date, all the 4239
right, title, claim, and interest of the former owner is 4240
transferred to the state to be disposed of in compliance with the 4241
relevant provisions of this chapter. 4242

Sec. 5723.04. (A) The county auditor shall maintain a list of 4243
forfeited lands and shall offer such lands for sale annually, or 4244
more frequently if the auditor determines that more frequent sales 4245
are necessary. 4246

(B) Notwithstanding division (A) of this section, upon the request of a county land reutilization corporation organized under Chapter 1724. of the Revised Code, the county auditor shall promptly transfer to such corporation, by auditor's deed, the fee simple title to a parcel on the list of forfeited lands, which shall pass to such corporation free and clear of all taxes, assessments, charges, penalties, interest, and costs. Any Subject to division (C) of this section, any subordinate liens shall be deemed fully and forever satisfied and discharged. Upon such request, the land is deemed sold by the state for no consideration. The county land reutilization corporation shall file the deed for recording.

(C) When title to a parcel of land upon which a lien has been placed under section 715.261, 743.04, or 6119.06 of the Revised Code is transferred to a county land reutilization corporation under this section, the lien on the parcel shall be extinguished if the lien is for costs or charges that were incurred before the date of the transfer to the corporation and if the corporation did not incur the costs or charges, regardless of whether the lien was attached or the costs or charges were certified before the date of transfer. In such a case, the corporation and its successors in title shall take title to the property free and clear of any such lien and shall be immune from liability in any action to collect such costs or charges.

If a county land reutilization corporation takes title to property before any costs or charges have been certified or any lien has been placed with respect to the property under section 715.261, 743.04, or 6119.06 of the Revised Code, the corporation shall be deemed a bona fide purchaser for value without knowledge of such costs or lien, regardless of whether the corporation had actual or constructive knowledge of the costs or lien, and any such lien shall be void and unenforceable against the corporation

and its successors in title. 4279

Sec. 5723.12. (A) The county auditor, on making a sale of a 4280
tract of land to any person under this chapter, shall give the 4281
purchaser a certificate of sale. On producing or returning to the 4282
auditor the certificate of sale, the auditor, on payment to the 4283
auditor by the purchaser, the purchaser's heirs, or assigns, of 4284
the sum of forty-five dollars, shall execute and file for 4285
recording a deed, which deed shall be prima-facie evidence of 4286
title in the purchaser, the purchaser's heirs, or assigns. Once 4287
the deed has been recorded, the county auditor shall deliver the 4288
deed to the purchaser. At the time of the sale, the county auditor 4289
shall collect and the purchaser shall pay the fee required by law 4290
for the recording of deeds. In the case of land sold to the state 4291
under division (B) of section 5723.06 of the Revised Code, the 4292
director of natural resources or a county land reutilization 4293
corporation shall execute and file for recording the deed, and pay 4294
the fee required by law for transferring deeds directly to the 4295
county auditor and recording deeds directly to the county 4296
recorder. 4297

(B) Except as otherwise provided in division (C) of this 4298
section and except for foreclosures to which the alternative 4299
redemption period has expired under sections 323.65 to 323.79 of 4300
the Revised Code, when a tract of land has been duly forfeited to 4301
the state and sold under this chapter, the conveyance of the real 4302
estate by the auditor shall extinguish all previous title and 4303
invest the purchaser with a new and perfect title that is free 4304
from all liens and encumbrances, except taxes and installments of 4305
special assessments and reassessments not due at the time of the 4306
sale, federal tax liens other than federal tax liens that are 4307
discharged in accordance with subsection (b) or (c) of section 4308
7425 of the "Internal Revenue Code of 1954," 68A Stat. 3, 26 4309
U.S.C. 1, as amended, and any easements and covenants running with 4310

the land that were created prior to the time the taxes or 4311
assessments, for the nonpayment of which the land was forfeited, 4312
became due and payable and except that, if there is a federal tax 4313
lien on the tract of land at the time of the sale, the United 4314
States is entitled to redeem the tract of land at any time within 4315
one hundred twenty days after the sale pursuant to subsection (d) 4316
of section 7425 of the "Internal Revenue Code of 1954," 68A Stat. 4317
3, 26 U.S.C. 1, as amended. 4318

(C) ~~Except for foreclosures to which the alternative~~ 4319
~~redemption period has already expired under sections 323.65 to~~ 4320
~~323.79 of the Revised Code, when~~ When a tract of forfeited land 4321
that was foreclosed upon as a result of proceedings for 4322
foreclosure instituted under section 323.25, sections 323.65 to 4323
323.79, or division (C) of section 5721.18 of the Revised Code is 4324
sold or transferred to any person, including a county land 4325
reutilization corporation, under this chapter, the conveyance of 4326
the real estate by the auditor shall extinguish all previous title 4327
and invest the purchaser or transferee with a new title free from 4328
the lien for land taxes, assessments, charges, penalties, and 4329
interest for which the lien was foreclosed, the property was 4330
forfeited to the state, and in satisfaction of which the property 4331
was sold or transferred under this chapter, ~~but subject to all~~ 4332
~~other liens and encumbrances with respect to the tract.~~ In all 4333
such cases, the purchaser or transferee shall be deemed a bona 4334
fide purchaser for value in accordance with division (C) of 4335
section 5723.04 of the Revised Code. 4336

Sec. 6119.06. Upon the declaration of the court of common 4337
pleas organizing the regional water and sewer district pursuant to 4338
section 6119.04 of the Revised Code and upon the qualifying of its 4339
board of trustees and the election of a president and a secretary, 4340
said district shall exercise in its own name all the rights, 4341
powers, and duties vested in it by Chapter 6119. of the Revised 4342

Code, and, subject to such reservations, limitations and 4343
qualifications as are set forth in this ~~Chapter~~ chapter, such 4344
district may: 4345

(A) Adopt bylaws for the regulation of its affairs, the 4346
conduct of its business, and notice of its actions; 4347

(B) Adopt an official seal; 4348

(C) Maintain a principal office and suboffices at such places 4349
within the district as it designates; 4350

(D) Sue and plead in its own name; be sued and impleaded in 4351
its own name with respect to its contracts or torts of its 4352
members, employees, or agents acting within the scope of their 4353
employment, or to enforce its obligations and covenants made under 4354
sections 6119.09, 6119.12, and 6119.14 of the Revised Code. Any 4355
such actions against the district shall be brought in the court of 4356
common pleas of the county in which the principal office of the 4357
district is located, or in the court of common pleas of the county 4358
in which the cause of action arose, and all summonses, exceptions, 4359
and notices of every kind shall be served on the district by 4360
leaving a copy thereof at the principal office with the person in 4361
charge thereof or with the secretary of the district. 4362

(E) Assume any liability or obligation of any person or 4363
political subdivision, including a right on the part of such 4364
district to indemnify and save harmless the other contracting 4365
party from any loss, cost, or liability by reason of the failure, 4366
refusal, neglect, or omission of such district to perform any 4367
agreement assumed by it or to act or discharge any such 4368
obligation; 4369

(F) Make loans and grants to political subdivisions for the 4370
acquisition or construction of water resource projects by such 4371
political subdivisions and adopt rules, regulations, and 4372
procedures for making such loans and grants; 4373

(G) Acquire, construct, reconstruct, enlarge, improve,	4374
furnish, equip, maintain, repair, operate, lease or rent to or	4375
from, or contract for operation by or for, a political subdivision	4376
or person, water resource projects within or without the district;	4377
(H) Make available the use or service of any water resource	4378
project to one or more persons, one or more political	4379
subdivisions, or any combination thereof;	4380
(I) Levy and collect taxes and special assessments;	4381
(J) Issue bonds and notes and refunding bonds and notes as	4382
provided in Chapter 6119. of the Revised Code;	4383
(K) Acquire by gift or purchase, hold, and dispose of real	4384
and personal property in the exercise of its powers and the	4385
performance of its duties under Chapter 6119. of the Revised Code;	4386
(L) Dispose of, by public or private sale, or lease any real	4387
or personal property determined by the board of trustees to be no	4388
longer necessary or needed for the operation or purposes of the	4389
district;	4390
(M) Acquire, in the name of the district, by purchase or	4391
otherwise, on such terms and in such manner as it considers	4392
proper, or by the exercise of the right of condemnation in the	4393
manner provided by section 6119.11 of the Revised Code, such	4394
public or private lands, including public parks, playgrounds, or	4395
reservations, or parts thereof or rights therein, rights-of-way,	4396
property, rights, easements, and interests as it considers	4397
necessary for carrying out Chapter 6119. of the Revised Code, but	4398
excluding the acquisition by the exercise of the right of	4399
condemnation of any waste water facility or water management	4400
facility owned by any person or political subdivision, and	4401
compensation shall be paid for public or private lands so taken;	4402
(N) Adopt rules and regulations to protect augmented flow by	4403
the district in waters of the state, to the extent augmented by a	4404

water resource project, from depletion so it will be available for 4405
beneficial use, to provide standards for the withdrawal from 4406
waters of the state of the augmented flow created by a water 4407
resource project which is not returned to the waters of the state 4408
so augmented, and to establish reasonable charges therefor, if 4409
considered necessary by the district; 4410

(O) Make and enter into all contracts and agreements and 4411
execute all instruments necessary or incidental to the performance 4412
of its duties and the execution of its powers under Chapter 6119. 4413
of the Revised Code; 4414

(P) Enter into contracts with any person or any political 4415
subdivision to render services to such contracting party for any 4416
service the district is authorized to provide; 4417

(Q) Enter into agreements for grants or the receipt and 4418
repayment of loans from a board of township trustees under section 4419
505.705 of the Revised Code; 4420

(R) Make provision for, contract for, or sell any of its 4421
by-products or waste; 4422

(S) Exercise the power of eminent domain in the manner 4423
provided in Chapter 6119. of the Revised Code; 4424

(T) Remove or change the location of any fence, building, 4425
railroad, canal, or other structure or improvement located in or 4426
out of the district, and in case it is not feasible or economical 4427
to move any such building, structure, or improvement situated in 4428
or upon lands required, and if the cost is determined by the board 4429
to be less than that of purchase or condemnation, to acquire land 4430
and construct, acquire, or install therein or thereon buildings, 4431
structures, or improvements similar in purpose, to be exchanged 4432
for such buildings, structures, or improvements under contracts 4433
entered into between the owner thereof and the district; 4434

(U) Receive and accept, from any federal or state agency, 4435

grants for or in aid of the construction of any water resource 4436
project, and receive and accept aid or contributions from any 4437
source of money, property, labor, or other things of value, to be 4438
held, used, and applied only for the purposes for which such 4439
grants and contributions are made; 4440

(V) Purchase fire and extended coverage and liability 4441
insurance for any water resource project and for the principal 4442
office and suboffices of the district, insurance protecting the 4443
district and its officers and employees against liability for 4444
damage to property or injury to or death of persons arising from 4445
its operations, and any other insurance the district may agree to 4446
provide under any resolution authorizing its water resource 4447
revenue bonds or in any trust agreement securing the same; 4448

(W)(1) Charge, alter, and collect rentals and other charges 4449
for the use of services of any water resource project as provided 4450
in section 6119.09 of the Revised Code. Such district may refuse 4451
the services of any of its projects if any of such rentals or 4452
other charges, including penalties for late payment, are not paid 4453
by the user thereof, and, if such rentals or other charges are not 4454
paid when due and upon certification of nonpayment to the county 4455
auditor, such rentals or other charges constitute a lien upon the 4456
property so served, shall be placed by the auditor upon the real 4457
property tax list and duplicate, and shall be collected in the 4458
same manner as other taxes. 4459

(2) A district shall not certify to the county auditor for 4460
placement upon the tax list and duplicate and the county auditor 4461
shall not place upon the tax list or duplicate as a charge against 4462
the property the amount of unpaid rentals or other charges 4463
including any penalties for late payment as described in division 4464
(W)(1) of this section if any of the following apply: 4465

(a) The property served has been transferred or sold to an 4466
electing subdivision as defined in section 5722.01 of the Revised 4467

Code, regardless of whether the electing subdivision is still the 4468
owner of the property, and the unpaid rentals or other charges 4469
including penalties for late payment have arisen from a period of 4470
time prior to the transfer or confirmation of sale to the electing 4471
subdivision. 4472

(b) The property served has been sold to a purchaser at 4473
sheriff's sale or auditor's sale, the unpaid rentals or other 4474
charges including penalties for late payment have arisen from a 4475
period of time prior to the confirmation of sale, and the 4476
purchaser is not the owner of record of the property immediately 4477
prior to the judgment of foreclosure nor any of the following: 4478

(i) A member of that owner's immediate family; 4479

(ii) A person with a power of attorney appointed by that 4480
owner who subsequently transfers the property to the owner; 4481

(iii) A sole proprietorship owned by that owner or a member 4482
of that owner's immediate family; 4483

(iv) A partnership, trust, business trust, corporation, or 4484
association of which the owner or a member of the owner's 4485
immediate family owns or controls directly or indirectly more than 4486
fifty per cent. 4487

(c) The property served has been forfeited to this state for 4488
delinquent taxes, unless the owner of record redeems the property. 4489

(3) Upon valid written notice to the county auditor by any 4490
owner possessing an ownership interest of record of the property 4491
or an electing subdivision previously in the chain of title to the 4492
property that the unpaid water rents or charges together with any 4493
penalties have been certified for placement or placed upon the tax 4494
list and duplicate as a charge against the property in violation 4495
of division (W)(2) of this section, the county auditor shall 4496
promptly remove such charge from the tax duplicate. This written 4497
notice to the county auditor shall include all of the following: 4498

<u>(a) The parcel number of the property;</u>	4499
<u>(b) The common address of the property;</u>	4500
<u>(c) The date of the recording of the transfer of the property</u> <u>to the owner or electing subdivision;</u>	4501 4502
<u>(d) The charge allegedly placed in violation of division</u> <u>(W)(2) of this section.</u>	4503 4504
<u>(4) When title to property is transferred to a county land</u> <u>reutilization corporation, any lien placed on the property under</u> <u>this division shall be extinguished, and the corporation shall not</u> <u>be held liable for any rentals or charges certified under this</u> <u>division with respect to the property, if the rentals or charges</u> <u>were incurred before the date of the transfer to the corporation</u> <u>and if the corporation did not incur the rentals or charges,</u> <u>regardless of whether the rentals or charges were certified, or</u> <u>the lien was attached, before the date of transfer. In such a</u> <u>case, the corporation and its successors in title shall take title</u> <u>to the property free and clear of any such lien and shall be</u> <u>immune from liability in any collection action brought with</u> <u>respect to such rentals or charges. If a lien placed on property</u> <u>is extinguished as provided in this division, the district shall</u> <u>retain the ability to recoup the rents and charges incurred with</u> <u>respect to the property from any owner, tenant, or other person</u> <u>liable to pay such rents and charges before the property was</u> <u>transferred to the corporation.</u>	4505 4506 4507 4508 4509 4510 4511 4512 4513 4514 4515 4516 4517 4518 4519 4520 4521 4522
<u>(X) Provide coverage for its employees under Chapters 145.,</u> <u>4123., and 4141. of the Revised Code;</u>	4523 4524
<u>(Y) Merge or combine with any other regional water and sewer</u> <u>district into a single district, which shall be one of the</u> <u>constituent districts, on terms so that the surviving district</u> <u>shall be possessed of all rights, capacity, privileges, powers,</u> <u>franchises, and authority of the constituent districts and shall</u>	4525 4526 4527 4528 4529

be subject to all the liabilities, obligations, and duties of each 4530
of the constituent districts and all rights of creditors of such 4531
constituent districts shall be preserved unimpaired, limited in 4532
lien to the property affected by such liens immediately prior to 4533
the time of the merger and all debts, liabilities, and duties of 4534
the respective constituent districts shall thereafter attach to 4535
the surviving district and may be enforced against it, and such 4536
other terms as are agreed upon, provided two-thirds of the members 4537
of each of the boards consent to such merger or combination. Such 4538
merger or combination shall become legally effective unless, prior 4539
to the ninetieth day following the later of the consents, 4540
qualified electors residing in either district equal in number to 4541
a majority of the qualified electors voting at the last general 4542
election in such district file with the secretary of the board of 4543
trustees of their regional water and sewer district a petition of 4544
remonstrance against such merger or combination. The secretary 4545
shall cause the board of elections of the proper county or 4546
counties to check the sufficiency of the signatures on such 4547
petition. 4548

(Z) Exercise the powers of the district without obtaining the 4549
consent of any other political subdivision, provided that all 4550
public or private property damaged or destroyed in carrying out 4551
the powers of the district shall be restored or repaired and 4552
placed in its original condition as nearly as practicable or 4553
adequate compensation made therefor by the district; 4554

(AA) Require the owner of any premises located within the 4555
district to connect the owner's premises to a water resource 4556
project determined to be accessible to such premises and found to 4557
require such connection so as to prevent or abate pollution or 4558
protect the health and property of persons in the district. Such 4559
connection shall be made in accordance with procedures established 4560
by the board of trustees of such district and pursuant to such 4561

orders as the board may find necessary to ensure and enforce 4562
compliance with such procedures. 4563

(BB) Do all acts necessary or proper to carry out the powers 4564
granted in Chapter 6119. of the Revised Code. 4565

Section 2. That existing sections 317.32, 319.203, 319.54, 4566
321.261, 323.131, 323.25, 323.28, 323.47, 323.65, 323.69, 323.70, 4567
323.71, 323.72, 323.73, 323.78, 323.79, 715.261, 743.04, 1724.02, 4568
1724.10, 2744.01, 5709.12, 5721.01, 5721.03, 5721.14, 5721.18, 4569
5721.19, 5721.36, 5722.01, 5722.03, 5722.04, 5722.07, 5722.10, 4570
5722.11, 5723.01, 5723.04, 5723.12, and 6119.06 of the Revised 4571
Code are hereby repealed. 4572