

**As Introduced**

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

**S. B. No. 172**

**Senator Patton**

**Cosponsors: Senators Seitz, Hughes, Schiavoni**

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**A B I L L**

To amend sections 321.261, 323.131, 323.25, 323.28, 1  
323.65, 323.69, 323.70, 323.71, 323.73, 323.78, 2  
323.79, 715.261, 743.04, 2303.201, 2744.01, 3  
5709.12, 5721.01, 5721.03, 5721.14, 5721.18, 4  
5721.19, 5721.36, 5722.01, 5722.02, 5722.03, 5  
5722.04, 5722.10, 5722.11, 5723.04, 5723.12, and 6  
6119.06 and to enact sections 323.691 and 5722.031 7  
of the Revised Code to modify the laws governing 8  
land reutilization programs and property tax 9  
foreclosures. 10

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

**Section 1.** That sections 321.261, 323.131, 323.25, 323.28, 11  
323.65, 323.69, 323.70, 323.71, 323.73, 323.78, 323.79, 715.261, 12  
743.04, 2303.201, 2744.01, 5709.12, 5721.01, 5721.03, 5721.14, 13  
5721.18, 5721.19, 5721.36, 5722.01, 5722.02, 5722.03, 5722.04, 14  
5722.10, 5722.11, 5723.04, 5723.12, and 6119.06 be amended and 15  
sections 323.691 and 5722.031 of the Revised Code be enacted to 16  
read as follows: 17

**Sec. 321.261.** (A) In each county treasury there shall be 18  
created the treasurer's delinquent tax and assessment collection 19

fund and the prosecuting attorney's delinquent tax and assessment 20  
collection fund. Except as otherwise provided in this division, 21  
two and one-half per cent of all delinquent real property, 22  
personal property, and manufactured and mobile home taxes and 23  
assessments collected by the county treasurer shall be deposited 24  
in the treasurer's delinquent tax and assessment collection fund, 25  
and two and one-half per cent of such delinquent taxes and 26  
assessments shall be deposited in the prosecuting attorney's 27  
delinquent tax and assessment collection fund. The board of county 28  
commissioners shall appropriate to the county treasurer from the 29  
treasurer's delinquent tax and assessment collection fund, and 30  
shall appropriate to the prosecuting attorney from the prosecuting 31  
attorney's delinquent tax and assessment collection fund, money to 32  
the credit of the respective fund, and except as provided in 33  
division (D) of this section, the appropriation shall be used only 34  
for the following purposes: 35

(1) By the county treasurer or the county prosecuting 36  
attorney in connection with the collection of delinquent real 37  
property, personal property, and manufactured and mobile home 38  
taxes and assessments, including proceedings related to 39  
foreclosure of the state's lien for such taxes against such 40  
property; 41

(2) With respect to any portion of the amount appropriated 42  
from the treasurer's delinquent tax and assessment collection fund 43  
for the benefit of a county land reutilization corporation 44  
organized under Chapter 1724. of the Revised Code, the county land 45  
reutilization corporation. Upon the deposit of amounts in the 46  
treasurer's delinquent tax and assessment collection fund, any 47  
amounts allocated at the direction of the treasurer to the support 48  
of the county land reutilization corporation shall be paid out of 49  
such fund to the corporation upon a warrant of the county auditor. 50

If the balance in the treasurer's or prosecuting attorney's 51

delinquent tax and assessment collection fund exceeds three times 52  
the amount deposited into the fund in the preceding year, the 53  
treasurer or prosecuting attorney, on or before the twentieth day 54  
of October of the current year, may direct the county auditor to 55  
forgo the allocation of delinquent taxes and assessments to that 56  
officer's respective fund in the ensuing year. If the county 57  
auditor receives such direction, the auditor shall cause the 58  
portion of taxes and assessments that otherwise would be credited 59  
to the fund under this section in that ensuing year to be 60  
allocated and distributed among taxing units' funds as otherwise 61  
provided in this chapter and other applicable law. 62

(B) During the period of time that a county land 63  
reutilization corporation is functioning as such on behalf of a 64  
county, the board of county commissioners, upon the request of the 65  
county treasurer, may designate by resolution that an additional 66  
amount, not exceeding five per cent of all collections of 67  
delinquent real property, personal property, and manufactured and 68  
mobile home taxes and assessments, shall be deposited in the 69  
treasurer's delinquent tax and assessment collection fund and be 70  
available for appropriation by the board for the use of the 71  
corporation. Any such amounts so deposited and appropriated under 72  
this division shall be paid out of the treasurer's delinquent tax 73  
and assessment collection fund to the corporation upon a warrant 74  
of the county auditor. 75

(C) Annually by the first day of December, the county 76  
treasurer and the prosecuting attorney each shall submit a report 77  
to the board of county commissioners regarding the use of the 78  
moneys appropriated from their respective delinquent tax and 79  
assessment collection funds. Each report shall specify the amount 80  
appropriated from the fund during the current calendar year, an 81  
estimate of the amount so appropriated that will be expended by 82  
the end of the year, a summary of how the amount appropriated has 83

been expended in connection with delinquent tax collection 84  
activities or land reutilization, and an estimate of the amount 85  
that will be credited to the fund during the ensuing calendar 86  
year. 87

The annual report of a county land reutilization corporation 88  
required by section 1724.05 of the Revised Code shall include 89  
information regarding the amount and use of the moneys that the 90  
corporation received from the treasurer's delinquent tax and 91  
assessment collection fund. 92

(D)(1) In any county, if the county treasurer or prosecuting 93  
attorney determines that the balance to the credit of that 94  
officer's corresponding delinquent tax and assessment collection 95  
fund exceeds the amount required to be used as prescribed by 96  
division (A) of this section, the county treasurer or prosecuting 97  
attorney may expend the excess to prevent residential mortgage 98  
foreclosures in the county and to address problems associated with 99  
other foreclosed real property. The amount used for that purpose 100  
in any year may not exceed the amount that would cause the fund to 101  
have a reserve of less than twenty per cent of the amount expended 102  
in the preceding year for the purposes of division (A) of this 103  
section. ~~The county treasurer or prosecuting attorney may not~~ 104  
~~expend any money from the officer's fund for the purpose of land~~ 105  
~~reutilization unless the county treasurer or prosecuting attorney~~ 106  
~~obtains the approval of the county investment advisory committee~~ 107  
~~established under section 135.341 of the Revised Code.~~ 108

Money authorized to be expended under division (D)(1) of this 109  
section shall be used to provide financial assistance in the form 110  
of loans to borrowers in default on their home mortgages, 111  
including for the payment of late fees, to clear arrearage 112  
balances, and to augment moneys used in the county's foreclosure 113  
prevention program. The money also may be used to assist county 114  
land reutilization corporations, municipal corporations, or 115

townships in the county, upon their application to the county treasurer, prosecuting attorney, or the county department of development, in the nuisance abatement of deteriorated residential buildings in foreclosure, or vacant, abandoned, tax-delinquent, or blighted real property, including paying the costs of boarding up such buildings, lot maintenance, and demolition.

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

**Sec. 323.131.** (A) Each tax bill prepared and mailed or delivered under section 323.13 of the Revised Code shall be in the form and contain the information required by the tax commissioner. The commissioner may prescribe different forms for each county and

may authorize the county auditor to make up tax bills and tax receipts to be used by the county treasurer. For any county in which the board of county commissioners has granted a partial 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, 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 179  
includes a residence occupied by the owner, the parcel may qualify 180  
for the tax reduction. To obtain an application for the tax 181  
reduction or further information, the owner may contact the county 182  
auditor's office at ..... (insert the address and telephone 183  
number of the county auditor's office)." 184

(4) For a tract or lot on the real property tax suspension 185  
list under section 319.48 of the Revised Code, the following 186  
notice: "Notice: The taxes shown due on this bill are for the 187  
current year only. Delinquent taxes, penalties, and interest also 188  
are due on this property. Contact the county treasurer to learn 189  
the total amount due." 190

The tax bill shall not contain or be mailed or delivered with 191  
any information or material that is not required by this section 192  
or that is not authorized by section 321.45 of the Revised Code or 193  
by the tax commissioner. 194

(B) If the property is residential rental property, the tax 195  
bill shall contain a statement that the owner of the residential 196  
rental property shall file with the county auditor the information 197  
required under division (A) or (C) of section 5323.02 of the 198  
Revised Code. 199

(C) As used in this section, "residential rental property" 200  
has the same meaning as in section 5323.01 of the Revised Code. 201

**Sec. 323.25.** When taxes charged against an entry on the tax 202  
duplicate, or any part of those taxes, are not paid within sixty 203  
days after delivery of the delinquent land duplicate to the county 204  
treasurer as prescribed by section 5721.011 of the Revised Code, 205  
the county treasurer shall enforce the lien for the taxes by civil 206  
action in the treasurer's official capacity as treasurer, for the 207  
sale of such premises in the same way mortgage liens are enforced 208  
or for the transfer of such premises to an electing subdivision 209

pursuant to section 323.28 of the Revised Code, in the court of 210  
common pleas of the county, in a municipal court with 211  
jurisdiction, or in the county board of revision with jurisdiction 212  
pursuant to section 323.66 of the Revised Code. ~~After~~ Nothing in 213  
this section prohibits the treasurer from instituting such an 214  
action before the delinquent tax list or delinquent vacant land 215  
tax list that includes the premises has been published pursuant to 216  
division (B) of section 5721.03 of the Revised Code if the list is 217  
not published within the time prescribed by that division. 218

After the civil action has been instituted, but before the 219  
expiration of the applicable redemption period, any person 220  
entitled to redeem the land may do so by tendering to the county 221  
treasurer an amount sufficient, as determined by the court or 222  
board of revision, to pay the taxes, assessments, penalties, 223  
interest, and charges then due and unpaid, and the costs incurred 224  
in the civil action, and by demonstrating that the property is in 225  
compliance with all applicable zoning regulations, land use 226  
restrictions, and building, health, and safety codes. 227

If the delinquent land duplicate lists minerals or rights to 228  
minerals listed pursuant to sections 5713.04, 5713.05, and 5713.06 229  
of the Revised Code, the county treasurer may enforce the lien for 230  
taxes against such minerals or rights to minerals by civil action, 231  
in the treasurer's official capacity as treasurer, in the manner 232  
prescribed by this section, or proceed as provided under section 233  
5721.46 of the Revised Code. 234

If service by publication is necessary, such publication 235  
shall be made once a week for three consecutive weeks instead of 236  
as provided by the Rules of Civil Procedure, and the service shall 237  
be complete at the expiration of three weeks after the date of the 238  
first publication. If the prosecuting attorney determines that 239  
service upon a defendant may be obtained ultimately only by 240  
publication, the prosecuting attorney may cause service to be made 241

simultaneously by certified mail, return receipt requested, 242  
ordinary mail, and publication. The county treasurer shall not 243  
enforce the lien for taxes against real property to which any of 244  
the following applies: 245

(A) The real property is the subject of an application for 246  
exemption from taxation under section 5715.27 of the Revised Code 247  
and does not appear on the delinquent land duplicate; 248

(B) The real property is the subject of a valid delinquent 249  
tax contract under section 323.31 of the Revised Code for which 250  
the county treasurer has not made certification to the county 251  
auditor that the delinquent tax contract has become void in 252  
accordance with that section; 253

(C) A tax certificate respecting that property has been sold 254  
under section 5721.32 or 5721.33 of the Revised Code; provided, 255  
however, that nothing in this division shall prohibit the county 256  
treasurer or the county prosecuting attorney from enforcing the 257  
lien of the state and its political subdivisions for taxes against 258  
a certificate parcel with respect to any or all of such taxes that 259  
at the time of enforcement of such lien are not the subject of a 260  
tax certificate. 261

Upon application of the plaintiff, the court shall advance 262  
such cause on the docket, so that it may be first heard. 263

The court may order that the proceeding be transferred to the 264  
county board of revision if so authorized under section 323.691 of 265  
the Revised Code. 266

**Sec. 323.28.** (A) A finding shall be entered in a proceeding 267  
under section 323.25 of the Revised Code for taxes, assessments, 268  
penalties, interest, and charges due and payable at the time the 269  
deed of real property sold or transferred under this section is 270  
transferred to the purchaser or transferee, plus the cost of the 271

proceeding. For purposes of determining such amount, the county 272  
treasurer may estimate the amount of taxes, assessments, interest, 273  
penalties, charges, and costs that will be payable at the time the 274  
deed of the property is transferred to the purchaser or 275  
transferee. 276

The court of common pleas, a municipal court with 277  
jurisdiction, or the county board of revision with jurisdiction 278  
pursuant to section 323.66 of the Revised Code shall order such 279  
premises to be transferred pursuant to division (E) of this 280  
section or shall order such premises to be sold for payment of the 281  
finding, but for not less than either of the following, unless the 282  
county treasurer applies for an appraisal: 283

(1) The total amount of such finding; 284

(2) The fair market value of the premises, as determined by 285  
the county auditor, plus the cost of the proceeding. 286

If the county treasurer applies for an appraisal, the 287  
premises shall be appraised in the manner provided by section 288  
2329.17 of the Revised Code, and shall be sold for at least 289  
two-thirds of the appraised value. 290

Notwithstanding the minimum sales price provisions of 291  
divisions (A)(1) and (2) of this section to the contrary, a parcel 292  
sold pursuant to this section shall not be sold for less than the 293  
amount described in division (A)(1) of this section if the highest 294  
bidder is the owner of record of the parcel immediately prior to 295  
the judgment of foreclosure or a member of the following class of 296  
parties connected to that owner: a member of that owner's 297  
immediate family, a person with a power of attorney appointed by 298  
that owner who subsequently transfers the parcel to the owner, a 299  
sole proprietorship owned by that owner or a member of the owner's 300  
immediate family, or partnership, trust, business trust, 301  
corporation, or association in which the owner or a member of the 302

owner's immediate family owns or controls directly or indirectly 303  
more than fifty per cent. If a parcel sells for less than the 304  
amount described in division (A)(1) of this section, the officer 305  
conducting the sale shall require the buyer to complete an 306  
affidavit stating that the buyer is not the owner of record 307  
immediately prior to the judgment of foreclosure or a member of 308  
the specified class of parties connected to that owner, and the 309  
affidavit shall become part of the court records of the 310  
proceeding. If the county auditor discovers within three years 311  
after the date of the sale that a parcel was sold to that owner or 312  
a member of the specified class of parties connected to that owner 313  
for a price less than the amount so described, and if the parcel 314  
is still owned by that owner or a member of the specified class of 315  
parties connected to that owner, the auditor within thirty days 316  
after such discovery shall add the difference between that amount 317  
and the sale price to the amount of taxes that then stand charged 318  
against the parcel and is payable at the next succeeding date for 319  
payment of real property taxes. As used in this paragraph, 320  
"immediate family" means a spouse who resides in the same 321  
household and children. 322

(B) From the proceeds of the sale the costs shall be first 323  
paid, next the amount found due for taxes, then the amount of any 324  
taxes accruing after the entry of the finding and before the deed 325  
of the property is transferred to the purchaser following the 326  
sale, all of which taxes shall be deemed satisfied, though the 327  
amount applicable to them is deficient, and any balance shall be 328  
distributed according to section 5721.20 of the Revised Code. No 329  
statute of limitations shall apply to such action. Upon sale, all 330  
liens for taxes due at the time the deed of the property is 331  
transferred to the purchaser following the sale, and liens 332  
subordinate to liens for taxes, shall be deemed satisfied and 333  
discharged unless otherwise provided by the order of sale. 334

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

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

(E) ~~Notwithstanding~~ Subject to section 323.78 of the Revised Code, and 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) of section 5722.01 of the Revised Code,

and the value of the taxes, assessments, penalties, interest, and 367  
all other charges and costs of the action exceed the auditor's 368  
fair market value of the parcel, then the court or board of 369  
revision having jurisdiction over the matter on motion of the 370  
plaintiff, or on the court's or board's own motion, shall, upon 371  
any adjudication of foreclosure, order, without appraisal and 372  
without sale, the fee simple title of the property to be 373  
transferred to and vested in an electing subdivision as defined in 374  
division (A) of section 5722.01 of the Revised Code. For purposes 375  
of determining whether the taxes, assessments, penalties, 376  
interest, and all other charges and costs of the action exceed the 377  
actual fair market value of the parcel, the auditor's most current 378  
valuation shall be rebuttably presumed to be, and constitute 379  
prima-facie evidence of, the fair market value of the parcel. In 380  
such case, the filing for journalization of a decree of 381  
foreclosure ordering that direct transfer without appraisal or 382  
sale shall constitute confirmation of the transfer and thereby 383  
terminate any further statutory or common law right of redemption. 384

(F) Whenever the officer charged to conduct the sale offers 385  
any parcel for sale, the officer first shall read aloud a complete 386  
legal description of the parcel, or in the alternative, may read 387  
aloud only a summary description and a parcel number if the county 388  
has adopted a permanent parcel number system and if the 389  
advertising notice published prior to the sale includes a complete 390  
legal description or indicates where the complete legal 391  
description may be obtained. 392

**Sec. 323.65.** As used in sections 323.65 to 323.79 of the 393  
Revised Code: 394

(A) "Abandoned land" means delinquent lands or delinquent 395  
vacant lands, including any improvements on the lands, that are 396  
unoccupied and that first appeared on the list compiled under 397

division (C) of section 323.67 of the Revised Code, or the 398  
delinquent tax list or delinquent vacant land tax list compiled 399  
under section 5721.03 of the Revised Code, at whichever of the 400  
following times is applicable: 401

(1) In the case of lands other than agricultural lands, at 402  
any time after the county auditor makes the certification of the 403  
delinquent land list under section 5721.011 of the Revised Code; 404

(2) In the case of agricultural lands, at any time after two 405  
years after the county auditor makes the certification of the 406  
delinquent land list under section 5721.011 of the Revised Code. 407

(B) "Agricultural land" means lands on the agricultural land 408  
tax list maintained under section 5713.33 of the Revised Code. 409

(C) "Clerk of court" means the clerk of the court of common 410  
pleas of the county in which specified abandoned land is located. 411

(D) "Delinquent lands" ~~has~~ and "delinquent vacant lands" have 412  
the same ~~meaning~~ meanings as in section 5721.01 of the Revised 413  
Code. 414

~~(E) "Delinquent vacant lands" means all lands that are 415  
delinquent lands and that are unimproved by any structure. 416~~

~~(F)~~ "Impositions" means delinquent taxes, assessments, 417  
penalties, interest, costs, reasonable attorney's fees of a 418  
certificate holder, applicable and permissible costs of the 419  
prosecuting attorney of a county, and other permissible charges 420  
against abandoned land. 421

~~(G)~~ (F) (1) "Unoccupied," with respect to a parcel of ~~abandoned~~ 422  
land, means any of the following: 423

(a) No building, structure, land, or other improvement that 424  
is subject to taxation and that is located on the parcel is 425  
physically inhabited as a dwelling; 426

(b) No trade or business is actively being conducted on the 427

parcel by the owner, a tenant, or another party occupying the 428  
parcel pursuant to a lease or other legal authority, or in a 429  
building, structure, or other improvement that is subject to 430  
taxation and that is located on the parcel; 431

(c) The parcel is uninhabited and there are no signs that it 432  
is undergoing a change in tenancy and remains legally habitable, 433  
or that it is undergoing improvements, as indicated by an 434  
application for a building permit or other facts indicating that 435  
the parcel is experiencing ongoing improvements; 436

~~(d) In the case of delinquent vacant land, there is no 437  
permanent structure or improvement affixed on the land. 438~~

(2) For purposes of division ~~(G)~~(F)(1) of this section, it is 439  
prima-facie evidence and a rebuttable presumption that may be 440  
rebutted to the county board of revision that ~~abandoned a parcel~~ 441  
of land is unoccupied if, at the time the county auditor makes the 442  
certification under section 5721.011 of the Revised Code, the 443  
~~abandoned land parcel~~ is not agricultural land, and two or more of 444  
the following apply: 445

(a) At the time of the inspection of the ~~abandoned land~~ 446  
parcel by a county, municipal corporation, or township in which 447  
the ~~abandoned land parcel~~ is located, no person, trade, or 448  
business inhabits, or is visibly present from an exterior 449  
inspection of, the ~~abandoned land parcel~~ is. 450

(b) No utility connections, including, but not limited to, 451  
water, sewer, natural gas, or electric connections, service the 452  
~~abandoned land parcel~~ is, or no such utility connections are actively 453  
being billed by any utility provider regarding the ~~abandoned land~~ 454  
parcel. 455

(c) The ~~abandoned land parcel or any improvement thereon~~ is 456  
boarded up or otherwise sealed because, immediately prior to being 457  
boarded up or sealed, it was deemed by a political subdivision 458

pursuant to its municipal, county, state, or federal authority to 459  
be open, vacant, or vandalized. 460

(d) The parcel or any improvement thereon is, upon visible 461  
inspection, insecure, vacant, or vandalized. 462

~~(H)~~(G) "Community development organization" means a nonprofit 463  
corporation that is formed or organized under Chapter 1702. or 464  
1724. of the Revised Code and to which both of the following 465  
apply: 466

(1) The organization is in good standing under law at the 467  
time the county auditor makes the certification under section 468  
5721.011 of the Revised Code and has remained in good standing 469  
uninterrupted for at least the two years immediately preceding the 470  
time of that certification or, in the case of a county land 471  
reutilization corporation, has remained so from the date of 472  
organization if less than two years. 473

(2) As of the time the county auditor makes the certification 474  
under section 5721.011 of the Revised Code, the organization has 475  
received from the county, municipal corporation, or township in 476  
which abandoned land is located official authority or agreement by 477  
a duly authorized officer of that county, municipal corporation, 478  
or township to accept the owner's fee simple interest in the 479  
abandoned land and to the abandoned land being foreclosed, and 480  
that official authority or agreement had been delivered to the 481  
county treasurer or county board of revision in a form that will 482  
reasonably confirm the county's, municipal corporation's, or 483  
township's assent to transfer the land to that community 484  
development organization under section 323.74 of the Revised Code. 485  
No such official authority or agreement by a duly authorized 486  
officer of a county, municipal corporation, or township must be 487  
received if a county land reutilization corporation is authorized 488  
to receive tax-foreclosed property under its articles of 489  
incorporation, regulations, or Chapter 1724. of the Revised Code. 490

~~(I)~~(H) "Certificate holder" has the same meaning as in 491  
section 5721.30 of the Revised Code. 492

~~(J)~~(I) "Abandoned land list" means the list of abandoned 493  
lands compiled under division (A) of section 323.67 of the Revised 494  
Code. 495

~~(K)~~(J) "Alternative redemption period," in any action to 496  
foreclose the state's lien for unpaid delinquent taxes, 497  
assessments, charges, penalties, interest, and costs on a parcel 498  
of real property pursuant to section 323.25, sections 323.65 to 499  
323.79, or section 5721.18 of the Revised Code, means ~~forty-five~~ 500  
twenty-eight days after an adjudication of foreclosure of the 501  
parcel is journalized by a court or county board of revision 502  
having jurisdiction over the foreclosure proceedings. Upon the 503  
expiration of the alternative redemption period, the right and 504  
equity of redemption of any owner or party shall terminate without 505  
further order of the court or board of revision. As used in any 506  
section of the Revised Code and for any proceeding under this 507  
chapter or section 5721.18 of the Revised Code, for purposes of 508  
determining the alternative redemption period, the period 509  
commences on the day immediately following the journalization of 510  
the adjudication of foreclosure and ends on and includes the 511  
~~forty-fifth~~ twenty-eighth day thereafter. 512

~~(L)~~(K) "County land reutilization corporation" means a 513  
corporation organized under Chapter 1724. of the Revised Code. 514

**Sec. 323.69.** (A) Upon the completion of the title search 515  
required by section 323.68 of the Revised Code, the prosecuting 516  
attorney, representing the county treasurer, the county land 517  
reutilization corporation, or the certificate holder may file with 518  
the clerk of court a complaint for the foreclosure of each parcel 519  
of abandoned land appearing on the abandoned land list, and for 520  
the equity of redemption on each parcel. The complaint shall name 521

all parties having any interest of record in the abandoned land 522  
that was discovered in the title search. The prosecuting attorney, 523  
county land reutilization corporation, or certificate holder may 524  
file such a complaint regardless of whether the parcel has 525  
appeared on a delinquent tax list or delinquent vacant land tax 526  
list published pursuant to division (B) of section 5721.03 of the 527  
Revised Code. 528

(B)(1) In accordance with Civil Rule 4, the clerk of court 529  
promptly shall serve notice of the summons and the complaint filed 530  
under division (A) of this section to the last known address of 531  
the record owner of the abandoned land and to the last known 532  
address of each lienholder or other person having a legal or 533  
equitable ownership interest or security interest of record 534  
identified by the title search. The notice shall inform the 535  
addressee that delinquent taxes stand charged against the 536  
abandoned land; that the land will be sold at public auction or 537  
otherwise disposed of if not redeemed by the owner or other 538  
addressee; that the sale or transfer will occur at a date, time, 539  
and place, and in the manner prescribed in sections 323.65 to 540  
323.79 of the Revised Code; that the owner or other addressee may 541  
redeem the land by paying the total of the impositions against the 542  
land at any time before confirmation of sale or transfer of the 543  
parcel as prescribed in sections 323.65 to 323.79 of the Revised 544  
Code or before the expiration of the alternative redemption 545  
period, as may be applicable to the proceeding; that the case is 546  
being prosecuted by the prosecuting attorney of the county in the 547  
name of the county treasurer for the county in which the abandoned 548  
land is located or by a certificate holder, whichever is 549  
applicable; of the name, address, and telephone number of the 550  
county board of revision before which the action is pending; of 551  
the board case number for the action, which shall be maintained in 552  
the official file and docket of the clerk of court; and that all 553

subsequent pleadings, petitions, and papers associated with the 554  
case and filed by any interested party must be filed with the 555  
clerk of court and will become part of the case file for the board 556  
of revision. 557

(2) The notice required by division (B)(1) of this section 558  
also shall inform the addressee that any owner of record may, at 559  
any time on or before the ~~twentieth~~ fourteenth day after service 560  
of process is perfected, file a pleading with the clerk of court 561  
requesting that the board dismiss the complaint ~~and order that the~~ 562  
~~abandoned land identified in the notice be removed from the~~ 563  
~~abandoned land list.~~ The notice shall further inform the addressee 564  
that, ~~upon filing such a pleading to remove the abandoned land~~ 565  
~~from that list~~ if such a motion for dismissal is granted, the 566  
abandoned land ~~will be removed from the list and~~ cannot thereafter 567  
be disposed of under sections 323.65 to 323.79 of the Revised 568  
Code, until the record owner of the abandoned land who is provided 569  
notice under division (B)(1) of this section sells or otherwise 570  
conveys the owner's ownership interest, and that any future 571  
attempts to collect delinquent taxes, interest, penalties, and 572  
charges owed with respect to that land and appearing on the 573  
delinquent tax list or delinquent vacant land tax list, whichever 574  
the case may be, will be conducted in accordance with the judicial 575  
foreclosure proceedings and other remedies and procedures 576  
prescribed under sections 323.25 to 323.28 or under Chapters 577  
5721., 5722., and 5723. of the Revised Code until the record owner 578  
sells or otherwise conveys the owner's ownership interest. 579

(3) A party that is served with notice of the summons and the 580  
complaint by publication as provided in section 5721.18 of the 581  
Revised Code shall answer, plead, or appear in the proceeding 582  
within thirty days after final publication of the notice. If the 583  
party fails to answer, plead, or appear before that deadline, the 584  
party shall be deemed to be in default and no further service as 585

to any subsequent proceedings is required on the party. 586

(C) Subsequent pleadings, motions, or papers associated with 587  
the case and filed with the clerk of court shall be served upon 588  
all parties of record in accordance with Civil Rules 4 and 5, 589  
except that service by publication in any case requiring such 590  
service shall require that any such publication shall be 591  
advertised in the manner, and for the time periods and frequency, 592  
prescribed in section 5721.18 of the Revised Code. A party that 593  
fails to appear after being served with notice of a final or 594  
interim hearing, ~~by publication or otherwise,~~ shall be deemed to 595  
be in default, and no further service as to any subsequent 596  
proceedings is required on such a party. Any inadvertent 597  
noncompliance with those rules does not serve to defeat or 598  
terminate the case, or subject the case to dismissal, as long as 599  
actual notice or service of filed papers is shown by a 600  
preponderance of the evidence or is acknowledged by the party 601  
charged with notice or service, including by having made an 602  
appearance or filing in relation to the case. The county board of 603  
revision may conduct evidentiary hearings on the sufficiency of 604  
process, service of process, or sufficiency of service of papers 605  
in any proceeding arising from a complaint filed under this 606  
section. Other than the notice and service provisions contained in 607  
Civil Rules 4 and 5, the Rules of Civil Procedure shall not be 608  
applicable to the proceedings of the board. The board of revision 609  
may utilize procedures contained in the Rules of Civil Procedure 610  
to the extent that such use facilitates the needs of the 611  
proceedings, such as vacating orders, correcting clerical 612  
mistakes, and providing notice to parties. To the extent not 613  
otherwise provided in sections 323.65 to 323.79 of the Revised 614  
Code, the board may apply the procedures prescribed by sections 615  
323.25 to 323.28 or Chapters 5721., 5722., and 5723. of the 616  
Revised Code. Board practice shall be in accordance with the 617  
practice and rules, if any, of the board that are promulgated by 618

the board under section 323.66 of the Revised Code and are not 619  
inconsistent with sections 323.65 to 323.79 of the Revised Code. 620

(D) At any time after a foreclosure action is filed under 621  
this section, the county board of revision may, upon its own 622  
motion, dismiss the case without prejudice if it determines that, 623  
given the complexity of the case or other circumstances, a court 624  
would be a more appropriate forum for the action. 625

Sec. 323.691. (A)(1) A county board of revision may order 626  
that a proceeding arising from a complaint filed under section 627  
323.69 of the Revised Code be transferred to the court of common 628  
pleas or to a municipal court with jurisdiction. The board may 629  
order such a transfer upon the motion of the record owner of the 630  
parcel or the county prosecuting attorney, representing the county 631  
treasurer, or upon its own motion. 632

(2) A court of common pleas or municipal court may order that 633  
a proceeding arising from a complaint filed under sections 323.25 634  
to 323.28 or Chapter 5721. of the Revised Code be transferred to a 635  
county board of revision if the court determines that the real 636  
property that is the subject of the complaint is abandoned land, 637  
provided that the appropriate board of revision has adopted a 638  
resolution under section 323.66 of the Revised Code to adjudicate 639  
cases as provided under sections 323.65 to 323.79 of the Revised 640  
Code. There is a rebuttable presumption that a parcel of land is 641  
unoccupied if any of the factors described in division (F)(2) of 642  
section 323.65 of the Revised Code apply to the parcel. The court 643  
may order a transfer under this division upon the motion of the 644  
record owner of the parcel or the county prosecuting attorney, 645  
representing the county treasurer, or upon its own motion. 646

(B) On or before the twenty-eighth day after the 647  
journalization of an order of transfer issued pursuant to division 648  
(A) of this section, the county prosecuting attorney shall file a 649

copy of the journalized order of transfer and a notice of transfer 650  
and dismissal with the clerk of court and with the court or board 651  
to which the case was transferred. In any action transferred to a 652  
county board of revision, the prosecuting attorney shall serve the 653  
notice of transfer upon all parties to the action except any party 654  
that previously failed to answer, plea, or appear in the 655  
proceeding as required in Civil Rule 12. In any action transferred 656  
to a court, the prosecuting attorney shall serve the notice of 657  
transfer upon all parties to the action except those parties 658  
deemed to be in default under division (C) of section 323.69 of 659  
the Revised Code. 660

(C) Upon journalization of the order of transfer, the clerk 661  
of court shall proceed as if the transferred complaint had been 662  
filed with the court or board to which the proceeding was 663  
transferred, except that the clerk is not required to perfect a 664  
notice of summons and complaint to any party that had already been 665  
served such notice. When the prosecuting attorney files the notice 666  
of transfer as prescribed in division (B) of this section, the 667  
clerk shall stamp or otherwise indicate on the notice a new case 668  
number for the proceeding. The clerk shall assign the entire case 669  
file to the court or board to which the proceeding was 670  
transferred, including any preliminary or final reports, 671  
documents, or other evidence made available to the transferring 672  
court or board. All such reports, documents, and other evidence 673  
shall be received by the court or board to which the proceeding 674  
was transferred as competent evidence for the purposes of 675  
adjudicating the proceeding. That court or board shall accept all 676  
such reports, documents, and evidence in the case file unless 677  
otherwise required by law or unless the court or board determines 678  
that doing so would not be in the interests of justice. 679

The court or board to which the proceeding is transferred 680  
shall serve notice of the summons and the complaint as required in 681

Civil Rule 4 or section 323.69 of the Revised Code, as applicable, 682  
upon any parties not yet served such notice in the proceeding. 683

(D) If a county prosecuting attorney does not file a notice 684  
of transfer as required under division (B) of this section on or 685  
before the twenty-eighth day after the journalization of an order 686  
of transfer issued under division (A) of this section, or upon the 687  
motion of the prosecuting attorney, court, or board before that 688  
date, the complaint that is the subject of the order of transfer 689  
shall be deemed to have been dismissed without prejudice by both 690  
the court and the board of revision. 691

(E) Upon the journalization of an order of transfer issued 692  
under division (A) of this section, the case shall be deemed to 693  
have been dismissed without prejudice by the transferring court or 694  
board. 695

**Sec. 323.70.** (A) Subject to this section and to sections 696  
323.71 and 323.72 of the Revised Code, a county board of revision 697  
shall conduct a final hearing on the merits of a complaint filed 698  
under section 323.69 of the Revised Code, including the validity 699  
or amount of any impositions alleged in the complaint, not sooner 700  
than thirty days after the service of notice of summons and 701  
complaint has been perfected. If, after a hearing, the board finds 702  
that the validity or amount of all or a portion of the impositions 703  
is not supported by a preponderance of the evidence, the board may 704  
order the county auditor to remove from the tax list and duplicate 705  
amounts the board finds invalid or not supported by a 706  
preponderance of the evidence. The auditor shall remove all such 707  
amounts from the tax list and duplicate as ordered by the board of 708  
revision, including any impositions asserted under sections 715.26 709  
and 715.261 of the Revised Code. 710

(B) ~~If~~ Subject to section 323.691 of the Revised Code, if, on 711  
or before the ~~twentieth~~ fourteenth day after service of process is 712

perfected under division (B) of section 323.69 of the Revised Code, a record owner ~~or the United States government~~ files with the clerk of court a motion requesting that the county board of revision order the complaint to be dismissed ~~and the abandoned land removed from the abandoned land list~~, the board shall, without conducting a hearing on the matter, promptly dismiss the complaint for foreclosure of that land ~~and order the land to be removed from the list~~. Thereafter, until the record owner sells or otherwise conveys the owner's ownership interest, any attempts to collect delinquent taxes, interest, penalties, and charges owed with respect to that land and appearing on the delinquent tax list or delinquent vacant land tax list, whichever the case may be, shall be conducted in accordance with the judicial foreclosure proceedings and other remedies and procedures prescribed under sections 323.25 to 323.28 or under Chapters 5721., 5722., and 5723. of the Revised Code.

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

**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~~ Subject to section 323.78 of the Revised Code, upon entry of an order of

foreclosure, the parcel may be disposed of as prescribed by 745  
division (G) of section 323.73 of the Revised Code. 746

If the board of revision, upon its own motion or pursuant to 747  
a hearing under division (A)(2) of this section, determines that 748  
the impositions against a parcel do not exceed the fair market 749  
value of the parcel as shown by the county auditor's then-current 750  
valuation of the parcel, the parcel shall not be disposed of as 751  
prescribed by division (G) of section 323.73 of the Revised Code, 752  
but may be disposed of as otherwise provided in section 323.73, 753  
323.74, 323.75, 323.77, or 323.78 of the Revised Code. 754

(2) By a motion filed not later than seven days before a 755  
final hearing on a complaint is held under section 323.70 of the 756  
Revised Code, an owner or lienholder may file with the county 757  
board of revision a good faith appraisal of the parcel from a 758  
licensed professional appraiser and request a hearing to determine 759  
whether the impositions against the parcel of abandoned land 760  
exceed or do not exceed the fair market value of that parcel as 761  
shown by the auditor's then-current valuation of that parcel. If 762  
the motion is timely filed, the board of revision shall conduct a 763  
hearing and shall make a factual finding as to whether the 764  
impositions against the parcel exceed or do not exceed the fair 765  
market value of that parcel as shown by the auditor's then-current 766  
valuation of that parcel. An owner or lienholder must show by a 767  
preponderance of the evidence that the impositions against the 768  
parcel do not exceed the auditor's then-current valuation of the 769  
parcel in order to preclude the application of division (G) of 770  
section 323.73 of the Revised Code. 771

(B) Any parcel of abandoned land for which the complaint is 772  
not dismissed ~~and that is not removed from the abandoned land list~~ 773  
in accordance with ~~division (A) of this section or pursuant to a~~ 774  
~~dismissal petition filed under~~ division (B) of section 323.70 of 775  
the Revised Code shall be disposed of as prescribed in sections 776

323.65 to 323.79 of the Revised Code. 777

(C) Notwithstanding sections 323.65 to 323.79 of the Revised 778  
Code to the contrary, for purposes of determining in any 779  
proceeding under those sections whether the total of the 780  
impositions against the abandoned land exceed the fair market 781  
value of the abandoned land, it is prima-facie evidence and a 782  
rebuttable presumption that may be rebutted to the county board of 783  
revision that the auditor's then-current valuation of that 784  
abandoned land is the fair market value of the land, regardless of 785  
whether an independent appraisal has been performed. 786

**Sec. 323.73.** (A) Except as provided in division (G) of this 787  
section or section 323.78 of the Revised Code, a parcel of 788  
abandoned land that is to be disposed of under this section shall 789  
be disposed of at a public auction scheduled and conducted as 790  
described in this section. At least twenty-one days prior to the 791  
date of the public auction, the clerk of court or sheriff of the 792  
county shall advertise the public auction in a newspaper of 793  
general circulation that meets the requirements of section 7.12 of 794  
the Revised Code in the county in which the land is located. The 795  
advertisement shall include the date, time, and place of the 796  
auction, the permanent parcel number of the land if a permanent 797  
parcel number system is in effect in the county as provided in 798  
section 319.28 of the Revised Code or, if a permanent parcel 799  
number system is not in effect, any other means of identifying the 800  
parcel, and a notice stating that the abandoned land is to be sold 801  
subject to the terms of sections 323.65 to 323.79 of the Revised 802  
Code. 803

(B) The sheriff of the county or a designee of the sheriff 804  
shall conduct the public auction at which the abandoned land will 805  
be offered for sale. To qualify as a bidder, a person shall file 806  
with the sheriff on a form provided by the sheriff a written 807

acknowledgment that the abandoned land being offered for sale is 808  
to be conveyed in fee simple to the successful bidder. At the 809  
auction, the sheriff of the county or a designee of the sheriff 810  
shall begin the bidding at an amount equal to the total of the 811  
impositions against the abandoned land, plus the costs apportioned 812  
to the land under section 323.75 of the Revised Code. The 813  
abandoned land shall be sold to the highest bidder. The county 814  
sheriff or designee may reject any and all bids not meeting the 815  
minimum bid requirements specified in this division. 816

(C) Except as otherwise permitted under section 323.74 of the 817  
Revised Code, the successful bidder at a public auction conducted 818  
under this section shall pay the sheriff of the county or a 819  
designee of the sheriff a deposit of at least ten per cent of the 820  
purchase price in cash, or by bank draft or official bank check, 821  
at the time of the public auction, and shall pay the balance of 822  
the purchase price within thirty days after the day on which the 823  
auction was held. ~~Notwithstanding~~ At the time of the public 824  
auction and before the successful bidder pays the deposit, the 825  
sheriff or a designee of the sheriff may provide notice to the 826  
successful bidder that failure to pay the balance of the purchase 827  
price within the prescribed period shall be considered a default 828  
under the terms of the sale and shall result in retention of the 829  
deposit as payment for the costs associated with advertising and 830  
offering the abandoned land for sale at a future public auction. 831  
If such a notice is provided to the successful bidder and the 832  
bidder fails to pay the balance of the purchase price within the 833  
prescribed period, the sale shall be deemed rejected by the county 834  
board of revision due to default, and the sheriff shall retain the 835  
full amount of the deposit. In such a case, rejection of the sale 836  
shall occur automatically without any action necessary on the part 837  
of the sheriff, county prosecuting attorney, or board. If the 838  
amount retained by the sheriff is less than the total costs of 839  
advertising and offering the abandoned land for sale at a future 840

public auction, the sheriff or county prosecuting attorney may 841  
initiate an action to recover the amount of any deficiency from 842  
the bidder in the court of common pleas of the county or in a 843  
municipal court with jurisdiction. 844

Following a default and rejection of sale under this 845  
division, the abandoned land involved in the rejected sale shall 846  
be disposed of in accordance with sections 323.65 to 323.79 of the 847  
Revised Code or as otherwise prescribed by law. The defaulting 848  
bidder, any member of the bidder's immediate family, any person 849  
with a power of attorney granted by the bidder, and any 850  
pass-through entity, trust, corporation, association, or other 851  
entity directly or indirectly owned or controlled by the bidder or 852  
a member of the defaulting bidder's immediate family shall be 853  
prohibited from bidding on the abandoned land at any future public 854  
auction for five years from the date of the bidder's default. 855

Notwithstanding section 321.261 of the Revised Code, with 856  
respect to any proceedings initiated pursuant to sections 323.65 857  
to 323.79 of the Revised Code, from the total proceeds arising 858  
from the sale, transfer, or redemption of abandoned land, twenty 859  
per cent of such proceeds shall be deposited to the credit of the 860  
county treasurer's delinquent tax and assessment collection fund 861  
to reimburse the fund for costs paid from the fund for the 862  
transfer, redemption, or sale of abandoned land at public auction. 863  
Not more than one-half of the twenty per cent may be used by the 864  
treasurer for community development, nuisance abatement, 865  
foreclosure prevention, demolition, and related services or 866  
distributed by the treasurer to a land reutilization corporation. 867  
The balance of the proceeds, if any, shall be distributed to the 868  
appropriate political subdivisions and other taxing units in 869  
proportion to their respective claims for taxes, assessments, 870  
interest, and penalties on the land. Upon the sale of foreclosed 871  
lands, the clerk of court shall hold any surplus proceeds in 872

excess of the impositions until the clerk receives an order of 873  
priority and amount of distribution of the surplus that are 874  
adjudicated by a court of competent jurisdiction or receives a 875  
certified copy of an agreement between the parties entitled to a 876  
share of the surplus providing for the priority and distribution 877  
of the surplus. Any party to the action claiming a right to 878  
distribution of surplus shall have a separate cause of action in 879  
the county or municipal court of the jurisdiction in which the 880  
land reposes, provided the board confirms the transfer or 881  
regularity of the sale. Any dispute over the distribution of the 882  
surplus shall not affect or revive the equity of redemption after 883  
the board confirms the transfer or sale. 884

(D) Upon the sale or transfer of abandoned land pursuant to 885  
this section, the owner's fee simple interest in the land shall be 886  
conveyed to the purchaser. A conveyance under this division is 887  
free and clear of any liens and encumbrances of the parties named 888  
in the complaint for foreclosure attaching before the sale or 889  
transfer, and free and clear of any liens for taxes, except for 890  
federal tax liens and covenants and easements of record attaching 891  
before the sale. 892

(E) The county board of revision shall reject the sale of 893  
abandoned land to any person if it is shown by a preponderance of 894  
the evidence that the person is delinquent in the payment of taxes 895  
levied by or pursuant to Chapter 307., 322., 324., 5737., 5739., 896  
5741., or 5743. of the Revised Code or any real property taxing 897  
provision of the Revised Code. The board also shall reject the 898  
sale of abandoned land to any person if it is shown by a 899  
preponderance of the evidence that the person is delinquent in the 900  
payment of property taxes on any parcel in the county, or to a 901  
member of any of the following classes of parties connected to 902  
that person: 903

(1) A member of that person's immediate family; 904

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

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

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

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

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

liens subordinate to liens for taxes, shall be deemed satisfied 937  
and discharged. 938

**Sec. 323.78.** Notwithstanding anything in Chapters 323., 939  
5721., and 5723. of the Revised Code, if the county treasurer of a 940  
county in which a county land reutilization operates, in any 941  
petition for foreclosure of abandoned lands, elects to invoke the 942  
alternative redemption period, then upon any adjudication of 943  
foreclosure by any court or the board of revision in any 944  
proceeding under section 323.25, sections 323.65 to 323.79, or 945  
section 5721.18 of the Revised Code, the following apply: 946

(A) Unless otherwise ordered by ~~a motion of~~ the court or 947  
board of revision, the petition shall assert, ~~and any notice of~~ 948  
~~final hearing shall include,~~ that upon foreclosure of the parcel, 949  
the equity of redemption in any parcel by its owner shall be 950  
forever terminated after the expiration of the alternative 951  
redemption period, that the parcel thereafter may be sold at 952  
sheriff's sale either by itself or together with other parcels as 953  
permitted by law; or that the parcel may, by order of the court or 954  
board of revision, be transferred directly to a municipal 955  
corporation, township, county, school district, or county land 956  
reutilization corporation without appraisal and without a sale, 957  
free and clear of all impositions and any other liens on the 958  
property, which shall be deemed forever satisfied and discharged. 959

(B) ~~After~~ In any case to which the court or board of revision 960  
has ordered that the alternative redemption period applies, after 961  
the expiration of the alternative redemption period following the 962  
journalization of an adjudication of foreclosure, ~~by order of the~~ 963  
~~court or board of revision,~~ any equity of redemption is forever 964  
extinguished, and the parcel may be transferred individually or in 965  
lots with other tax-foreclosed properties to a municipal 966  
corporation, township, county, school district, or county land 967

reutilization corporation without appraisal and without a sale, 968  
upon which all impositions and any other liens subordinate to 969  
liens for impositions due at the time the deed to the property is 970  
conveyed to a purchaser or transferred to a community development 971  
organization, county land reutilization corporation, municipal 972  
corporation, county, township, or school district, shall be deemed 973  
satisfied and discharged. Other than the order of the court or 974  
board of revision so ordering the transfer of the parcel, no 975  
further act of confirmation or other order shall be required for 976  
such a transfer, or for the extinguishment of any statutory or 977  
common law right of redemption. 978

(C) Upon the expiration of the alternative redemption period 979  
in cases to which the alternative redemption period has been 980  
ordered, if no community development organization, county land 981  
reutilization corporation, municipal corporation, county, 982  
township, or school district has requested title to the parcel, 983  
the court or board of revision may order the property sold as 984  
otherwise provided in Chapters 323. and 5721. of the Revised Code, 985  
and, failing any bid at any such sale, the parcel shall be 986  
forfeited to the state and otherwise disposed of pursuant to 987  
Chapter 5723. of the Revised Code. 988

**Sec. 323.79.** Any party to any proceeding instituted pursuant 989  
to sections 323.65 to 323.79 of the Revised Code who is aggrieved 990  
in any of the proceedings of the county board of revision under 991  
those sections may file an appeal in the court of common pleas 992  
pursuant to Chapters 2505. and 2506. of the Revised Code upon a 993  
final order of foreclosure and forfeiture by the board. A final 994  
order of foreclosure and forfeiture occurs upon confirmation of 995  
any sale or upon confirmation of any conveyance or transfer to a 996  
certificate holder, community development organization, county 997  
land reutilization corporation organized under Chapter 1724. of 998  
the Revised Code, municipal corporation, county, or township 999

pursuant to sections 323.65 to 323.79 of the Revised Code. An 1000  
appeal as provided in this section shall proceed as an appeal de 1001  
novo and may include issues raised or adjudicated in the 1002  
proceedings before the county board of revision, as well as other 1003  
issues that are raised for the first time on appeal and that are 1004  
pertinent to the abandoned land that is the subject of those 1005  
proceedings. 1006

An appeal shall be filed not later than fourteen days after 1007  
one of the date following dates: 1008

(A) The date on which the order of confirmation of the sale 1009  
~~or of the conveyance or transfer to a certificate holder,~~ 1010  
~~community development organization, county land reutilization~~ 1011  
~~corporation, municipal corporation, county, or township~~ is filed 1012  
with and journalized by the clerk of court; 1013

(B) In the case of a direct transfer to a certificate holder, 1014  
community development organization, county land reutilization 1015  
corporation, municipal corporation, county, or township under 1016  
section 323.78 or division (G) of section 323.73 of the Revised 1017  
Code, the date on which an order of transfer or conveyance, 1018  
whether included in the decree of foreclosure or a separate order, 1019  
is first filed with and journalized by the clerk of court. ~~The~~ 1020

The court does not have jurisdiction to hear any appeal filed 1021  
after the expiration of ~~that~~ the applicable fourteen-day period. 1022  
If the fourteenth day after the date on which the ~~confirmation~~ 1023  
order is filed with the clerk of court falls upon a weekend or 1024  
official holiday during which the court is closed, then the filing 1025  
shall be made on the next day the court is open for business. 1026

The expiration of the fourteen-day period in which an appeal 1027  
may be filed with respect to an abandoned parcel under this 1028  
section shall not extinguish or otherwise affect the right of a 1029  
party to redeem the parcel as otherwise provided in sections 1030

323.65 to 323.79 of the Revised Code. 1031

**Sec. 715.261.** (A) As used in this section, "total cost" means 1032  
any costs incurred due to the use of employees, materials, or 1033  
equipment of the municipal corporation or its agent pursuant to 1034  
division (E) of this section, any costs arising out of contracts 1035  
for labor, materials, or equipment, and costs of service of notice 1036  
or publication required under this section. 1037

(B) A municipal corporation or its agent pursuant to division 1038  
(E) of this section may collect the total cost of removing, 1039  
repairing, or securing insecure, unsafe, structurally defective, 1040  
abandoned, deserted, or open and vacant buildings or other 1041  
structures, of making emergency corrections of hazardous 1042  
conditions, or of abating any nuisance by any of the ~~following~~ 1043  
methods: prescribed in division (B)(1), (2), or (3) of this 1044  
section. 1045

(1) The clerk of the legislative authority of the municipal 1046  
corporation or its agent pursuant to division (E) of this section 1047  
may certify the total costs, together with a proper description of 1048  
the lands, to the county auditor who shall place the costs upon 1049  
the tax list and duplicate. The costs are a lien upon such lands 1050  
from and after the date the costs were incurred. The costs shall 1051  
be collected as other taxes and returned to the municipal 1052  
corporation or its agent pursuant to division (E) of this section, 1053  
as directed by the clerk of the legislative authority in the 1054  
certification of the total costs or in an affidavit from the agent 1055  
delivered to the county auditor or county treasurer. The placement 1056  
of the costs on the tax list and duplicate relates back to, and is 1057  
effective in priority, as of the date the costs were incurred, 1058  
provided that the municipal corporation or its agent pursuant to 1059  
division (E) of this section certifies the total costs within one 1060  
year from the date the costs were incurred. 1061

If a lien placed on a parcel of land pursuant to this 1062  
division is extinguished as provided in division (H) of this 1063  
section, a municipal corporation may pursue the remedy available 1064  
under division (B)(2) of this section to recoup the costs incurred 1065  
with respect to that parcel from any person that held title to the 1066  
parcel at the time the costs were incurred. 1067

(2) The municipal corporation or its agent pursuant to 1068  
division (E) of this section may commence a civil action to 1069  
recover the total costs from the ~~owner~~ person that held title to 1070  
the parcel at the time the costs were incurred. 1071

(3) A municipal corporation or its agent pursuant to division 1072  
(E) of this section may file a lien on a parcel of land for the 1073  
total costs incurred under this section with respect to the parcel 1074  
by filing a written affidavit with the county recorder of the 1075  
county in which the parcel is located that states the parcel 1076  
number, the total costs incurred with respect to the parcel, and 1077  
the date such costs were incurred. The municipal corporation or 1078  
its agent may pursue a foreclosure action to enforce the lien in a 1079  
court of competent jurisdiction or, pursuant to sections 323.65 to 1080  
323.79 of the Revised Code, with the board of revision. The 1081  
municipal corporation or its agent may elect to acquire the parcel 1082  
by indicating such an election in the complaint for foreclosure or 1083  
in an amended complaint. Upon the entry of a decree of 1084  
foreclosure, the county sheriff shall advertise and offer the 1085  
property for sale on at least one occasion. The minimum bid with 1086  
regard to the sale of the foreclosed property shall equal the sum 1087  
of the taxes, penalties, interest, costs, and assessments due and 1088  
payable on the property, the total costs incurred by the municipal 1089  
corporation or its agent with respect to the property, and any 1090  
associated court costs and interest as authorized by law. An owner 1091  
of the property may redeem the property by paying the minimum bid 1092  
within ten days after the entry of the decree of foreclosure. If 1093

an owner fails to so redeem the property, and if the parcel is not 1094  
sold for want of a minimum bid, the property shall be disposed of 1095  
as follows: 1096

(a) If the municipal corporation or its agent elects to 1097  
acquire the property, the parcel shall be transferred to the 1098  
municipal corporation or its agent as if the property were 1099  
transferred by all owners in title to the municipal corporation or 1100  
its agent in lieu of foreclosure as provided in section 5722.10 of 1101  
the Revised Code; 1102

(b) If the municipal corporation or its agent does not elect 1103  
to acquire the property, the parcel shall be forfeited to the 1104  
state or to a political subdivision or school district as provided 1105  
in Chapter 5723. of the Revised Code. 1106

When a municipal corporation or its agent acquires property 1107  
as provided in this division, the property shall not be subject to 1108  
foreclosure or forfeiture under section 323.25 or Chapter 5721. or 1109  
5723. of the Revised Code, and any lien on the property for costs 1110  
incurred under this section or for any unpaid taxes, penalties, 1111  
interest, charges, or assessments shall be extinguished. 1112

(C) This section applies to any action taken by a municipal 1113  
corporation, or its agent pursuant to division (E) of this 1114  
section, pursuant to section 715.26 of the Revised Code or 1115  
pursuant to Section 3 of Article XVIII, Ohio Constitution. 1116

(D) A municipal corporation or its agent pursuant to division 1117  
(E) of this section shall not certify to the county auditor for 1118  
placement upon the tax list and duplicate the cost of any action 1119  
that it takes under division (B) of this section if the action is 1120  
taken on land that has been forfeited to this state for delinquent 1121  
taxes, unless the owner of record redeems the land. 1122

(E) A municipal corporation may enter into an agreement with 1123  
a county land reutilization corporation organized under Chapter 1124

1724. of the Revised Code wherein the county land reutilization 1125  
corporation agrees to act as the agent of the municipal 1126  
corporation in connection with removing, repairing, or securing 1127  
insecure, unsafe, structurally defective, abandoned, deserted, or 1128  
open and vacant buildings or other structures, making emergency 1129  
corrections of hazardous conditions, or abating any nuisance, 1130  
including high weeds, overgrown brush, and trash and debris from 1131  
vacant lots. The total costs of such actions may be collected by 1132  
the corporation pursuant to division (B) of this section, and 1133  
shall be paid to the corporation if it paid or incurred such costs 1134  
and has not been reimbursed. 1135

(F) In the case of the lien of a county land reutilization 1136  
corporation that is the agent of a municipal corporation, a 1137  
notation shall be placed on the tax list and duplicate showing the 1138  
amount of the lien ascribed specifically to the agent's total 1139  
costs. The agent has standing to pursue a separate cause of action 1140  
for money damages to satisfy the lien or pursue a foreclosure 1141  
action in a court of competent jurisdiction or with the board of 1142  
revision to enforce the lien without regard to occupancy. For 1143  
purposes of a foreclosure proceeding by the county treasurer for 1144  
delinquent taxes, this division does not affect the lien priority 1145  
as between a county land reutilization corporation and the county 1146  
treasurer, but the corporation's lien is superior to the lien of 1147  
any other lienholder of the property. As to a direct action by a 1148  
county land reutilization corporation, the lien for the taxes, 1149  
assessment, charges, costs, penalties, and interest on the tax 1150  
list and duplicate is in all cases superior to the lien of a 1151  
county land reutilization corporation, whose lien for total costs 1152  
shall be next in priority as against all other interests, except 1153  
as provided in division (G) of this section. 1154

(G) A county land reutilization corporation acting as an 1155  
agent of a municipal corporation under an agreement under this 1156

section may, with the county treasurer's consent, petition the court or board of revision with jurisdiction over an action undertaken under division (F) of this section pleading that the lien of the corporation, as agent, for the total costs shall be superior to the lien for the taxes, assessments, charges, costs, penalties, and interest. If the court or board of revision determines that the lien is for total costs paid or incurred by the corporation as such an agent, and that subordinating the lien for such taxes and other impositions to the lien of the corporation promotes the expeditious abatement of public nuisances, the court or board may order the lien for the taxes and other impositions to be subordinate to the corporation's lien. The court or board may not subordinate the lien for taxes and other such impositions to any other liens.

(H) When a parcel of land upon which a lien has been placed under division (B)(1) or (3) of this section is transferred to a county land reutilization corporation, 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 county land reutilization 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 division (B)(1) or (3) of this section, 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 1189  
shall be void and unenforceable against the corporation and its 1190  
successors in title. 1191

(I) A municipal corporation or county land reutilization 1192  
corporation may file an affidavit with the county recorder under 1193  
section 5301.252 of the Revised Code stating the nature and extent 1194  
of any proceedings undertaken under this section. Such an 1195  
affidavit may include a legal description of a parcel or, in lieu 1196  
thereof, the common address of the parcel and the permanent parcel 1197  
number to which such address applies. 1198

**Sec. 743.04.** (A) For the purpose of paying the expenses of 1199  
conducting and managing the waterworks of a municipal corporation, 1200  
including operating expenses and the costs of permanent 1201  
improvements, the director of public service or any other city 1202  
official or body authorized by charter may assess and collect a 1203  
water rent or charge of sufficient amount and in such manner as ~~he~~ 1204  
the director, other official, or ~~it~~ body determines to be most 1205  
equitable from all tenements and premises supplied with water. 1206  
When water rents or charges are not paid when due, the director or 1207  
other official or body may do either or both of the following: 1208

~~(A)~~(1) Certify them, together with any penalties, to the 1209  
county auditor. The county auditor shall place the certified 1210  
amount on the real property tax list and duplicate against the 1211  
property served by the connection if ~~he~~ the auditor also receives 1212  
from the director or other official or body additional 1213  
certification that the unpaid rents or charges have arisen 1214  
pursuant to a service contract made directly with an owner who 1215  
occupies the property served. 1216

The amount placed on the tax list and duplicate shall be a 1217  
lien on the property served from the date placed on the list and 1218  
duplicate and shall be collected in the same manner as other 1219

taxes, except that, notwithstanding section 323.15 of the Revised Code, a county treasurer shall accept a payment in such amount when separately tendered as payment for the full amount of such unpaid water rents or charges and associated penalties. The lien shall be released immediately upon payment in full of the certified amount. Any amounts collected by the county treasurer under this division shall be immediately placed in the distinct fund established by section 743.06 of the Revised Code.

~~(B)~~(2) Collect them by actions at law, in the name of the city from an owner, tenant, or other person who is liable to pay the rents or charges.

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

When property to which water service is provided is about to be sold, any party to the sale or ~~his~~ the agent of any such party may request the director or other official or body to read the meter at that property and to render within ten days following the date on which the request is made, a final bill for all outstanding rents and charges for water service. Such a request shall be made at least fourteen days prior to the transfer of the title of such property.

At any time prior to a certification under division (A) of this section, the director or other official or body shall accept

any partial payment of unpaid water rents or charges, in the 1252  
amount of ten dollars or more. 1253

(B)(1) When title to a parcel of land that is subject to any 1254  
of the actions described in division (A)(1) or (2) of this section 1255  
is transferred to a county land reutilization corporation, any 1256  
lien placed on the parcel under division (A)(1) of this section 1257  
shall be extinguished, and the corporation shall not be held 1258  
liable for unpaid rents or charges in any collection action 1259  
brought under division (A)(2) of this section, if the rents or 1260  
charges certified under division (A)(1) of this section or subject 1261  
to collection under division (A)(2) of this section were incurred 1262  
before the date of the transfer to the corporation and if the 1263  
corporation did not incur the rents or charges, regardless of 1264  
whether the rents or charges were certified, the lien was 1265  
attached, or the action was brought before the date of transfer. 1266  
In such a case, the corporation and its successors in title shall 1267  
take title to the property free and clear of any such lien and 1268  
shall be immune from liability in any such collection action. 1269

If a county land reutilization corporation takes title to 1270  
property before any rents or charges have been certified or any 1271  
lien has been placed with respect to the property under division 1272  
(A)(1) or (2) of this section, the corporation shall be deemed a 1273  
bona fide purchaser for value without knowledge of such rents, 1274  
charges, or lien, regardless of whether the corporation had actual 1275  
or constructive knowledge of the rents, charges, or lien, and any 1276  
such lien shall be void and unenforceable against the corporation 1277  
and its successors in title. 1278

(2) If a lien placed on a parcel is extinguished as provided 1279  
in division (B)(1) of this section, the municipal corporation may 1280  
pursue the remedy available under division (A)(2) of this section 1281  
to recoup the rents and charges incurred with respect to the 1282  
parcel from any owner, tenant, or other person liable to pay such 1283

rents and charges. 1284

**Sec. 2303.201.** (A)(1) The court of common pleas of any county 1285  
may determine that for the efficient operation of the court 1286  
additional funds are required to computerize the court, to make 1287  
available computerized legal research services, or to do both. 1288  
Upon making a determination that additional funds are required for 1289  
either or both of those purposes, the court shall authorize and 1290  
direct the clerk of the court of common pleas to charge one 1291  
additional fee, not to exceed six dollars, on the filing of each 1292  
cause of action or appeal under divisions (A), (Q), and (U) of 1293  
section 2303.20 of the Revised Code. 1294

(2) All fees collected under division (A)(1) of this section 1295  
shall be paid to the county treasurer. The treasurer shall place 1296  
the funds from the fees in a separate fund to be disbursed either 1297  
upon an order of the court, subject to an appropriation by the 1298  
board of county commissioners, or upon an order of the court, 1299  
subject to the court making an annual report available to the 1300  
public listing the use of all such funds, in an amount not greater 1301  
than the actual cost to the court of procuring and maintaining 1302  
computerization of the court, computerized legal research 1303  
services, or both. 1304

(3) If the court determines that the funds in the fund 1305  
described in division (A)(2) of this section are more than 1306  
sufficient to satisfy the purpose for which the additional fee 1307  
described in division (A)(1) of this section was imposed, the 1308  
court may declare a surplus in the fund and, subject to an 1309  
appropriation by the board of county commissioners, expend those 1310  
surplus funds, or upon an order of the court, subject to the court 1311  
making an annual report available to the public listing the use of 1312  
all such funds, expend those surplus funds, for other appropriate 1313  
technological expenses of the court. 1314

(B)(1) The court of common pleas of any county may determine 1315  
that, for the efficient operation of the court, additional funds 1316  
are required to make technological advances in or to computerize 1317  
the office of the clerk of the court of common pleas and, upon 1318  
that determination, authorize and direct the clerk of the court of 1319  
common pleas to charge an additional fee, not to exceed twenty 1320  
dollars, on the filing of each cause of action or appeal, on the 1321  
filing, docketing, and endorsing of each certificate of judgment, 1322  
or on the docketing and indexing of each aid in execution or 1323  
petition to vacate, revive, or modify a judgment under divisions 1324  
(A), (P), (Q), (T), and (U) of section 2303.20 of the Revised Code 1325  
and not to exceed one dollar each for the services described in 1326  
divisions (B), (C), (D), (F), (H), and (L) of section 2303.20 of 1327  
the Revised Code. Subject to division (B)(2) of this section, all 1328  
moneys collected under division (B)(1) of this section shall be 1329  
paid to the county treasurer to be disbursed, upon an order of the 1330  
court of common pleas and subject to appropriation by the board of 1331  
county commissioners, in an amount no greater than the actual cost 1332  
to the court of procuring and maintaining technology and computer 1333  
systems for the office of the clerk of the court of common pleas. 1334

(2) If the court of common pleas of a county makes the 1335  
determination described in division (B)(1) of this section, the 1336  
board of county commissioners of that county may issue one or more 1337  
general obligation bonds for the purpose of procuring and 1338  
maintaining the technology and computer systems for the office of 1339  
the clerk of the court of common pleas. In addition to the 1340  
purposes stated in division (B)(1) of this section for which the 1341  
moneys collected under that division may be expended, the moneys 1342  
additionally may be expended to pay debt charges on and financing 1343  
costs related to any general obligation bonds issued pursuant to 1344  
division (B)(2) of this section as they become due. General 1345  
obligation bonds issued pursuant to division (B)(2) of this 1346  
section are Chapter 133. securities. 1347

(C) The court of common pleas shall collect the sum of 1348  
twenty-six dollars as additional filing fees in each new civil 1349  
action or proceeding for the charitable public purpose of 1350  
providing financial assistance to legal aid societies that operate 1351  
within the state and to support the office of the state public 1352  
defender. This division does not apply to proceedings concerning 1353  
annulments, dissolutions of marriage, divorces, legal separation, 1354  
spousal support, marital property or separate property 1355  
distribution, support, or other domestic relations matters; to a 1356  
juvenile division of a court of common pleas; to a probate 1357  
division of a court of common pleas, except that the additional 1358  
filing fees shall apply to name change, guardianship, adoption, 1359  
and decedents' estate proceedings; or to an execution on a 1360  
judgment, proceeding in aid of execution, or other post-judgment 1361  
proceeding arising out of a civil action. The filing fees required 1362  
to be collected under this division shall be in addition to any 1363  
other filing fees imposed in the action or proceeding and shall be 1364  
collected at the time of the filing of the action or proceeding. 1365  
The court shall not waive the payment of the additional filing 1366  
fees in a new civil action or proceeding unless the court waives 1367  
the advanced payment of all filing fees in the action or 1368  
proceeding. All such moneys collected during a month except for an 1369  
amount equal to up to one per cent of those moneys retained to 1370  
cover administrative costs shall be transmitted on or before the 1371  
twentieth day of the following month by the clerk of the court to 1372  
the treasurer of state in a manner prescribed by the treasurer of 1373  
state or by the Ohio legal assistance foundation. The treasurer of 1374  
state shall deposit four per cent of the funds collected under 1375  
this division to the credit of the civil case filing fee fund 1376  
established under section 120.07 of the Revised Code and 1377  
ninety-six per cent of the funds collected under this division to 1378  
the credit of the legal aid fund established under section 120.52 1379  
of the Revised Code. 1380

The court may retain up to one per cent of the moneys it 1381  
collects under this division to cover administrative costs, 1382  
including the hiring of any additional personnel necessary to 1383  
implement this division. If the court fails to transmit to the 1384  
treasurer of state the moneys the court collects under this 1385  
division in a manner prescribed by the treasurer of state or by 1386  
the Ohio legal assistance foundation, the court shall forfeit the 1387  
moneys the court retains under this division to cover 1388  
administrative costs, including the hiring of any additional 1389  
personnel necessary to implement this division, and shall transmit 1390  
to the treasurer of state all moneys collected under this 1391  
division, including the forfeited amount retained for 1392  
administrative costs, for deposit in the legal aid fund. 1393

(D) On and after the thirtieth day after December 9, 1994, 1394  
the court of common pleas shall collect the sum of thirty-two 1395  
dollars as additional filing fees in each new action or proceeding 1396  
for annulment, divorce, or dissolution of marriage for the purpose 1397  
of funding shelters for victims of domestic violence pursuant to 1398  
sections 3113.35 to 3113.39 of the Revised Code. The filing fees 1399  
required to be collected under this division shall be in addition 1400  
to any other filing fees imposed in the action or proceeding and 1401  
shall be collected at the time of the filing of the action or 1402  
proceeding. The court shall not waive the payment of the 1403  
additional filing fees in a new action or proceeding for 1404  
annulment, divorce, or dissolution of marriage unless the court 1405  
waives the advanced payment of all filing fees in the action or 1406  
proceeding. On or before the twentieth day of each month, all 1407  
moneys collected during the immediately preceding month pursuant 1408  
to this division shall be deposited by the clerk of the court into 1409  
the county treasury in the special fund used for deposit of 1410  
additional marriage license fees as described in section 3113.34 1411  
of the Revised Code. Upon their deposit into the fund, the moneys 1412  
shall be retained in the fund and expended only as described in 1413

section 3113.34 of the Revised Code. 1414

(E)(1) The court of common pleas may determine that, for the 1415  
efficient operation of the court, additional funds are necessary 1416  
to acquire and pay for special projects of the court, including, 1417  
but not limited to, the acquisition of additional facilities or 1418  
the rehabilitation of existing facilities, the acquisition of 1419  
equipment, the hiring and training of staff, community service 1420  
programs, mediation or dispute resolution services, the employment 1421  
of magistrates, the training and education of judges, acting 1422  
judges, and magistrates, and other related services. Upon that 1423  
determination, the court by rule may charge a fee, in addition to 1424  
all other court costs, on the filing of each criminal cause, civil 1425  
action or proceeding, or judgment by confession. 1426

If the court of common pleas offers a special program or 1427  
service in cases of a specific type, the court by rule may assess 1428  
an additional charge in a case of that type, over and above court 1429  
costs, to cover the special program or service. The court shall 1430  
adjust the special assessment periodically, but not retroactively, 1431  
so that the amount assessed in those cases does not exceed the 1432  
actual cost of providing the service or program. 1433

All moneys collected under division (E) of this section shall 1434  
be paid to the county treasurer for deposit into either a general 1435  
special projects fund or a fund established for a specific special 1436  
project. Moneys from a fund of that nature shall be disbursed upon 1437  
an order of the court, subject to an appropriation by the board of 1438  
county commissioners, in an amount no greater than the actual cost 1439  
to the court of a project. If a specific fund is terminated 1440  
because of the discontinuance of a program or service established 1441  
under division (E) of this section, the court may order, subject 1442  
to an appropriation by the board of county commissioners, that 1443  
moneys remaining in the fund be transferred to an account 1444  
established under this division for a similar purpose. 1445

(2) As used in division (E) of this section: 1446

(a) "Criminal cause" means a charge alleging the violation of 1447  
a statute or ordinance, or subsection of a statute or ordinance, 1448  
that requires a separate finding of fact or a separate plea before 1449  
disposition and of which the defendant may be found guilty, 1450  
whether filed as part of a multiple charge on a single summons, 1451  
citation, or complaint or as a separate charge on a single 1452  
summons, citation, or complaint. "Criminal cause" does not include 1453  
separate violations of the same statute or ordinance, or 1454  
subsection of the same statute or ordinance, unless each charge is 1455  
filed on a separate summons, citation, or complaint. 1456

(b) "Civil action or proceeding" means any civil litigation 1457  
that must be determined by judgment entry. 1458

(F) The court of common pleas of a county in which a county 1459  
land reutilization corporation is organized under Chapter 1724. of 1460  
the Revised Code may collect an additional filing fee of up to 1461  
five hundred dollars in each new foreclosure proceeding, except 1462  
for tax foreclosure proceedings initiated under Chapter 323. or 1463  
5721. of the Revised Code, for the purpose of supporting the 1464  
county land reutilization corporation. Any filing fees collected 1465  
under this division shall be in addition to any other filing fees 1466  
collected at the time of the filing of the proceeding. On or 1467  
before the twentieth day of each month, all moneys collected 1468  
during the immediately preceding month pursuant to this division 1469  
shall be deposited by the clerk of the court into the county 1470  
treasury in the county land reutilization fund established under 1471  
section 321.263 of the Revised Code. The county land reutilization 1472  
corporation shall use all money deposited into the fund to perform 1473  
any of the activities the corporation is authorized to perform 1474  
under Chapter 1724. or division (D) of section 321.261 of the 1475  
Revised Code. 1476

Sec. 2744.01. As used in this chapter: 1477

(A) "Emergency call" means a call to duty, including, but not 1478  
limited to, communications from citizens, police dispatches, and 1479  
personal observations by peace officers of inherently dangerous 1480  
situations that demand an immediate response on the part of a 1481  
peace officer. 1482

(B) "Employee" means an officer, agent, employee, or servant, 1483  
whether or not compensated or full-time or part-time, who is 1484  
authorized to act and is acting within the scope of the officer's, 1485  
agent's, employee's, or servant's employment for a political 1486  
subdivision. "Employee" does not include an independent contractor 1487  
and does not include any individual engaged by a school district 1488  
pursuant to section 3319.301 of the Revised Code. "Employee" 1489  
includes any elected or appointed official of a political 1490  
subdivision. "Employee" also includes a person who has been 1491  
convicted of or pleaded guilty to a criminal offense and who has 1492  
been sentenced to perform community service work in a political 1493  
subdivision whether pursuant to section 2951.02 of the Revised 1494  
Code or otherwise, and a child who is found to be a delinquent 1495  
child and who is ordered by a juvenile court pursuant to section 1496  
2152.19 or 2152.20 of the Revised Code to perform community 1497  
service or community work in a political subdivision. 1498

(C)(1) "Governmental function" means a function of a 1499  
political subdivision that is specified in division (C)(2) of this 1500  
section or that satisfies any of the following: 1501

(a) A function that is imposed upon the state as an 1502  
obligation of sovereignty and that is performed by a political 1503  
subdivision voluntarily or pursuant to legislative requirement; 1504

(b) A function that is for the common good of all citizens of 1505  
the state; 1506

(c) A function that promotes or preserves the public peace, 1507  
health, safety, or welfare; that involves activities that are not 1508  
engaged in or not customarily engaged in by nongovernmental 1509  
persons; and that is not specified in division (G)(2) of this 1510  
section as a proprietary function. 1511

(2) A "governmental function" includes, but is not limited 1512  
to, the following: 1513

(a) The provision or nonprovision of police, fire, emergency 1514  
medical, ambulance, and rescue services or protection; 1515

(b) The power to preserve the peace; to prevent and suppress 1516  
riots, disturbances, and disorderly assemblages; to prevent, 1517  
mitigate, and clean up releases of oil and hazardous and extremely 1518  
hazardous substances as defined in section 3750.01 of the Revised 1519  
Code; and to protect persons and property; 1520

(c) The provision of a system of public education; 1521

(d) The provision of a free public library system; 1522

(e) The regulation of the use of, and the maintenance and 1523  
repair of, roads, highways, streets, avenues, alleys, sidewalks, 1524  
bridges, aqueducts, viaducts, and public grounds; 1525

(f) Judicial, quasi-judicial, prosecutorial, legislative, and 1526  
quasi-legislative functions; 1527

(g) The construction, reconstruction, repair, renovation, 1528  
maintenance, and operation of buildings that are used in 1529  
connection with the performance of a governmental function, 1530  
including, but not limited to, office buildings and courthouses; 1531

(h) The design, construction, reconstruction, renovation, 1532  
repair, maintenance, and operation of jails, places of juvenile 1533  
detention, workhouses, or any other detention facility, as defined 1534  
in section 2921.01 of the Revised Code; 1535

(i) The enforcement or nonperformance of any law; 1536

(j) The regulation of traffic, and the erection or 1537  
nonerection of traffic signs, signals, or control devices; 1538

(k) The collection and disposal of solid wastes, as defined 1539  
in section 3734.01 of the Revised Code, including, but not limited 1540  
to, the operation of solid waste disposal facilities, as 1541  
"facilities" is defined in that section, and the collection and 1542  
management of hazardous waste generated by households. As used in 1543  
division (C)(2)(k) of this section, "hazardous waste generated by 1544  
households" means solid waste originally generated by individual 1545  
households that is listed specifically as hazardous waste in or 1546  
exhibits one or more characteristics of hazardous waste as defined 1547  
by rules adopted under section 3734.12 of the Revised Code, but 1548  
that is excluded from regulation as a hazardous waste by those 1549  
rules. 1550

(l) The provision or nonprovision, planning or design, 1551  
construction, or reconstruction of a public improvement, 1552  
including, but not limited to, a sewer system; 1553

(m) The operation of a job and family services department or 1554  
agency, including, but not limited to, the provision of assistance 1555  
to aged and infirm persons and to persons who are indigent; 1556

(n) The operation of a health board, department, or agency, 1557  
including, but not limited to, any statutorily required or 1558  
permissive program for the provision of immunizations or other 1559  
inoculations to all or some members of the public, provided that a 1560  
"governmental function" does not include the supply, manufacture, 1561  
distribution, or development of any drug or vaccine employed in 1562  
any such immunization or inoculation program by any supplier, 1563  
manufacturer, distributor, or developer of the drug or vaccine; 1564

(o) The operation of mental health facilities, mental 1565  
retardation or developmental disabilities facilities, alcohol 1566  
treatment and control centers, and children's homes or agencies; 1567

(p) The provision or nonprovision of inspection services of 1568  
all types, including, but not limited to, inspections in 1569  
connection with building, zoning, sanitation, fire, plumbing, and 1570  
electrical codes, and the taking of actions in connection with 1571  
those types of codes, including, but not limited to, the approval 1572  
of plans for the construction of buildings or structures and the 1573  
issuance or revocation of building permits or stop work orders in 1574  
connection with buildings or structures; 1575

(q) Urban renewal projects and the elimination of slum 1576  
conditions, including the performance of any activity that a 1577  
county land reutilization corporation is authorized to perform 1578  
under Chapter 1724. or 5722. of the Revised Code; 1579

(r) Flood control measures; 1580

(s) The design, construction, reconstruction, renovation, 1581  
operation, care, repair, and maintenance of a township cemetery; 1582

(t) The issuance of revenue obligations under section 140.06 1583  
of the Revised Code; 1584

(u) The design, construction, reconstruction, renovation, 1585  
repair, maintenance, and operation of any school athletic 1586  
facility, school auditorium, or gymnasium or any recreational area 1587  
or facility, including, but not limited to, any of the following: 1588

(i) A park, playground, or playfield; 1589

(ii) An indoor recreational facility; 1590

(iii) A zoo or zoological park; 1591

(iv) A bath, swimming pool, pond, water park, wading pool, 1592  
wave pool, water slide, or other type of aquatic facility; 1593

(v) A golf course; 1594

(vi) A bicycle motocross facility or other type of 1595  
recreational area or facility in which bicycling, skating, skate 1596  
boarding, or scooter riding is engaged; 1597

(vii) A rope course or climbing walls;	1598
(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.	1599 1600 1601
(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;	1602 1603 1604
(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;	1605 1606 1607 1608 1609 1610 1611
(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 the extent that the public road rail crossing is excepted, pursuant to subsection (c) of that section, from the requirement of the regulations prescribed under subsection (b) of that section.	1612 1613 1614 1615 1616 1617 1618 1619 1620 1621
(x) A function that the general assembly mandates a political subdivision to perform.	1622 1623
(D) "Law" means any provision of the constitution, statutes, or rules of the United States or of this state; provisions of charters, ordinances, resolutions, and rules of political subdivisions; and written policies adopted by boards of education. When used in connection with the "common law," this definition	1624 1625 1626 1627 1628

does not apply. 1629

(E) "Motor vehicle" has the same meaning as in section 1630  
4511.01 of the Revised Code. 1631

(F) "Political subdivision" or "subdivision" means a 1632  
municipal corporation, township, county, school district, or other 1633  
body corporate and politic responsible for governmental activities 1634  
in a geographic area smaller than that of the state. "Political 1635  
subdivision" includes, but is not limited to, a county hospital 1636  
commission appointed under section 339.14 of the Revised Code, 1637  
board of hospital commissioners appointed for a municipal hospital 1638  
under section 749.04 of the Revised Code, board of hospital 1639  
trustees appointed for a municipal hospital under section 749.22 1640  
of the Revised Code, regional planning commission created pursuant 1641  
to section 713.21 of the Revised Code, county planning commission 1642  
created pursuant to section 713.22 of the Revised Code, joint 1643  
planning council created pursuant to section 713.231 of the 1644  
Revised Code, interstate regional planning commission created 1645  
pursuant to section 713.30 of the Revised Code, port authority 1646  
created pursuant to section 4582.02 or 4582.26 of the Revised Code 1647  
or in existence on December 16, 1964, regional council established 1648  
by political subdivisions pursuant to Chapter 167. of the Revised 1649  
Code, emergency planning district and joint emergency planning 1650  
district designated under section 3750.03 of the Revised Code, 1651  
joint emergency medical services district created pursuant to 1652  
section 307.052 of the Revised Code, fire and ambulance district 1653  
created pursuant to section 505.375 of the Revised Code, joint 1654  
interstate emergency planning district established by an agreement 1655  
entered into under that section, county solid waste management 1656  
district and joint solid waste management district established 1657  
under section 343.01 or 343.012 of the Revised Code, community 1658  
school established under Chapter 3314. of the Revised Code, county 1659  
land reutilization corporation organized under Chapter 1724. of 1660

the Revised Code, the county or counties served by a 1661  
community-based correctional facility and program or district 1662  
community-based correctional facility and program established and 1663  
operated under sections 2301.51 to 2301.58 of the Revised Code, a 1664  
community-based correctional facility and program or district 1665  
community-based correctional facility and program that is so 1666  
established and operated, and the facility governing board of a 1667  
community-based correctional facility and program or district 1668  
community-based correctional facility and program that is so 1669  
established and operated. 1670

(G)(1) "Proprietary function" means a function of a political 1671  
subdivision that is specified in division (G)(2) of this section 1672  
or that satisfies both of the following: 1673

(a) The function is not one described in division (C)(1)(a) 1674  
or (b) of this section and is not one specified in division (C)(2) 1675  
of this section; 1676

(b) The function is one that promotes or preserves the public 1677  
peace, health, safety, or welfare and that involves activities 1678  
that are customarily engaged in by nongovernmental persons. 1679

(2) A "proprietary function" includes, but is not limited to, 1680  
the following: 1681

(a) The operation of a hospital by one or more political 1682  
subdivisions; 1683

(b) The design, construction, reconstruction, renovation, 1684  
repair, maintenance, and operation of a public cemetery other than 1685  
a township cemetery; 1686

(c) The establishment, maintenance, and operation of a 1687  
utility, including, but not limited to, a light, gas, power, or 1688  
heat plant, a railroad, a busline or other transit company, an 1689  
airport, and a municipal corporation water supply system; 1690

(d) The maintenance, destruction, operation, and upkeep of a sewer system; 1691  
1692

(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. 1693  
1694  
1695

(H) "Public roads" means public roads, highways, streets, avenues, alleys, and bridges within a political subdivision. 1696  
1697  
"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. 1698  
1699  
1700

(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. 1701  
1702  
1703  
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"State" does not include political subdivisions. 1706

**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. 1707  
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(B) Lands, houses, and other buildings belonging to a county, township, or municipal corporation and used exclusively for the accommodation or support of the poor, or leased to the state or any political subdivision for public purposes shall be exempt from taxation. Real and tangible personal property belonging to institutions that is used exclusively for charitable purposes shall be exempt from taxation, including real property belonging to an institution that is a nonprofit corporation that receives a grant under the Thomas Alva Edison grant program authorized by division (C) of section 122.33 of the Revised Code at any time 1712  
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during the tax year and being held for leasing or resale to 1722  
others. If, at any time during a tax year for which such property 1723  
is exempted from taxation, the corporation ceases to qualify for 1724  
such a grant, the director of development shall notify the tax 1725  
commissioner, and the tax commissioner shall cause the property to 1726  
be restored to the tax list beginning with the following tax year. 1727  
All property owned and used by a nonprofit organization 1728  
exclusively for a home for the aged, as defined in section 5701.13 1729  
of the Revised Code, also shall be exempt from taxation. 1730

(C)(1) If a home for the aged described in division (B)(1) of 1731  
section 5701.13 of the Revised Code is operated in conjunction 1732  
with or at the same site as independent living facilities, the 1733  
exemption granted in division (B) of this section shall include 1734  
kitchen, dining room, clinic, entry ways, maintenance and storage 1735  
areas, and land necessary for access commonly used by both 1736  
residents of the home for the aged and residents of the 1737  
independent living facilities. Other facilities commonly used by 1738  
both residents of the home for the aged and residents of 1739  
independent living units shall be exempt from taxation only if the 1740  
other facilities are used primarily by the residents of the home 1741  
for the aged. Vacant land currently unused by the home, and 1742  
independent living facilities and the lands connected with them 1743  
are not exempt from taxation. Except as provided in division 1744  
(A)(1) of section 5709.121 of the Revised Code, property of a home 1745  
leased for nonresidential purposes is not exempt from taxation. 1746

(2) Independent living facilities are exempt from taxation if 1747  
they are operated in conjunction with or at the same site as a 1748  
home for the aged described in division (B)(2) of section 5701.13 1749  
of the Revised Code; operated by a corporation, association, or 1750  
trust described in division (B)(1)(b) of that section; operated 1751  
exclusively for the benefit of members of the corporation, 1752  
association, or trust who are retired, aged, or infirm; and 1753

provided to those members without charge in consideration of their 1754  
service, without compensation, to a charitable, religious, 1755  
fraternal, or educational institution. For the purposes of 1756  
division (C)(2) of this section, "compensation" does not include 1757  
furnishing room and board, clothing, health care, or other 1758  
necessities, or stipends or other de minimis payments to defray 1759  
the cost thereof. 1760

(D)(1) A private corporation established under federal law, 1761  
as defined in 36 U.S.C. 1101, Pub. L. No. 102-199, 105 Stat. 1629, 1762  
as amended, the objects of which include encouraging the 1763  
advancement of science generally, or of a particular branch of 1764  
science, the promotion of scientific research, the improvement of 1765  
the qualifications and usefulness of scientists, or the increase 1766  
and diffusion of scientific knowledge is conclusively presumed to 1767  
be a charitable or educational institution. A private corporation 1768  
established as a nonprofit corporation under the laws of a state, 1769  
that is exempt from federal income taxation under section 1770  
501(c)(3) of the Internal Revenue Code of 1986, 100 Stat. 2085, 26 1771  
U.S.C.A. 1, as amended, and that has as its principal purpose one 1772  
or more of the foregoing objects, also is conclusively presumed to 1773  
be a charitable or educational institution. 1774

The fact that an organization described in this division 1775  
operates in a manner that results in an excess of revenues over 1776  
expenses shall not be used to deny the exemption granted by this 1777  
section, provided such excess is used, or is held for use, for 1778  
exempt purposes or to establish a reserve against future 1779  
contingencies; and, provided further, that such excess may not be 1780  
distributed to individual persons or to entities that would not be 1781  
entitled to the tax exemptions provided by this chapter. Nor shall 1782  
the fact that any scientific information diffused by the 1783  
organization is of particular interest or benefit to any of its 1784  
individual members be used to deny the exemption granted by this 1785

section, provided that such scientific information is available to 1786  
the public for purchase or otherwise. 1787

(2) Division (D)(2) of this section does not apply to real 1788  
property exempted from taxation under this section and division 1789  
(A)(3) of section 5709.121 of the Revised Code and belonging to a 1790  
nonprofit corporation described in division (D)(1) of this section 1791  
that has received a grant under the Thomas Alva Edison grant 1792  
program authorized by division (C) of section 122.33 of the 1793  
Revised Code during any of the tax years the property was exempted 1794  
from taxation. 1795

When a private corporation described in division (D)(1) of 1796  
this section sells all or any portion of a tract, lot, or parcel 1797  
of real estate that has been exempt from taxation under this 1798  
section and section 5709.121 of the Revised Code, the portion sold 1799  
shall be restored to the tax list for the year following the year 1800  
of the sale and, except in connection with a sale and transfer of 1801  
such a tract, lot, or parcel to a county land reutilization 1802  
corporation organized under Chapter 1724. of the Revised Code, a 1803  
charge shall be levied against the sold property in an amount 1804  
equal to the tax savings on such property during the four tax 1805  
years preceding the year the property is placed on the tax list. 1806  
The tax savings equals the amount of the additional taxes that 1807  
would have been levied if such property had not been exempt from 1808  
taxation. 1809

The charge constitutes a lien of the state upon such property 1810  
as of the first day of January of the tax year in which the charge 1811  
is levied and continues until discharged as provided by law. The 1812  
charge may also be remitted for all or any portion of such 1813  
property that the tax commissioner determines is entitled to 1814  
exemption from real property taxation for the year such property 1815  
is restored to the tax list under any provision of the Revised 1816  
Code, other than sections 725.02, 1728.10, 3735.67, 5709.40, 1817

5709.41, 5709.62, 5709.63, 5709.71, 5709.73, 5709.78, and 5709.84, 1818  
upon an application for exemption covering the year such property 1819  
is restored to the tax list filed under section 5715.27 of the 1820  
Revised Code. 1821

(E) Real property held by an organization organized and 1822  
operated exclusively for charitable purposes as described under 1823  
section 501(c)(3) of the Internal Revenue Code and exempt from 1824  
federal taxation under section 501(a) of the Internal Revenue 1825  
Code, 26 U.S.C.A. 501(a) and (c)(3), as amended, for the purpose 1826  
of constructing or rehabilitating residences for eventual transfer 1827  
to qualified low-income families through sale, lease, or land 1828  
installment contract, shall be exempt from taxation. 1829

The exemption shall commence on the day title to the property 1830  
is transferred to the organization and shall continue to the end 1831  
of the tax year in which the organization transfers title to the 1832  
property to a qualified low-income family. In no case shall the 1833  
exemption extend beyond the second succeeding tax year following 1834  
the year in which the title was transferred to the organization. 1835  
If the title is transferred to the organization and from the 1836  
organization to a qualified low-income family in the same tax 1837  
year, the exemption shall continue to the end of that tax year. 1838  
The proportionate amount of taxes that are a lien but not yet 1839  
determined, assessed, and levied for the tax year in which title 1840  
is transferred to the organization shall be remitted by the county 1841  
auditor for each day of the year that title is held by the 1842  
organization. 1843

Upon transferring the title to another person, the 1844  
organization shall file with the county auditor an affidavit 1845  
affirming that the title was transferred to a qualified low-income 1846  
family or that the title was not transferred to a qualified 1847  
low-income family, as the case may be; if the title was 1848  
transferred to a qualified low-income family, the affidavit shall 1849

identify the transferee by name. If the organization transfers 1850  
title to the property to anyone other than a qualified low-income 1851  
family, the exemption, if it has not previously expired, shall 1852  
terminate, and the property shall be restored to the tax list for 1853  
the year following the year of the transfer and a charge shall be 1854  
levied against the property in an amount equal to the amount of 1855  
additional taxes that would have been levied if such property had 1856  
not been exempt from taxation. The charge constitutes a lien of 1857  
the state upon such property as of the first day of January of the 1858  
tax year in which the charge is levied and continues until 1859  
discharged as provided by law. 1860

The application for exemption shall be filed as otherwise 1861  
required under section 5715.27 of the Revised Code, except that 1862  
the organization holding the property shall file with its 1863  
application documentation substantiating its status as an 1864  
organization organized and operated exclusively for charitable 1865  
purposes under section 501(c)(3) of the Internal Revenue Code and 1866  
its qualification for exemption from federal taxation under 1867  
section 501(a) of the Internal Revenue Code, and affirming its 1868  
intention to construct or rehabilitate the property for the 1869  
eventual transfer to qualified low-income families. 1870

As used in this division, "qualified low-income family" means 1871  
a family whose income does not exceed two hundred per cent of the 1872  
official federal poverty guidelines as revised annually in 1873  
accordance with section 673(2) of the "Omnibus Budget 1874  
Reconciliation Act of 1981," 95 Stat. 511, 42 U.S.C.A. 9902, as 1875  
amended, for a family size equal to the size of the family whose 1876  
income is being determined. 1877

(F)(1)(a) Real property held by a county land reutilization 1878  
corporation organized under Chapter 1724. of the Revised Code 1879  
shall be exempt from taxation. Notwithstanding section 5715.27 of 1880  
the Revised Code, a county land reutilization corporation is not 1881

required to apply to any county or state agency in order to 1882  
qualify for the exemption. 1883

(b) Real property acquired or held by an electing subdivision 1884  
other than a county land reutilization corporation on or after 1885  
April 9, 2009, for the purpose of implementing an effective land 1886  
reutilization program or promoting economic or housing development 1887  
within the electing subdivision shall be exempt from taxation 1888  
until sold or transferred by the electing subdivision. 1889  
Notwithstanding section 5715.27 of the Revised Code, an electing 1890  
subdivision is not required to apply to any county or state agency 1891  
in order to qualify for an exemption with respect to property 1892  
acquired or held for such purposes on or after such date, 1893  
regardless of how the electing subdivision acquires the property. 1894  
As used in this section, "county land reutilization corporation," 1895  
"electing subdivision," and "land reutilization program" have the 1896  
same meanings as in section 5722.01 of the Revised Code. 1897

The (2) An exemption authorized under division (F)(1) of this 1898  
section shall commence on the day title to the property is 1899  
transferred to the corporation or electing subdivision and shall 1900  
continue to the end of the tax year in which the instrument 1901  
transferring title from the corporation or subdivision to another 1902  
owner is recorded, if the use to which the other owner puts the 1903  
property does not qualify for an exemption under this section or 1904  
any other section of the Revised Code. If the title to the 1905  
property is transferred to the corporation and from the 1906  
corporation, or to the subdivision and from the subdivision, in 1907  
the same tax year, the exemption shall continue to the end of that 1908  
tax year. The proportionate amount of taxes that are a lien but 1909  
not yet determined, assessed, and levied for the tax year in which 1910  
title is transferred to the corporation or subdivision shall be 1911  
remitted by the county auditor for each day of the year that title 1912  
is held by the corporation or subdivision. 1913

Upon transferring the title to another person, the 1914  
corporation or electing subdivision shall file with the county 1915  
auditor an affidavit or conveyance form affirming that the title 1916  
was transferred to such other person and shall identify the 1917  
transferee by name. If the corporation or subdivision transfers 1918  
title to the property to anyone that does not qualify or the use 1919  
to which the property is put does not qualify the property for an 1920  
exemption under this section or any other section of the Revised 1921  
Code, the exemption, if it has not previously expired, shall 1922  
terminate, and the property shall be restored to the tax list for 1923  
the year following the year of the transfer. A charge shall be 1924  
levied against the property in an amount equal to the amount of 1925  
additional taxes that would have been levied if such property had 1926  
not been exempt from taxation. The charge constitutes a lien of 1927  
the state upon such property as of the first day of January of the 1928  
tax year in which the charge is levied and continues until 1929  
discharged as provided by law. 1930

In lieu of the application for exemption otherwise required 1931  
to be filed as required under section 5715.27 of the Revised Code, 1932  
a ~~count~~ county land reutilization corporation holding the property 1933  
shall, upon the request of any county or state agency, submit its 1934  
articles of incorporation substantiating its status as a county 1935  
land reutilization corporation. 1936

**Sec. 5721.01.** (A) As used in this chapter: 1937

(1) "Delinquent lands" means all lands, including lands that 1938  
are unimproved by any dwelling, upon which delinquent taxes, as 1939  
defined in section 323.01 of the Revised Code, remain unpaid at 1940  
the time a settlement is made between the county treasurer and 1941  
auditor pursuant to division (C) of section 321.24 of the Revised 1942  
Code. 1943

(2) "Delinquent vacant lands" means all lands that have been 1944

delinquent lands for at least one year and that are unimproved by any dwelling. 1945  
1946

(3) "County land reutilization corporation" means a county land reutilization corporation organized under Chapter 1724. of the Revised Code. 1947  
1948  
1949

(B) As used in sections 5719.04, 5721.03, and 5721.31 of the Revised Code and in any other sections of the Revised Code to which those sections are applicable, a "newspaper" or "newspaper of general circulation" has the same meaning as in section 7.12 of the Revised Code. 1950  
1951  
1952  
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**Sec. 5721.03.** (A) At the time of making the delinquent land list, as provided in section 5721.011 of the Revised Code, the county auditor shall compile a delinquent tax list consisting of all lands on the delinquent land list on which taxes have become delinquent at the close of the collection period immediately preceding the making of the delinquent land list. The auditor shall also compile a delinquent vacant land tax list of all delinquent vacant lands prior to the institution of any foreclosure and forfeiture actions against delinquent vacant lands under section 5721.14 of the Revised Code or any foreclosure actions against delinquent vacant lands under section 5721.18 of the Revised Code. 1955  
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The delinquent tax list, and the delinquent vacant land tax list if one is compiled, shall contain all of the information included on the delinquent land list, except that, if the auditor's records show that the name of the person in whose name the property currently is listed is not the name that appears on the delinquent land list, the name used in the delinquent tax list or the delinquent vacant land tax list shall be the name of the person the auditor's records show as the person in whose name the property currently is listed. 1967  
1968  
1969  
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Lands that have been included in a previously published delinquent tax list shall not be included in the delinquent tax list so long as taxes have remained delinquent on such lands for the entire intervening time.

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

(B)(1) The auditor shall cause the delinquent tax list and the delinquent vacant land tax list, if one is compiled, to be published twice within sixty days after the delivery of the delinquent land duplicate to the county treasurer, in a newspaper of general circulation in the county. The newspaper shall meet the requirements of section 7.12 of the Revised Code. The auditor may publish the list or lists on a ~~pre-printed~~ preprinted insert in the newspaper. The cost of the second publication of the list or lists shall not exceed three-fourths of the cost of the first publication of the list or lists.

The auditor shall insert display notices of the forthcoming publication of the delinquent tax list and, if it is to be published, the delinquent vacant land tax list once a week for two consecutive weeks in a newspaper of general circulation in the county. The display notices shall contain the times and methods of payment of taxes provided by law, including information concerning installment payments made in accordance with a written delinquent tax contract. The display notice for the delinquent tax list also shall include a notice that an interest charge will accrue on accounts remaining unpaid after the last day of November unless the taxpayer enters into a written delinquent tax contract to pay

such taxes in installments. The display notice for the delinquent  
vacant land tax list if it is to be published also shall include a  
notice that delinquent vacant lands in the list are lands on which  
taxes have remained unpaid for one year after being certified  
delinquent, and that they are subject to foreclosure proceedings  
as provided in section 323.25, sections 323.65 to 323.79, or  
section 5721.18 of the Revised Code, or foreclosure and forfeiture  
proceedings as provided in section 5721.14 of the Revised Code.  
Each display notice also shall state that the lands are subject to  
a tax certificate sale under section 5721.32 or 5721.33 of the  
Revised Code or assignment to a county land reutilization  
corporation, as the case may be, and shall include any other  
information that the auditor considers pertinent to the purpose of  
the notice. The display notices shall be furnished by the auditor  
to the newspaper selected to publish the lists at least ten days  
before their first publication.

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

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

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

(5) Nothing in this section prohibits a foreclosure action 2040  
from being brought against a parcel of land under section 323.25, 2041  
sections 323.65 to 323.79, or section 5721.18 of the Revised Code 2042  
before the delinquent tax list or delinquent vacant land tax list 2043  
that includes the parcel is published pursuant to division (B)(1) 2044  
of this section if the list is not published within the time 2045  
prescribed by that division. 2046

(C) For the purposes of section 5721.18 of the Revised Code, 2047  
land is first certified delinquent on the date of the 2048  
certification of the delinquent land list containing that land. 2049

**Sec. 5721.14.** Subject to division (A)(2) of this section, on 2050  
receipt of a delinquent vacant land tax certificate or a master 2051  
list of delinquent vacant tracts, a county prosecuting attorney 2052  
shall institute a foreclosure proceeding under section 323.25, 2053  
sections 323.65 to 323.79, or section 5721.18 of the Revised Code, 2054  
or a foreclosure and forfeiture proceeding under this section. If 2055  
the delinquent vacant land tax certificate or a master list of 2056  
delinquent vacant tracts lists minerals or rights to minerals 2057  
listed pursuant to sections 5713.04, 5713.05, and 5713.06 of the 2058  
Revised Code, the county prosecuting attorney may institute a 2059  
foreclosure proceeding under section 323.25, sections 323.65 to 2060  
323.79, or section 5721.18 of the Revised Code or a foreclosure 2061  
and forfeiture proceeding under this section against such minerals 2062  
or rights to minerals. 2063

(A)(1) The prosecuting attorney shall institute a proceeding 2064  
under this section by filing, in the name of the county treasurer 2065  
and with the clerk of a court with jurisdiction, a complaint that 2066  
requests that the lien of the state on the property identified in 2067  
the certificate or master list be foreclosed and that the property 2068  
be forfeited to the state. The prosecuting attorney shall 2069  
prosecute the proceeding to final judgment and satisfaction. 2070

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

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

Any number of parcels may be joined in one action. Each separate parcel included in a complaint shall be given a serial number and shall be separately indexed and docketed by the clerk of the court in a book kept by the clerk for such purpose. A complaint shall contain the permanent parcel number of each parcel included in it, the full street address of the parcel when available, a description of the parcel as set forth in the certificate or master list, the name and address of the last known owner of the parcel if they appear on the general tax list, the name and address of each lienholder and other person with an interest in the parcel identified in the title search relating to

the parcel that is required by this division, and the amount of 2103  
taxes, assessments, charges, penalties, and interest due and 2104  
unpaid with respect to the parcel. It is sufficient for the county 2105  
treasurer to allege in the complaint that the certificate or 2106  
master list has been duly filed by the county auditor with respect 2107  
to each parcel listed, that the amount of money with respect to 2108  
each parcel appearing to be due and unpaid is due and unpaid, and 2109  
that there is a lien against each parcel, without setting forth 2110  
any other or special matters. The prayer of the complaint shall be 2111  
that the court issue an order that the lien of the state on each 2112  
of the parcels included in the complaint be foreclosed, that the 2113  
property be forfeited to the state, and that the land be offered 2114  
for sale in the manner provided in section 5723.06 of the Revised 2115  
Code. 2116

(C) Within thirty days after the filing of a complaint, the 2117  
clerk of the court in which the complaint was filed shall cause a 2118  
notice of foreclosure and forfeiture substantially in the form of 2119  
the notice set forth in division (B) of section 5721.15 of the 2120  
Revised Code to be published once a week for three consecutive 2121  
weeks in a newspaper of general circulation in the county. In any 2122  
county that has adopted a permanent parcel number system, the 2123  
parcel may be described in the notice by parcel number only, 2124  
instead of also with a complete legal description, if the county 2125  
prosecuting attorney determines that the publication of the 2126  
complete legal description is not necessary to provide reasonable 2127  
notice of the foreclosure and forfeiture proceeding to the 2128  
interested parties. If the complete legal description is not 2129  
published, the notice shall indicate where the complete legal 2130  
description may be obtained. 2131

After the third publication, the publisher shall file with 2132  
the clerk of the court an affidavit stating the fact of the 2133  
publication and including a copy of the notice of foreclosure and 2134

forfeiture as published. Service of process for purposes of the 2135  
action in rem shall be considered as complete on the date of the 2136  
last publication. 2137

Within thirty days after the filing of a complaint and before 2138  
the date of the final publication of the notice of foreclosure and 2139  
forfeiture, the clerk of the court also shall cause a copy of a 2140  
notice substantially in the form of the notice set forth in 2141  
division (C) of section 5721.15 of the Revised Code to be mailed 2142  
by ordinary mail, with postage prepaid, to each person named in 2143  
the complaint as being the last known owner of a parcel included 2144  
in it, or as being a lienholder or other person with an interest 2145  
in a parcel included in it. The notice shall be sent to the 2146  
address of each such person, as set forth in the complaint, and 2147  
the clerk shall enter the fact of such mailing upon the appearance 2148  
docket. If the name and address of the last known owner of a 2149  
parcel included in a complaint is not set forth in it, the county 2150  
auditor shall file an affidavit with the clerk stating that the 2151  
name and address of the last known owner does not appear on the 2152  
general tax list. 2153

(D)(1) An answer may be filed in a foreclosure and forfeiture 2154  
proceeding by any person owning or claiming any right, title, or 2155  
interest in, or lien upon, any parcel described in the complaint. 2156  
The answer shall contain the caption and number of the action and 2157  
the serial number of the parcel concerned. The answer shall set 2158  
forth the nature and amount of interest claimed in the parcel and 2159  
any defense or objection to the foreclosure of the lien of the 2160  
state for delinquent taxes, assessments, charges, penalties, and 2161  
interest, as shown in the complaint. The answer shall be filed in 2162  
the office of the clerk of the court, and a copy of the answer 2163  
shall be served on the county prosecuting attorney not later than 2164  
twenty-eight days after the date of final publication of the 2165  
notice of foreclosure and forfeiture. If an answer is not filed 2166

within such time, a default judgment may be taken as to any parcel 2167  
included in a complaint as to which no answer has been filed. A 2168  
default judgment is valid and effective with respect to all 2169  
persons owning or claiming any right, title, or interest in, or 2170  
lien upon, any such parcel, notwithstanding that one or more of 2171  
such persons are minors, incompetents, absentees or nonresidents 2172  
of the state, or convicts in confinement. 2173

(2)(a) A receiver appointed pursuant to divisions (C)(2) and 2174  
(3) of section 3767.41 of the Revised Code may file an answer 2175  
pursuant to division (D)(1) of this section, but is not required 2176  
to do so as a condition of receiving proceeds in a distribution 2177  
under division (B)(2) of section 5721.17 of the Revised Code. 2178

(b) When a receivership under section 3767.41 of the Revised 2179  
Code is associated with a parcel, the notice of foreclosure and 2180  
forfeiture set forth in division (B) of section 5721.15 of the 2181  
Revised Code and the notice set forth in division (C) of that 2182  
section shall be modified to reflect the provisions of division 2183  
(D)(2)(a) of this section. 2184

(E) At the trial of a foreclosure and forfeiture proceeding, 2185  
the delinquent vacant land tax certificate or master list of 2186  
delinquent vacant tracts filed by the county auditor with the 2187  
county prosecuting attorney shall be prima-facie evidence of the 2188  
amount and validity of the taxes, assessments, charges, penalties, 2189  
and interest appearing due and unpaid on the parcel to which the 2190  
certificate or master list relates and their nonpayment. If an 2191  
answer is properly filed, the court may, in its discretion, and 2192  
shall, at the request of the person filing the answer, grant a 2193  
severance of the proceedings as to any parcel described in such 2194  
answer for purposes of trial or appeal. 2195

(F) The conveyance by the owner of any parcel against which a 2196  
complaint has been filed pursuant to this section at any time 2197  
after the date of publication of the parcel on the delinquent 2198

vacant land tax list but before the date of a judgment of 2199  
foreclosure and forfeiture pursuant to section 5721.16 of the 2200  
Revised Code shall not nullify the right of the county to proceed 2201  
with the foreclosure and forfeiture. 2202

**Sec. 5721.18.** The county prosecuting attorney, upon the 2203  
delivery to the prosecuting attorney by the county auditor of a 2204  
delinquent land or delinquent vacant land tax certificate, or of a 2205  
master list of delinquent or delinquent vacant tracts, shall 2206  
institute a foreclosure proceeding under this section in the name 2207  
of the county treasurer to foreclose the lien of the state, in any 2208  
court with jurisdiction or in the county board of revision with 2209  
jurisdiction pursuant to section 323.66 of the Revised Code, 2210  
unless the taxes, assessments, charges, penalties, and interest 2211  
are paid prior to the time a complaint is filed, or unless a 2212  
foreclosure or foreclosure and forfeiture action has been or will 2213  
be instituted under section 323.25, sections 323.65 to 323.79, or 2214  
section 5721.14 of the Revised Code. If the delinquent land or 2215  
delinquent vacant land tax certificate or the master list of 2216  
delinquent or delinquent vacant tracts lists minerals or rights to 2217  
minerals listed pursuant to sections 5713.04, 5713.05, and 5713.06 2218  
of the Revised Code, the county prosecuting attorney may institute 2219  
a foreclosure proceeding in the name of the county treasurer, in 2220  
any court with jurisdiction, to foreclose the lien of the state 2221  
against such minerals or rights to minerals, unless the taxes, 2222  
assessments, charges, penalties, and interest are paid prior to 2223  
the time the complaint is filed, or unless a foreclosure or 2224  
foreclosure and forfeiture action has been or will be instituted 2225  
under section 323.25, sections 323.65 to 323.79, or section 2226  
5721.14 of the Revised Code. 2227

Nothing in this section or section 5721.03 of the Revised 2228  
Code prohibits the prosecuting attorney from instituting a 2229  
proceeding under this section before the delinquent tax list or 2230

delinquent vacant land tax list that includes the parcel is 2231  
published pursuant to division (B) of section 5721.03 of the 2232  
Revised Code if the list is not published within the time 2233  
prescribed by that division. The prosecuting attorney shall 2234  
prosecute the proceeding to final judgment and satisfaction. 2235  
Within ten days after obtaining a judgment, the prosecuting 2236  
attorney shall notify the treasurer in writing that judgment has 2237  
been rendered. If there is a copy of a written delinquent tax 2238  
contract attached to the certificate or an asterisk next to an 2239  
entry on the master list, or if a copy of a delinquent tax 2240  
contract is received from the auditor prior to the commencement of 2241  
the proceeding under this section, the prosecuting attorney shall 2242  
not institute the proceeding under this section, unless the 2243  
prosecuting attorney receives a certification of the treasurer 2244  
that the delinquent tax contract has become void. 2245

(A) This division applies to all foreclosure proceedings not 2246  
instituted and prosecuted under section 323.25 of the Revised Code 2247  
or division (B) or (C) of this section. The foreclosure 2248  
proceedings shall be instituted and prosecuted in the same manner 2249  
as is provided by law for the foreclosure of mortgages on land, 2250  
except that, if service by publication is necessary, such 2251  
publication shall be made once a week for three consecutive weeks 2252  
instead of as provided by the Rules of Civil Procedure, and the 2253  
service shall be complete at the expiration of three weeks after 2254  
the date of the first publication. In any proceeding prosecuted 2255  
under this section, if the prosecuting attorney determines that 2256  
service upon a defendant may be obtained ultimately only by 2257  
publication, the prosecuting attorney may cause service to be made 2258  
simultaneously by certified mail, return receipt requested, 2259  
ordinary mail, and publication. 2260

In any county that has adopted a permanent parcel number 2261  
system, the parcel may be described in the notice by parcel number 2262

only, instead of also with a complete legal description, if the 2263  
prosecuting attorney determines that the publication of the 2264  
complete legal description is not necessary to provide reasonable 2265  
notice of the foreclosure proceeding to the interested parties. If 2266  
the complete legal description is not published, the notice shall 2267  
indicate where the complete legal description may be obtained. 2268

It is sufficient, having been made a proper party to the 2269  
foreclosure proceeding, for the treasurer to allege in the 2270  
treasurer's complaint that the certificate or master list has been 2271  
duly filed by the auditor, that the amount of money appearing to 2272  
be due and unpaid is due and unpaid, and that there is a lien 2273  
against the property described in the certificate or master list, 2274  
without setting forth in the complaint any other or special matter 2275  
relating to the foreclosure proceeding. The prayer of the 2276  
complaint shall be that the court or the county board of revision 2277  
with jurisdiction pursuant to section 323.66 of the Revised Code 2278  
issue an order that the property be sold or conveyed by the 2279  
sheriff or otherwise be disposed of, and the equity of redemption 2280  
be extinguished, according to the alternative redemption 2281  
procedures prescribed in sections 323.65 to 323.79 of the Revised 2282  
Code, or if the action is in the municipal court by the bailiff, 2283  
in the manner provided in section 5721.19 of the Revised Code. 2284

In the foreclosure proceeding, the treasurer may join in one 2285  
action any number of lots or lands, but the decree shall be 2286  
rendered separately, and any proceedings may be severed, in the 2287  
discretion of the court or board of revision, for the purpose of 2288  
trial or appeal, and the court or board of revision shall make 2289  
such order for the payment of costs as is considered proper. The 2290  
certificate or master list filed by the auditor with the 2291  
prosecuting attorney is prima-facie evidence at the trial of the 2292  
foreclosure action of the amount and validity of the taxes, 2293  
assessments, charges, penalties, and interest appearing due and 2294

unpaid and of their nonpayment. 2295

(B) Foreclosure proceedings constituting an action in rem may 2296  
be commenced by the filing of a complaint after the end of the 2297  
second year from the date on which the delinquency was first 2298  
certified by the auditor. Prior to filing such an action in rem, 2299  
the prosecuting attorney shall cause a title search to be 2300  
conducted for the purpose of identifying any lienholders or other 2301  
persons with interests in the property subject to foreclosure. 2302  
Following the title search, the action in rem shall be instituted 2303  
by filing in the office of the clerk of a court with jurisdiction 2304  
a complaint bearing a caption substantially in the form set forth 2305  
in division (A) of section 5721.181 of the Revised Code. 2306

Any number of parcels may be joined in one action. Each 2307  
separate parcel included in a complaint shall be given a serial 2308  
number and shall be separately indexed and docketed by the clerk 2309  
of the court in a book kept by the clerk for such purpose. A 2310  
complaint shall contain the permanent parcel number of each parcel 2311  
included in it, the full street address of the parcel when 2312  
available, a description of the parcel as set forth in the 2313  
certificate or master list, the name and address of the last known 2314  
owner of the parcel if they appear on the general tax list, the 2315  
name and address of each lienholder and other person with an 2316  
interest in the parcel identified in the title search relating to 2317  
the parcel that is required by this division, and the amount of 2318  
taxes, assessments, charges, penalties, and interest due and 2319  
unpaid with respect to the parcel. It is sufficient for the 2320  
treasurer to allege in the complaint that the certificate or 2321  
master list has been duly filed by the auditor with respect to 2322  
each parcel listed, that the amount of money with respect to each 2323  
parcel appearing to be due and unpaid is due and unpaid, and that 2324  
there is a lien against each parcel, without setting forth any 2325  
other or special matters. The prayer of the complaint shall be 2326

that the court issue an order that the land described in the 2327  
complaint be sold in the manner provided in section 5721.19 of the 2328  
Revised Code. 2329

(1) Within thirty days after the filing of a complaint, the 2330  
clerk of the court in which the complaint was filed shall cause a 2331  
notice of foreclosure substantially in the form of the notice set 2332  
forth in division (B) of section 5721.181 of the Revised Code to 2333  
be published once a week for three consecutive weeks in a 2334  
newspaper of general circulation in the county. The newspaper 2335  
shall meet the requirements of section 7.12 of the Revised Code. 2336  
In any county that has adopted a permanent parcel number system, 2337  
the parcel may be described in the notice by parcel number only, 2338  
instead of also with a complete legal description, if the 2339  
prosecuting attorney determines that the publication of the 2340  
complete legal description is not necessary to provide reasonable 2341  
notice of the foreclosure proceeding to the interested parties. If 2342  
the complete legal description is not published, the notice shall 2343  
indicate where the complete legal description may be obtained. 2344

After the third publication, the publisher shall file with 2345  
the clerk of the court an affidavit stating the fact of the 2346  
publication and including a copy of the notice of foreclosure as 2347  
published. Service of process for purposes of the action in rem 2348  
shall be considered as complete on the date of the last 2349  
publication. 2350

Within thirty days after the filing of a complaint and before 2351  
the final date of publication of the notice of foreclosure, the 2352  
clerk of the court also shall cause a copy of a notice 2353  
substantially in the form of the notice set forth in division (C) 2354  
of section 5721.181 of the Revised Code to be mailed by certified 2355  
mail, with postage prepaid, to each person named in the complaint 2356  
as being the last known owner of a parcel included in it, or as 2357  
being a lienholder or other person with an interest in a parcel 2358

included in it. The notice shall be sent to the address of each 2359  
such person, as set forth in the complaint, and the clerk shall 2360  
enter the fact of such mailing upon the appearance docket. If the 2361  
name and address of the last known owner of a parcel included in a 2362  
complaint is not set forth in it, the auditor shall file an 2363  
affidavit with the clerk stating that the name and address of the 2364  
last known owner does not appear on the general tax list. 2365

(2)(a) An answer may be filed in an action in rem under this 2366  
division by any person owning or claiming any right, title, or 2367  
interest in, or lien upon, any parcel described in the complaint. 2368  
The answer shall contain the caption and number of the action and 2369  
the serial number of the parcel concerned. The answer shall set 2370  
forth the nature and amount of interest claimed in the parcel and 2371  
any defense or objection to the foreclosure of the lien of the 2372  
state for delinquent taxes, assessments, charges, penalties, and 2373  
interest as shown in the complaint. The answer shall be filed in 2374  
the office of the clerk of the court, and a copy of the answer 2375  
shall be served on the prosecuting attorney, not later than 2376  
twenty-eight days after the date of final publication of the 2377  
notice of foreclosure. If an answer is not filed within such time, 2378  
a default judgment may be taken as to any parcel included in a 2379  
complaint as to which no answer has been filed. A default judgment 2380  
is valid and effective with respect to all persons owning or 2381  
claiming any right, title, or interest in, or lien upon, any such 2382  
parcel, notwithstanding that one or more of such persons are 2383  
minors, incompetents, absentees or nonresidents of the state, or 2384  
convicts in confinement. 2385

(b)(i) A receiver appointed pursuant to divisions (C)(2) and 2386  
(3) of section 3767.41 of the Revised Code may file an answer 2387  
pursuant to division (B)(2)(a) of this section, but is not 2388  
required to do so as a condition of receiving proceeds in a 2389  
distribution under division (B)(1) of section 5721.17 of the 2390

Revised Code. 2391

(ii) When a receivership under section 3767.41 of the Revised 2392  
Code is associated with a parcel, the notice of foreclosure set 2393  
forth in division (B) of section 5721.181 of the Revised Code and 2394  
the notice set forth in division (C) of that section shall be 2395  
modified to reflect the provisions of division (B)(2)(b)(i) of 2396  
this section. 2397

(3) At the trial of an action in rem under this division, the 2398  
certificate or master list filed by the auditor with the 2399  
prosecuting attorney shall be prima-facie evidence of the amount 2400  
and validity of the taxes, assessments, charges, penalties, and 2401  
interest appearing due and unpaid on the parcel to which the 2402  
certificate or master list relates and their nonpayment. If an 2403  
answer is properly filed, the court may, in its discretion, and 2404  
shall, at the request of the person filing the answer, grant a 2405  
severance of the proceedings as to any parcel described in such 2406  
answer for purposes of trial or appeal. 2407

(C) In addition to the actions in rem authorized under 2408  
division (B) of this section and section 5721.14 of the Revised 2409  
Code, an action in rem may be commenced under this division. An 2410  
action commenced under this division shall conform to all of the 2411  
requirements of division (B) of this section except as follows: 2412

(1) The prosecuting attorney shall not cause a title search 2413  
to be conducted for the purpose of identifying any lienholders or 2414  
other persons with interests in the property subject to 2415  
foreclosure, except that the prosecuting attorney shall cause a 2416  
title search to be conducted to identify any receiver's lien. 2417

(2) The names and addresses of lienholders and persons with 2418  
an interest in the parcel shall not be contained in the complaint, 2419  
and notice shall not be mailed to lienholders and persons with an 2420  
interest as provided in division (B)(1) of this section, except 2421

that the name and address of a receiver under section 3767.41 of 2422  
the Revised Code shall be contained in the complaint and notice 2423  
shall be mailed to the receiver. 2424

(3) With respect to the forms applicable to actions commenced 2425  
under division (B) of this section and contained in section 2426  
5721.181 of the Revised Code: 2427

(a) The notice of foreclosure prescribed by division (B) of 2428  
section 5721.181 of the Revised Code shall be revised to exclude 2429  
any reference to the inclusion of the name and address of each 2430  
lienholder and other person with an interest in the parcel 2431  
identified in a statutorily required title search relating to the 2432  
parcel, and to exclude any such names and addresses from the 2433  
published notice, except that the revised notice shall refer to 2434  
the inclusion of the name and address of a receiver under section 2435  
3767.41 of the Revised Code and the published notice shall include 2436  
the receiver's name and address. The notice of foreclosure also 2437  
shall include the following in boldface type: 2438

"If pursuant to the action the parcel is sold, the sale shall 2439  
not affect or extinguish any lien or encumbrance with respect to 2440  
the parcel other than a receiver's lien and other than the lien 2441  
for land taxes, assessments, charges, interest, and penalties for 2442  
which the lien is foreclosed and in satisfaction of which the 2443  
property is sold. All other liens and encumbrances with respect to 2444  
the parcel shall survive the sale." 2445

(b) The notice to the owner, lienholders, and other persons 2446  
with an interest in a parcel shall be a notice only to the owner 2447  
and to any receiver under section 3767.41 of the Revised Code, and 2448  
the last two sentences of the notice shall be omitted. 2449

(4) As used in this division, a "receiver's lien" means the 2450  
lien of a receiver appointed pursuant to divisions (C)(2) and (3) 2451  
of section 3767.41 of the Revised Code that is acquired pursuant 2452

to division (H)(2)(b) of that section for any unreimbursed 2453  
expenses and other amounts paid in accordance with division (F) of 2454  
that section by the receiver and for the fees of the receiver 2455  
approved pursuant to division (H)(1) of that section. 2456

~~(D) If the prosecuting attorney determines that an action in 2457  
rem under division (B) or (C) of this section is precluded by law, 2458  
then foreclosure proceedings shall be filed pursuant to division 2459  
(A) of this section, and the complaint in the action in personam 2460  
shall set forth the grounds upon which the action in rem is 2461  
precluded. 2462~~

~~(E) The conveyance by the owner of any parcel against which a 2463  
complaint has been filed pursuant to this section at any time 2464  
after the date of publication of the parcel on the delinquent tax 2465  
list but before the date of a judgment of foreclosure pursuant to 2466  
section 5721.19 of the Revised Code shall not nullify the right of 2467  
the county to proceed with the foreclosure. 2468~~

**Sec. 5721.19.** (A) In its judgment of foreclosure rendered 2469  
with respect to actions filed pursuant to section 5721.18 of the 2470  
Revised Code, the court or the county board of revision with 2471  
jurisdiction pursuant to section 323.66 of the Revised Code shall 2472  
enter a finding with respect to each parcel of the amount of the 2473  
taxes, assessments, charges, penalties, and interest, and the 2474  
costs incurred in the foreclosure proceeding instituted against 2475  
it, that are due and unpaid. The court or the county board of 2476  
revision shall order such premises to be transferred pursuant to 2477  
division (I) of this section or may order each parcel to be sold, 2478  
without appraisal, for not less than either of the following: 2479

(1) The fair market value of the parcel, as determined by the 2480  
county auditor, plus the costs incurred in the foreclosure 2481  
proceeding; 2482

(2) The total amount of the finding entered by the court or 2483

the county board of revision, including all taxes, assessments, 2484  
charges, penalties, and interest payable subsequent to the 2485  
delivery to the county prosecuting attorney of the delinquent land 2486  
tax certificate or master list of delinquent tracts and prior to 2487  
the transfer of the deed of the parcel to the purchaser following 2488  
confirmation of sale, plus the costs incurred in the foreclosure 2489  
proceeding. For purposes of determining such amount, the county 2490  
treasurer may estimate the amount of taxes, assessments, interest, 2491  
penalties, and costs that will be payable at the time the deed of 2492  
the property is transferred to the purchaser. 2493

Notwithstanding the minimum sales price provisions of 2494  
divisions (A)(1) and (2) of this section to the contrary, a parcel 2495  
sold pursuant to this section shall not be sold for less than the 2496  
amount described in division (A)(2) of this section if the highest 2497  
bidder is the owner of record of the parcel immediately prior to 2498  
the judgment of foreclosure or a member of the following class of 2499  
parties connected to that owner: a member of that owner's 2500  
immediate family, a person with a power of attorney appointed by 2501  
that owner who subsequently transfers the parcel to the owner, a 2502  
sole proprietorship owned by that owner or a member of that 2503  
owner's immediate family, or a partnership, trust, business trust, 2504  
corporation, or association in which the owner or a member of the 2505  
owner's immediate family owns or controls directly or indirectly 2506  
more than fifty per cent. If a parcel sells for less than the 2507  
amount described in division (A)(2) of this section, the officer 2508  
conducting the sale shall require the buyer to complete an 2509  
affidavit stating that the buyer is not the owner of record 2510  
immediately prior to the judgment of foreclosure or a member of 2511  
the specified class of parties connected to that owner, and the 2512  
affidavit shall become part of the court records of the 2513  
proceeding. If the county auditor discovers within three years 2514  
after the date of the sale that a parcel was sold to that owner or 2515  
a member of the specified class of parties connected to that owner 2516

for a price less than the amount so described, and if the parcel 2517  
is still owned by that owner or a member of the specified class of 2518  
parties connected to that owner, the auditor within thirty days 2519  
after such discovery shall add the difference between that amount 2520  
and the sale price to the amount of taxes that then stand charged 2521  
against the parcel and is payable at the next succeeding date for 2522  
payment of real property taxes. As used in this paragraph, 2523  
"immediate family" means a spouse who resides in the same 2524  
household and children. 2525

(B) Each parcel affected by the court's finding and order of 2526  
sale shall be separately sold, unless the court orders any of such 2527  
parcels to be sold together. 2528

Each parcel shall be advertised and sold by the officer to 2529  
whom the order of sale is directed in the manner provided by law 2530  
for the sale of real property on execution. The advertisement for 2531  
sale of each parcel shall be published once a week for three 2532  
consecutive weeks and shall include the date on which a second 2533  
sale will be conducted if no bid is accepted at the first sale. 2534  
Any number of parcels may be included in one advertisement. 2535

The notice of the advertisement shall be substantially in the 2536  
form of the notice set forth in section 5721.191 of the Revised 2537  
Code. In any county that has adopted a permanent parcel number 2538  
system, the parcel may be described in the notice by parcel number 2539  
only, instead of also with a complete legal description, if the 2540  
prosecuting attorney determines that the publication of the 2541  
complete legal description is not necessary to provide reasonable 2542  
notice of the foreclosure sale to potential bidders. If the 2543  
complete legal description is not published, the notice shall 2544  
indicate where the complete legal description may be obtained. 2545

(C)(1) Whenever the officer charged to conduct the sale 2546  
offers any parcel for sale the officer first shall read aloud a 2547  
complete legal description of the parcel, or in the alternative, 2548

may read aloud only a summary description, including the complete 2549  
street address of the parcel, if any, and a parcel number if the 2550  
county has adopted a permanent parcel number system and if the 2551  
advertising notice prepared pursuant to this section includes a 2552  
complete legal description or indicates where the complete legal 2553  
description may be obtained. Whenever the officer charged to 2554  
conduct the sale offers any parcel for sale and no bids are made 2555  
equal to the lesser of the amounts described in divisions (A)(1) 2556  
and (2) of this section, the officer shall adjourn the sale of the 2557  
parcel to the second date that was specified in the advertisement 2558  
of sale. The second date shall be not less than two weeks or more 2559  
than six weeks from the day on which the parcel was first offered 2560  
for sale. The second sale shall be held at the same place and 2561  
commence at the same time as set forth in the advertisement of 2562  
sale. The officer shall offer any parcel not sold at the first 2563  
sale. Upon the conclusion of any sale, or if any parcel remains 2564  
unsold after being offered at two sales, the officer conducting 2565  
the sale shall report the results to the court. 2566

(2)(a) If a parcel remains unsold after being offered at two 2567  
sales, or one sale in the case of abandoned lands foreclosed under 2568  
sections 323.65 to 323.79 of the Revised Code, or if a parcel 2569  
sells at any sale but the amount of the price is less than the 2570  
costs incurred in the proceeding instituted against the parcel 2571  
under section 5721.18 of the Revised Code, then the clerk of the 2572  
court shall certify to the county auditor the amount of those 2573  
costs that remains unpaid. At the next semiannual apportionment of 2574  
real property taxes that occurs following any such certification, 2575  
the auditor shall reduce the real property taxes that the auditor 2576  
otherwise would distribute to each taxing district. In making the 2577  
reductions, the auditor shall subtract from the otherwise 2578  
distributable real property taxes to a taxing district an amount 2579  
that shall be determined by multiplying the certified costs by a 2580  
fraction the numerator of which shall be the amount of the taxes, 2581

assessments, charges, penalties, and interest on the parcel owed 2582  
to that taxing district at the time the parcel first was offered 2583  
for sale pursuant to this section, and the denominator of which 2584  
shall be the total of the taxes, assessments, charges, penalties, 2585  
and interest on the parcel owed to all the taxing districts at 2586  
that time. The auditor promptly shall pay to the clerk of the 2587  
court the amounts of the reductions. 2588

(b) If reductions occur pursuant to division (C)(2)(a) of 2589  
this section, and if at a subsequent time a parcel is sold at a 2590  
foreclosure sale or a forfeiture sale pursuant to Chapter 5723. of 2591  
the Revised Code, then, notwithstanding other provisions of the 2592  
Revised Code, except section 5721.17 of the Revised Code, 2593  
governing the distribution of the proceeds of a foreclosure or 2594  
forfeiture sale, the proceeds first shall be distributed to 2595  
reimburse the taxing districts subjected to reductions in their 2596  
otherwise distributable real property taxes. The distributions 2597  
shall be based on the same proportions used for purposes of 2598  
division (C)(2)(a) of this section. 2599

(3) The court, in its discretion, may order any parcel not 2600  
sold pursuant to the original order of sale to be advertised and 2601  
offered for sale at a subsequent foreclosure sale. For such 2602  
purpose, the court may direct the parcel to be appraised and fix a 2603  
minimum price for which it may be sold. 2604

(D) Except as otherwise provided in division (B)(1) of 2605  
section 5721.17 of the Revised Code, upon the confirmation of a 2606  
sale, the proceeds of the sale shall be applied as follows: 2607

(1) The costs incurred in any proceeding filed against the 2608  
parcel pursuant to section 5721.18 of the Revised Code shall be 2609  
paid first. 2610

(2) Following the payment required by division (D)(1) of this 2611  
section, the part of the proceeds that is equal to five per cent 2612

of the taxes and assessments due shall be deposited in equal 2613  
shares into each of the delinquent tax and assessment collection 2614  
funds created pursuant to section 321.261 of the Revised Code. If 2615  
a county land reutilization corporation is operating in the 2616  
county, the board of county commissioners, by resolution, may 2617  
provide that an additional amount, not to exceed five per cent of 2618  
such taxes and assessments, shall be credited to the county land 2619  
reutilization corporation fund created by section 321.263 of the 2620  
Revised Code to pay for the corporation's expenses. If such a 2621  
resolution is in effect, the percentage of such taxes and 2622  
assessments so provided shall be credited to that fund. 2623

(3) Following the payment required by division (D)(2) of this 2624  
section, the amount found due for taxes, assessments, charges, 2625  
penalties, and interest shall be paid, including all taxes, 2626  
assessments, charges, penalties, and interest payable subsequent 2627  
to the delivery to the county prosecuting attorney of the 2628  
delinquent land tax certificate or master list of delinquent 2629  
tracts and prior to the transfer of the deed of the parcel to the 2630  
purchaser following confirmation of sale. If the proceeds 2631  
available for distribution pursuant to division (D)(3) of this 2632  
section are sufficient to pay the entire amount of those taxes, 2633  
assessments, charges, penalties, and interest, the portion of the 2634  
proceeds representing taxes, interest, and penalties shall be paid 2635  
to each claimant in proportion to the amount of taxes levied by 2636  
the claimant in the preceding tax year, and the amount 2637  
representing assessments and other charges shall be paid to each 2638  
claimant in the order in which they became due. If the proceeds 2639  
are not sufficient to pay that entire amount, the proportion of 2640  
the proceeds representing taxes, penalties, and interest shall be 2641  
paid to each claimant in the same proportion that the amount of 2642  
taxes levied by the claimant against the parcel in the preceding 2643  
tax year bears to the taxes levied by all such claimants against 2644  
the parcel in the preceding tax year, and the proportion of the 2645

proceeds representing items of assessments and other charges shall 2646  
be credited to those items in the order in which they became due. 2647

(E) If the proceeds from the sale of a parcel are 2648  
insufficient to pay in full the amount of the taxes, assessments, 2649  
charges, penalties, and interest which are due and unpaid; the 2650  
costs incurred in the foreclosure proceeding instituted against it 2651  
which are due and unpaid; and, if division (B)(1) of section 2652  
5721.17 of the Revised Code is applicable, any notes issued by a 2653  
receiver pursuant to division (F) of section 3767.41 of the 2654  
Revised Code and any receiver's lien as defined in division (C)(4) 2655  
of section 5721.18 of the Revised Code, the court, pursuant to 2656  
section 5721.192 of the Revised Code, may enter a deficiency 2657  
judgment against the owner of record of the parcel for the unpaid 2658  
amount. If that owner of record is a corporation, the court may 2659  
enter the deficiency judgment against the stockholder holding a 2660  
majority of that corporation's stock. 2661

If after distribution of proceeds from the sale of the parcel 2662  
under division (D) of this section the amount of proceeds to be 2663  
applied to pay the taxes, assessments, charges, penalties, 2664  
interest, and costs is insufficient to pay them in full, and the 2665  
court does not enter a deficiency judgment against the owner of 2666  
record pursuant to this division, the taxes, assessments, charges, 2667  
penalties, interest, and costs shall be deemed satisfied. 2668

(F)(1) Upon confirmation of a sale, a spouse of the party 2669  
charged with the delinquent taxes or assessments shall thereby be 2670  
barred of the right of dower in the property sold, though such 2671  
spouse was not a party to the action. No statute of limitations 2672  
shall apply to such action. When the land or lots stand charged on 2673  
the tax duplicate as certified delinquent, it is not necessary to 2674  
make the state a party to the foreclosure proceeding, but the 2675  
state shall be deemed a party to such action through and be 2676  
represented by the county treasurer. 2677

(2) Except as otherwise provided in divisions (F)(3) and (G) 2678  
of this section, unless such land or lots were previously redeemed 2679  
pursuant to section 5721.25 of the Revised Code, upon the filing 2680  
of the entry of confirmation of any sale or the expiration of the 2681  
alternative redemption period as defined in section 323.65 of the 2682  
Revised Code, if applicable, the title to such land or lots shall 2683  
be incontestable in the purchaser and shall be free and clear of 2684  
all liens and encumbrances, except a federal tax lien notice of 2685  
which is properly filed in accordance with section 317.09 of the 2686  
Revised Code prior to the date that a foreclosure proceeding is 2687  
instituted pursuant to division (B) of section 5721.18 of the 2688  
Revised Code and the easements and covenants of record running 2689  
with the land or lots that were created prior to the time the 2690  
taxes or assessments, for the nonpayment of which the land or lots 2691  
are sold at foreclosure, became due and payable. 2692

(3) When proceedings for foreclosure are instituted under 2693  
division (C) of section 5721.18 of the Revised Code, unless the 2694  
land or lots were previously redeemed pursuant to section 5721.25 2695  
of the Revised Code or before the expiration of the alternative 2696  
redemption period, upon the filing of the entry of confirmation of 2697  
sale or after the expiration of the alternative redemption period, 2698  
as may apply to the case, the title to such land or lots shall be 2699  
incontestable in the purchaser and shall be free of any receiver's 2700  
lien as defined in division (C)(4) of section 5721.18 of the 2701  
Revised Code and, except as otherwise provided in division (G) of 2702  
this section, the liens for land taxes, assessments, charges, 2703  
interest, and penalties for which the lien was foreclosed and in 2704  
satisfaction of which the property was sold. All other liens and 2705  
encumbrances with respect to the land or lots shall survive the 2706  
sale. 2707

(4) The title shall not be invalid because of any 2708  
irregularity, informality, or omission of any proceedings under 2709

this chapter, or in any processes of taxation, if such 2710  
irregularity, informality, or omission does not abrogate the 2711  
provision for notice to holders of title, lien, or mortgage to, or 2712  
other interests in, such foreclosed lands or lots, as prescribed 2713  
in this chapter. 2714

(G) If a parcel is sold under this section for the amount 2715  
described in division (A)(2) of this section, and the county 2716  
treasurer's estimate exceeds the amount of taxes, assessments, 2717  
interest, penalties, and costs actually payable when the deed is 2718  
transferred to the purchaser, the officer who conducted the sale 2719  
shall refund to the purchaser the difference between the estimate 2720  
and the amount actually payable. If the amount of taxes, 2721  
assessments, interest, penalties, and costs actually payable when 2722  
the deed is transferred to the purchaser exceeds the county 2723  
treasurer's estimate, the officer shall certify the amount of the 2724  
excess to the treasurer, who shall enter that amount on the real 2725  
and public utility property tax duplicate opposite the property; 2726  
the amount of the excess shall be payable at the next succeeding 2727  
date prescribed for payment of taxes in section 323.12 of the 2728  
Revised Code. 2729

(H) If a parcel is sold or transferred under this section or 2730  
sections 323.28 and 323.65 to 323.78 of the Revised Code, the 2731  
officer who conducted the sale or made the transfer of the 2732  
property shall collect the recording fee and any associated costs 2733  
to cover the recording from the purchaser or transferee at the 2734  
time of the sale or transfer and, following confirmation of the 2735  
sale or transfer, shall execute and record the deed conveying 2736  
title to the parcel to the purchaser or transferee. For purposes 2737  
of recording such deed, by placement of a bid or making a 2738  
statement of interest by any party ultimately awarded the parcel, 2739  
that purchaser or transferee thereby appoints the officer who 2740  
makes the sale or is charged with executing and delivering the 2741

deed as agent for the purchaser or transferee for the sole purpose 2742  
of accepting delivery of the deed. For such purposes, the 2743  
confirmation of any such sale or order to transfer the parcel 2744  
without appraisal or sale shall be deemed delivered upon the 2745  
confirmation of such sale or transfer. 2746

(I) Notwithstanding section 5722.03 of the Revised Code, if 2747  
the complaint alleges that the property is delinquent vacant land 2748  
as defined in section 5721.01 of the Revised Code, abandoned lands 2749  
as defined in section 323.65 of the Revised Code, or lands 2750  
described in division ~~(E)~~(C) of section 5722.01 of the Revised 2751  
Code, and the value of the taxes, assessments, penalties, 2752  
interest, and all other charges and costs of the action exceed the 2753  
auditor's fair market value of the parcel, then the court or board 2754  
of revision having jurisdiction over the matter on motion of the 2755  
plaintiff, or on the court's or board's own motion, shall, upon 2756  
any adjudication of foreclosure, order, without appraisal and 2757  
without sale, the fee simple title of the property to be 2758  
transferred to and vested in an electing subdivision as defined in 2759  
division (A) of section 5722.01 of the Revised Code. For purposes 2760  
of determining whether the taxes, assessments, penalties, 2761  
interest, and all other charges and costs of the action exceed the 2762  
actual fair market value of the parcel, the auditor's most current 2763  
valuation shall be rebuttably presumed to be, and constitute 2764  
prima-facie evidence of, the fair market value of the parcel. In 2765  
such case, the filing for journalization of a decree of 2766  
foreclosure ordering that direct transfer without appraisal or 2767  
sale shall constitute confirmation of the transfer and thereby 2768  
terminate any further statutory or common law right of redemption. 2769

**Sec. 5721.36.** (A)(1) Except as otherwise provided in division 2770  
(A)(2) of this section, the purchaser of a tax certificate sold as 2771  
part of a block sale pursuant to section 5721.32 of the Revised 2772  
Code may transfer the certificate to any person, and any other 2773

purchaser of a tax certificate pursuant to section 5721.32 or 2774  
5721.33 of the Revised Code may transfer the certificate to any 2775  
person, except the owner of the certificate parcel or any 2776  
corporation, partnership, or association in which such owner has 2777  
an interest. The transferee of a tax certificate subsequently may 2778  
transfer the certificate to any other person to whom the purchaser 2779  
could have transferred the certificate. The transferor of a tax 2780  
certificate shall endorse the certificate and shall swear to the 2781  
endorsement before a notary public or other officer empowered to 2782  
administer oaths. The transferee shall present the endorsed 2783  
certificate and a notarized copy of a valid form of identification 2784  
showing the transferee's taxpayer identification number to the 2785  
county treasurer of the county where the certificate is 2786  
registered, who shall, upon payment of a fee of twenty dollars to 2787  
cover the costs associated with the transfer of a tax certificate, 2788  
enter upon the register of certificate holders opposite the 2789  
certificate entry the name and address of the transferee, the date 2790  
of entry, and, upon presentation to the treasurer of instructions 2791  
signed by the transferee, the name and address of any secured 2792  
party of the transferee having an interest in the tax certificate. 2793  
The treasurer shall deposit the fee in the county treasury to the 2794  
credit of the tax certificate administration fund. 2795

2796  
Except as otherwise provided in division (A)(2) of this 2797  
section, no request for foreclosure or notice of intent to 2798  
foreclose, as the case may be, shall be filed by any person other 2799  
than the person shown on the tax certificate register to be the 2800  
certificate holder or a private attorney for that person properly 2801  
authorized to act in that person's behalf. 2802

(2) Upon registration of a security interest with the county 2803  
treasurer, both of the following apply: 2804

(a) No purchaser or transferee of a tax certificate, other 2805

than a county land reutilization corporation, may transfer that 2806  
tax certificate except upon presentation to the treasurer of 2807  
instructions signed by the secured party authorizing such action. 2808  
A county land reutilization corporation may transfer or assign tax 2809  
certificates consistent with its public purposes and plan adopted 2810  
pursuant to Chapter 1724. of the Revised Code. 2811

(b) Only the secured party may issue a request for 2812  
foreclosure or notice of intent to foreclose concerning that tax 2813  
certificate. 2814

(3) If a tax certificate is sold as part of a block sale 2815  
under section 5721.32 or 5721.33 of the Revised Code, and if the 2816  
certificate parcel is abandoned land as defined in section 323.65 2817  
of the Revised Code, a county, municipal corporation, township, or 2818  
county land reutilization corporation may acquire the tax 2819  
certificate within one year from the date the certificate was sold 2820  
by providing to the certificate holder a written request to 2821  
purchase the certificate and payment of the actual cost the 2822  
purchaser paid for the certificate. The acquiring subdivision or 2823  
county land reutilization shall pay any costs or fees assessed by 2824  
the county treasurer or auditor in relation to the transfer of the 2825  
certificate. 2826

(B)(1) Application may be made to the county treasurer for a 2827  
duplicate certificate if a certificate is alleged by affidavit to 2828  
have been lost or destroyed. The treasurer shall issue a duplicate 2829  
certificate, upon payment of a fee of twenty dollars to cover the 2830  
costs of issuing the duplicate certificate. The treasurer shall 2831  
deposit the fee in the county treasury to the credit of the tax 2832  
certificate administration fund. 2833

(2) The duplicate certificate shall be plainly marked or 2834  
stamped "duplicate." 2835

(3) The treasurer shall enter the fact of the duplicate in 2836

the tax certificate register. 2837

**Sec. 5722.01.** As used in this chapter: 2838

(A) "Electing subdivision" means a municipal corporation that 2839  
has enacted an ordinance or a township or county that has adopted 2840  
a resolution pursuant to section 5722.02 of the Revised Code for 2841  
purposes of adopting and implementing the procedures set forth in 2842  
sections 5722.02 to 5722.15 of the Revised Code. A county land 2843  
reutilization corporation organized by a county and designated to 2844  
act on behalf of the county pursuant to division (B) of section 2845  
5722.02 of the Revised Code shall be deemed the electing 2846  
subdivision for all purposes of this chapter, except as otherwise 2847  
expressly provided in this chapter. 2848

(B) "County land reutilization corporation" means a county 2849  
land reutilization corporation organized under Chapter 1724. of 2850  
the Revised Code. 2851

(C) "Delinquent lands" ~~has~~ and "delinquent vacant lands" have 2852  
the same ~~meaning~~ meanings as in section 5721.01 of the Revised 2853  
Code, and "~~delinquent vacant lands~~" are ~~delinquent lands that are~~ 2854  
~~unimproved by any dwelling.~~ 2855

(D) "Land reutilization program" means the procedures and 2856  
activities concerning the acquisition, management, and disposition 2857  
of affected delinquent lands set forth in sections 5722.02 to 2858  
5722.15 of the Revised Code. 2859

(E) "Minimum bid," in the case of a sale of property 2860  
foreclosed pursuant to section 323.25, sections 323.65 to 323.79, 2861  
or section 5721.18, or foreclosed and forfeited pursuant to 2862  
section 5721.14 of the Revised Code, means a bid in an amount 2863  
equal to the sum of the taxes, assessments, charges, penalties, 2864  
and interest due and payable on the parcel subsequent to the 2865  
delivery to the county prosecuting attorney of the delinquent land 2866

or delinquent vacant land tax certificate or master list of 2867  
delinquent or delinquent vacant tracts containing the parcel, and 2868  
prior to the transfer of the deed of the parcel to the purchaser 2869  
following confirmation of sale, plus the costs of foreclosure or 2870  
foreclosure and forfeiture proceedings against the property. 2871

(F) "Nonproductive land" means any parcel of delinquent 2872  
vacant land with respect to which a ~~foreclosure proceeding~~ 2873  
~~pursuant to section 323.25 or sections 323.65 to 323.79, a~~ 2874  
~~foreclosure proceeding pursuant to division (A) or (B) of section~~ 2875  
~~5721.18, or a foreclosure and forfeiture proceeding pursuant to~~ 2876  
section 5721.14 of the Revised Code has been instituted; and any 2877  
parcel of delinquent land with respect to which a foreclosure 2878  
proceeding pursuant to section 323.25, sections 323.65 to 323.79, 2879  
or division (A) or (B) of section 5721.18 of the Revised Code has 2880  
been instituted, ~~and upon which there are no buildings or other~~ 2881  
~~structures, or upon which there are either~~ to which one of the 2882  
following criteria applies: 2883

(1) ~~Buildings~~ There are no buildings or structures located on 2884  
the land; 2885

(2) The land is abandoned land as defined in section 323.65 2886  
of the Revised Code; 2887

(3) None of the buildings or other structures that are not 2888  
located on the parcel are in the occupancy of any person, and as 2889  
~~to which~~ the township or municipal corporation within whose 2890  
boundaries the parcel is situated has instituted proceedings under 2891  
section 505.86 or 715.26 of the Revised Code, or Section 3 of 2892  
Article XVIII, Ohio Constitution, for the removal or demolition of 2893  
such buildings or other structures by the township or municipal 2894  
corporation because of their insecure, unsafe, or structurally 2895  
defective condition; 2896

~~(2) Buildings~~ (4) None of the buildings or structures that 2897

~~are not located on the parcel are~~ in the occupancy of any person 2898  
at the time the foreclosure proceeding is initiated, ~~and whose~~ 2899  
~~acquisition~~ the municipal corporation, county, township, or county 2900  
land reutilization corporation determines ~~to be necessary for the~~ 2901  
~~implementation of an effective~~ that the parcel is eligible for 2902  
acquisition through a land reutilization program. 2903

(G) "Occupancy" means the actual, continuous, and exclusive 2904  
use and possession of a parcel by a person having a lawful right 2905  
to such use and possession. 2906

(H) "Land within an electing subdivision's boundaries" does 2907  
not include land within the boundaries of a municipal corporation, 2908  
unless the electing subdivision is the municipal corporation or 2909  
the municipal corporation adopts an ordinance that gives consent 2910  
to the electing subdivision to include such land. 2911

**Sec. 5722.02.** (A) Any municipal corporation, county, or 2912  
township may elect to adopt and implement the procedures set forth 2913  
in sections 5722.02 to 5722.15 of the Revised Code to facilitate 2914  
the effective reutilization of nonproductive land situated within 2915  
its boundaries. Such election shall be made by ordinance in the 2916  
case of a municipal corporation, and by resolution in the case of 2917  
a county or township. The ordinance or resolution shall state that 2918  
the existence of nonproductive land within its boundaries is such 2919  
as to necessitate the implementation of a land reutilization 2920  
program to foster either the return of such nonproductive land to 2921  
tax revenue generating status or the devotion thereof to public 2922  
use. 2923

(B) Any county adopting a resolution under division (A) of 2924  
this section may direct in the resolution that a county land 2925  
reutilization corporation be organized under Chapter 1724. of the 2926  
Revised Code to act on behalf of and cooperate with the county in 2927  
exercising the powers and performing the duties of the county 2928

under this chapter. The powers extended to a county land reutilization corporation shall not be construed as a limitation on the powers granted to a county land reutilization corporation under Chapter 1724. of the Revised Code, but shall be construed as additional powers.

(C) An electing subdivision shall promptly deliver certified copies of such ordinance or resolution to the auditor, treasurer, and the prosecutor of each county in which the electing subdivision is situated. On and after the effective date of such ordinance or resolution, the foreclosure, sale, management, and disposition of all nonproductive land situated within the electing subdivision's boundaries shall be governed by the procedures set forth in sections 5722.02 to 5722.15 of the Revised Code, and, in the case of a county land reutilization corporation, as authorized under Chapter 1724. of the Revised Code. When a county adopts a resolution organizing a county land reutilization corporation pursuant to this chapter, the county shall deliver a copy of the resolution to the county auditor, county treasurer, and county prosecuting attorney.

(D) A county, a county land reutilization corporation, and a municipal corporation or township may enter into an agreement to implement the procedures in sections 5722.02 to 5722.15 of the Revised Code within the boundaries of the municipal corporation or township if the county and the township or municipal corporation are electing subdivisions and the county has, by resolution, designated a county land reutilization corporation to act on its behalf under this chapter.

Any property acquired by a county land reutilization corporation in a transaction other than the tax foreclosure procedures in Chapter 323., 5721., or 5723. of the Revised Code shall be subject to a priority right of acquisition by a municipal corporation or township in which the property is located for a

period of thirty days after the county land reutilization 2961  
corporation first records the deed evidencing acquisition of such 2962  
property with the county recorder. A municipal corporation or 2963  
township claiming a priority right of acquisition shall file, and 2964  
the county recorder shall record, an instrument evidencing such 2965  
right within the thirty-day period. The instrument shall include 2966  
the name and address of the applicable municipal corporation or 2967  
township, the parcel or other identifying number and an 2968  
affirmative statement by the municipal corporation or township 2969  
that it intends to acquire the property. If the municipal 2970  
corporation or township records such an instrument within the 2971  
thirty-day period, then the priority right of acquisition shall be 2972  
effective for a period of ninety days after the instrument is 2973  
recorded. If the municipal corporation or township does not record 2974  
the instrument expressing its intent to acquire the property or, 2975  
if having timely recorded such instrument does not thereafter 2976  
acquire and record a deed within the ninety-day period following 2977  
the recording of its intent to acquire the property, then the 2978  
county land reutilization corporation may dispose of such property 2979  
free and clear of any claim or interest of such municipal 2980  
corporation or township. If a municipal corporation or township 2981  
does not record an instrument of intent to acquire property within 2982  
the thirty-day period, or if a municipal corporation or township, 2983  
after timely recording an instrument of intent to acquire a 2984  
parcel, does not thereafter acquire the parcel within ninety days 2985  
and record a deed thereto with the county recorder, the municipal 2986  
corporation or township has no statutory, legal, or equitable 2987  
claim or estate in property acquired by the county land 2988  
reutilization corporation. This section shall not be construed to 2989  
constitute an exception to free and clear title to the property 2990  
held by a county land reutilization corporation or any of its 2991  
subsequent transferees, or to preclude a county land reutilization 2992  
corporation and any municipal corporation or township from 2993

entering into an agreement that disposes of property on terms to 2994  
which they may thereafter mutually agree. 2995

(E) If a county has organized a county land reutilization 2996  
corporation under Chapter 1724. of the Revised Code, the board of 2997  
county commissioners, county auditor, and county treasurer of that 2998  
county may agree, either individually or in combination, to 2999  
provide administrative services, materials, equipment, office 3000  
facilities, or other personal property and staff to the 3001  
corporation as is necessary or convenient for the corporation to 3002  
act on behalf of the county in exercising the powers and 3003  
performing the duties described in Chapters 1724. and 5722. of the 3004  
Revised Code. 3005

**Sec. 5722.03.** (A) On and after the effective date of an 3006  
ordinance or resolution adopted pursuant to section 5722.02 of the 3007  
Revised Code, nonproductive land within an electing subdivision's 3008  
boundaries that the subdivision wishes to acquire and that has 3009  
either been advertised and offered for sale or is otherwise 3010  
available for acquisition pursuant to a foreclosure proceeding as 3011  
provided in section 323.25, sections 323.65 to 323.79, or section 3012  
5721.18 of the Revised Code, but is not sold for want of a minimum 3013  
bid, shall be sold or transferred to the electing subdivision in 3014  
the manner set forth in this section or sections 323.65 to 323.79 3015  
of the Revised Code. 3016

(B) Upon receipt of an ordinance or resolution under section 3017  
5722.02 of the Revised Code, the county prosecuting attorney shall 3018  
compile and deliver to the electing subdivision a list of all 3019  
delinquent land within the electing subdivision with respect to 3020  
which a foreclosure proceeding pursuant to section 323.25, 3021  
sections 323.65 to 323.79, or section 5721.18 of the Revised Code 3022  
has been instituted and is pending. The prosecuting attorney shall 3023  
notify the electing subdivision of the identity of all delinquent 3024

land within the subdivision whenever a foreclosure proceeding 3025  
pursuant to section 323.25, sections 323.65 to 323.79, or section 3026  
5721.18 of the Revised Code is commenced with respect to that 3027  
land. 3028

(C) The electing subdivision shall select from such lists the 3029  
delinquent lands that constitute nonproductive lands that it 3030  
wishes to acquire, and shall notify the prosecuting attorney of 3031  
its selection prior to the advertisement and sale of the 3032  
nonproductive lands pursuant to such a foreclosure proceeding, or 3033  
as otherwise provided in sections 323.65 to 323.79 of the Revised 3034  
Code. Notwithstanding the sales price provisions to the contrary 3035  
in division (A) of section 323.28 or in divisions (A)(1) and (C) 3036  
of section 5721.19 of the Revised Code, selected nonproductive 3037  
lands subject to a foreclosure proceeding pursuant to section 3038  
323.25, sections 323.65 to 323.79, or section 5721.18 of the 3039  
Revised Code that require a sale shall be advertised for sale and 3040  
be sold, without appraisal, for not less than the amount 3041  
determined under division (A)(1) of section 323.28 or sections 3042  
323.65 to 323.79 of the Revised Code in the case of selected 3043  
nonproductive lands subject to a foreclosure proceeding pursuant 3044  
to section 323.25 or sections 323.65 to 323.79 of the Revised 3045  
Code, or the amount determined under division (A)(2) of section 3046  
5721.19 in the case of selected nonproductive lands subject to a 3047  
foreclosure proceeding pursuant to section 5721.18 of the Revised 3048  
Code, or as prescribed in sections 323.65 to 323.79 of the Revised 3049  
Code. Except as otherwise authorized in section 323.78 of the 3050  
Revised Code, all nonproductive lands so selected, when advertised 3051  
for sale pursuant to a foreclosure proceeding, shall be advertised 3052  
separately from the advertisement applicable to other delinquent 3053  
lands. Notwithstanding division (A) of section 5721.191 of the 3054  
Revised Code, the minimum amount for which selected nonproductive 3055  
lands subject to a foreclosure proceeding pursuant to section 3056  
5721.18 of the Revised Code will be sold, as specified in the 3057

advertisement for sale, shall equal the sum of the taxes, 3058  
assessments, charges, penalties, interest, and costs due on the 3059  
parcel as determined under division (A)(2) of section 5721.19 of 3060  
the Revised Code. Notwithstanding provisions to the contrary in 3061  
division (A) of section 323.28 of the Revised Code, the minimum 3062  
amount for which selected nonproductive lands subject to a 3063  
foreclosure proceeding pursuant to section 323.25 of the Revised 3064  
Code will be sold, as specified in the advertisement for sale, 3065  
shall equal the amount specified in division (A)(1) of section 3066  
323.28 of the Revised Code. The advertisement relating to the 3067  
selected nonproductive lands also shall include a statement that 3068  
the lands have been determined by the electing subdivision to be 3069  
nonproductive lands and that, if at a foreclosure sale no bid for 3070  
the appropriate amount specified in this division is received, 3071  
such lands shall be sold or transferred to the electing 3072  
subdivision. 3073

(D) ~~Except for sales and transfers under sections 323.65 to~~ 3074  
~~323.79 of the Revised Code, if~~ If any nonproductive land selected 3075  
by an electing subdivision is advertised and offered for sale at 3076  
~~two sales~~ one sale pursuant to this section but is not sold for 3077  
want of a minimum bid, the electing subdivision that selected the 3078  
nonproductive land shall be deemed to have submitted the winning 3079  
bid at ~~the second~~ such sale ~~for the land~~, and the land is deemed 3080  
sold to the electing subdivision for no consideration other than 3081  
the ~~fee~~ amounts charged under ~~division~~ divisions (E) and (F) of 3082  
this section. If both a county and a township within that county 3083  
have adopted a resolution pursuant to section 5722.02 of the 3084  
Revised Code and both subdivisions select the same parcel or 3085  
parcels of land, the subdivision that first notifies the 3086  
prosecuting attorney of such selection shall be the electing 3087  
subdivision deemed to have submitted the winning bid under this 3088  
division. If a municipal corporation and a county land 3089  
reutilization corporation select the same parcel or parcels of 3090

land, the municipal corporation shall be deemed the winning bidder 3091  
under this division. The officer conducting the sale shall 3092  
announce the bid of the electing subdivision at the sale and shall 3093  
report the proceedings to the court for confirmation of sale. 3094

(E) Upon the sale or transfer of any nonproductive land to an 3095  
electing subdivision, the county auditor shall charge the costs, 3096  
as determined by the court, incurred in the foreclosure proceeding 3097  
instituted under section 323.25, sections 323.65 to 323.79, or 3098  
section 5721.18 of the Revised Code and applicable to the 3099  
nonproductive land to the taxing districts, including the electing 3100  
subdivision, in direct proportion to their interest in the taxes, 3101  
assessments, charges, penalties, and interest on the nonproductive 3102  
land due and payable at the time the land was sold pursuant to the 3103  
foreclosure proceeding. The interest of each taxing district in 3104  
the taxes, assessments, charges, penalties, and interest on the 3105  
nonproductive land shall bear the same proportion to the amount of 3106  
those taxes, assessments, charges, penalties, and interest that 3107  
the amount of taxes levied by each district against the 3108  
nonproductive land in the preceding tax year bears to the taxes 3109  
levied by all such districts against the nonproductive land in the 3110  
preceding tax year. For the purposes of this division, a county 3111  
land reutilization corporation shall be deemed to have the 3112  
proportionate interest of the county on whose behalf it has been 3113  
designated and organized in the taxes, assessments, charges, 3114  
penalties, and interest on the nonproductive land in that county. 3115  
In making a semiannual apportionment of funds, the auditor shall 3116  
retain at the next apportionment the amount charged to each such 3117  
taxing district, except that in the case of a county land 3118  
reutilization corporation acting on behalf of a county, the 3119  
auditor shall provide an invoice to the corporation for the amount 3120  
charged to it. 3121

(F) The officer conducting the sale shall execute and file 3122

for recording a deed conveying title to the land upon the filing 3123  
of the ~~the~~ entry of the confirmation of sale, unless the 3124  
nonproductive land is redeemed under section 323.31 or 5721.18 of 3125  
the Revised Code. If the alternative redemption period applies 3126  
under section 323.78 of the Revised Code, the officer shall not 3127  
execute the deed and file it for recording until the alternative 3128  
redemption period expires. In either case, once the deed has been 3129  
recorded, the officer shall deliver the deed to the electing 3130  
subdivision; thereupon, title to the land is incontestable in the 3131  
electing subdivision and free and clear of all liens and 3132  
encumbrances, except those easements and covenants of record 3133  
running with the land and created prior to the time at which the 3134  
taxes or assessments, for the nonpayment of which the land is sold 3135  
or transferred at foreclosure, became due and payable. ~~At~~ 3136

When title to a parcel of land upon which a lien has been 3137  
placed under section 715.261, 743.04, or 6119.06 of the Revised 3138  
Code is transferred to a county land reutilization corporation 3139  
under this section, the lien on the parcel shall be extinguished 3140  
if the lien is for costs or charges that were incurred before the 3141  
date of the transfer to the corporation and if the corporation did 3142  
not incur the costs or charges, regardless of whether the lien was 3143  
attached or the costs or charges were certified before the date of 3144  
transfer. In such a case, the corporation and its successors in 3145  
title shall take title to the property free and clear of any such 3146  
lien and shall be immune from liability in any action to collect 3147  
such costs or charges. 3148

If a county land reutilization corporation takes title to 3149  
property under this chapter before any costs or charges have been 3150  
certified or any lien has been placed with respect to the property 3151  
under section 715.261, 743.04, or 6119.06 of the Revised Code, the 3152  
corporation shall be deemed a bona fide purchaser for value 3153  
without knowledge of such costs or lien, regardless of whether the 3154

corporation had actual or constructive knowledge of the costs or 3155  
lien, and any such lien shall be void and unenforceable against 3156  
the corporation and its successors in title. 3157

At the time of the sale or transfer, the officer shall 3158  
collect and the electing subdivision shall pay the fee required by 3159  
law for transferring and recording of deeds. In accordance with 3160  
section 1724.10 of the Revised Code, an electing subdivision that 3161  
is a county land reutilization corporation shall not be required 3162  
to pay any such fee. 3163

The title is not invalid because of any irregularity, 3164  
informality, or omission of any proceedings under section 323.25, 3165  
sections 323.65 to 323.79, this chapter, or Chapter 5721. of the 3166  
Revised Code, or in any processes of taxation, if such 3167  
irregularity, informality, or omission does not abrogate any 3168  
provision of such chapters for notice to holders of title, lien, 3169  
or mortgage to, or other interests in, the foreclosed lands. 3170

**Sec. 5722.031.** (A) If, in any foreclosure proceeding 3171  
initiated under section 323.25, sections 323.65 to 323.79, or 3172  
section 5721.18 of the Revised Code, a county board of revision, 3173  
court of common pleas, or municipal court issues a decree of 3174  
foreclosure, order of sale, order of transfer, or confirmation of 3175  
sale under section 5722.03 of the Revised Code that transfers a 3176  
delinquent parcel to an electing subdivision, the electing 3177  
subdivision may file a petition with the board or court to vacate 3178  
the decree, order, or confirmation of sale on the basis that such 3179  
electing subdivision does not wish to acquire the parcel. The 3180  
electing subdivision may file such a petition notwithstanding any 3181  
prior request by the electing subdivision or a party acting on 3182  
behalf of the electing subdivision to acquire the parcel. 3183

If the electing subdivision files the petition within sixty 3184  
days after the journalization of the decree, order, or 3185

confirmation of sale, the board or court shall vacate the decree, order, or confirmation of sale. If the electing subdivision files the petition more than sixty days after the journalization of the decree, order, or confirmation of sale, the board or court may vacate the decree, order, or confirmation of sale at its discretion utilizing standards of review prescribed in or consistent with Civil Rule 60.

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

(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 3217  
adopted pursuant to section 5722.02 of the Revised Code, the 3218  
county auditor shall deliver to the electing subdivision a list of 3219  
all delinquent lands within an electing subdivision's boundaries 3220  
that have been forfeited to the state pursuant to section 5723.01 3221  
of the Revised Code and thereafter shall notify the electing 3222  
subdivision of any additions to or deletions from such list. 3223

The electing subdivision shall select from such lists the 3224  
forfeited lands that constitute nonproductive lands that the 3225  
subdivision wishes to acquire, and shall notify the county auditor 3226  
of its selection prior to the advertisement and sale of such 3227  
lands. Notwithstanding the sales price provisions of division 3228  
(A)(1) of section 5723.06 of the Revised Code, the selected 3229  
nonproductive lands shall be advertised for sale and be sold to 3230  
the highest bidder for an amount at least sufficient to pay the 3231  
amount determined under division (A)(2) of section 5721.16 of the 3232  
Revised Code. All nonproductive lands forfeited to the state and 3233  
selected by an electing subdivision, when advertised for sale 3234  
pursuant to the relevant procedures set forth in Chapter 5723. of 3235  
the Revised Code, shall be advertised separately from the 3236  
advertisement applicable to other forfeited lands. The 3237  
advertisement relating to the selected nonproductive lands also 3238  
shall include a statement that the lands have been selected by the 3239  
electing subdivision as nonproductive lands that it wishes to 3240  
acquire and that, if at the forfeiture sale no bid for the sum of 3241  
the taxes, assessments, charges, penalties, interest, and costs 3242  
due on the parcel as determined under division (A)(1)(a) of 3243  
section 5723.06 of the Revised Code is received, the lands shall 3244  
be sold to the electing subdivision. 3245

(B) If any nonproductive land that has been forfeited to the 3246  
state and selected by an electing subdivision is advertised and 3247  
offered for sale by the auditor pursuant to Chapter 5723. of the 3248

Revised Code, but no minimum bid is received, the electing 3249  
subdivision shall be deemed to have submitted the winning bid, and 3250  
the land is deemed sold to the electing subdivision for no 3251  
consideration other than the fee charged under division (C) of 3252  
this section. If both a county and a township in that county have 3253  
adopted a resolution pursuant to section 5722.02 of the Revised 3254  
Code and both subdivisions select the same parcel or parcels of 3255  
land, the electing subdivision deemed to have submitted the 3256  
winning bid under this division shall be determined pursuant to 3257  
division (D) of section 5722.03 of the Revised Code. 3258

The auditor shall announce the bid at the sale and shall 3259  
declare the selected nonproductive land to be sold to the electing 3260  
subdivision. The auditor shall deliver to the electing subdivision 3261  
a certificate of sale. 3262

(C) On the returning of the certificate of sale to the 3263  
auditor, the auditor shall execute and file for recording a deed 3264  
conveying title to the selected nonproductive land and, once the 3265  
deed has been recorded, deliver it to the electing subdivision. 3266  
Thereupon, all previous title is extinguished, and the title in 3267  
the electing subdivision is incontestable and free and clear from 3268  
all liens and encumbrances, except taxes and special assessments 3269  
that are not due at the time of the sale and any easements and 3270  
covenants of record running with the land and created prior to the 3271  
time at which the taxes or assessments, for the nonpayment of 3272  
which the nonproductive land was forfeited, became due and 3273  
payable. ~~At~~ 3274

When title to a parcel of land upon which a lien has been 3275  
placed under section 715.261, 743.04, or 6119.06 of the Revised 3276  
Code is transferred to a county land reutilization corporation 3277  
under this section, the lien on the parcel shall be extinguished 3278  
if the lien is for costs or charges that were incurred before the 3279  
date of the transfer to the corporation and if the corporation did 3280

not incur the costs or charges, regardless of whether the lien was 3281  
attached or the costs or charges were certified before the date of 3282  
transfer. In such a case, the corporation and its successors in 3283  
title shall take title to the property free and clear of any such 3284  
lien and shall be immune from liability in any action to collect 3285  
such costs or charges. 3286

If a county land reutilization corporation takes title to 3287  
property before any costs or charges have been certified or any 3288  
lien has been placed with respect to the property under section 3289  
715.261, 743.04, or 6119.06 of the Revised Code, the corporation 3290  
shall be deemed a bona fide purchaser for value without knowledge 3291  
of such costs or lien, regardless of whether the corporation had 3292  
actual or constructive knowledge of the costs or lien, and any 3293  
such lien shall be void and unenforceable against the corporation 3294  
and its successors in title. 3295

At the time of the sale, the auditor shall collect and the 3296  
electing subdivision shall pay the fee required by law for 3297  
transferring and recording of deeds. 3298

Upon delivery of a deed conveying any nonproductive land to 3299  
an electing subdivision, the county auditor shall charge all costs 3300  
incurred in any proceeding instituted under section 5721.14 or 3301  
5721.18 of the Revised Code or incurred as a result of the 3302  
forfeiture and sale of the nonproductive land to the taxing 3303  
districts, including the electing subdivision, in direct 3304  
proportion to their interest in the taxes, assessments, charges, 3305  
interest, and penalties on the nonproductive land due and payable 3306  
at the time the land was sold at the forfeiture sale. The interest 3307  
of each taxing district in the taxes, assessments, charges, 3308  
penalties, and interest on the nonproductive land shall bear the 3309  
same proportion to the amount of those taxes, assessments, 3310  
charges, penalties, and interest that the amount of taxes levied 3311  
by each district against the nonproductive land in the preceding 3312

tax year bears to the taxes levied by all such districts against 3313  
the nonproductive land in the preceding tax year. For the purposes 3314  
of this division, a county land reutilization corporation shall be 3315  
deemed to have the proportionate interest as the county 3316  
designating or organizing such corporation in the taxes, 3317  
assessments, charges, penalties, and interest on the nonproductive 3318  
land in the county. In making a semiannual apportionment of funds, 3319  
the auditor shall retain at the next apportionment the amount 3320  
charged to each such taxing district, except for a county land 3321  
reutilization corporation acting on behalf of a county, the 3322  
auditor shall invoice the corporation the amount charged to it. 3323

(D) ~~where~~ if no political subdivision has requested to 3324  
purchase a parcel of land at a foreclosure sale, any lands 3325  
otherwise forfeited to the state for want of a bid at the 3326  
foreclosure sale may, upon the request of a county land 3327  
reutilization corporation, be transferred directly to the 3328  
corporation without appraisal or public bidding. 3329

**Sec. 5722.10.** An electing subdivision may accept a conveyance 3330  
in lieu of foreclosure of ~~any~~ delinquent land from the proper 3331  
owners thereof. Such conveyance may only be accepted with the 3332  
consent of the county auditor acting as the agent of the state 3333  
pursuant to section 5721.09 of the Revised Code. The auditor may 3334  
consent to a conveyance for any reason authorized in this chapter, 3335  
and shall give such consent if the electing subdivision or county 3336  
land reutilization corporation certifies to the auditor in writing 3337  
that the delinquent land is abandoned land, as defined in section 3338  
323.65 of the Revised Code. The owners or the electing municipal 3339  
corporation or township shall pay all expenses incurred by the 3340  
county in connection with any foreclosure or foreclosure and 3341  
forfeiture proceeding filed pursuant to section 323.25, sections 3342  
323.65 to 323.79, or section 5721.18 or 5721.14 of the Revised 3343  
Code relative to such land. When the electing subdivision is the 3344

county or county land reutilization corporation acting on behalf 3345  
of a county, it may require the owner to pay the expenses. The 3346  
owner shall present the electing subdivision with evidence 3347  
satisfactory to the subdivision that it will obtain by such 3348  
conveyance fee simple title to such delinquent land. Unless 3349  
otherwise agreed to by the electing subdivision accepting the 3350  
conveyance, the title shall be free and clear of all liens and 3351  
encumbrances, except such easements and covenants of record 3352  
running with the land as were created prior to the time of the 3353  
conveyance and delinquent taxes, assessments, penalties, interest, 3354  
and charges, and taxes and special assessments that are a lien on 3355  
the real property at the time of the conveyance. Any costs, 3356  
charges, or liens that have been assessed, certified, or placed 3357  
under section 715.261, 743.04, or 6119.06 of the Revised Code with 3358  
respect to real property acquired by or transferred to a county 3359  
land reutilization corporation under this section shall, at the 3360  
time of the conveyance to the corporation, be extinguished and of 3361  
no force and effect as against the corporation, its successors, or 3362  
its assignees, provided that the lien is for charges or costs that 3363  
were incurred before the date of transfer to the corporation and 3364  
that were not incurred by the corporation. 3365

Real property acquired by an electing subdivision under this 3366  
section shall not be subject to foreclosure or forfeiture under 3367  
Chapter 5721. or 5723. of the Revised Code. The sale or other 3368  
transfer, as authorized by section 5722.07 of the Revised Code, of 3369  
real property acquired under this section shall extinguish the 3370  
lien on the title for all taxes, assessments, penalties, interest, 3371  
and charges delinquent at the time of the conveyance of the 3372  
delinquent land to the electing subdivision. 3373

**Sec. 5722.11.** All lands acquired and held by an electing 3374  
subdivision pursuant to this chapter shall be deemed real property 3375  
used for a public purpose and, notwithstanding section 5709.08 of 3376

the Revised Code, shall be exempt from taxation until sold. The exemption of such property shall be governed by the provisions of division (F) of section 5709.12 of the Revised Code, regardless of the manner in which such property is acquired.

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

(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. 3408

If a county land reutilization corporation takes title to 3409  
property before any costs or charges have been certified or any 3410  
lien has been placed with respect to the property under section 3411  
715.261, 743.04, or 6119.06 of the Revised Code, the corporation 3412  
shall be deemed a bona fide purchaser for value without knowledge 3413  
of such costs or lien, regardless of whether the corporation had 3414  
actual or constructive knowledge of the costs or lien, and any 3415  
such lien shall be void and unenforceable against the corporation 3416  
and its successors in title. 3417

**Sec. 5723.12.** (A) The county auditor, on making a sale of a 3418  
tract of land to any person under this chapter, shall give the 3419  
purchaser a certificate of sale. On producing or returning to the 3420  
auditor the certificate of sale, the auditor, on payment to the 3421  
auditor by the purchaser, the purchaser's heirs, or assigns, of 3422  
the sum of forty-five dollars, shall execute and file for 3423  
recording a deed, which deed shall be prima-facie evidence of 3424  
title in the purchaser, the purchaser's heirs, or assigns. Once 3425  
the deed has been recorded, the county auditor shall deliver the 3426  
deed to the purchaser. At the time of the sale, the county auditor 3427  
shall collect and the purchaser shall pay the fee required by law 3428  
for the recording of deeds. In the case of land sold to the state 3429  
under division (B) of section 5723.06 of the Revised Code, the 3430  
director of natural resources or a county land reutilization 3431  
corporation shall execute and file for recording the deed, and pay 3432  
the fee required by law for transferring deeds directly to the 3433  
county auditor and recording deeds directly to the county 3434  
recorder. 3435

(B) Except as otherwise provided in division (C) of this 3436  
section and except for foreclosures to which the alternative 3437  
redemption period has expired under sections 323.65 to 323.79 of 3438

the Revised Code, when a tract of land has been duly forfeited to 3439  
the state and sold under this chapter, the conveyance of the real 3440  
estate by the auditor shall extinguish all previous title and 3441  
invest the purchaser with a new and perfect title that is free 3442  
from all liens and encumbrances, except taxes and installments of 3443  
special assessments and reassessments not due at the time of the 3444  
sale, federal tax liens other than federal tax liens that are 3445  
discharged in accordance with subsection (b) or (c) of section 3446  
7425 of the "Internal Revenue Code of 1954," 68A Stat. 3, 26 3447  
U.S.C. 1, as amended, and any easements and covenants running with 3448  
the land that were created prior to the time the taxes or 3449  
assessments, for the nonpayment of which the land was forfeited, 3450  
became due and payable and except that, if there is a federal tax 3451  
lien on the tract of land at the time of the sale, the United 3452  
States is entitled to redeem the tract of land at any time within 3453  
one hundred twenty days after the sale pursuant to subsection (d) 3454  
of section 7425 of the "Internal Revenue Code of 1954," 68A Stat. 3455  
3, 26 U.S.C. 1, as amended. 3456

(C) ~~Except for foreclosures to which the alternative~~ 3457  
~~redemption period has already expired under sections 323.65 to~~ 3458  
~~323.79 of the Revised Code, when~~ When a tract of forfeited land 3459  
that was foreclosed upon as a result of proceedings for 3460  
foreclosure instituted under section 323.25, sections 323.65 to 3461  
323.79, or division (C) of section 5721.18 of the Revised Code is 3462  
sold or transferred to any person, including a county land 3463  
reutilization corporation, under this chapter, the conveyance of 3464  
the real estate by the auditor shall extinguish all previous title 3465  
and invest the purchaser or transferee with a new title free from 3466  
the lien for land taxes, assessments, charges, penalties, and 3467  
interest for which the lien was foreclosed, the property was 3468  
forfeited to the state, and in satisfaction of which the property 3469  
was sold or transferred under this chapter, ~~but subject to all~~ 3470  
~~other liens and encumbrances with respect to the tract. In all~~ 3471

such cases, the purchaser or transferee shall be deemed a bona 3472  
fide purchaser for value in accordance with division (C) of 3473  
section 5723.04 of the Revised Code. 3474

**Sec. 6119.06.** Upon the declaration of the court of common 3475  
pleas organizing the regional water and sewer district pursuant to 3476  
section 6119.04 of the Revised Code and upon the qualifying of its 3477  
board of trustees and the election of a president and a secretary, 3478  
said district shall exercise in its own name all the rights, 3479  
powers, and duties vested in it by Chapter 6119. of the Revised 3480  
Code, and, subject to such reservations, limitations and 3481  
qualifications as are set forth in this ~~Chapter~~ chapter, such 3482  
district may: 3483

(A) Adopt bylaws for the regulation of its affairs, the 3484  
conduct of its business, and notice of its actions; 3485

(B) Adopt an official seal; 3486

(C) Maintain a principal office and suboffices at such places 3487  
within the district as it designates; 3488

(D) Sue and plead in its own name; be sued and impleaded in 3489  
its own name with respect to its contracts or torts of its 3490  
members, employees, or agents acting within the scope of their 3491  
employment, or to enforce its obligations and covenants made under 3492  
sections 6119.09, 6119.12, and 6119.14 of the Revised Code. Any 3493  
such actions against the district shall be brought in the court of 3494  
common pleas of the county in which the principal office of the 3495  
district is located, or in the court of common pleas of the county 3496  
in which the cause of action arose, and all summonses, exceptions, 3497  
and notices of every kind shall be served on the district by 3498  
leaving a copy thereof at the principal office with the person in 3499  
charge thereof or with the secretary of the district. 3500

(E) Assume any liability or obligation of any person or 3501

political subdivision, including a right on the part of such 3502  
district to indemnify and save harmless the other contracting 3503  
party from any loss, cost, or liability by reason of the failure, 3504  
refusal, neglect, or omission of such district to perform any 3505  
agreement assumed by it or to act or discharge any such 3506  
obligation; 3507

(F) Make loans and grants to political subdivisions for the 3508  
acquisition or construction of water resource projects by such 3509  
political subdivisions and adopt rules, regulations, and 3510  
procedures for making such loans and grants; 3511

(G) Acquire, construct, reconstruct, enlarge, improve, 3512  
furnish, equip, maintain, repair, operate, lease or rent to or 3513  
from, or contract for operation by or for, a political subdivision 3514  
or person, water resource projects within or without the district; 3515

(H) Make available the use or service of any water resource 3516  
project to one or more persons, one or more political 3517  
subdivisions, or any combination thereof; 3518

(I) Levy and collect taxes and special assessments; 3519

(J) Issue bonds and notes and refunding bonds and notes as 3520  
provided in Chapter 6119. of the Revised Code; 3521

(K) Acquire by gift or purchase, hold, and dispose of real 3522  
and personal property in the exercise of its powers and the 3523  
performance of its duties under Chapter 6119. of the Revised Code; 3524

(L) Dispose of, by public or private sale, or lease any real 3525  
or personal property determined by the board of trustees to be no 3526  
longer necessary or needed for the operation or purposes of the 3527  
district; 3528

(M) Acquire, in the name of the district, by purchase or 3529  
otherwise, on such terms and in such manner as it considers 3530  
proper, or by the exercise of the right of condemnation in the 3531

manner provided by section 6119.11 of the Revised Code, such 3532  
public or private lands, including public parks, playgrounds, or 3533  
reservations, or parts thereof or rights therein, rights-of-way, 3534  
property, rights, easements, and interests as it considers 3535  
necessary for carrying out Chapter 6119. of the Revised Code, but 3536  
excluding the acquisition by the exercise of the right of 3537  
condemnation of any waste water facility or water management 3538  
facility owned by any person or political subdivision, and 3539  
compensation shall be paid for public or private lands so taken; 3540

(N) Adopt rules and regulations to protect augmented flow by 3541  
the district in waters of the state, to the extent augmented by a 3542  
water resource project, from depletion so it will be available for 3543  
beneficial use, to provide standards for the withdrawal from 3544  
waters of the state of the augmented flow created by a water 3545  
resource project which is not returned to the waters of the state 3546  
so augmented, and to establish reasonable charges therefor, if 3547  
considered necessary by the district; 3548

(O) Make and enter into all contracts and agreements and 3549  
execute all instruments necessary or incidental to the performance 3550  
of its duties and the execution of its powers under Chapter 6119. 3551  
of the Revised Code; 3552

(P) Enter into contracts with any person or any political 3553  
subdivision to render services to such contracting party for any 3554  
service the district is authorized to provide; 3555

(Q) Enter into agreements for grants or the receipt and 3556  
repayment of loans from a board of township trustees under section 3557  
505.705 of the Revised Code; 3558

(R) Make provision for, contract for, or sell any of its 3559  
by-products or waste; 3560

(S) Exercise the power of eminent domain in the manner 3561  
provided in Chapter 6119. of the Revised Code; 3562

(T) Remove or change the location of any fence, building, 3563  
railroad, canal, or other structure or improvement located in or 3564  
out of the district, and in case it is not feasible or economical 3565  
to move any such building, structure, or improvement situated in 3566  
or upon lands required, and if the cost is determined by the board 3567  
to be less than that of purchase or condemnation, to acquire land 3568  
and construct, acquire, or install therein or thereon buildings, 3569  
structures, or improvements similar in purpose, to be exchanged 3570  
for such buildings, structures, or improvements under contracts 3571  
entered into between the owner thereof and the district; 3572

(U) Receive and accept, from any federal or state agency, 3573  
grants for or in aid of the construction of any water resource 3574  
project, and receive and accept aid or contributions from any 3575  
source of money, property, labor, or other things of value, to be 3576  
held, used, and applied only for the purposes for which such 3577  
grants and contributions are made; 3578

(V) Purchase fire and extended coverage and liability 3579  
insurance for any water resource project and for the principal 3580  
office and suboffices of the district, insurance protecting the 3581  
district and its officers and employees against liability for 3582  
damage to property or injury to or death of persons arising from 3583  
its operations, and any other insurance the district may agree to 3584  
provide under any resolution authorizing its water resource 3585  
revenue bonds or in any trust agreement securing the same; 3586

(W) Charge, alter, and collect rentals and other charges for 3587  
the use of services of any water resource project as provided in 3588  
section 6119.09 of the Revised Code. Such district may refuse the 3589  
services of any of its projects if any of such rentals or other 3590  
charges, including penalties for late payment, are not paid by the 3591  
user thereof, and, if such rentals or other charges are not paid 3592  
when due and upon certification of nonpayment to the county 3593  
auditor, such rentals or other charges constitute a lien upon the 3594

property so served, shall be placed by the auditor upon the real 3595  
property tax list and duplicate, and shall be collected in the 3596  
same manner as other taxes. 3597

When title to property is transferred to a county land 3598  
reutilization corporation, any lien placed on the property under 3599  
this division shall be extinguished, and the corporation shall not 3600  
be held liable for any rentals or charges certified under this 3601  
division with respect to the property, if the rentals or charges 3602  
were incurred before the date of the transfer to the corporation 3603  
and if the corporation did not incur the rentals or charges, 3604  
regardless of whether the rentals or charges were certified, or 3605  
the lien was attached, before the date of transfer. In such a 3606  
case, the corporation and its successors in title shall take title 3607  
to the property free and clear of any such lien and shall be 3608  
immune from liability in any collection action brought with 3609  
respect to such rentals or charges. If a lien placed on property 3610  
is extinguished as provided in this division, the district shall 3611  
retain the ability to recoup the rents and charges incurred with 3612  
respect to the property from any owner, tenant, or other person 3613  
liable to pay such rents and charges before the property was 3614  
transferred to the corporation. 3615

(X) Provide coverage for its employees under Chapters 145., 3616  
4123., and 4141. of the Revised Code; 3617

(Y) Merge or combine with any other regional water and sewer 3618  
district into a single district, which shall be one of the 3619  
constituent districts, on terms so that the surviving district 3620  
shall be possessed of all rights, capacity, privileges, powers, 3621  
franchises, and authority of the constituent districts and shall 3622  
be subject to all the liabilities, obligations, and duties of each 3623  
of the constituent districts and all rights of creditors of such 3624  
constituent districts shall be preserved unimpaired, limited in 3625  
lien to the property affected by such liens immediately prior to 3626

the time of the merger and all debts, liabilities, and duties of 3627  
the respective constituent districts shall thereafter attach to 3628  
the surviving district and may be enforced against it, and such 3629  
other terms as are agreed upon, provided two-thirds of the members 3630  
of each of the boards consent to such merger or combination. Such 3631  
merger or combination shall become legally effective unless, prior 3632  
to the ninetieth day following the later of the consents, 3633  
qualified electors residing in either district equal in number to 3634  
a majority of the qualified electors voting at the last general 3635  
election in such district file with the secretary of the board of 3636  
trustees of their regional water and sewer district a petition of 3637  
remonstrance against such merger or combination. The secretary 3638  
shall cause the board of elections of the proper county or 3639  
counties to check the sufficiency of the signatures on such 3640  
petition. 3641

(Z) Exercise the powers of the district without obtaining the 3642  
consent of any other political subdivision, provided that all 3643  
public or private property damaged or destroyed in carrying out 3644  
the powers of the district shall be restored or repaired and 3645  
placed in its original condition as nearly as practicable or 3646  
adequate compensation made therefor by the district; 3647

(AA) Require the owner of any premises located within the 3648  
district to connect the owner's premises to a water resource 3649  
project determined to be accessible to such premises and found to 3650  
require such connection so as to prevent or abate pollution or 3651  
protect the health and property of persons in the district. Such 3652  
connection shall be made in accordance with procedures established 3653  
by the board of trustees of such district and pursuant to such 3654  
orders as the board may find necessary to ensure and enforce 3655  
compliance with such procedures. 3656

(BB) Do all acts necessary or proper to carry out the powers 3657  
granted in Chapter 6119. of the Revised Code. 3658

<b>Section 2.</b> That existing sections 321.261, 323.131, 323.25,	3659
323.28, 323.65, 323.69, 323.70, 323.71, 323.73, 323.78, 323.79,	3660
715.261, 743.04, 2303.201, 2744.01, 5709.12, 5721.01, 5721.03,	3661
5721.14, 5721.18, 5721.19, 5721.36, 5722.01, 5722.02, 5722.03,	3662
5722.04, 5722.10, 5722.11, 5723.04, 5723.12, and 6119.06 of the	3663
Revised Code are hereby repealed.	3664