

**As Reported by the Senate Public Safety, Local Government and  
Veterans Affairs Committee**

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

**Sub. S. B. No. 172**

**Senator Patton**

**Cosponsors: Senators Seitz, Hughes, Schiavoni, Skindell, LaRose, Bacon**

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**A B I L L**

To amend sections 317.32, 321.261, 323.131, 323.25, 1  
323.28, 323.47, 323.65, 323.69, 323.70, 323.71, 2  
323.73, 323.78, 323.79, 715.261, 743.04, 1724.02, 3  
1724.10, 2303.201, 2744.01, 5709.12, 5721.01, 4  
5721.03, 5721.14, 5721.18, 5721.19, 5721.36, 5  
5722.01, 5722.03, 5722.04, 5722.07, 5722.10, 6  
5722.11, 5723.04, 5723.12, and 6119.06 and to 7  
enact sections 323.691 and 5722.031 of the Revised 8  
Code to modify the laws governing land 9  
reutilization programs and property tax 10  
foreclosures. 11

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

**Section 1.** That sections 317.32, 321.261, 323.131, 323.25, 12  
323.28, 323.47, 323.65, 323.69, 323.70, 323.71, 323.73, 323.78, 13  
323.79, 715.261, 743.04, 1724.02, 1724.10, 2303.201, 2744.01, 14  
5709.12, 5721.01, 5721.03, 5721.14, 5721.18, 5721.19, 5721.36, 15  
5722.01, 5722.03, 5722.04, 5722.07, 5722.10, 5722.11, 5723.04, 16  
5723.12, and 6119.06 be amended and sections 323.691 and 5722.031 17  
of the Revised Code be enacted to read as follows: 18

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

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

(2) For recording and indexing an instrument described in division (D) of section 317.08 of the Revised Code if the photocopy or any similar process is employed, a fee of twenty-eight dollars for the first two pages to be deposited as specified elsewhere in this division, and a fee of eight dollars to be deposited in the same manner for each subsequent page, size eight and one-half inches by fourteen inches, or fraction of a page, including the caption page, of that instrument. If the county recorder's technology fund has been established under section 317.321 of the Revised Code, of the twenty-eight dollars, fourteen dollars shall be deposited into the county treasury to the credit of the county recorder's technology fund and fourteen dollars shall be deposited into the county treasury to the credit of the county general fund. If the county recorder's technology fund has not been established, the twenty-eight dollars shall be deposited into the county treasury to the credit of the county general fund.

(B) For certifying a photocopy from the record previously

recorded, a base fee of one dollar and a housing trust fund fee of 50  
one dollar per page, size eight and one-half inches by fourteen 51  
inches, or fraction of a page; for each certification if the 52  
recorder's seal is required, except as to instruments issued by 53  
the armed forces of the United States, a base fee of fifty cents 54  
and a housing trust fund fee of fifty cents; 55

(C) For entering any marginal reference by separate recorded 56  
instrument, a base fee of two dollars and a housing trust fund fee 57  
of two dollars for each marginal reference set out in that 58  
instrument, in addition to the fees set forth in division (A)(1) 59  
of this section; 60

(D) For indexing in the real estate mortgage records, 61  
pursuant to section 1309.519 of the Revised Code, financing 62  
statements covering crops growing or to be grown, timber to be 63  
cut, minerals or the like, including oil and gas, accounts subject 64  
to section 1309.301 of the Revised Code, or fixture filings made 65  
pursuant to section 1309.334 of the Revised Code, a base fee of 66  
two dollars and a housing trust fund fee of two dollars for each 67  
name indexed; 68

(E) For filing zoning resolutions, including text and maps, 69  
in the office of the recorder as required under sections 303.11 70  
and 519.11 of the Revised Code, a base fee of twenty-five dollars 71  
and a housing trust fund fee of twenty-five dollars, regardless of 72  
the size or length of the resolutions; 73

(F) For filing zoning amendments, including text and maps, in 74  
the office of the recorder as required under sections 303.12 and 75  
519.12 of the Revised Code, a base fee of ten dollars and a 76  
housing trust fund fee of ten dollars regardless of the size or 77  
length of the amendments; 78

(G) For photocopying a document, other than at the time of 79  
recording and indexing as provided for in division (A)(1) or (2) 80

of this section, a base fee of one dollar and a housing trust fund 81  
fee of one dollar per page, size eight and one-half inches by 82  
fourteen inches, or fraction thereof; 83

(H) For local facsimile transmission of a document, a base 84  
fee of one dollar and a housing trust fund fee of one dollar per 85  
page, size eight and one-half inches by fourteen inches, or 86  
fraction thereof; for long distance facsimile transmission of a 87  
document, a base fee of two dollars and a housing trust fund fee 88  
of two dollars per page, size eight and one-half inches by 89  
fourteen inches, or fraction thereof; 90

(I) For recording a declaration executed pursuant to section 91  
2133.02 of the Revised Code or a durable power of attorney for 92  
health care executed pursuant to section 1337.12 of the Revised 93  
Code, or both a declaration and a durable power of attorney for 94  
health care, a base fee of at least fourteen dollars but not more 95  
than twenty dollars and a housing trust fund fee of at least 96  
fourteen dollars but not more than twenty dollars. 97

In any county in which the recorder employs the photostatic 98  
or any similar process for recording maps, plats, or prints the 99  
recorder shall determine, charge, and collect for the recording or 100  
rerecording of any map, plat, or print, a base fee of five cents 101  
and a housing trust fund fee of five cents per square inch, for 102  
each square inch of the map, plat, or print filed for that 103  
recording or rerecording, with a minimum base fee of twenty 104  
dollars and a minimum housing trust fund fee of twenty dollars; 105  
for certifying a copy from the record, a base fee of two cents and 106  
a housing trust fund fee of two cents per square inch of the 107  
record, with a minimum base fee of two dollars and a minimum 108  
housing trust fund fee of two dollars. 109

The fees provided in this section shall be paid upon the 110  
presentation of the instruments for record or upon the application 111  
for any certified copy of the record, except that the payment of 112

fees for providing copies of instruments conveying or 113  
extinguishing agricultural easements to the office of farmland 114  
preservation in the department of agriculture under division (H) 115  
of section 5301.691 of the Revised Code shall be governed by that 116  
division. 117

The fees provided for in this section shall not apply to the 118  
recording, indexing, or making of a certified copy or to the 119  
filing of any instrument by a county land reutilization 120  
corporation or any other electing subdivision as defined in 121  
section 5722.01 of the Revised Code. 122

**Sec. 321.261.** (A) In each county treasury there shall be 123  
created the treasurer's delinquent tax and assessment collection 124  
fund and the prosecuting attorney's delinquent tax and assessment 125  
collection fund. Except as otherwise provided in this division, 126  
two and one-half per cent of all delinquent real property, 127  
personal property, and manufactured and mobile home taxes and 128  
assessments collected by the county treasurer shall be deposited 129  
in the treasurer's delinquent tax and assessment collection fund, 130  
and two and one-half per cent of such delinquent taxes and 131  
assessments shall be deposited in the prosecuting attorney's 132  
delinquent tax and assessment collection fund. The board of county 133  
commissioners shall appropriate to the county treasurer from the 134  
treasurer's delinquent tax and assessment collection fund, and 135  
shall appropriate to the prosecuting attorney from the prosecuting 136  
attorney's delinquent tax and assessment collection fund, money to 137  
the credit of the respective fund, and except as provided in 138  
division (D) of this section, the appropriation shall be used only 139  
for the following purposes: 140

(1) By the county treasurer or the county prosecuting 141  
attorney in connection with the collection of delinquent real 142  
property, personal property, and manufactured and mobile home 143

taxes and assessments, including proceedings related to 144  
foreclosure of the state's lien for such taxes against such 145  
property; 146

(2) With respect to any portion of the amount appropriated 147  
from the treasurer's delinquent tax and assessment collection fund 148  
for the benefit of a county land reutilization corporation 149  
organized under Chapter 1724. of the Revised Code, the county land 150  
reutilization corporation. Upon the deposit of amounts in the 151  
treasurer's delinquent tax and assessment collection fund, any 152  
amounts allocated at the direction of the treasurer to the support 153  
of the county land reutilization corporation shall be paid out of 154  
such fund to the corporation upon a warrant of the county auditor. 155

If the balance in the treasurer's or prosecuting attorney's 156  
delinquent tax and assessment collection fund exceeds three times 157  
the amount deposited into the fund in the preceding year, the 158  
treasurer or prosecuting attorney, on or before the twentieth day 159  
of October of the current year, may direct the county auditor to 160  
forgo the allocation of delinquent taxes and assessments to that 161  
officer's respective fund in the ensuing year. If the county 162  
auditor receives such direction, the auditor shall cause the 163  
portion of taxes and assessments that otherwise would be credited 164  
to the fund under this section in that ensuing year to be 165  
allocated and distributed among taxing units' funds as otherwise 166  
provided in this chapter and other applicable law. 167

(B) During the period of time that a county land 168  
reutilization corporation is functioning as such on behalf of a 169  
county, the board of county commissioners, upon the request of the 170  
county treasurer, may designate by resolution that an additional 171  
amount, not exceeding five per cent of all collections of 172  
delinquent real property, personal property, and manufactured and 173  
mobile home taxes and assessments, shall be deposited in the 174  
treasurer's delinquent tax and assessment collection fund and be 175

available for appropriation by the board for the use of the 176  
corporation. Any such amounts so deposited and appropriated under 177  
this division shall be paid out of the treasurer's delinquent tax 178  
and assessment collection fund to the corporation upon a warrant 179  
of the county auditor. 180

(C) Annually by the first day of December, the county 181  
treasurer and the prosecuting attorney each shall submit a report 182  
to the board of county commissioners regarding the use of the 183  
moneys appropriated from their respective delinquent tax and 184  
assessment collection funds. Each report shall specify the amount 185  
appropriated from the fund during the current calendar year, an 186  
estimate of the amount so appropriated that will be expended by 187  
the end of the year, a summary of how the amount appropriated has 188  
been expended in connection with delinquent tax collection 189  
activities or land reutilization, and an estimate of the amount 190  
that will be credited to the fund during the ensuing calendar 191  
year. 192

The annual report of a county land reutilization corporation 193  
required by section 1724.05 of the Revised Code shall include 194  
information regarding the amount and use of the moneys that the 195  
corporation received from the treasurer's delinquent tax and 196  
assessment collection fund. 197

(D)(1) In any county, if the county treasurer or prosecuting 198  
attorney determines that the balance to the credit of that 199  
officer's corresponding delinquent tax and assessment collection 200  
fund exceeds the amount required to be used as prescribed by 201  
division (A) of this section, the county treasurer or prosecuting 202  
attorney may expend the excess to prevent residential mortgage 203  
foreclosures in the county and to address problems associated with 204  
other foreclosed real property. The amount used for that purpose 205  
in any year may not exceed the amount that would cause the fund to 206  
have a reserve of less than twenty per cent of the amount expended 207

in the preceding year for the purposes of division (A) of this 208  
section. ~~The county treasurer or prosecuting attorney may not~~ 209  
~~expend any money from the officer's fund for the purpose of land~~ 210  
~~reutilization unless the county treasurer or prosecuting attorney~~ 211  
~~obtains the approval of the county investment advisory committee~~ 212  
~~established under section 135.341 of the Revised Code.~~ 213

Money authorized to be expended under division (D)(1) of this 214  
section shall be used to provide financial assistance in the form 215  
of loans to borrowers in default on their home mortgages, 216  
including for the payment of late fees, to clear arrearage 217  
balances, and to augment moneys used in the county's foreclosure 218  
prevention program. The money also may be used to assist county 219  
land reutilization corporations, municipal corporations, or 220  
townships in the county, upon their application to the county 221  
treasurer, prosecuting attorney, or the county department of 222  
development, in the nuisance abatement of deteriorated residential 223  
buildings in foreclosure, or vacant, abandoned, tax-delinquent, or 224  
blighted real property, including paying the costs of boarding up 225  
such buildings, lot maintenance, and demolition. 226

(2) In a county having a population of more than one hundred 227  
thousand according to the department of development's 2006 census 228  
estimate, if the county treasurer or prosecuting attorney 229  
determines that the balance to the credit of that officer's 230  
corresponding delinquent tax and assessment collection fund 231  
exceeds the amount required to be used as prescribed by division 232  
(A) of this section, the county treasurer or prosecuting attorney 233  
may expend the excess to assist county land reutilization 234  
corporations, townships, or municipal corporations located in the 235  
county as provided in division (D)(2) of this section, provided 236  
that the combined amount so expended each year in a county shall 237  
not exceed ~~three~~ five million dollars. Upon application for the 238  
funds by a county land reutilization corporation, township, or 239



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. 271

(b) "Notice: If the taxes charged against this parcel have 272  
been reduced by the 2-1/2 per cent tax reduction for residences 273  
occupied by the owner but the property is not a residence occupied 274  
by the owner, the owner must notify the county auditor's office 275  
not later than March 31 of the year following the year for which 276  
the taxes are due. Failure to do so may result in the owner being 277  
convicted of a fourth degree misdemeanor, which is punishable by 278  
imprisonment up to 30 days, a fine up to \$250, or both, and in the 279  
owner having to repay the amount by which the taxes were 280  
erroneously or illegally reduced, plus any interest that may 281  
apply. 282

If the taxes charged against this parcel have not been 283  
reduced by the 2-1/2 per cent tax reduction and the parcel 284  
includes a residence occupied by the owner, the parcel may qualify 285  
for the tax reduction. To obtain an application for the tax 286  
reduction or further information, the owner may contact the county 287  
auditor's office at ..... (insert the address and telephone 288  
number of the county auditor's office)." 289

(4) For a tract or lot on the real property tax suspension 290  
list under section 319.48 of the Revised Code, the following 291  
notice: "Notice: The taxes shown due on this bill are for the 292  
current year only. Delinquent taxes, penalties, and interest also 293  
are due on this property. Contact the county treasurer to learn 294  
the total amount due." 295

The tax bill shall not contain or be mailed or delivered with 296  
any information or material that is not required by this section 297  
or that is not authorized by section 321.45 of the Revised Code or 298  
by the tax commissioner. 299

(B) If the property is residential rental property, the tax 300  
bill shall contain a statement that the owner of the residential 301

rental property shall file with the county auditor the information 302  
required under division (A) or (C) of section 5323.02 of the 303  
Revised Code. 304

(C) As used in this section, "residential rental property" 305  
has the same meaning as in section 5323.01 of the Revised Code. 306

**Sec. 323.25.** When taxes charged against an entry on the tax 307  
duplicate, or any part of those taxes, are not paid within sixty 308  
days after delivery of the delinquent land duplicate to the county 309  
treasurer as prescribed by section 5721.011 of the Revised Code, 310  
the county treasurer shall enforce the lien for the taxes by civil 311  
action in the treasurer's official capacity as treasurer, for the 312  
sale of such premises in the same way mortgage liens are enforced 313  
or for the transfer of such premises to an electing subdivision 314  
pursuant to section 323.28 or 323.78 of the Revised Code, in the 315  
court of common pleas of the county, in a municipal court with 316  
jurisdiction, or in the county board of revision with jurisdiction 317  
pursuant to section 323.66 of the Revised Code. ~~After~~ Nothing in 318  
this section prohibits the treasurer from instituting such an 319  
action before the delinquent tax list or delinquent vacant land 320  
tax list that includes the premises has been published pursuant to 321  
division (B) of section 5721.03 of the Revised Code if the list is 322  
not published within the time prescribed by that division. 323

After the civil action has been instituted, but before the 324  
expiration of the applicable redemption period, any person 325  
entitled to redeem the land may do so by tendering to the county 326  
treasurer an amount sufficient, as determined by the court or 327  
board of revision, to pay the taxes, assessments, penalties, 328  
interest, and charges then due and unpaid, and the costs incurred 329  
in the civil action, and by demonstrating that the property is in 330  
compliance with all applicable zoning regulations, land use 331  
restrictions, and building, health, and safety codes. 332

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

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

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

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

(C) A tax certificate respecting that property has been sold under section 5721.32 or 5721.33 of the Revised Code; provided, however, that nothing in this division shall prohibit the county treasurer or the county prosecuting attorney from enforcing the lien of the state and its political subdivisions for taxes against a certificate parcel with respect to any or all of such taxes that

at the time of enforcement of such lien are not the subject of a 365  
tax certificate. 366

Upon application of the plaintiff, the court shall advance 367  
such cause on the docket, so that it may be first heard. 368

The court may order that the proceeding be transferred to the 369  
county board of revision if so authorized under section 323.691 of 370  
the Revised Code. 371

**Sec. 323.28.** (A) A finding shall be entered in a proceeding 372  
under section 323.25 of the Revised Code for taxes, assessments, 373  
penalties, interest, and charges due and payable at the time the 374  
deed of real property sold or transferred under this section is 375  
transferred to the purchaser or transferee, plus the cost of the 376  
proceeding. For purposes of determining such amount, the county 377  
treasurer may estimate the amount of taxes, assessments, interest, 378  
penalties, charges, and costs that will be payable at the time the 379  
deed of the property is transferred to the purchaser or 380  
transferee. 381

The court of common pleas, a municipal court with 382  
jurisdiction, or the county board of revision with jurisdiction 383  
pursuant to section 323.66 of the Revised Code shall order such 384  
premises to be transferred pursuant to division (E) of this 385  
section or shall order such premises to be sold for payment of the 386  
finding, but for not less than either of the following, unless the 387  
county treasurer applies for an appraisal: 388

(1) The total amount of such finding; 389

(2) The fair market value of the premises, as determined by 390  
the county auditor, plus the cost of the proceeding. 391

If the county treasurer applies for an appraisal, the 392  
premises shall be appraised in the manner provided by section 393  
2329.17 of the Revised Code, and shall be sold for at least 394

two-thirds of the appraised value. 395

Notwithstanding the minimum sales price provisions of 396  
divisions (A)(1) and (2) of this section to the contrary, a parcel 397  
sold pursuant to this section shall not be sold for less than the 398  
amount described in division (A)(1) of this section if the highest 399  
bidder is the owner of record of the parcel immediately prior to 400  
the judgment of foreclosure or a member of the following class of 401  
parties connected to that owner: a member of that owner's 402  
immediate family, a person with a power of attorney appointed by 403  
that owner who subsequently transfers the parcel to the owner, a 404  
sole proprietorship owned by that owner or a member of the owner's 405  
immediate family, or partnership, trust, business trust, 406  
corporation, or association in which the owner or a member of the 407  
owner's immediate family owns or controls directly or indirectly 408  
more than fifty per cent. If a parcel sells for less than the 409  
amount described in division (A)(1) of this section, the officer 410  
conducting the sale shall require the buyer to complete an 411  
affidavit stating that the buyer is not the owner of record 412  
immediately prior to the judgment of foreclosure or a member of 413  
the specified class of parties connected to that owner, and the 414  
affidavit shall become part of the court records of the 415  
proceeding. If the county auditor discovers within three years 416  
after the date of the sale that a parcel was sold to that owner or 417  
a member of the specified class of parties connected to that owner 418  
for a price less than the amount so described, and if the parcel 419  
is still owned by that owner or a member of the specified class of 420  
parties connected to that owner, the auditor within thirty days 421  
after such discovery shall add the difference between that amount 422  
and the sale price to the amount of taxes that then stand charged 423  
against the parcel and is payable at the next succeeding date for 424  
payment of real property taxes. As used in this paragraph, 425  
"immediate family" means a spouse who resides in the same 426  
household and children. 427

(B) From the proceeds of the sale the costs shall be first 428  
paid, next the amount found due for taxes, then the amount of any 429  
taxes accruing after the entry of the finding and before the deed 430  
of the property is transferred to the purchaser following the 431  
sale, all of which taxes shall be deemed satisfied, though the 432  
amount applicable to them is deficient, and any balance shall be 433  
distributed according to section 5721.20 of the Revised Code. No 434  
statute of limitations shall apply to such action. Upon sale, all 435  
liens for taxes due at the time the deed of the property is 436  
transferred to the purchaser following the sale, and liens 437  
subordinate to liens for taxes, shall be deemed satisfied and 438  
discharged unless otherwise provided by the order of sale. 439

(C) If the county treasurer's estimate of the amount of the 440  
finding under division (A) of this section exceeds the amount of 441  
taxes, assessments, interest, penalties, and costs actually 442  
payable when the deed is transferred to the purchaser, the officer 443  
who conducted the sale shall refund to the purchaser the 444  
difference between the estimate and the amount actually payable. 445  
If the amount of taxes, assessments, interest, penalties, and 446  
costs actually payable when the deed is transferred to the 447  
purchaser exceeds the county treasurer's estimate, the officer 448  
shall certify the amount of the excess to the treasurer, who shall 449  
enter that amount on the real and public utility property tax 450  
duplicate opposite the property; the amount of the excess shall be 451  
payable at the next succeeding date prescribed for payment of 452  
taxes in section 323.12 of the Revised Code, and shall not be 453  
deemed satisfied and discharged pursuant to division (B) of this 454  
section. 455

(D) Premises ordered to be sold under this section but 456  
remaining unsold for want of bidders after being offered for sale 457  
on two separate occasions, not less than two weeks apart, or after 458  
being offered for sale on one occasion in the case of abandoned 459

land as defined in section 323.65 of the Revised Code, shall be 460  
forfeited to the state or to a political subdivision, school 461  
district, or county land reutilization corporation pursuant to 462  
Chapter 5722. or section 5723.01 of the Revised Code, and shall be 463  
disposed of pursuant to Chapter 5722. or 5723. of the Revised 464  
Code. 465

(E) Notwithstanding section 5722.03 of the Revised Code, if 466  
the complaint alleges that the property is delinquent vacant land 467  
as defined in section 5721.01 of the Revised Code, abandoned lands 468  
as defined in section 323.65 of the Revised Code, or lands 469  
described in division ~~(E)~~(F) of section 5722.01 of the Revised 470  
Code, and the value of the taxes, assessments, penalties, 471  
interest, and all other charges and costs of the action exceed the 472  
auditor's fair market value of the parcel, then the court or board 473  
of revision having jurisdiction over the matter on motion of the 474  
plaintiff, or on the court's or board's own motion, shall, upon 475  
any adjudication of foreclosure, order, without appraisal and 476  
without sale, the fee simple title of the property to be 477  
transferred to and vested in an electing subdivision as defined in 478  
division (A) of section 5722.01 of the Revised Code. For purposes 479  
of determining whether the taxes, assessments, penalties, 480  
interest, and all other charges and costs of the action exceed the 481  
actual fair market value of the parcel, the auditor's most current 482  
valuation shall be rebuttably presumed to be, and constitute 483  
prima-facie evidence of, the fair market value of the parcel. In 484  
such case, the filing for journalization of a decree of 485  
foreclosure ordering that direct transfer without appraisal or 486  
sale shall constitute confirmation of the transfer and thereby 487  
terminate any further statutory or common law right of redemption. 488

(F) Whenever the officer charged to conduct the sale offers 489  
any parcel for sale, the officer first shall read aloud a complete 490  
legal description of the parcel, or in the alternative, may read 491



aloud only a summary description and a parcel number if the county 492  
has adopted a permanent parcel number system and if the 493  
advertising notice published prior to the sale includes a complete 494  
legal description or indicates where the complete legal 495  
description may be obtained. 496

**Sec. 323.47.** (A) If land held by tenants in common is sold 497  
upon proceedings in partition, or taken by the election of any of 498  
the parties to such proceedings, or real estate is sold by 499  
administrators, executors, guardians, or trustees, the court shall 500  
order that the taxes, penalties, and assessments then due and 501  
payable, and interest on those taxes, penalties, and assessments, 502  
that are or will be a lien on such land or real estate at the time 503  
the deed is transferred following the sale, be discharged out of 504  
the proceeds of such sale or election. For purposes of determining 505  
such amount, the county treasurer shall estimate the amount of 506  
taxes, assessments, interest, and penalties that will be payable 507  
at the time the deed of the property is transferred to the 508  
purchaser. If the county treasurer's estimate exceeds the amount 509  
of taxes, assessments, interest, and penalties actually payable 510  
when the deed is transferred to the purchaser, the officer who 511  
conducted the sale shall refund to the purchaser the difference 512  
between the estimate and the amount actually payable. If the 513  
amount of taxes, assessments, interest, and penalties actually 514  
payable when the deed is transferred to the purchaser exceeds the 515  
county treasurer's estimate, the officer shall certify the amount 516  
of the excess to the treasurer, who shall enter that amount on the 517  
real and public utility property tax duplicate opposite the 518  
property; the amount of the excess shall be payable at the next 519  
succeeding date prescribed for payment of taxes in section 323.12 520  
of the Revised Code. 521

(B)(1) ~~If~~ Except as provided in division (B)(3) of this 522  
section, if real estate is sold at judicial sale, the court shall 523

order that the total of the following amounts shall be discharged 524  
out of the proceeds of the sale but only to the extent of such 525  
proceeds: 526

(a) Taxes and assessments the lien for which attaches before 527  
the confirmation of sale but that are not yet determined, 528  
assessed, and levied for the year in which confirmation occurs, 529  
apportioned pro rata to the part of that year that precedes 530  
confirmation, and any penalties and interest on those taxes and 531  
assessments; 532

(b) All other taxes, assessments, penalties, and interest the 533  
lien for which attached for a prior tax year but that have not 534  
been paid on or before the date of confirmation. 535

(2) Upon the request of the officer who conducted the sale, 536  
the county treasurer shall estimate the amount in division 537  
(B)(1)(a) of this section. If the county treasurer's estimate 538  
exceeds that amount, the officer who conducted the sale shall 539  
refund to the purchaser the difference between the estimate and 540  
the actual amount. If the actual amount exceeds the county 541  
treasurer's estimate, the officer shall certify the amount of the 542  
excess to the treasurer, who shall enter that amount on the real 543  
and public utility property tax duplicate opposite the property; 544  
the amount of the excess shall be payable at the next succeeding 545  
date prescribed for payment of taxes in section 323.12 of the 546  
Revised Code. 547

(3) The amounts described in division (B)(1) of this section 548  
shall not be discharged out of the proceeds of a judicial sale, 549  
but shall instead be deemed to be satisfied and discharged upon 550  
confirmation of sale, if both of the following conditions apply: 551

(a) The real estate is sold pursuant to a foreclosure 552  
proceeding other than a tax foreclosure proceeding initiated under 553  
section 323.25, sections 323.65 to 323.79, or Chapter 5721. of the 554

Revised Code. 555

(b) A county land reutilization corporation organized under 556  
Chapter 1724. of the Revised Code is both the purchaser of the 557  
real estate and the judgment creditor or assignee of all rights, 558  
title, and interest in the judgment arising from the foreclosure 559  
proceeding. 560

**Sec. 323.65.** As used in sections 323.65 to 323.79 of the 561  
Revised Code: 562

(A) "Abandoned land" means delinquent lands or delinquent 563  
vacant lands, including any improvements on the lands, that are 564  
unoccupied and that first appeared on the list compiled under 565  
division (C) of section 323.67 of the Revised Code, or the 566  
delinquent tax list or delinquent vacant land tax list compiled 567  
under section 5721.03 of the Revised Code, at whichever of the 568  
following times is applicable: 569

(1) In the case of lands other than agricultural lands, at 570  
any time after the county auditor makes the certification of the 571  
delinquent land list under section 5721.011 of the Revised Code; 572

(2) In the case of agricultural lands, at any time after two 573  
years after the county auditor makes the certification of the 574  
delinquent land list under section 5721.011 of the Revised Code. 575

(B) "Agricultural land" means lands on the agricultural land 576  
tax list maintained under section 5713.33 of the Revised Code. 577

(C) "Clerk of court" means the clerk of the court of common 578  
pleas of the county in which specified abandoned land is located. 579

(D) "Delinquent lands" ~~has~~ and "delinquent vacant lands" have 580  
the same ~~meaning~~ meanings as in section 5721.01 of the Revised 581  
Code. 582

(E) ~~"Delinquent vacant lands" means all lands that are~~ 583  
~~delinquent lands and that are unimproved by any structure.~~ 584

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

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

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

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

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

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

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

(a) At the time of the inspection of the ~~abandoned land parcel~~ parcel by a county, municipal corporation, or township in which

the ~~abandoned land~~ parcel is located, no person, trade, or 616  
business inhabits, or is visibly present from an exterior 617  
inspection of, the ~~abandoned land~~ parcel. 618

(b) No utility connections, including, but not limited to, 619  
water, sewer, natural gas, or electric connections, service the 620  
~~abandoned land~~ parcel, or no such utility connections are actively 621  
being billed by any utility provider regarding the ~~abandoned land~~ 622  
parcel. 623

(c) The ~~abandoned land~~ parcel or any improvement thereon is 624  
boarded up or otherwise sealed because, immediately prior to being 625  
boarded up or sealed, it was deemed by a political subdivision 626  
pursuant to its municipal, county, state, or federal authority to 627  
be open, vacant, or vandalized. 628

(d) The parcel or any improvement thereon is, upon visible 629  
inspection, insecure, vacant, or vandalized. 630

~~(H)~~(G) "Community development organization" means a nonprofit 631  
corporation that is formed or organized under Chapter 1702. or 632  
1724. of the Revised Code and to which both of the following 633  
apply: 634

(1) The organization is in good standing under law at the 635  
time the county auditor makes the certification under section 636  
5721.011 of the Revised Code and has remained in good standing 637  
uninterrupted for at least the two years immediately preceding the 638  
time of that certification or, in the case of a county land 639  
reutilization corporation, has remained so from the date of 640  
organization if less than two years. 641

(2) As of the time the county auditor makes the certification 642  
under section 5721.011 of the Revised Code, the organization has 643  
received from the county, municipal corporation, or township in 644  
which abandoned land is located official authority or agreement by 645  
a duly authorized officer of that county, municipal corporation, 646

or township to accept the owner's fee simple interest in the 647  
abandoned land and to the abandoned land being foreclosed, and 648  
that official authority or agreement had been delivered to the 649  
county treasurer or county board of revision in a form that will 650  
reasonably confirm the county's, municipal corporation's, or 651  
township's assent to transfer the land to that community 652  
development organization under section 323.74 of the Revised Code. 653  
No such official authority or agreement by a duly authorized 654  
officer of a county, municipal corporation, or township must be 655  
received if a county land reutilization corporation is authorized 656  
to receive tax-foreclosed property under its articles of 657  
incorporation, regulations, or Chapter 1724. of the Revised Code. 658

~~(I)~~(H) "Certificate holder" has the same meaning as in 659  
section 5721.30 of the Revised Code. 660

~~(J)~~(I) "Abandoned land list" means the list of abandoned 661  
lands compiled under division (A) of section 323.67 of the Revised 662  
Code. 663

~~(K)~~(J) "Alternative redemption period," in any action to 664  
foreclose the state's lien for unpaid delinquent taxes, 665  
assessments, charges, penalties, interest, and costs on a parcel 666  
of real property pursuant to section 323.25, sections 323.65 to 667  
323.79, or section 5721.18 of the Revised Code, means ~~forty-five~~ 668  
twenty-eight days after an adjudication of foreclosure of the 669  
parcel is journalized by a court or county board of revision 670  
having jurisdiction over the foreclosure proceedings. Upon the 671  
expiration of the alternative redemption period, the right and 672  
equity of redemption of any owner or party shall terminate without 673  
further order of the court or board of revision. As used in any 674  
section of the Revised Code and for any proceeding under this 675  
chapter or section 5721.18 of the Revised Code, for purposes of 676  
determining the alternative redemption period, the period 677  
commences on the day immediately following the journalization of 678

the adjudication of foreclosure and ends on and includes the 679  
forty-fifth twenty-eighth day thereafter. 680

~~(L)~~(K) "County land reutilization corporation" means a 681  
corporation organized under Chapter 1724. of the Revised Code. 682

**Sec. 323.69.** (A) Upon the completion of the title search 683  
required by section 323.68 of the Revised Code, the prosecuting 684  
attorney, representing the county treasurer, the county land 685  
reutilization corporation, or the certificate holder may file with 686  
the clerk of court a complaint for the foreclosure of each parcel 687  
of abandoned land appearing on the abandoned land list, and for 688  
the equity of redemption on each parcel. The complaint shall name 689  
all parties having any interest of record in the abandoned land 690  
that was discovered in the title search. The prosecuting attorney, 691  
county land reutilization corporation, or certificate holder may 692  
file such a complaint regardless of whether the parcel has 693  
appeared on a delinquent tax list or delinquent vacant land tax 694  
list published pursuant to division (B) of section 5721.03 of the 695  
Revised Code. 696

(B)(1) In accordance with Civil Rule 4, the clerk of court 697  
promptly shall serve notice of the summons and the complaint filed 698  
under division (A) of this section to the last known address of 699  
the record owner of the abandoned land and to the last known 700  
address of each lienholder or other person having a legal or 701  
equitable ownership interest or security interest of record 702  
identified by the title search. The notice shall inform the 703  
addressee that delinquent taxes stand charged against the 704  
abandoned land; that the land will be sold at public auction or 705  
otherwise disposed of if not redeemed by the owner or other 706  
addressee; that the sale or transfer will occur at a date, time, 707  
and place, and in the manner prescribed in sections 323.65 to 708  
323.79 of the Revised Code; that the owner or other addressee may 709

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redeem the land by paying the total of the impositions against the 710  
land at any time before confirmation of sale or transfer of the 711  
parcel as prescribed in sections 323.65 to 323.79 of the Revised 712  
Code or before the expiration of the alternative redemption 713  
period, as may be applicable to the proceeding; that the case is 714  
being prosecuted by the prosecuting attorney of the county in the 715  
name of the county treasurer for the county in which the abandoned 716  
land is located or by a certificate holder, whichever is 717  
applicable; of the name, address, and telephone number of the 718  
county board of revision before which the action is pending; of 719  
the board case number for the action, which shall be maintained in 720  
the official file and docket of the clerk of court; and that all 721  
subsequent pleadings, petitions, and papers associated with the 722  
case and filed by any interested party must be filed with the 723  
clerk of court and will become part of the case file for the board 724  
of revision. 725

(2) The notice required by division (B)(1) of this section 726  
also shall inform the addressee that any owner of record may, at 727  
any time on or before the ~~twentieth~~ fourteenth day after service 728  
of process is perfected, file a pleading with the clerk of court 729  
requesting that the board dismiss the complaint ~~and order that the~~ 730  
~~abandoned land identified in the notice be removed from the~~ 731  
~~abandoned land list.~~ The notice shall further inform the addressee 732  
that, ~~upon filing such a pleading to remove the abandoned land~~ 733  
~~from that list~~ if such a motion for dismissal is granted, the 734  
abandoned land ~~will be removed from the list and~~ cannot thereafter 735  
be disposed of under sections 323.65 to 323.79 of the Revised 736  
Code, until the record owner of the abandoned land who is provided 737  
notice under division (B)(1) of this section sells or otherwise 738  
conveys the owner's ownership interest, and that any future 739  
attempts to collect delinquent taxes, interest, penalties, and 740  
charges owed with respect to that land and appearing on the 741  
delinquent tax list or delinquent vacant land tax list, whichever 742



the case may be, will be conducted in accordance with the judicial 743  
foreclosure proceedings and other remedies and procedures 744  
prescribed under sections 323.25 to 323.28 or under Chapters 745  
5721., 5722., and 5723. of the Revised Code until the record owner 746  
sells or otherwise conveys the owner's ownership interest. 747

(3) A party that is served with notice of the summons and the 748  
complaint by publication as provided in section 5721.18 of the 749  
Revised Code shall answer, plead, or appear in the proceeding 750  
within thirty days after final publication of the notice. If the 751  
party fails to answer, plead, or appear before that deadline, the 752  
party shall be deemed to be in default and no further service as 753  
to any subsequent proceedings is required on the party. 754

(C) Subsequent pleadings, motions, or papers associated with 755  
the case and filed with the clerk of court shall be served upon 756  
all parties of record in accordance with Civil Rules 4 and 5, 757  
except that service by publication in any case requiring such 758  
service shall require that any such publication shall be 759  
advertised in the manner, and for the time periods and frequency, 760  
prescribed in section 5721.18 of the Revised Code. A party that 761  
fails to appear after being served with notice of a final or 762  
interim hearing, ~~by publication or otherwise,~~ shall be deemed to 763  
be in default, and no further service as to any subsequent 764  
proceedings is required on such a party. Any inadvertent 765  
noncompliance with those rules does not serve to defeat or 766  
terminate the case, or subject the case to dismissal, as long as 767  
actual notice or service of filed papers is shown by a 768  
preponderance of the evidence or is acknowledged by the party 769  
charged with notice or service, including by having made an 770  
appearance or filing in relation to the case. The county board of 771  
revision may conduct evidentiary hearings on the sufficiency of 772  
process, service of process, or sufficiency of service of papers 773  
in any proceeding arising from a complaint filed under this 774

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section. Other than the notice and service provisions contained in 775  
 Civil Rules 4 and 5, the Rules of Civil Procedure shall not be 776  
 applicable to the proceedings of the board. The board of revision 777  
 may utilize procedures contained in the Rules of Civil Procedure 778  
 to the extent that such use facilitates the needs of the 779  
 proceedings, such as vacating orders, correcting clerical 780  
 mistakes, and providing notice to parties. To the extent not 781  
 otherwise provided in sections 323.65 to 323.79 of the Revised 782  
 Code, the board may apply the procedures prescribed by sections 783  
 323.25 to 323.28 or Chapters 5721., 5722., and 5723. of the 784  
 Revised Code. Board practice shall be in accordance with the 785  
 practice and rules, if any, of the board that are promulgated by 786  
 the board under section 323.66 of the Revised Code and are not 787  
 inconsistent with sections 323.65 to 323.79 of the Revised Code. 788

(D) At any time after a foreclosure action is filed under 789  
 this section, the county board of revision may, upon its own 790  
 motion, dismiss the case without prejudice if it determines that, 791  
 given the complexity of the case or other circumstances, a court 792  
 would be a more appropriate forum for the action. 793

Sec. 323.691. (A)(1) A county board of revision may order 794  
that a proceeding arising from a complaint filed under section 795  
323.69 of the Revised Code be transferred to the court of common 796  
pleas or to a municipal court with jurisdiction. The board may 797  
order such a transfer upon the motion of the record owner of the 798  
parcel or the county prosecuting attorney, representing the county 799  
treasurer, or upon its own motion. 800

(2) A court of common pleas or municipal court may order that 801  
a proceeding arising from a complaint filed under sections 323.25 802  
to 323.28 or Chapter 5721. of the Revised Code be transferred to a 803  
county board of revision if the court determines that the real 804  
property that is the subject of the complaint is abandoned land, 805

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provided that the appropriate board of revision has adopted a 806  
resolution under section 323.66 of the Revised Code to adjudicate 807  
cases as provided under sections 323.65 to 323.79 of the Revised 808  
Code. There is a rebuttable presumption that a parcel of land is 809  
unoccupied if any of the factors described in division (F)(2) of 810  
section 323.65 of the Revised Code apply to the parcel. The court 811  
may order a transfer under this division upon the motion of the 812  
record owner of the parcel or the county prosecuting attorney, 813  
representing the county treasurer, or upon its own motion. 814

(B) On or before the twenty-eighth day after the 815  
journalization of an order of transfer issued pursuant to division 816  
(A) of this section, the county prosecuting attorney shall file a 817  
copy of the journalized order of transfer and a notice of transfer 818  
and dismissal with the clerk of court and with the court or board 819  
to which the case was transferred. In any action transferred to a 820  
county board of revision, the prosecuting attorney shall serve the 821  
notice of transfer upon all parties to the action except any party 822  
that previously failed to answer, plea, or appear in the 823  
proceeding as required in Civil Rule 12. In any action transferred 824  
to a court, the prosecuting attorney shall serve the notice of 825  
transfer upon all parties to the action except those parties 826  
deemed to be in default under division (C) of section 323.69 of 827  
the Revised Code. 828

(C) Upon journalization of the order of transfer, the clerk 829  
of court shall proceed as if the transferred complaint had been 830  
filed with the court or board to which the proceeding was 831  
transferred, except that the clerk is not required to perfect a 832  
notice of summons and complaint to any party that had already been 833  
served such notice. When the prosecuting attorney files the notice 834  
of transfer as prescribed in division (B) of this section, the 835  
clerk shall stamp or otherwise indicate on the notice a new case 836  
number for the proceeding. The clerk shall assign the entire case 837

file to the court or board to which the proceeding was 838  
transferred, including any preliminary or final reports, 839  
documents, or other evidence made available to the transferring 840  
court or board. All such reports, documents, and other evidence 841  
shall be received by the court or board to which the proceeding 842  
was transferred as competent evidence for the purposes of 843  
adjudicating the proceeding. That court or board shall accept all 844  
such reports, documents, and evidence in the case file unless 845  
otherwise required by law or unless the court or board determines 846  
that doing so would not be in the interests of justice. 847

The court or board to which the proceeding is transferred 848  
shall serve notice of the summons and the complaint as required in 849  
Civil Rule 4 or section 323.69 of the Revised Code, as applicable, 850  
upon any parties not yet served such notice in the proceeding. 851

(D) If a county prosecuting attorney does not file a notice 852  
of transfer as required under division (B) of this section on or 853  
before the twenty-eighth day after the journalization of an order 854  
of transfer issued under division (A) of this section, or upon the 855  
motion of the prosecuting attorney, court, or board before that 856  
date, the complaint that is the subject of the order of transfer 857  
shall be deemed to have been dismissed without prejudice by both 858  
the court and the board of revision. 859

(E) Upon the journalization of an order of transfer issued 860  
under division (A) of this section, the case shall be deemed to 861  
have been dismissed without prejudice by the transferring court or 862  
board. 863

**Sec. 323.70.** (A) Subject to this section and to sections 864  
323.71 and 323.72 of the Revised Code, a county board of revision 865  
shall conduct a final hearing on the merits of a complaint filed 866  
under section 323.69 of the Revised Code, including the validity 867  
or amount of any impositions alleged in the complaint, not sooner 868

than thirty days after the service of notice of summons and 869  
complaint has been perfected. If, after a hearing, the board finds 870  
that the validity or amount of all or a portion of the impositions 871  
is not supported by a preponderance of the evidence, the board may 872  
order the county auditor to remove from the tax list and duplicate 873  
amounts the board finds invalid or not supported by a 874  
preponderance of the evidence. The auditor shall remove all such 875  
amounts from the tax list and duplicate as ordered by the board of 876  
revision, including any impositions asserted under sections 715.26 877  
and 715.261 of the Revised Code. 878

(B) ~~If Subject to section 323.691 of the Revised Code, if, on~~ 879  
or before the ~~twentieth~~ fourteenth day after service of process is 880  
perfected under division (B) of section 323.69 of the Revised 881  
Code, a record owner ~~or the United States government~~ files with 882  
the clerk of court a motion requesting that the county board of 883  
revision order the complaint to be dismissed ~~and the abandoned~~ 884  
~~land removed from the abandoned land list,~~ the board shall, 885  
without conducting a hearing on the matter, promptly dismiss the 886  
complaint for foreclosure of that land ~~and order the land to be~~ 887  
~~removed from the list.~~ Thereafter, until the record owner sells or 888  
otherwise conveys the owner's ownership interest, any attempts to 889  
collect delinquent taxes, interest, penalties, and charges owed 890  
with respect to that land and appearing on the delinquent tax list 891  
or delinquent vacant land tax list, whichever the case may be, 892  
shall be conducted in accordance with the judicial foreclosure 893  
proceedings and other remedies and procedures prescribed under 894  
sections 323.25 to 323.28 or under Chapters 5721., 5722., and 895  
5723. of the Revised Code. 896

(C) A county board of revision, in accordance with the Rules 897  
of Civil Procedure, may issue subpoenas compelling the attendance 898  
of witnesses and the production of papers, books, accounts, and 899  
testimony as necessary to conduct a hearing under this section or 900

to otherwise adjudicate a case under sections 323.65 to 323.79 of 901  
the Revised Code. 902

**Sec. 323.71.** (A)(1) If the county board of revision, upon its 903  
own motion or pursuant to a hearing under division (A)(2) of this 904  
section, determines that the impositions against a parcel of 905  
abandoned land that is the subject of a complaint filed under 906  
section 323.69 of the Revised Code exceed the fair market value of 907  
that parcel as currently shown by the latest valuation by the 908  
auditor of the county in which the land is located, then the board 909  
may proceed to hear and adjudicate the case as provided under 910  
sections 323.70 and 323.72 of the Revised Code. Upon entry of an 911  
order of foreclosure, the parcel may be disposed of as prescribed 912  
by division (G) of section 323.73 of the Revised Code. 913

If the board of revision, upon its own motion or pursuant to 914  
a hearing under division (A)(2) of this section, determines that 915  
the impositions against a parcel do not exceed the fair market 916  
value of the parcel as shown by the county auditor's then-current 917  
valuation of the parcel, the parcel shall not be disposed of as 918  
prescribed by division (G) of section 323.73 of the Revised Code, 919  
but may be disposed of as otherwise provided in section 323.73, 920  
323.74, 323.75, 323.77, or 323.78 of the Revised Code. 921

(2) By a motion filed not later than seven days before a 922  
final hearing on a complaint is held under section 323.70 of the 923  
Revised Code, an owner or lienholder may file with the county 924  
board of revision a good faith appraisal of the parcel from a 925  
licensed professional appraiser and request a hearing to determine 926  
whether the impositions against the parcel of abandoned land 927  
exceed or do not exceed the fair market value of that parcel as 928  
shown by the auditor's then-current valuation of that parcel. If 929  
the motion is timely filed, the board of revision shall conduct a 930  
hearing and shall make a factual finding as to whether the 931

impositions against the parcel exceed or do not exceed the fair 932  
market value of that parcel as shown by the auditor's then-current 933  
valuation of that parcel. An owner or lienholder must show by a 934  
preponderance of the evidence that the impositions against the 935  
parcel do not exceed the auditor's then-current valuation of the 936  
parcel in order to preclude the application of division (G) of 937  
section 323.73 of the Revised Code. 938

(B) Any parcel of abandoned land for which the complaint is 939  
not dismissed ~~and that is not removed from the abandoned land list~~ 940  
in accordance with ~~division (A) of this section or pursuant to a~~ 941  
~~dismissal petition filed under~~ division (B) of section 323.70 of 942  
the Revised Code shall be disposed of as prescribed in sections 943  
323.65 to 323.79 of the Revised Code. 944

(C) Notwithstanding sections 323.65 to 323.79 of the Revised 945  
Code to the contrary, for purposes of determining in any 946  
proceeding under those sections whether the total of the 947  
impositions against the abandoned land exceed the fair market 948  
value of the abandoned land, it is prima-facie evidence and a 949  
rebuttable presumption that may be rebutted to the county board of 950  
revision that the auditor's then-current valuation of that 951  
abandoned land is the fair market value of the land, regardless of 952  
whether an independent appraisal has been performed. 953

**Sec. 323.73.** (A) Except as provided in division (G) of this 954  
section or section 323.78 of the Revised Code, a parcel of 955  
abandoned land that is to be disposed of under this section shall 956  
be disposed of at a public auction scheduled and conducted as 957  
described in this section. At least twenty-one days prior to the 958  
date of the public auction, the clerk of court or sheriff of the 959  
county shall advertise the public auction in a newspaper of 960  
general circulation that meets the requirements of section 7.12 of 961  
the Revised Code in the county in which the land is located. The 962

advertisement shall include the date, time, and place of the 963  
auction, the permanent parcel number of the land if a permanent 964  
parcel number system is in effect in the county as provided in 965  
section 319.28 of the Revised Code or, if a permanent parcel 966  
number system is not in effect, any other means of identifying the 967  
parcel, and a notice stating that the abandoned land is to be sold 968  
subject to the terms of sections 323.65 to 323.79 of the Revised 969  
Code. 970

(B) The sheriff of the county or a designee of the sheriff 971  
shall conduct the public auction at which the abandoned land will 972  
be offered for sale. To qualify as a bidder, a person shall file 973  
with the sheriff on a form provided by the sheriff a written 974  
acknowledgment that the abandoned land being offered for sale is 975  
to be conveyed in fee simple to the successful bidder. At the 976  
auction, the sheriff of the county or a designee of the sheriff 977  
shall begin the bidding at an amount equal to the total of the 978  
impositions against the abandoned land, plus the costs apportioned 979  
to the land under section 323.75 of the Revised Code. The 980  
abandoned land shall be sold to the highest bidder. The county 981  
sheriff or designee may reject any and all bids not meeting the 982  
minimum bid requirements specified in this division. 983

(C) Except as otherwise permitted under section 323.74 of the 984  
Revised Code, the successful bidder at a public auction conducted 985  
under this section shall pay the sheriff of the county or a 986  
designee of the sheriff a deposit of at least ten per cent of the 987  
purchase price in cash, or by bank draft or official bank check, 988  
at the time of the public auction, and shall pay the balance of 989  
the purchase price within thirty days after the day on which the 990  
auction was held. ~~Notwithstanding~~ At the time of the public 991  
auction and before the successful bidder pays the deposit, the 992  
sheriff or a designee of the sheriff may provide notice to the 993  
successful bidder that failure to pay the balance of the purchase 994



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price within the prescribed period shall be considered a default 995  
under the terms of the sale and shall result in retention of the 996  
deposit as payment for the costs associated with advertising and 997  
offering the abandoned land for sale at a future public auction. 998  
If such a notice is provided to the successful bidder and the 999  
bidder fails to pay the balance of the purchase price within the 1000  
prescribed period, the sale shall be deemed rejected by the county 1001  
board of revision due to default, and the sheriff shall retain the 1002  
full amount of the deposit. In such a case, rejection of the sale 1003  
shall occur automatically without any action necessary on the part 1004  
of the sheriff, county prosecuting attorney, or board. If the 1005  
amount retained by the sheriff is less than the total costs of 1006  
advertising and offering the abandoned land for sale at a future 1007  
public auction, the sheriff or county prosecuting attorney may 1008  
initiate an action to recover the amount of any deficiency from 1009  
the bidder in the court of common pleas of the county or in a 1010  
municipal court with jurisdiction. 1011

Following a default and rejection of sale under this 1012  
division, the abandoned land involved in the rejected sale shall 1013  
be disposed of in accordance with sections 323.65 to 323.79 of the 1014  
Revised Code or as otherwise prescribed by law. The defaulting 1015  
bidder, any member of the bidder's immediate family, any person 1016  
with a power of attorney granted by the bidder, and any 1017  
pass-through entity, trust, corporation, association, or other 1018  
entity directly or indirectly owned or controlled by the bidder or 1019  
a member of the defaulting bidder's immediate family shall be 1020  
prohibited from bidding on the abandoned land at any future public 1021  
auction for five years from the date of the bidder's default. 1022

Notwithstanding section 321.261 of the Revised Code, with 1023  
respect to any proceedings initiated pursuant to sections 323.65 1024  
to 323.79 of the Revised Code, from the total proceeds arising 1025  
from the sale, transfer, or redemption of abandoned land, twenty 1026

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per cent of such proceeds shall be deposited to the credit of the 1027  
county treasurer's delinquent tax and assessment collection fund 1028  
to reimburse the fund for costs paid from the fund for the 1029  
transfer, redemption, or sale of abandoned land at public auction. 1030  
Not more than one-half of the twenty per cent may be used by the 1031  
treasurer for community development, nuisance abatement, 1032  
foreclosure prevention, demolition, and related services or 1033  
distributed by the treasurer to a land reutilization corporation. 1034  
The balance of the proceeds, if any, shall be distributed to the 1035  
appropriate political subdivisions and other taxing units in 1036  
proportion to their respective claims for taxes, assessments, 1037  
interest, and penalties on the land. Upon the sale of foreclosed 1038  
lands, the clerk of court shall hold any surplus proceeds in 1039  
excess of the impositions until the clerk receives an order of 1040  
priority and amount of distribution of the surplus that are 1041  
adjudicated by a court of competent jurisdiction or receives a 1042  
certified copy of an agreement between the parties entitled to a 1043  
share of the surplus providing for the priority and distribution 1044  
of the surplus. Any party to the action claiming a right to 1045  
distribution of surplus shall have a separate cause of action in 1046  
the county or municipal court of the jurisdiction in which the 1047  
land reposes, provided the board confirms the transfer or 1048  
regularity of the sale. Any dispute over the distribution of the 1049  
surplus shall not affect or revive the equity of redemption after 1050  
the board confirms the transfer or sale. 1051

(D) Upon the sale or transfer of abandoned land pursuant to 1052  
this section, the owner's fee simple interest in the land shall be 1053  
conveyed to the purchaser. A conveyance under this division is 1054  
free and clear of any liens and encumbrances of the parties named 1055  
in the complaint for foreclosure attaching before the sale or 1056  
transfer, and free and clear of any liens for taxes, except for 1057  
federal tax liens and covenants and easements of record attaching 1058  
before the sale. 1059

(E) The county board of revision shall reject the sale of 1060  
abandoned land to any person if it is shown by a preponderance of 1061  
the evidence that the person is delinquent in the payment of taxes 1062  
levied by or pursuant to Chapter 307., 322., 324., 5737., 5739., 1063  
5741., or 5743. of the Revised Code or any real property taxing 1064  
provision of the Revised Code. The board also shall reject the 1065  
sale of abandoned land to any person if it is shown by a 1066  
preponderance of the evidence that the person is delinquent in the 1067  
payment of property taxes on any parcel in the county, or to a 1068  
member of any of the following classes of parties connected to 1069  
that person: 1070

(1) A member of that person's immediate family; 1071

(2) Any other person with a power of attorney appointed by 1072  
that person; 1073

(3) A sole proprietorship owned by that person or a member of 1074  
that person's immediate family; 1075

(4) A partnership, trust, business trust, corporation, 1076  
association, or other entity in which that person or a member of 1077  
that person's immediate family owns or controls directly or 1078  
indirectly any beneficial or legal interest. 1079

(F) If the purchase of abandoned land sold pursuant to this 1080  
section or section 323.74 of the Revised Code is for less than the 1081  
sum of the impositions against the abandoned land and the costs 1082  
apportioned to the land under division (A) of section 323.75 of 1083  
the Revised Code, then, upon the sale or transfer, all liens for 1084  
taxes due at the time the deed of the property is conveyed to the 1085  
purchaser following the sale or transfer, and liens subordinate to 1086  
liens for taxes, shall be deemed satisfied and discharged. 1087

(G) If the county board of revision finds that the total of 1088  
the impositions against the abandoned land are greater than the 1089  
fair market value of the abandoned land as determined by the 1090

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auditor's then-current valuation of that land, the board, at any 1091  
 final hearing under section 323.70 of the Revised Code, may order 1092  
 the property foreclosed and, without an appraisal or public 1093  
 auction, order the sheriff to execute a deed to the certificate 1094  
 holder or county land reutilization corporation that filed a 1095  
 complaint under section 323.69 of the Revised Code, or to a 1096  
 community development organization, school district, municipal 1097  
 corporation, county, or township, whichever is applicable, as 1098  
 provided in section 323.74 of the Revised Code. Upon a transfer 1099  
 under this division, all liens for taxes due at the time the deed 1100  
 of the property is transferred to the certificate holder, 1101  
 community development organization, school district, municipal 1102  
 corporation, county, or township following the conveyance, and 1103  
 liens subordinate to liens for taxes, shall be deemed satisfied 1104  
 and discharged. 1105

**Sec. 323.78.** (A) Notwithstanding anything in Chapters 323., 1106  
 5721., and 5723. of the Revised Code, ~~if the a county treasurer of~~ 1107  
~~a county in which a county land reutilization operates, in any~~ 1108  
~~petition for foreclosure of abandoned lands, elects to invoke the~~ 1109  
~~alternative redemption period, then upon any adjudication of~~ 1110  
~~foreclosure by any court or the board of revision in any~~ 1111  
~~proceeding under section 323.25, sections 323.65 to 323.79, or~~ 1112  
~~section 5721.18 of the Revised Code, the following apply:~~ 1113

~~(A) Unless otherwise ordered by a motion of the court or~~ 1114  
~~board of revision, the petition shall assert, and any notice of~~ 1115  
~~final hearing shall include, that upon foreclosure of the parcel,~~ 1116  
~~the equity of redemption in any parcel by its owner shall be~~ 1117  
~~forever terminated after the expiration of the alternative~~ 1118  
~~redemption period, that the parcel thereafter may be sold at~~ 1119  
~~sheriff's sale either by itself or together with other parcels as~~ 1120  
~~permitted by law; or that the parcel may, by order of the court or~~ 1121  
~~board of revision, be transferred directly to a municipal~~ 1122

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~~corporation, township, county, school district, or county land 1123  
reutilization corporation without appraisal and without a sale, 1124  
free and clear of all impositions and any other liens on the 1125  
property, which shall be deemed forever satisfied and discharged. 1126~~

~~(B) After the expiration of the alternative redemption period 1127  
following an adjudication of foreclosure, by order of the court or 1128  
board of revision, any equity of redemption is forever 1129  
extinguished, and the parcel may be transferred individually or in 1130  
lots with other tax foreclosed properties to a municipal 1131  
corporation, township, county, school district, or county land 1132  
reutilization corporation without appraisal and without a sale, 1133  
upon which all impositions and any other liens subordinate to 1134  
liens for impositions due at the time the deed to the property is 1135  
conveyed to a purchaser or transferred to a community development 1136  
organization, county land reutilization corporation, municipal 1137  
corporation, county, township, or school district, shall be deemed 1138  
satisfied and discharged. Other than the order of the court or 1139  
board of revision so ordering the transfer of the parcel, no 1140  
further act of confirmation or other order shall be required for 1141  
such a transfer, or for the extinguishment of any right of 1142  
redemption. 1143~~

~~(C) Upon the expiration of the alternative redemption period 1144  
in cases to which the alternative redemption period has been 1145  
ordered, may elect to invoke the alternative redemption period in 1146  
any petition for foreclosure of abandoned lands under section 1147  
323.25, sections 323.65 to 323.79, or section 5721.18 of the 1148  
Revised Code. 1149~~

~~(B) If a county treasurer invokes the alternative redemption 1150  
period pursuant to this section, and if a municipal corporation, 1151  
township, county, school district, community development 1152  
organization, or county land reutilization corporation has 1153  
requested title to the parcel, then upon adjudication of 1154~~

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foreclosure of the parcel, the court or board of revision shall 1155  
order, in the decree of foreclosure or by separate order, that the 1156  
equity of redemption and any statutory or common law right of 1157  
redemption in the parcel by its owner shall be forever terminated 1158  
after the expiration of the alternative redemption period and that 1159  
the parcel shall be transferred by deed directly to the requesting 1160  
municipal corporation, township, county, school district, 1161  
community development corporation, or county land reutilization 1162  
corporation without appraisal and without a sale, free and clear 1163  
of all impositions and any other liens on the property, which 1164  
shall be deemed forever satisfied and discharged. The court or 1165  
board of revision shall order such a transfer regardless of 1166  
whether the value of the taxes, assessments, penalties, interest, 1167  
and other charges due on the parcel, and the costs of the action, 1168  
exceed the fair market value of the parcel. No further act of 1169  
confirmation or other order shall be required for such a transfer, 1170  
or for the extinguishment of any statutory or common law right of 1171  
redemption. 1172

(C) If a county treasurer invokes the alternative redemption 1173  
period pursuant to this section and if no community development 1174  
organization, county land reutilization corporation, municipal 1175  
corporation, county, township, or school district has requested 1176  
title to the parcel, then upon adjudication of foreclosure of the 1177  
parcel, the court or board of revision ~~may~~ shall order the 1178  
property sold as otherwise provided in Chapters 323. and 5721. of 1179  
the Revised Code, and, failing any bid at any such sale, the 1180  
parcel shall be forfeited to the state and otherwise disposed of 1181  
pursuant to Chapter 5723. of the Revised Code. 1182

**Sec. 323.79.** Any party to any proceeding instituted pursuant 1183  
to sections 323.65 to 323.79 of the Revised Code who is aggrieved 1184  
in any of the proceedings of the county board of revision under 1185  
those sections may file an appeal in the court of common pleas 1186

pursuant to Chapters 2505. and 2506. of the Revised Code upon a 1187  
final order of foreclosure and forfeiture by the board. A final 1188  
order of foreclosure and forfeiture occurs upon confirmation of 1189  
any sale or upon confirmation of any conveyance or transfer to a 1190  
certificate holder, community development organization, county 1191  
land reutilization corporation organized under Chapter 1724. of 1192  
the Revised Code, municipal corporation, county, or township 1193  
pursuant to sections 323.65 to 323.79 of the Revised Code. An 1194  
appeal as provided in this section shall proceed as an appeal de 1195  
novo and may include issues raised or adjudicated in the 1196  
proceedings before the county board of revision, as well as other 1197  
issues that are raised for the first time on appeal and that are 1198  
pertinent to the abandoned land that is the subject of those 1199  
proceedings. 1200

An appeal shall be filed not later than fourteen days after 1201  
one of the date following dates: 1202

(A) The date on which the order of confirmation of the sale 1203  
or of the conveyance or transfer to a certificate holder, 1204  
community development organization, county land reutilization 1205  
corporation, municipal corporation, county, or township is filed 1206  
with and journalized by the clerk of court; 1207

(B) In the case of a direct transfer to a certificate holder, 1208  
community development organization, county land reutilization 1209  
corporation, municipal corporation, county, or township under 1210  
section 323.78 or division (G) of section 323.73 of the Revised 1211  
Code, the date on which an order of transfer or conveyance, 1212  
whether included in the decree of foreclosure or a separate order, 1213  
is first filed with and journalized by the clerk of court. ~~The~~ 1214

The court does not have jurisdiction to hear any appeal filed 1215  
after the expiration of ~~that~~ the applicable fourteen-day period. 1216  
If the fourteenth day after the date on which the ~~confirmation~~ 1217

order is filed with the clerk of court falls upon a weekend or 1218  
official holiday during which the court is closed, then the filing 1219  
shall be made on the next day the court is open for business. 1220

The expiration of the fourteen-day period in which an appeal 1221  
may be filed with respect to an abandoned parcel under this 1222  
section shall not extinguish or otherwise affect the right of a 1223  
party to redeem the parcel as otherwise provided in sections 1224  
323.65 to 323.79 of the Revised Code. 1225

**Sec. 715.261.** (A) As used in this section, "total cost" means 1226  
any costs incurred due to the use of employees, materials, or 1227  
equipment of the municipal corporation or its agent pursuant to 1228  
division (E) of this section, any costs arising out of contracts 1229  
for labor, materials, or equipment, and costs of service of notice 1230  
or publication required under this section. 1231

(B) A municipal corporation or its agent pursuant to division 1232  
(E) of this section may collect the total cost of removing, 1233  
repairing, or securing insecure, unsafe, structurally defective, 1234  
abandoned, deserted, or open and vacant buildings or other 1235  
structures, of making emergency corrections of hazardous 1236  
conditions, or of abating any nuisance by any of the ~~following~~ 1237  
methods: prescribed in division (B)(1), (2), or (3) of this 1238  
section. 1239

(1) The clerk of the legislative authority of the municipal 1240  
corporation or its agent pursuant to division (E) of this section 1241  
may certify the total costs, together with a proper description of 1242  
the lands, to the county auditor who shall place the costs upon 1243  
the tax list and duplicate. The costs are a lien upon such lands 1244  
from and after the date the costs were incurred. The costs shall 1245  
be collected as other taxes and returned to the municipal 1246  
corporation or its agent pursuant to division (E) of this section, 1247  
as directed by the clerk of the legislative authority in the 1248



certification of the total costs or in an affidavit from the agent 1249  
delivered to the county auditor or county treasurer. The placement 1250  
of the costs on the tax list and duplicate relates back to, and is 1251  
effective in priority, as of the date the costs were incurred, 1252  
provided that the municipal corporation or its agent pursuant to 1253  
division (E) of this section certifies the total costs within one 1254  
year from the date the costs were incurred. 1255

If a lien placed on a parcel of land pursuant to this 1256  
division is extinguished as provided in division (H) of this 1257  
section, a municipal corporation may pursue the remedy available 1258  
under division (B)(2) of this section to recoup the costs incurred 1259  
with respect to that parcel from any person that held title to the 1260  
parcel at the time the costs were incurred. 1261

(2) The municipal corporation or its agent pursuant to 1262  
division (E) of this section may commence a civil action to 1263  
recover the total costs from the ~~owner~~ person that held title to 1264  
the parcel at the time the costs were incurred. 1265

(3) A municipal corporation or its agent pursuant to division 1266  
(E) of this section may file a lien on a parcel of land for the 1267  
total costs incurred under this section with respect to the parcel 1268  
by filing a written affidavit with the county recorder of the 1269  
county in which the parcel is located that states the parcel 1270  
number, the total costs incurred with respect to the parcel, and 1271  
the date such costs were incurred. The municipal corporation or 1272  
its agent may pursue a foreclosure action to enforce the lien in a 1273  
court of competent jurisdiction or, pursuant to sections 323.65 to 1274  
323.79 of the Revised Code, with the board of revision. The 1275  
municipal corporation or its agent may elect to acquire the parcel 1276  
by indicating such an election in the complaint for foreclosure or 1277  
in an amended complaint. Upon the entry of a decree of 1278  
foreclosure, the county sheriff shall advertise and offer the 1279  
property for sale on at least one occasion. The minimum bid with 1280

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regard to the sale of the foreclosed property shall equal the sum 1281  
of the taxes, penalties, interest, costs, and assessments due and 1282  
payable on the property, the total costs incurred by the municipal 1283  
corporation or its agent with respect to the property, and any 1284  
associated court costs and interest as authorized by law. An owner 1285  
of the property may redeem the property by paying the minimum bid 1286  
within ten days after the entry of the decree of foreclosure. If 1287  
an owner fails to so redeem the property, and if the parcel is not 1288  
sold for want of a minimum bid, the property shall be disposed of 1289  
as follows: 1290

(a) If the municipal corporation or its agent elects to 1291  
acquire the property, the parcel shall be transferred to the 1292  
municipal corporation or its agent as if the property were 1293  
transferred by all owners in title to the municipal corporation or 1294  
its agent in lieu of foreclosure as provided in section 5722.10 of 1295  
the Revised Code; 1296

(b) If the municipal corporation or its agent does not elect 1297  
to acquire the property, the parcel shall be forfeited to the 1298  
state or to a political subdivision or school district as provided 1299  
in Chapter 5723. of the Revised Code. 1300

When a municipal corporation or its agent acquires property 1301  
as provided in this division, the property shall not be subject to 1302  
foreclosure or forfeiture under section 323.25 or Chapter 5721. or 1303  
5723. of the Revised Code, and any lien on the property for costs 1304  
incurred under this section or for any unpaid taxes, penalties, 1305  
interest, charges, or assessments shall be extinguished. 1306

(C) This section applies to any action taken by a municipal 1307  
corporation, or its agent pursuant to division (E) of this 1308  
section, pursuant to section 715.26 of the Revised Code or 1309  
pursuant to Section 3 of Article XVIII, Ohio Constitution. 1310

(D) A municipal corporation or its agent pursuant to division 1311

(E) of this section shall not certify to the county auditor for 1312  
placement upon the tax list and duplicate the cost of any action 1313  
that it takes under division (B) of this section if the action is 1314  
taken on land that has been forfeited to this state for delinquent 1315  
taxes, unless the owner of record redeems the land. 1316

(E) A municipal corporation may enter into an agreement with 1317  
a county land reutilization corporation organized under Chapter 1318  
1724. of the Revised Code wherein the county land reutilization 1319  
corporation agrees to act as the agent of the municipal 1320  
corporation in connection with removing, repairing, or securing 1321  
insecure, unsafe, structurally defective, abandoned, deserted, or 1322  
open and vacant buildings or other structures, making emergency 1323  
corrections of hazardous conditions, or abating any nuisance, 1324  
including high weeds, overgrown brush, and trash and debris from 1325  
vacant lots. The total costs of such actions may be collected by 1326  
the corporation pursuant to division (B) of this section, and 1327  
shall be paid to the corporation if it paid or incurred such costs 1328  
and has not been reimbursed. 1329

(F) In the case of the lien of a county land reutilization 1330  
corporation that is the agent of a municipal corporation, a 1331  
notation shall be placed on the tax list and duplicate showing the 1332  
amount of the lien ascribed specifically to the agent's total 1333  
costs. The agent has standing to pursue a separate cause of action 1334  
for money damages to satisfy the lien or pursue a foreclosure 1335  
action in a court of competent jurisdiction or with the board of 1336  
revision to enforce the lien without regard to occupancy. For 1337  
purposes of a foreclosure proceeding by the county treasurer for 1338  
delinquent taxes, this division does not affect the lien priority 1339  
as between a county land reutilization corporation and the county 1340  
treasurer, but the corporation's lien is superior to the lien of 1341  
any other lienholder of the property. As to a direct action by a 1342  
county land reutilization corporation, the lien for the taxes, 1343

assessment, charges, costs, penalties, and interest on the tax 1344  
list and duplicate is in all cases superior to the lien of a 1345  
county land reutilization corporation, whose lien for total costs 1346  
shall be next in priority as against all other interests, except 1347  
as provided in division (G) of this section. 1348

(G) A county land reutilization corporation acting as an 1349  
agent of a municipal corporation under an agreement under this 1350  
section may, with the county treasurer's consent, petition the 1351  
court or board of revision with jurisdiction over an action 1352  
undertaken under division (F) of this section pleading that the 1353  
lien of the corporation, as agent, for the total costs shall be 1354  
superior to the lien for the taxes, assessments, charges, costs, 1355  
penalties, and interest. If the court or board of revision 1356  
determines that the lien is for total costs paid or incurred by 1357  
the corporation as such an agent, and that subordinating the lien 1358  
for such taxes and other impositions to the lien of the 1359  
corporation promotes the expeditious abatement of public 1360  
nuisances, the court or board may order the lien for the taxes and 1361  
other impositions to be subordinate to the corporation's lien. The 1362  
court or board may not subordinate the lien for taxes and other 1363  
such impositions to any other liens. 1364

(H) When a parcel of land upon which a lien has been placed 1365  
under division (B)(1) or (3) of this section is transferred to a 1366  
county land reutilization corporation, the lien on the parcel 1367  
shall be extinguished if the lien is for costs or charges that 1368  
were incurred before the date of the transfer to the corporation 1369  
and if the corporation did not incur the costs or charges, 1370  
regardless of whether the lien was attached or the costs or 1371  
charges were certified before the date of transfer. In such a 1372  
case, the county land reutilization corporation and its successors 1373  
in title shall take title to the property free and clear of any 1374  
such lien and shall be immune from liability in any action to 1375

collect such costs or charges. 1376

If a county land reutilization corporation takes title to 1377  
property before any costs or charges have been certified or any 1378  
lien has been placed with respect to the property under division 1379  
(B)(1) or (3) of this section, the corporation shall be deemed a 1380  
bona fide purchaser for value without knowledge of such costs or 1381  
lien, regardless of whether the corporation had actual or 1382  
constructive knowledge of the costs or lien, and any such lien 1383  
shall be void and unenforceable against the corporation and its 1384  
successors in title. 1385

(I) A municipal corporation or county land reutilization 1386  
corporation may file an affidavit with the county recorder under 1387  
section 5301.252 of the Revised Code stating the nature and extent 1388  
of any proceedings undertaken under this section. Such an 1389  
affidavit may include a legal description of a parcel or, in lieu 1390  
thereof, the common address of the parcel and the permanent parcel 1391  
number to which such address applies. 1392

**Sec. 743.04. (A)** For the purpose of paying the expenses of 1393  
conducting and managing the waterworks of a municipal corporation, 1394  
including operating expenses and the costs of permanent 1395  
improvements, the director of public service or any other city 1396  
official or body authorized by charter may assess and collect a 1397  
water rent or charge of sufficient amount and in such manner as ~~he~~ 1398  
the director, other official, or ~~it~~ body determines to be most 1399  
equitable from all tenements and premises supplied with water. 1400  
When water rents or charges are not paid when due, the director or 1401  
other official or body may do either or both of the following: 1402

~~(A)(1)~~ Certify them, together with any penalties, to the 1403  
county auditor. The county auditor shall place the certified 1404  
amount on the real property tax list and duplicate against the 1405  
property served by the connection if ~~he~~ the auditor also receives 1406

from the director or other official or body additional 1407  
certification that the unpaid rents or charges have arisen 1408  
pursuant to a service contract made directly with an owner who 1409  
occupies the property served. 1410

The amount placed on the tax list and duplicate shall be a 1411  
lien on the property served from the date placed on the list and 1412  
duplicate and shall be collected in the same manner as other 1413  
taxes, except that, notwithstanding section 323.15 of the Revised 1414  
Code, a county treasurer shall accept a payment in such amount 1415  
when separately tendered as payment for the full amount of such 1416  
unpaid water rents or charges and associated penalties. The lien 1417  
shall be released immediately upon payment in full of the 1418  
certified amount. Any amounts collected by the county treasurer 1419  
under this division shall be immediately placed in the distinct 1420  
fund established by section 743.06 of the Revised Code. 1421

~~(B)~~(2) Collect them by actions at law, in the name of the 1422  
city from an owner, tenant, or other person who is liable to pay 1423  
the rents or charges. 1424

Each director or other official or body that assesses water 1425  
rents or charges shall determine the actual amount of rents due 1426  
based upon an actual reading of each customer's meter at least 1427  
once in each three-month period, and at least quarterly the 1428  
director or other official or body shall render a bill for the 1429  
actual amount shown by the meter reading to be due, except 1430  
estimated bills may be rendered if access to a customer's meter 1431  
was unobtainable for a timely reading. Each director or other 1432  
official or body that assesses water rents or charges shall 1433  
establish procedures providing fair and reasonable opportunity for 1434  
resolution of billing disputes. 1435

When property to which water service is provided is about to 1436  
be sold, any party to the sale or ~~his~~ the agent of any such party 1437  
may request the director or other official or body to read the 1438

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meter at that property and to render within ten days following the 1439  
date on which the request is made, a final bill for all 1440  
outstanding rents and charges for water service. Such a request 1441  
shall be made at least fourteen days prior to the transfer of the 1442  
title of such property. 1443

At any time prior to a certification under division (A) of 1444  
this section, the director or other official or body shall accept 1445  
any partial payment of unpaid water rents or charges, in the 1446  
amount of ten dollars or more. 1447

(B)(1) When title to a parcel of land that is subject to any 1448  
of the actions described in division (A)(1) or (2) of this section 1449  
is transferred to a county land reutilization corporation, any 1450  
lien placed on the parcel under division (A)(1) of this section 1451  
shall be extinguished, and the corporation shall not be held 1452  
liable for unpaid rents or charges in any collection action 1453  
brought under division (A)(2) of this section, if the rents or 1454  
charges certified under division (A)(1) of this section or subject 1455  
to collection under division (A)(2) of this section were incurred 1456  
before the date of the transfer to the corporation and if the 1457  
corporation did not incur the rents or charges, regardless of 1458  
whether the rents or charges were certified, the lien was 1459  
attached, or the action was brought before the date of transfer. 1460  
In such a case, the corporation and its successors in title shall 1461  
take title to the property free and clear of any such lien and 1462  
shall be immune from liability in any such collection action. 1463

If a county land reutilization corporation takes title to 1464  
property before any rents or charges have been certified or any 1465  
lien has been placed with respect to the property under division 1466  
(A)(1) or (2) of this section, the corporation shall be deemed a 1467  
bona fide purchaser for value without knowledge of such rents, 1468  
charges, or lien, regardless of whether the corporation had actual 1469  
or constructive knowledge of the rents, charges, or lien, and any 1470

such lien shall be void and unenforceable against the corporation 1471  
and its successors in title. 1472

(2) If a lien placed on a parcel is extinguished as provided 1473  
in division (B)(1) of this section, the municipal corporation may 1474  
pursue the remedy available under division (A)(2) of this section 1475  
to recoup the rents and charges incurred with respect to the 1476  
parcel from any owner, tenant, or other person liable to pay such 1477  
rents and charges. 1478

**Sec. 1724.02.** In furtherance of the purposes set forth in 1479  
section 1724.01 of the Revised Code, a community improvement 1480  
corporation shall have the following powers: 1481

(A)(1) To borrow money for any of the purposes of the 1482  
community improvement corporation by means of loans, lines of 1483  
credit, or any other financial instruments or securities, 1484  
including the issuance of its bonds, debentures, notes, or other 1485  
evidences of indebtedness, whether secured or unsecured, and to 1486  
secure the same by mortgage, pledge, deed of trust, or other lien 1487  
on its property, franchises, rights, and privileges of every kind 1488  
and nature or any part thereof or interest therein; and 1489

(2) If the community improvement corporation is a county land 1490  
reutilization corporation, the corporation may request, by 1491  
resolution: 1492

(a) That the board of county commissioners of the county 1493  
served by the corporation pledge a specifically identified source 1494  
or sources of revenue pursuant to division (C) of section 307.78 1495  
of the Revised Code as security for such borrowing by the 1496  
corporation; and 1497

(b)(i) If the land subject to reutilization is located within 1498  
an unincorporated area of the county, that the board of county 1499  
commissioners issue notes under section 307.082 of the Revised 1500



Code for the purpose of constructing public infrastructure 1501  
improvements and take other actions as the board determines are in 1502  
the interest of the county and are authorized under sections 1503  
5709.78 to 5709.81 of the Revised Code or bonds or notes under 1504  
section 5709.81 of the Revised Code for the refunding purposes set 1505  
forth in that section; or 1506

(ii) If the land subject to reutilization is located within 1507  
the corporate boundaries of a municipal corporation, that the 1508  
municipal corporation issue bonds for the purpose of constructing 1509  
public infrastructure improvements and take such other actions as 1510  
the municipal corporation determines are in its interest and are 1511  
authorized under sections 5709.40 to 5709.43 of the Revised Code. 1512

(B) To make loans to any person, firm, partnership, 1513  
corporation, joint stock company, association, or trust, and to 1514  
establish and regulate the terms and conditions with respect to 1515  
any such loans; provided that an economic development corporation 1516  
shall not approve any application for a loan unless and until the 1517  
person applying for said loan shows that the person has applied 1518  
for the loan through ordinary banking or commercial channels and 1519  
that the loan has been refused by at least one bank or other 1520  
financial institution. Nothing in this division shall preclude a 1521  
county land reutilization corporation from making revolving loans 1522  
to community development corporations, private entities, or any 1523  
person for the purposes contained in the corporation's plan under 1524  
section 1724.10 of the Revised Code. 1525

(C) To purchase, receive, hold, manage, lease, 1526  
lease-purchase, or otherwise acquire and to sell, convey, 1527  
transfer, lease, sublease, or otherwise dispose of real and 1528  
personal property, together with such rights and privileges as may 1529  
be incidental and appurtenant thereto and the use thereof, 1530  
including but not restricted to, any real or personal property 1531  
acquired by the community improvement corporation from time to 1532

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time in the satisfaction of debts or enforcement of obligations, 1533  
and to enter into contracts with third parties, including the 1534  
federal government, the state, any political subdivision, or any 1535  
other entity. ~~A county land reutilization corporation shall not~~ 1536  
~~acquire an interest in real property if such acquisition causes~~ 1537  
~~the percentage of unoccupied real property held by the corporation~~ 1538  
~~to become less than seventy five per cent of all real property~~ 1539  
~~held by the corporation for reutilization, reclamation, or~~ 1540  
~~rehabilitation. For the purposes of this division, "unoccupied"~~ 1541  
~~has the same meaning as in section 323.65 of the Revised Code.~~ 1542

(D) To acquire the good will, business, rights, real and 1543  
personal property, and other assets, or any part thereof, or 1544  
interest therein, of any persons, firms, partnerships, 1545  
corporations, joint stock companies, associations, or trusts, and 1546  
to assume, undertake, or pay the obligations, debts, and 1547  
liabilities of any such person, firm, partnership, corporation, 1548  
joint stock company, association, or trust; to acquire, reclaim, 1549  
manage, or contract for the management of improved or unimproved 1550  
and underutilized real estate for the purpose of constructing 1551  
industrial plants, other business establishments, or housing 1552  
thereon, or causing the same to occur, for the purpose of 1553  
assembling and enhancing utilization of the real estate, or for 1554  
the purpose of disposing of such real estate to others in whole or 1555  
in part for the construction of industrial plants, other business 1556  
establishments, or housing; and to acquire, reclaim, manage, 1557  
contract for the management of, construct or reconstruct, alter, 1558  
repair, maintain, operate, sell, convey, transfer, lease, 1559  
sublease, or otherwise dispose of industrial plants, business 1560  
establishments, or housing. 1561

(E) To acquire, subscribe for, own, hold, sell, assign, 1562  
transfer, mortgage, pledge, or otherwise dispose of the stock, 1563  
shares, bonds, debentures, notes, or other securities and 1564

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evidences of interest in, or indebtedness of, any person, firm, 1565  
corporation, joint stock company, association, or trust, and while 1566  
the owner or holder thereof, to exercise all the rights, powers, 1567  
and privileges of ownership, including the right to vote therein, 1568  
provided that no tax revenue, if any, received by a community 1569  
improvement corporation shall be used for such acquisition or 1570  
subscription. 1571

(F) To mortgage, pledge, or otherwise encumber any property 1572  
acquired pursuant to the powers contained in ~~divisions~~ division 1573  
(C), (D), or (E) of this section. 1574

(G) Nothing in this section shall limit the right of a 1575  
community improvement corporation to become a member of or a 1576  
stockholder in a corporation formed under Chapter 1726. of the 1577  
Revised Code. 1578

(H) To serve as an agent for grant applications and for the 1579  
administration of grants, or to make applications as principal for 1580  
grants for county land reutilization corporations. 1581

(I) To exercise the powers enumerated under Chapter 5722. of 1582  
the Revised Code on behalf of a county that organizes or contracts 1583  
with a county land reutilization corporation. 1584

(J) To engage in code enforcement and nuisance abatement, 1585  
including, but not limited to, cutting grass and weeds, boarding 1586  
up vacant or abandoned structures, and demolishing condemned 1587  
structures on properties that are subject to a delinquent tax or 1588  
assessment lien, or property for which a municipal corporation or 1589  
township has contracted with a county land reutilization 1590  
corporation to provide code enforcement or nuisance abatement 1591  
assistance. 1592

(K) To charge fees or exchange in-kind goods or services for 1593  
services rendered to political subdivisions and other persons or 1594  
entities for whom services are rendered. 1595

(L) To employ and provide compensation for an executive 1596  
director who shall manage the operations of a county land 1597  
reutilization corporation and employ others for the benefit of the 1598  
corporation as approved and funded by the board of directors. No 1599  
employee of the corporation is or shall be deemed to be an 1600  
employee of the political subdivision for whose benefit the 1601  
corporation is organized solely because the employee is employed 1602  
by the corporation. 1603

(M) To purchase tax certificates at auction, negotiated sale, 1604  
or from a third party who purchased and is a holder of one or more 1605  
tax certificates issued pursuant to sections 5721.30 to 5721.43 of 1606  
the Revised Code. 1607

(N) To be assigned a mortgage on real property from a 1608  
mortgagee in lieu of acquiring such real property subject to a 1609  
mortgage. 1610

(O) To do all acts and things necessary or convenient to 1611  
carry out the purposes of section 1724.01 of the Revised Code and 1612  
the powers especially created for a community improvement 1613  
corporation in Chapter 1724. of the Revised Code, including, but 1614  
not limited to, contracting with the federal government, the state 1615  
or any political subdivision, a board of county commissioners 1616  
pursuant to section 307.07 of the Revised Code, a county auditor 1617  
pursuant to section 319.10 of the Revised Code, a county treasurer 1618  
pursuant to section 321.49 of the Revised Code, and any other 1619  
party, whether nonprofit or for-profit. An employee of a board of 1620  
county commissioners, county auditor, or county treasurer who, 1621  
pursuant to a contract entered into in accordance with section 1622  
307.07, 319.10, or 321.49 of the Revised Code, provides services 1623  
to a county land reutilization corporation shall remain an 1624  
employee of the county during the provision of those services. 1625

The powers enumerated in this chapter shall not be construed 1626  
to limit the general powers of a community improvement 1627

corporation. The powers granted under this chapter are in addition 1628  
to those powers granted by any other chapter of the Revised Code, 1629  
but, as to a county land reutilization corporation, shall be used 1630  
only for the purposes enumerated under division (B)(2) of section 1631  
1724.01 of the Revised Code. 1632

**Sec. 1724.10.** (A) A community improvement corporation may be 1633  
designated: 1634

(1) By a county, one or more townships, one or more municipal 1635  
corporations, two or more adjoining counties, or any combination 1636  
of the foregoing as the agency of each such political subdivision 1637  
for the industrial, commercial, distribution, and research 1638  
development in such political subdivision when the legislative 1639  
authority of such political subdivision has determined that the 1640  
policy of the political subdivision is to promote the health, 1641  
safety, morals, and general welfare of its inhabitants through the 1642  
designation of a community improvement corporation as such agency; 1643

(2) Solely by a county as the agency for the reclamation, 1644  
rehabilitation, and reutilization of vacant, abandoned, 1645  
tax-foreclosed, or other real property in the county; 1646

(3) By any political subdivision as the agency for the 1647  
reclamation, rehabilitation, and reutilization of vacant, 1648  
abandoned, tax-foreclosed, or other real property within the 1649  
political subdivision if the subdivision enters into an agreement 1650  
with the community improvement corporation that is the agency of a 1651  
county, under division (A)(2) of this section, designating the 1652  
corporation as the agency of the political subdivision. 1653

(B) Designations under this section shall be made by the 1654  
legislative authority of the political subdivision by resolution 1655  
or ordinance. Any political subdivision which has designated a 1656  
community improvement corporation as such agency under this 1657  
section may enter into an agreement with it to provide any one or 1658

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more of the following: 1659

(1) That the community improvement corporation shall prepare 1660  
a plan for the political subdivision of industrial, commercial, 1661  
distribution, and research development, or of reclamation, 1662  
rehabilitation, and reutilization of vacant, abandoned, 1663  
tax-foreclosed, or other real property, and such plan shall 1664  
provide therein the extent to which the community improvement 1665  
corporation shall participate as the agency of the political 1666  
subdivision in carrying out such plan. Such plan shall be 1667  
confirmed by the legislative authority of the political 1668  
subdivision. A community improvement corporation may insure 1669  
mortgage payments required by a first mortgage on any industrial, 1670  
economic, commercial, or civic property for which funds have been 1671  
loaned by any person, corporation, bank, or financial or lending 1672  
institution upon such terms and conditions as the community 1673  
improvement corporation may prescribe. A community improvement 1674  
corporation may incur debt, mortgage its property acquired under 1675  
this section or otherwise, and issue its obligations, for the 1676  
purpose of acquiring, constructing, improving, and equipping 1677  
buildings, structures, and other properties, and acquiring sites 1678  
therefor, for lease or sale by the community improvement 1679  
corporation in order to carry out its participation in such plan. 1680  
Except as provided for in division (C) of section 307.78 of the 1681  
Revised Code, any such debt shall be solely that of the 1682  
corporation and shall not be secured by the pledge of any moneys 1683  
received or to be received from any political subdivision. All 1684  
revenue bonds issued under sections 1724.02 and 1724.10 of the 1685  
Revised Code are lawful investments of banks, savings and loan 1686  
associations, deposit guarantee associations, trust companies, 1687  
trustees, fiduciaries, trustees or other officers having charge of 1688  
sinking or bond retirement funds of municipal corporations and 1689  
other subdivisions of the state, and of domestic insurance 1690  
companies notwithstanding sections 3907.14 and 3925.08 of the 1691

Revised Code. Not less than two-fifths of the governing board of 1692  
any economic development corporation designated as the agency of 1693  
one or more political subdivisions shall be composed of mayors, 1694  
members of municipal legislative authorities, members of boards of 1695  
township trustees, members of boards of county commissioners, or 1696  
any other appointed or elected officers of such political 1697  
subdivisions, provided that at least one officer from each 1698  
political subdivision shall be a member of the governing board. 1699  
Membership on the governing board of a community improvement 1700  
corporation does not constitute the holding of a public office or 1701  
employment within the meaning of sections 731.02 and 731.12 of the 1702  
Revised Code or any other section of the Revised Code. The board 1703  
of directors of a county land reutilization corporation shall be 1704  
composed of the members set forth in section 1724.03 of the 1705  
Revised Code. Membership on such governing boards shall not 1706  
constitute an interest, either direct or indirect, in a contract 1707  
or expenditure of money by any municipal corporation, township, 1708  
county, or other political subdivision. No member of such 1709  
governing boards shall be disqualified from holding any public 1710  
office or employment, nor shall such member forfeit any such 1711  
office or employment, by reason of membership on the governing 1712  
board of a community improvement corporation notwithstanding any 1713  
law to the contrary. 1714

Actions taken under this section shall be in accordance with 1715  
any applicable planning or zoning regulations. 1716

Any agreement entered into under this section may be amended 1717  
or supplemented from time to time by the parties thereto. 1718

An economic development corporation designated as the agency 1719  
of a political subdivision under this section shall promote and 1720  
encourage the establishment and growth in such subdivision of 1721  
industrial, commercial, distribution, and research facilities. A 1722  
county land reutilization corporation designated as the agency of 1723

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a political subdivision in an agreement between a political subdivision and a corporation shall promote the reclamation, rehabilitation, and reutilization of vacant, abandoned, tax-foreclosed, or other real property in the subdivision.

(2) Authorization for the community improvement corporation to sell or to lease any lands or interests in lands owned by the political subdivision determined from time to time by the legislative authority thereof not to be required by such political subdivision for its purposes, for uses determined by the legislative authority as those that will promote the welfare of the people of the political subdivision, stabilize the economy, provide employment, assist in the development of industrial, commercial, distribution, and research activities to the benefit of the people of the political subdivision, will provide additional opportunities for their gainful employment, or will promote the reclamation, rehabilitation, and reutilization of vacant, abandoned, tax-foreclosed, or other real property within the subdivision. The legislative authority shall specify the consideration for such sale or lease and any other terms thereof. Any determinations made by the legislative authority under this division shall be conclusive. The community improvement corporation acting through its officers and on behalf and as agent of the political subdivision shall execute the necessary instruments, including deeds conveying the title of the political subdivision or leases, to accomplish such sale or lease. Such conveyance or lease shall be made without advertising and receipt of bids. A copy of such agreement shall be recorded in the office of the county recorder of any county in which lands or interests in lands to be sold or leased are situated prior to the recording of a deed or lease executed pursuant to such agreement. ~~The county recorder shall not charge a county land reutilization corporation a fee as otherwise provided in section 317.32 of the Revised Code for the recording, indexing, or making of a certified copy or for~~



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~~the filing of any instrument by a county land reutilization corporation consistent with its public purposes.~~

(3) That the political subdivision executing the agreement will convey to the community improvement corporation lands and interests in lands owned by the political subdivision and determined by the legislative authority thereof not to be required by the political subdivision for its purposes and that such conveyance of such land or interests in land will promote the welfare of the people of the political subdivision, stabilize the economy, provide employment, assist in the development of industrial, commercial, distribution, and research activities to the benefit of the people of the political subdivision, provide additional opportunities for their gainful employment or will promote the reclamation, rehabilitation, and reutilization of vacant, abandoned, tax-foreclosed, or other real property in the subdivision, for the consideration and upon the terms established in the agreement, and further that as the agency for development or land reutilization the community improvement corporation may acquire from others additional lands or interests in lands, and any lands or interests in land so conveyed by it for uses that will promote the welfare of the people of the political subdivision, stabilize the economy, provide employment, assist in the development of industrial, commercial, distribution, and research activities required for the people of the political subdivision and for their gainful employment or will promote the reclamation, rehabilitation, and reutilization of vacant, abandoned, tax-foreclosed, or other real property in the subdivision. Any conveyance or lease by the political subdivision to the community improvement corporation shall be made without advertising and receipt of bids. If any lands or interests in land conveyed by a political subdivision under this division are sold by the community improvement corporation at a price in excess of the consideration received by the political subdivision from the

community improvement corporation, such excess shall be paid to 1790  
such political subdivision after deducting, to the extent and in 1791  
the manner provided in the agreement, the costs of such 1792  
acquisition and sale, taxes, assessments, costs of maintenance, 1793  
costs of improvements to the land by the community improvement 1794  
corporation, service fees, and any debt service charges of the 1795  
corporation attributable to such land or interests. 1796

**Sec. 2303.201.** (A)(1) The court of common pleas of any county 1797  
may determine that for the efficient operation of the court 1798  
additional funds are required to computerize the court, to make 1799  
available computerized legal research services, or to do both. 1800  
Upon making a determination that additional funds are required for 1801  
either or both of those purposes, the court shall authorize and 1802  
direct the clerk of the court of common pleas to charge one 1803  
additional fee, not to exceed six dollars, on the filing of each 1804  
cause of action or appeal under divisions (A), (Q), and (U) of 1805  
section 2303.20 of the Revised Code. 1806

(2) All fees collected under division (A)(1) of this section 1807  
shall be paid to the county treasurer. The treasurer shall place 1808  
the funds from the fees in a separate fund to be disbursed either 1809  
upon an order of the court, subject to an appropriation by the 1810  
board of county commissioners, or upon an order of the court, 1811  
subject to the court making an annual report available to the 1812  
public listing the use of all such funds, in an amount not greater 1813  
than the actual cost to the court of procuring and maintaining 1814  
computerization of the court, computerized legal research 1815  
services, or both. 1816

(3) If the court determines that the funds in the fund 1817  
described in division (A)(2) of this section are more than 1818  
sufficient to satisfy the purpose for which the additional fee 1819  
described in division (A)(1) of this section was imposed, the 1820

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court may declare a surplus in the fund and, subject to an 1821  
appropriation by the board of county commissioners, expend those 1822  
surplus funds, or upon an order of the court, subject to the court 1823  
making an annual report available to the public listing the use of 1824  
all such funds, expend those surplus funds, for other appropriate 1825  
technological expenses of the court. 1826

(B)(1) The court of common pleas of any county may determine 1827  
that, for the efficient operation of the court, additional funds 1828  
are required to make technological advances in or to computerize 1829  
the office of the clerk of the court of common pleas and, upon 1830  
that determination, authorize and direct the clerk of the court of 1831  
common pleas to charge an additional fee, not to exceed twenty 1832  
dollars, on the filing of each cause of action or appeal, on the 1833  
filing, docketing, and endorsing of each certificate of judgment, 1834  
or on the docketing and indexing of each aid in execution or 1835  
petition to vacate, revive, or modify a judgment under divisions 1836  
(A), (P), (Q), (T), and (U) of section 2303.20 of the Revised Code 1837  
and not to exceed one dollar each for the services described in 1838  
divisions (B), (C), (D), (F), (H), and (L) of section 2303.20 of 1839  
the Revised Code. Subject to division (B)(2) of this section, all 1840  
moneys collected under division (B)(1) of this section shall be 1841  
paid to the county treasurer to be disbursed, upon an order of the 1842  
court of common pleas and subject to appropriation by the board of 1843  
county commissioners, in an amount no greater than the actual cost 1844  
to the court of procuring and maintaining technology and computer 1845  
systems for the office of the clerk of the court of common pleas. 1846

(2) If the court of common pleas of a county makes the 1847  
determination described in division (B)(1) of this section, the 1848  
board of county commissioners of that county may issue one or more 1849  
general obligation bonds for the purpose of procuring and 1850  
maintaining the technology and computer systems for the office of 1851  
the clerk of the court of common pleas. In addition to the 1852

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purposes stated in division (B)(1) of this section for which the 1853  
moneys collected under that division may be expended, the moneys 1854  
additionally may be expended to pay debt charges on and financing 1855  
costs related to any general obligation bonds issued pursuant to 1856  
division (B)(2) of this section as they become due. General 1857  
obligation bonds issued pursuant to division (B)(2) of this 1858  
section are Chapter 133. securities. 1859

(C) The court of common pleas shall collect the sum of 1860  
twenty-six dollars as additional filing fees in each new civil 1861  
action or proceeding for the charitable public purpose of 1862  
providing financial assistance to legal aid societies that operate 1863  
within the state and to support the office of the state public 1864  
defender. This division does not apply to proceedings concerning 1865  
annulments, dissolutions of marriage, divorces, legal separation, 1866  
spousal support, marital property or separate property 1867  
distribution, support, or other domestic relations matters; to a 1868  
juvenile division of a court of common pleas; to a probate 1869  
division of a court of common pleas, except that the additional 1870  
filing fees shall apply to name change, guardianship, adoption, 1871  
and decedents' estate proceedings; or to an execution on a 1872  
judgment, proceeding in aid of execution, or other post-judgment 1873  
proceeding arising out of a civil action. The filing fees required 1874  
to be collected under this division shall be in addition to any 1875  
other filing fees imposed in the action or proceeding and shall be 1876  
collected at the time of the filing of the action or proceeding. 1877  
The court shall not waive the payment of the additional filing 1878  
fees in a new civil action or proceeding unless the court waives 1879  
the advanced payment of all filing fees in the action or 1880  
proceeding. All such moneys collected during a month except for an 1881  
amount equal to up to one per cent of those moneys retained to 1882  
cover administrative costs shall be transmitted on or before the 1883  
twentieth day of the following month by the clerk of the court to 1884  
the treasurer of state in a manner prescribed by the treasurer of 1885

state or by the Ohio legal assistance foundation. The treasurer of 1886  
state shall deposit four per cent of the funds collected under 1887  
this division to the credit of the civil case filing fee fund 1888  
established under section 120.07 of the Revised Code and 1889  
ninety-six per cent of the funds collected under this division to 1890  
the credit of the legal aid fund established under section 120.52 1891  
of the Revised Code. 1892

The court may retain up to one per cent of the moneys it 1893  
collects under this division to cover administrative costs, 1894  
including the hiring of any additional personnel necessary to 1895  
implement this division. If the court fails to transmit to the 1896  
treasurer of state the moneys the court collects under this 1897  
division in a manner prescribed by the treasurer of state or by 1898  
the Ohio legal assistance foundation, the court shall forfeit the 1899  
moneys the court retains under this division to cover 1900  
administrative costs, including the hiring of any additional 1901  
personnel necessary to implement this division, and shall transmit 1902  
to the treasurer of state all moneys collected under this 1903  
division, including the forfeited amount retained for 1904  
administrative costs, for deposit in the legal aid fund. 1905

(D) On and after the thirtieth day after December 9, 1994, 1906  
the court of common pleas shall collect the sum of thirty-two 1907  
dollars as additional filing fees in each new action or proceeding 1908  
for annulment, divorce, or dissolution of marriage for the purpose 1909  
of funding shelters for victims of domestic violence pursuant to 1910  
sections 3113.35 to 3113.39 of the Revised Code. The filing fees 1911  
required to be collected under this division shall be in addition 1912  
to any other filing fees imposed in the action or proceeding and 1913  
shall be collected at the time of the filing of the action or 1914  
proceeding. The court shall not waive the payment of the 1915  
additional filing fees in a new action or proceeding for 1916  
annulment, divorce, or dissolution of marriage unless the court 1917

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waives the advanced payment of all filing fees in the action or proceeding. On or before the twentieth day of each month, all moneys collected during the immediately preceding month pursuant to this division shall be deposited by the clerk of the court into the county treasury in the special fund used for deposit of additional marriage license fees as described in section 3113.34 of the Revised Code. Upon their deposit into the fund, the moneys shall be retained in the fund and expended only as described in section 3113.34 of the Revised Code.

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

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

All moneys collected under division (E) of this section shall be paid to the county treasurer for deposit into either a general special projects fund or a fund established for a specific special

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project. Moneys from a fund of that nature shall be disbursed upon 1950  
an order of the court, subject to an appropriation by the board of 1951  
county commissioners, in an amount no greater than the actual cost 1952  
to the court of a project. If a specific fund is terminated 1953  
because of the discontinuance of a program or service established 1954  
under division (E) of this section, the court may order, subject 1955  
to an appropriation by the board of county commissioners, that 1956  
moneys remaining in the fund be transferred to an account 1957  
established under this division for a similar purpose. 1958

(2) As used in division (E) of this section: 1959

(a) "Criminal cause" means a charge alleging the violation of 1960  
a statute or ordinance, or subsection of a statute or ordinance, 1961  
that requires a separate finding of fact or a separate plea before 1962  
disposition and of which the defendant may be found guilty, 1963  
whether filed as part of a multiple charge on a single summons, 1964  
citation, or complaint or as a separate charge on a single 1965  
summons, citation, or complaint. "Criminal cause" does not include 1966  
separate violations of the same statute or ordinance, or 1967  
subsection of the same statute or ordinance, unless each charge is 1968  
filed on a separate summons, citation, or complaint. 1969

(b) "Civil action or proceeding" means any civil litigation 1970  
that must be determined by judgment entry. 1971

(F) The court of common pleas of a county in which a county 1972  
land reutilization corporation is organized under Chapter 1724. of 1973  
the Revised Code may collect an additional filing fee of up to 1974  
five hundred dollars in each new foreclosure proceeding, except 1975  
for tax foreclosure proceedings initiated under Chapter 323. or 1976  
5721. of the Revised Code, for the purpose of supporting the 1977  
county land reutilization corporation. Any filing fees collected 1978  
under this division shall be in addition to any other filing fees 1979  
collected at the time of the filing of the proceeding. On or 1980  
before the twentieth day of each month, all moneys collected 1981

during the immediately preceding month pursuant to this division 1982  
shall be deposited by the clerk of the court into the county 1983  
treasury in the county land reutilization fund established under 1984  
section 321.263 of the Revised Code. The county land reutilization 1985  
corporation shall use all money deposited into the fund to perform 1986  
any of the activities the corporation is authorized to perform 1987  
under Chapter 1724. or division (D) of section 321.261 of the 1988  
Revised Code. 1989

**Sec. 2744.01.** As used in this chapter: 1990

(A) "Emergency call" means a call to duty, including, but not 1991  
limited to, communications from citizens, police dispatches, and 1992  
personal observations by peace officers of inherently dangerous 1993  
situations that demand an immediate response on the part of a 1994  
peace officer. 1995

(B) "Employee" means an officer, agent, employee, or servant, 1996  
whether or not compensated or full-time or part-time, who is 1997  
authorized to act and is acting within the scope of the officer's, 1998  
agent's, employee's, or servant's employment for a political 1999  
subdivision. "Employee" does not include an independent contractor 2000  
and does not include any individual engaged by a school district 2001  
pursuant to section 3319.301 of the Revised Code. "Employee" 2002  
includes any elected or appointed official of a political 2003  
subdivision. "Employee" also includes a person who has been 2004  
convicted of or pleaded guilty to a criminal offense and who has 2005  
been sentenced to perform community service work in a political 2006  
subdivision whether pursuant to section 2951.02 of the Revised 2007  
Code or otherwise, and a child who is found to be a delinquent 2008  
child and who is ordered by a juvenile court pursuant to section 2009  
2152.19 or 2152.20 of the Revised Code to perform community 2010  
service or community work in a political subdivision. 2011

(C)(1) "Governmental function" means a function of a 2012



|  |      |
|--|------|
| political subdivision that is specified in division (C)(2) of this | 2013 |
| section or that satisfies any of the following:                    | 2014 |
| (a) A function that is imposed upon the state as an                | 2015 |
| obligation of sovereignty and that is performed by a political     | 2016 |
| subdivision voluntarily or pursuant to legislative requirement;    | 2017 |
| (b) A function that is for the common good of all citizens of      | 2018 |
| the state;   | 2019 |
| (c) A function that promotes or preserves the public peace,        | 2020 |
| health, safety, or welfare; that involves activities that are not  | 2021 |
| engaged in or not customarily engaged in by nongovernmental        | 2022 |
| persons; and that is not specified in division (G)(2) of this      | 2023 |
| section as a proprietary function.                                 | 2024 |
| (2) A "governmental function" includes, but is not limited         | 2025 |
| to, the following:   | 2026 |
| (a) The provision or nonprovision of police, fire, emergency       | 2027 |
| medical, ambulance, and rescue services or protection;             | 2028 |
| (b) The power to preserve the peace; to prevent and suppress       | 2029 |
| riots, disturbances, and disorderly assemblages; to prevent,       | 2030 |
| mitigate, and clean up releases of oil and hazardous and extremely | 2031 |
| hazardous substances as defined in section 3750.01 of the Revised  | 2032 |
| Code; and to protect persons and property;                         | 2033 |
| (c) The provision of a system of public education;                 | 2034 |
| (d) The provision of a free public library system;                 | 2035 |
| (e) The regulation of the use of, and the maintenance and          | 2036 |
| repair of, roads, highways, streets, avenues, alleys, sidewalks,   | 2037 |
| bridges, aqueducts, viaducts, and public grounds;                  | 2038 |
| (f) Judicial, quasi-judicial, prosecutorial, legislative, and      | 2039 |
| quasi-legislative functions;                                       | 2040 |
| (g) The construction, reconstruction, repair, renovation,          | 2041 |
| maintenance, and operation of buildings that are used in           | 2042 |

connection with the performance of a governmental function, 2043  
including, but not limited to, office buildings and courthouses; 2044

(h) The design, construction, reconstruction, renovation, 2045  
repair, maintenance, and operation of jails, places of juvenile 2046  
detention, workhouses, or any other detention facility, as defined 2047  
in section 2921.01 of the Revised Code; 2048

(i) The enforcement or nonperformance of any law; 2049

(j) The regulation of traffic, and the erection or 2050  
nonerection of traffic signs, signals, or control devices; 2051

(k) The collection and disposal of solid wastes, as defined 2052  
in section 3734.01 of the Revised Code, including, but not limited 2053  
to, the operation of solid waste disposal facilities, as 2054  
"facilities" is defined in that section, and the collection and 2055  
management of hazardous waste generated by households. As used in 2056  
division (C)(2)(k) of this section, "hazardous waste generated by 2057  
households" means solid waste originally generated by individual 2058  
households that is listed specifically as hazardous waste in or 2059  
exhibits one or more characteristics of hazardous waste as defined 2060  
by rules adopted under section 3734.12 of the Revised Code, but 2061  
that is excluded from regulation as a hazardous waste by those 2062  
rules. 2063

(l) The provision or nonprovision, planning or design, 2064  
construction, or reconstruction of a public improvement, 2065  
including, but not limited to, a sewer system; 2066

(m) The operation of a job and family services department or 2067  
agency, including, but not limited to, the provision of assistance 2068  
to aged and infirm persons and to persons who are indigent; 2069

(n) The operation of a health board, department, or agency, 2070  
including, but not limited to, any statutorily required or 2071  
permissive program for the provision of immunizations or other 2072  
inoculations to all or some members of the public, provided that a 2073

"governmental function" does not include the supply, manufacture, 2074  
distribution, or development of any drug or vaccine employed in 2075  
any such immunization or inoculation program by any supplier, 2076  
manufacturer, distributor, or developer of the drug or vaccine; 2077

(o) The operation of mental health facilities, mental 2078  
retardation or developmental disabilities facilities, alcohol 2079  
treatment and control centers, and children's homes or agencies; 2080

(p) The provision or nonprovision of inspection services of 2081  
all types, including, but not limited to, inspections in 2082  
connection with building, zoning, sanitation, fire, plumbing, and 2083  
electrical codes, and the taking of actions in connection with 2084  
those types of codes, including, but not limited to, the approval 2085  
of plans for the construction of buildings or structures and the 2086  
issuance or revocation of building permits or stop work orders in 2087  
connection with buildings or structures; 2088

(q) Urban renewal projects and the elimination of slum 2089  
conditions, including the performance of any activity that a 2090  
county land reutilization corporation is authorized to perform 2091  
under Chapter 1724. or 5722. of the Revised Code; 2092

(r) Flood control measures; 2093

(s) The design, construction, reconstruction, renovation, 2094  
operation, care, repair, and maintenance of a township cemetery; 2095

(t) The issuance of revenue obligations under section 140.06 2096  
of the Revised Code; 2097

(u) The design, construction, reconstruction, renovation, 2098  
repair, maintenance, and operation of any school athletic 2099  
facility, school auditorium, or gymnasium or any recreational area 2100  
or facility, including, but not limited to, any of the following: 2101

(i) A park, playground, or playfield; 2102

(ii) An indoor recreational facility; 2103

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|---|--|
| (iii) A zoo or zoological park;   | 2104   |
| (iv) A bath, swimming pool, pond, water park, wading pool, wave pool, water slide, or other type of aquatic facility;   | 2105<br>2106   |
| (v) A golf course;  | 2107   |
| (vi) A bicycle motocross facility or other type of recreational area or facility in which bicycling, skating, skate boarding, or scooter riding is engaged;   | 2108<br>2109<br>2110   |
| (vii) A rope course or climbing walls;  | 2111   |
| (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.  | 2112<br>2113<br>2114   |
| (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;  | 2115<br>2116<br>2117   |
| (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;  | 2118<br>2119<br>2120<br>2121<br>2122<br>2123<br>2124                 |
| (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 | 2125<br>2126<br>2127<br>2128<br>2129<br>2130<br>2131<br>2132<br>2133 |

section. 2134

(x) A function that the general assembly mandates a political 2135  
subdivision to perform. 2136

(D) "Law" means any provision of the constitution, statutes, 2137  
or rules of the United States or of this state; provisions of 2138  
charters, ordinances, resolutions, and rules of political 2139  
subdivisions; and written policies adopted by boards of education. 2140  
When used in connection with the "common law," this definition 2141  
does not apply. 2142

(E) "Motor vehicle" has the same meaning as in section 2143  
4511.01 of the Revised Code. 2144

(F) "Political subdivision" or "subdivision" means a 2145  
municipal corporation, township, county, school district, or other 2146  
body corporate and politic responsible for governmental activities 2147  
in a geographic area smaller than that of the state. "Political 2148  
subdivision" includes, but is not limited to, a county hospital 2149  
commission appointed under section 339.14 of the Revised Code, 2150  
board of hospital commissioners appointed for a municipal hospital 2151  
under section 749.04 of the Revised Code, board of hospital 2152  
trustees appointed for a municipal hospital under section 749.22 2153  
of the Revised Code, regional planning commission created pursuant 2154  
to section 713.21 of the Revised Code, county planning commission 2155  
created pursuant to section 713.22 of the Revised Code, joint 2156  
planning council created pursuant to section 713.231 of the 2157  
Revised Code, interstate regional planning commission created 2158  
pursuant to section 713.30 of the Revised Code, port authority 2159  
created pursuant to section 4582.02 or 4582.26 of the Revised Code 2160  
or in existence on December 16, 1964, regional council established 2161  
by political subdivisions pursuant to Chapter 167. of the Revised 2162  
Code, emergency planning district and joint emergency planning 2163  
district designated under section 3750.03 of the Revised Code, 2164  
joint emergency medical services district created pursuant to 2165

section 307.052 of the Revised Code, fire and ambulance district 2166  
created pursuant to section 505.375 of the Revised Code, joint 2167  
interstate emergency planning district established by an agreement 2168  
entered into under that section, county solid waste management 2169  
district and joint solid waste management district established 2170  
under section 343.01 or 343.012 of the Revised Code, community 2171  
school established under Chapter 3314. of the Revised Code, county 2172  
land reutilization corporation organized under Chapter 1724. of 2173  
the Revised Code, the county or counties served by a 2174  
community-based correctional facility and program or district 2175  
community-based correctional facility and program established and 2176  
operated under sections 2301.51 to 2301.58 of the Revised Code, a 2177  
community-based correctional facility and program or district 2178  
community-based correctional facility and program that is so 2179  
established and operated, and the facility governing board of a 2180  
community-based correctional facility and program or district 2181  
community-based correctional facility and program that is so 2182  
established and operated. 2183

(G)(1) "Proprietary function" means a function of a political 2184  
subdivision that is specified in division (G)(2) of this section 2185  
or that satisfies both of the following: 2186

(a) The function is not one described in division (C)(1)(a) 2187  
or (b) of this section and is not one specified in division (C)(2) 2188  
of this section; 2189

(b) The function is one that promotes or preserves the public 2190  
peace, health, safety, or welfare and that involves activities 2191  
that are customarily engaged in by nongovernmental persons. 2192

(2) A "proprietary function" includes, but is not limited to, 2193  
the following: 2194

(a) The operation of a hospital by one or more political 2195  
subdivisions; 2196

(b) The design, construction, reconstruction, renovation, 2197  
repair, maintenance, and operation of a public cemetery other than 2198  
a township cemetery; 2199

(c) The establishment, maintenance, and operation of a 2200  
utility, including, but not limited to, a light, gas, power, or 2201  
heat plant, a railroad, a busline or other transit company, an 2202  
airport, and a municipal corporation water supply system; 2203

(d) The maintenance, destruction, operation, and upkeep of a 2204  
sewer system; 2205

(e) The operation and control of a public stadium, 2206  
auditorium, civic or social center, exhibition hall, arts and 2207  
crafts center, band or orchestra, or off-street parking facility. 2208

(H) "Public roads" means public roads, highways, streets, 2209  
avenues, alleys, and bridges within a political subdivision. 2210  
"Public roads" does not include berms, shoulders, rights-of-way, 2211  
or traffic control devices unless the traffic control devices are 2212  
mandated by the Ohio manual of uniform traffic control devices. 2213

(I) "State" means the state of Ohio, including, but not 2214  
limited to, the general assembly, the supreme court, the offices 2215  
of all elected state officers, and all departments, boards, 2216  
offices, commissions, agencies, colleges and universities, 2217  
institutions, and other instrumentalities of the state of Ohio. 2218  
"State" does not include political subdivisions. 2219

**Sec. 5709.12.** (A) As used in this section, "independent 2220  
living facilities" means any residential housing facilities and 2221  
related property that are not a nursing home, residential care 2222  
facility, or residential facility as defined in division (A) of 2223  
section 5701.13 of the Revised Code. 2224

(B) Lands, houses, and other buildings belonging to a county, 2225  
township, or municipal corporation and used exclusively for the 2226

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accommodation or support of the poor, or leased to the state or 2227  
any political subdivision for public purposes shall be exempt from 2228  
taxation. Real and tangible personal property belonging to 2229  
institutions that is used exclusively for charitable purposes 2230  
shall be exempt from taxation, including real property belonging 2231  
to an institution that is a nonprofit corporation that receives a 2232  
grant under the Thomas Alva Edison grant program authorized by 2233  
division (C) of section 122.33 of the Revised Code at any time 2234  
during the tax year and being held for leasing or resale to 2235  
others. If, at any time during a tax year for which such property 2236  
is exempted from taxation, the corporation ceases to qualify for 2237  
such a grant, the director of development shall notify the tax 2238  
commissioner, and the tax commissioner shall cause the property to 2239  
be restored to the tax list beginning with the following tax year. 2240  
All property owned and used by a nonprofit organization 2241  
exclusively for a home for the aged, as defined in section 5701.13 2242  
of the Revised Code, also shall be exempt from taxation. 2243

(C)(1) If a home for the aged described in division (B)(1) of 2244  
section 5701.13 of the Revised Code is operated in conjunction 2245  
with or at the same site as independent living facilities, the 2246  
exemption granted in division (B) of this section shall include 2247  
kitchen, dining room, clinic, entry ways, maintenance and storage 2248  
areas, and land necessary for access commonly used by both 2249  
residents of the home for the aged and residents of the 2250  
independent living facilities. Other facilities commonly used by 2251  
both residents of the home for the aged and residents of 2252  
independent living units shall be exempt from taxation only if the 2253  
other facilities are used primarily by the residents of the home 2254  
for the aged. Vacant land currently unused by the home, and 2255  
independent living facilities and the lands connected with them 2256  
are not exempt from taxation. Except as provided in division 2257  
(A)(1) of section 5709.121 of the Revised Code, property of a home 2258  
leased for nonresidential purposes is not exempt from taxation. 2259



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(2) Independent living facilities are exempt from taxation if 2260  
they are operated in conjunction with or at the same site as a 2261  
home for the aged described in division (B)(2) of section 5701.13 2262  
of the Revised Code; operated by a corporation, association, or 2263  
trust described in division (B)(1)(b) of that section; operated 2264  
exclusively for the benefit of members of the corporation, 2265  
association, or trust who are retired, aged, or infirm; and 2266  
provided to those members without charge in consideration of their 2267  
service, without compensation, to a charitable, religious, 2268  
fraternal, or educational institution. For the purposes of 2269  
division (C)(2) of this section, "compensation" does not include 2270  
furnishing room and board, clothing, health care, or other 2271  
necessities, or stipends or other de minimis payments to defray 2272  
the cost thereof. 2273

(D)(1) A private corporation established under federal law, 2274  
as defined in 36 U.S.C. 1101, Pub. L. No. 102-199, 105 Stat. 1629, 2275  
as amended, the objects of which include encouraging the 2276  
advancement of science generally, or of a particular branch of 2277  
science, the promotion of scientific research, the improvement of 2278  
the qualifications and usefulness of scientists, or the increase 2279  
and diffusion of scientific knowledge is conclusively presumed to 2280  
be a charitable or educational institution. A private corporation 2281  
established as a nonprofit corporation under the laws of a state, 2282  
that is exempt from federal income taxation under section 2283  
501(c)(3) of the Internal Revenue Code of 1986, 100 Stat. 2085, 26 2284  
U.S.C.A. 1, as amended, and that has as its principal purpose one 2285  
or more of the foregoing objects, also is conclusively presumed to 2286  
be a charitable or educational institution. 2287

The fact that an organization described in this division 2288  
operates in a manner that results in an excess of revenues over 2289  
expenses shall not be used to deny the exemption granted by this 2290  
section, provided such excess is used, or is held for use, for 2291

exempt purposes or to establish a reserve against future 2292  
contingencies; and, provided further, that such excess may not be 2293  
distributed to individual persons or to entities that would not be 2294  
entitled to the tax exemptions provided by this chapter. Nor shall 2295  
the fact that any scientific information diffused by the 2296  
organization is of particular interest or benefit to any of its 2297  
individual members be used to deny the exemption granted by this 2298  
section, provided that such scientific information is available to 2299  
the public for purchase or otherwise. 2300

(2) Division (D)(2) of this section does not apply to real 2301  
property exempted from taxation under this section and division 2302  
(A)(3) of section 5709.121 of the Revised Code and belonging to a 2303  
nonprofit corporation described in division (D)(1) of this section 2304  
that has received a grant under the Thomas Alva Edison grant 2305  
program authorized by division (C) of section 122.33 of the 2306  
Revised Code during any of the tax years the property was exempted 2307  
from taxation. 2308

When a private corporation described in division (D)(1) of 2309  
this section sells all or any portion of a tract, lot, or parcel 2310  
of real estate that has been exempt from taxation under this 2311  
section and section 5709.121 of the Revised Code, the portion sold 2312  
shall be restored to the tax list for the year following the year 2313  
of the sale and, except in connection with a sale and transfer of 2314  
such a tract, lot, or parcel to a county land reutilization 2315  
corporation organized under Chapter 1724. of the Revised Code, a 2316  
charge shall be levied against the sold property in an amount 2317  
equal to the tax savings on such property during the four tax 2318  
years preceding the year the property is placed on the tax list. 2319  
The tax savings equals the amount of the additional taxes that 2320  
would have been levied if such property had not been exempt from 2321  
taxation. 2322

The charge constitutes a lien of the state upon such property 2323

as of the first day of January of the tax year in which the charge 2324  
is levied and continues until discharged as provided by law. The 2325  
charge may also be remitted for all or any portion of such 2326  
property that the tax commissioner determines is entitled to 2327  
exemption from real property taxation for the year such property 2328  
is restored to the tax list under any provision of the Revised 2329  
Code, other than sections 725.02, 1728.10, 3735.67, 5709.40, 2330  
5709.41, 5709.62, 5709.63, 5709.71, 5709.73, 5709.78, and 5709.84, 2331  
upon an application for exemption covering the year such property 2332  
is restored to the tax list filed under section 5715.27 of the 2333  
Revised Code. 2334

(E) Real property held by an organization organized and 2335  
operated exclusively for charitable purposes as described under 2336  
section 501(c)(3) of the Internal Revenue Code and exempt from 2337  
federal taxation under section 501(a) of the Internal Revenue 2338  
Code, 26 U.S.C.A. 501(a) and (c)(3), as amended, for the purpose 2339  
of constructing or rehabilitating residences for eventual transfer 2340  
to qualified low-income families through sale, lease, or land 2341  
installment contract, shall be exempt from taxation. 2342

The exemption shall commence on the day title to the property 2343  
is transferred to the organization and shall continue to the end 2344  
of the tax year in which the organization transfers title to the 2345  
property to a qualified low-income family. In no case shall the 2346  
exemption extend beyond the second succeeding tax year following 2347  
the year in which the title was transferred to the organization. 2348  
If the title is transferred to the organization and from the 2349  
organization to a qualified low-income family in the same tax 2350  
year, the exemption shall continue to the end of that tax year. 2351  
The proportionate amount of taxes that are a lien but not yet 2352  
determined, assessed, and levied for the tax year in which title 2353  
is transferred to the organization shall be remitted by the county 2354  
auditor for each day of the year that title is held by the 2355

organization. 2356

Upon transferring the title to another person, the 2357  
organization shall file with the county auditor an affidavit 2358  
affirming that the title was transferred to a qualified low-income 2359  
family or that the title was not transferred to a qualified 2360  
low-income family, as the case may be; if the title was 2361  
transferred to a qualified low-income family, the affidavit shall 2362  
identify the transferee by name. If the organization transfers 2363  
title to the property to anyone other than a qualified low-income 2364  
family, the exemption, if it has not previously expired, shall 2365  
terminate, and the property shall be restored to the tax list for 2366  
the year following the year of the transfer and a charge shall be 2367  
levied against the property in an amount equal to the amount of 2368  
additional taxes that would have been levied if such property had 2369  
not been exempt from taxation. The charge constitutes a lien of 2370  
the state upon such property as of the first day of January of the 2371  
tax year in which the charge is levied and continues until 2372  
discharged as provided by law. 2373

The application for exemption shall be filed as otherwise 2374  
required under section 5715.27 of the Revised Code, except that 2375  
the organization holding the property shall file with its 2376  
application documentation substantiating its status as an 2377  
organization organized and operated exclusively for charitable 2378  
purposes under section 501(c)(3) of the Internal Revenue Code and 2379  
its qualification for exemption from federal taxation under 2380  
section 501(a) of the Internal Revenue Code, and affirming its 2381  
intention to construct or rehabilitate the property for the 2382  
eventual transfer to qualified low-income families. 2383

As used in this division, "qualified low-income family" means 2384  
a family whose income does not exceed two hundred per cent of the 2385  
official federal poverty guidelines as revised annually in 2386  
accordance with section 673(2) of the "Omnibus Budget 2387

Reconciliation Act of 1981," 95 Stat. 511, 42 U.S.C.A. 9902, as 2388  
amended, for a family size equal to the size of the family whose 2389  
income is being determined. 2390

(F)(1)(a) Real property held by a county land reutilization 2391  
corporation organized under Chapter 1724. of the Revised Code 2392  
shall be exempt from taxation. Notwithstanding section 5715.27 of 2393  
the Revised Code, a county land reutilization corporation is not 2394  
required to apply to any county or state agency in order to 2395  
qualify for the exemption. 2396

(b) Real property acquired or held by an electing subdivision 2397  
other than a county land reutilization corporation on or after 2398  
April 9, 2009, for the purpose of implementing an effective land 2399  
reutilization program or for a related public purpose shall be 2400  
exempt from taxation until sold or transferred by the electing 2401  
subdivision. Notwithstanding section 5715.27 of the Revised Code, 2402  
an electing subdivision is not required to apply to any county or 2403  
state agency in order to qualify for an exemption with respect to 2404  
property acquired or held for such purposes on or after such date, 2405  
regardless of how the electing subdivision acquires the property. 2406

As used in this section, "electing subdivision" and "land 2407  
reutilization program" have the same meanings as in section 2408  
5722.01 of the Revised Code, and "county land reutilization 2409  
corporation" means a county land reutilization corporation 2410  
organized under Chapter 1724. of the Revised Code and any 2411  
subsidiary wholly owned by such a county land reutilization 2412  
corporation. 2413

The (2) An exemption authorized under division (F)(1) of this 2414  
section shall commence on the day title to the property is 2415  
transferred to the corporation or electing subdivision and shall 2416  
continue to the end of the tax year in which the instrument 2417  
transferring title from the corporation or subdivision to another 2418  
owner is recorded, if the use to which the other owner puts the 2419

property does not qualify for an exemption under this section or 2420  
any other section of the Revised Code. If the title to the 2421  
property is transferred to the corporation and from the 2422  
corporation, or to the subdivision and from the subdivision, in 2423  
the same tax year, the exemption shall continue to the end of that 2424  
tax year. The proportionate amount of taxes that are a lien but 2425  
not yet determined, assessed, and levied for the tax year in which 2426  
title is transferred to the corporation or subdivision shall be 2427  
remitted by the county auditor for each day of the year that title 2428  
is held by the corporation or subdivision. 2429

Upon transferring the title to another person, the 2430  
corporation or electing subdivision shall file with the county 2431  
auditor an affidavit or conveyance form affirming that the title 2432  
was transferred to such other person and shall identify the 2433  
transferee by name. If the corporation or subdivision transfers 2434  
title to the property to anyone that does not qualify or the use 2435  
to which the property is put does not qualify the property for an 2436  
exemption under this section or any other section of the Revised 2437  
Code, the exemption, if it has not previously expired, shall 2438  
terminate, and the property shall be restored to the tax list for 2439  
the year following the year of the transfer. A charge shall be 2440  
levied against the property in an amount equal to the amount of 2441  
additional taxes that would have been levied if such property had 2442  
not been exempt from taxation. The charge constitutes a lien of 2443  
the state upon such property as of the first day of January of the 2444  
tax year in which the charge is levied and continues until 2445  
discharged as provided by law. 2446

In lieu of the application for exemption otherwise required 2447  
to be filed as required under section 5715.27 of the Revised Code, 2448  
a ~~count~~ county land reutilization corporation holding the property 2449  
shall, upon the request of any county or state agency, submit its 2450  
articles of incorporation substantiating its status as a county 2451

land reutilization corporation. 2452

**Sec. 5721.01.** (A) As used in this chapter: 2453

(1) "Delinquent lands" means all lands, including lands that 2454  
are unimproved by any dwelling, upon which delinquent taxes, as 2455  
defined in section 323.01 of the Revised Code, remain unpaid at 2456  
the time a settlement is made between the county treasurer and 2457  
auditor pursuant to division (C) of section 321.24 of the Revised 2458  
Code. 2459

(2) "Delinquent vacant lands" means all lands that have been 2460  
delinquent lands for at least one year and that are unimproved by 2461  
any dwelling. 2462

(3) "County land reutilization corporation" means a county 2463  
land reutilization corporation organized under Chapter 1724. of 2464  
the Revised Code. 2465

(B) As used in sections 5719.04, 5721.03, and 5721.31 of the 2466  
Revised Code and in any other sections of the Revised Code to 2467  
which those sections are applicable, a "newspaper" or "newspaper 2468  
of general circulation" has the same meaning as in section 7.12 of 2469  
the Revised Code. 2470

**Sec. 5721.03.** (A) At the time of making the delinquent land 2471  
list, as provided in section 5721.011 of the Revised Code, the 2472  
county auditor shall compile a delinquent tax list consisting of 2473  
all lands on the delinquent land list on which taxes have become 2474  
delinquent at the close of the collection period immediately 2475  
preceding the making of the delinquent land list. The auditor 2476  
shall also compile a delinquent vacant land tax list of all 2477  
delinquent vacant lands prior to the institution of any 2478  
foreclosure and forfeiture actions against delinquent vacant lands 2479  
under section 5721.14 of the Revised Code or any foreclosure 2480  
actions against delinquent vacant lands under section 5721.18 of 2481

the Revised Code. 2482

The delinquent tax list, and the delinquent vacant land tax 2483  
list if one is compiled, shall contain all of the information 2484  
included on the delinquent land list, except that, if the 2485  
auditor's records show that the name of the person in whose name 2486  
the property currently is listed is not the name that appears on 2487  
the delinquent land list, the name used in the delinquent tax list 2488  
or the delinquent vacant land tax list shall be the name of the 2489  
person the auditor's records show as the person in whose name the 2490  
property currently is listed. 2491

Lands that have been included in a previously published 2492  
delinquent tax list shall not be included in the delinquent tax 2493  
list so long as taxes have remained delinquent on such lands for 2494  
the entire intervening time. 2495

In either list, there may be included lands that have been 2496  
omitted in error from a prior list and lands with respect to which 2497  
the auditor has received a certification that a delinquent tax 2498  
contract has become void since the publication of the last 2499  
previously published list, provided the name of the owner was 2500  
stricken from a prior list under section 5721.02 of the Revised 2501  
Code. 2502

(B)(1) The auditor shall cause the delinquent tax list and 2503  
the delinquent vacant land tax list, if one is compiled, to be 2504  
published twice within sixty days after the delivery of the 2505  
delinquent land duplicate to the county treasurer, in a newspaper 2506  
of general circulation in the county. The newspaper shall meet the 2507  
requirements of section 7.12 of the Revised Code. The auditor may 2508  
publish the list or lists on a ~~pre-printed~~ preprinted insert in 2509  
the newspaper. The cost of the second publication of the list or 2510  
lists shall not exceed three-fourths of the cost of the first 2511  
publication of the list or lists. 2512



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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

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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 from being brought against a parcel of land under section 323.25, sections 323.65 to 323.79, or section 5721.18 of the Revised Code before the delinquent tax list or delinquent vacant land tax list that includes the parcel is published pursuant to division (B)(1) of this section if the list is not published within the time prescribed by that division.

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

**Sec. 5721.14.** Subject to division (A)(2) of this section, on receipt of a delinquent vacant land tax certificate or a master list of delinquent vacant tracts, a county prosecuting attorney shall institute a foreclosure proceeding under section 323.25, sections 323.65 to 323.79, or section 5721.18 of the Revised Code, or a foreclosure and forfeiture proceeding under this section. If the delinquent vacant land tax certificate or a master list of delinquent vacant tracts lists minerals or rights to minerals listed pursuant to sections 5713.04, 5713.05, and 5713.06 of the Revised Code, the county prosecuting attorney may institute a

foreclosure proceeding under section 323.25, sections 323.65 to 2576  
323.79, or section 5721.18 of the Revised Code or a foreclosure 2577  
and forfeiture proceeding under this section against such minerals 2578  
or rights to minerals. 2579

(A)(1) The prosecuting attorney shall institute a proceeding 2580  
under this section by filing, in the name of the county treasurer 2581  
and with the clerk of a court with jurisdiction, a complaint that 2582  
requests that the lien of the state on the property identified in 2583  
the certificate or master list be foreclosed and that the property 2584  
be forfeited to the state. The prosecuting attorney shall 2585  
prosecute the proceeding to final judgment and satisfaction. 2586

(2) If the delinquent taxes, assessments, charges, penalties, 2587  
and interest are paid prior to the time a complaint is filed, the 2588  
prosecuting attorney shall not institute a proceeding under this 2589  
section. If there is a copy of a written delinquent tax contract 2590  
attached to the certificate or an asterisk next to an entry on the 2591  
master list, or if a copy of a delinquent tax contract is received 2592  
from the county auditor prior to the commencement of the 2593  
proceeding under this section, the prosecuting attorney shall not 2594  
institute the proceeding under this section unless the prosecuting 2595  
attorney receives a certification of the county treasurer that the 2596  
delinquent tax contract has become void. 2597

(B) Foreclosure and forfeiture proceedings instituted under 2598  
this section constitute an action in rem. Prior to filing such an 2599  
action in rem, the county prosecuting attorney shall cause a title 2600  
search to be conducted for the purpose of identifying any 2601  
lienholders or other persons with interests in the property that 2602  
is subject to foreclosure and forfeiture. Following the title 2603  
search, the action in rem shall be instituted by filing in the 2604  
office of the clerk of a court with jurisdiction a complaint 2605  
bearing a caption substantially in the form set forth in division 2606  
(A) of section 5721.15 of the Revised Code. 2607

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Any number of parcels may be joined in one action. Each 2608  
separate parcel included in a complaint shall be given a serial 2609  
number and shall be separately indexed and docketed by the clerk 2610  
of the court in a book kept by the clerk for such purpose. A 2611  
complaint shall contain the permanent parcel number of each parcel 2612  
included in it, the full street address of the parcel when 2613  
available, a description of the parcel as set forth in the 2614  
certificate or master list, the name and address of the last known 2615  
owner of the parcel if they appear on the general tax list, the 2616  
name and address of each lienholder and other person with an 2617  
interest in the parcel identified in the title search relating to 2618  
the parcel that is required by this division, and the amount of 2619  
taxes, assessments, charges, penalties, and interest due and 2620  
unpaid with respect to the parcel. It is sufficient for the county 2621  
treasurer to allege in the complaint that the certificate or 2622  
master list has been duly filed by the county auditor with respect 2623  
to each parcel listed, that the amount of money with respect to 2624  
each parcel appearing to be due and unpaid is due and unpaid, and 2625  
that there is a lien against each parcel, without setting forth 2626  
any other or special matters. The prayer of the complaint shall be 2627  
that the court issue an order that the lien of the state on each 2628  
of the parcels included in the complaint be foreclosed, that the 2629  
property be forfeited to the state, and that the land be offered 2630  
for sale in the manner provided in section 5723.06 of the Revised 2631  
Code. 2632

(C) Within thirty days after the filing of a complaint, the 2633  
clerk of the court in which the complaint was filed shall cause a 2634  
notice of foreclosure and forfeiture substantially in the form of 2635  
the notice set forth in division (B) of section 5721.15 of the 2636  
Revised Code to be published once a week for three consecutive 2637  
weeks in a newspaper of general circulation in the county. In any 2638  
county that has adopted a permanent parcel number system, the 2639  
parcel may be described in the notice by parcel number only, 2640

instead of also with a complete legal description, if the county 2641  
prosecuting attorney determines that the publication of the 2642  
complete legal description is not necessary to provide reasonable 2643  
notice of the foreclosure and forfeiture proceeding to the 2644  
interested parties. If the complete legal description is not 2645  
published, the notice shall indicate where the complete legal 2646  
description may be obtained. 2647

After the third publication, the publisher shall file with 2648  
the clerk of the court an affidavit stating the fact of the 2649  
publication and including a copy of the notice of foreclosure and 2650  
forfeiture as published. Service of process for purposes of the 2651  
action in rem shall be considered as complete on the date of the 2652  
last publication. 2653

Within thirty days after the filing of a complaint and before 2654  
the date of the final publication of the notice of foreclosure and 2655  
forfeiture, the clerk of the court also shall cause a copy of a 2656  
notice substantially in the form of the notice set forth in 2657  
division (C) of section 5721.15 of the Revised Code to be mailed 2658  
by ordinary mail, with postage prepaid, to each person named in 2659  
the complaint as being the last known owner of a parcel included 2660  
in it, or as being a lienholder or other person with an interest 2661  
in a parcel included in it. The notice shall be sent to the 2662  
address of each such person, as set forth in the complaint, and 2663  
the clerk shall enter the fact of such mailing upon the appearance 2664  
docket. If the name and address of the last known owner of a 2665  
parcel included in a complaint is not set forth in it, the county 2666  
auditor shall file an affidavit with the clerk stating that the 2667  
name and address of the last known owner does not appear on the 2668  
general tax list. 2669

(D)(1) An answer may be filed in a foreclosure and forfeiture 2670  
proceeding by any person owning or claiming any right, title, or 2671  
interest in, or lien upon, any parcel described in the complaint. 2672

The answer shall contain the caption and number of the action and 2673  
the serial number of the parcel concerned. The answer shall set 2674  
forth the nature and amount of interest claimed in the parcel and 2675  
any defense or objection to the foreclosure of the lien of the 2676  
state for delinquent taxes, assessments, charges, penalties, and 2677  
interest, as shown in the complaint. The answer shall be filed in 2678  
the office of the clerk of the court, and a copy of the answer 2679  
shall be served on the county prosecuting attorney not later than 2680  
twenty-eight days after the date of final publication of the 2681  
notice of foreclosure and forfeiture. If an answer is not filed 2682  
within such time, a default judgment may be taken as to any parcel 2683  
included in a complaint as to which no answer has been filed. A 2684  
default judgment is valid and effective with respect to all 2685  
persons owning or claiming any right, title, or interest in, or 2686  
lien upon, any such parcel, notwithstanding that one or more of 2687  
such persons are minors, incompetents, absentees or nonresidents 2688  
of the state, or convicts in confinement. 2689

(2)(a) A receiver appointed pursuant to divisions (C)(2) and 2690  
(3) of section 3767.41 of the Revised Code may file an answer 2691  
pursuant to division (D)(1) of this section, but is not required 2692  
to do so as a condition of receiving proceeds in a distribution 2693  
under division (B)(2) of section 5721.17 of the Revised Code. 2694

(b) When a receivership under section 3767.41 of the Revised 2695  
Code is associated with a parcel, the notice of foreclosure and 2696  
forfeiture set forth in division (B) of section 5721.15 of the 2697  
Revised Code and the notice set forth in division (C) of that 2698  
section shall be modified to reflect the provisions of division 2699  
(D)(2)(a) of this section. 2700

(E) At the trial of a foreclosure and forfeiture proceeding, 2701  
the delinquent vacant land tax certificate or master list of 2702  
delinquent vacant tracts filed by the county auditor with the 2703  
county prosecuting attorney shall be prima-facie evidence of the 2704

amount and validity of the taxes, assessments, charges, penalties, 2705  
and interest appearing due and unpaid on the parcel to which the 2706  
certificate or master list relates and their nonpayment. If an 2707  
answer is properly filed, the court may, in its discretion, and 2708  
shall, at the request of the person filing the answer, grant a 2709  
severance of the proceedings as to any parcel described in such 2710  
answer for purposes of trial or appeal. 2711

(F) The conveyance by the owner of any parcel against which a 2712  
complaint has been filed pursuant to this section at any time 2713  
after the date of publication of the parcel on the delinquent 2714  
vacant land tax list but before the date of a judgment of 2715  
foreclosure and forfeiture pursuant to section 5721.16 of the 2716  
Revised Code shall not nullify the right of the county to proceed 2717  
with the foreclosure and forfeiture. 2718

**Sec. 5721.18.** The county prosecuting attorney, upon the 2719  
delivery to the prosecuting attorney by the county auditor of a 2720  
delinquent land or delinquent vacant land tax certificate, or of a 2721  
master list of delinquent or delinquent vacant tracts, shall 2722  
institute a foreclosure proceeding under this section in the name 2723  
of the county treasurer to foreclose the lien of the state, in any 2724  
court with jurisdiction or in the county board of revision with 2725  
jurisdiction pursuant to section 323.66 of the Revised Code, 2726  
unless the taxes, assessments, charges, penalties, and interest 2727  
are paid prior to the time a complaint is filed, or unless a 2728  
foreclosure or foreclosure and forfeiture action has been or will 2729  
be instituted under section 323.25, sections 323.65 to 323.79, or 2730  
section 5721.14 of the Revised Code. If the delinquent land or 2731  
delinquent vacant land tax certificate or the master list of 2732  
delinquent or delinquent vacant tracts lists minerals or rights to 2733  
minerals listed pursuant to sections 5713.04, 5713.05, and 5713.06 2734  
of the Revised Code, the county prosecuting attorney may institute 2735  
a foreclosure proceeding in the name of the county treasurer, in 2736

any court with jurisdiction, to foreclose the lien of the state 2737  
against such minerals or rights to minerals, unless the taxes, 2738  
assessments, charges, penalties, and interest are paid prior to 2739  
the time the complaint is filed, or unless a foreclosure or 2740  
foreclosure and forfeiture action has been or will be instituted 2741  
under section 323.25, sections 323.65 to 323.79, or section 2742  
5721.14 of the Revised Code. 2743

Nothing in this section or section 5721.03 of the Revised 2744  
Code prohibits the prosecuting attorney from instituting a 2745  
proceeding under this section before the delinquent tax list or 2746  
delinquent vacant land tax list that includes the parcel is 2747  
published pursuant to division (B) of section 5721.03 of the 2748  
Revised Code if the list is not published within the time 2749  
prescribed by that division. The prosecuting attorney shall 2750  
prosecute the proceeding to final judgment and satisfaction. 2751  
Within ten days after obtaining a judgment, the prosecuting 2752  
attorney shall notify the treasurer in writing that judgment has 2753  
been rendered. If there is a copy of a written delinquent tax 2754  
contract attached to the certificate or an asterisk next to an 2755  
entry on the master list, or if a copy of a delinquent tax 2756  
contract is received from the auditor prior to the commencement of 2757  
the proceeding under this section, the prosecuting attorney shall 2758  
not institute the proceeding under this section, unless the 2759  
prosecuting attorney receives a certification of the treasurer 2760  
that the delinquent tax contract has become void. 2761

(A) This division applies to all foreclosure proceedings not 2762  
instituted and prosecuted under section 323.25 of the Revised Code 2763  
or division (B) or (C) of this section. The foreclosure 2764  
proceedings shall be instituted and prosecuted in the same manner 2765  
as is provided by law for the foreclosure of mortgages on land, 2766  
except that, if service by publication is necessary, such 2767  
publication shall be made once a week for three consecutive weeks 2768



instead of as provided by the Rules of Civil Procedure, and the 2769  
service shall be complete at the expiration of three weeks after 2770  
the date of the first publication. In any proceeding prosecuted 2771  
under this section, if the prosecuting attorney determines that 2772  
service upon a defendant may be obtained ultimately only by 2773  
publication, the prosecuting attorney may cause service to be made 2774  
simultaneously by certified mail, return receipt requested, 2775  
ordinary mail, and publication. 2776

In any county that has adopted a permanent parcel number 2777  
system, the parcel may be described in the notice by parcel number 2778  
only, instead of also with a complete legal description, if the 2779  
prosecuting attorney determines that the publication of the 2780  
complete legal description is not necessary to provide reasonable 2781  
notice of the foreclosure proceeding to the interested parties. If 2782  
the complete legal description is not published, the notice shall 2783  
indicate where the complete legal description may be obtained. 2784

It is sufficient, having been made a proper party to the 2785  
foreclosure proceeding, for the treasurer to allege in the 2786  
treasurer's complaint that the certificate or master list has been 2787  
duly filed by the auditor, that the amount of money appearing to 2788  
be due and unpaid is due and unpaid, and that there is a lien 2789  
against the property described in the certificate or master list, 2790  
without setting forth in the complaint any other or special matter 2791  
relating to the foreclosure proceeding. The prayer of the 2792  
complaint shall be that the court or the county board of revision 2793  
with jurisdiction pursuant to section 323.66 of the Revised Code 2794  
issue an order that the property be sold or conveyed by the 2795  
sheriff or otherwise be disposed of, and the equity of redemption 2796  
be extinguished, according to the alternative redemption 2797  
procedures prescribed in sections 323.65 to 323.79 of the Revised 2798  
Code, or if the action is in the municipal court by the bailiff, 2799  
in the manner provided in section 5721.19 of the Revised Code. 2800

In the foreclosure proceeding, the treasurer may join in one 2801  
action any number of lots or lands, but the decree shall be 2802  
rendered separately, and any proceedings may be severed, in the 2803  
discretion of the court or board of revision, for the purpose of 2804  
trial or appeal, and the court or board of revision shall make 2805  
such order for the payment of costs as is considered proper. The 2806  
certificate or master list filed by the auditor with the 2807  
prosecuting attorney is prima-facie evidence at the trial of the 2808  
foreclosure action of the amount and validity of the taxes, 2809  
assessments, charges, penalties, and interest appearing due and 2810  
unpaid and of their nonpayment. 2811

(B) Foreclosure proceedings constituting an action in rem may 2812  
be commenced by the filing of a complaint after the end of the 2813  
second year from the date on which the delinquency was first 2814  
certified by the auditor. Prior to filing such an action in rem, 2815  
the prosecuting attorney shall cause a title search to be 2816  
conducted for the purpose of identifying any lienholders or other 2817  
persons with interests in the property subject to foreclosure. 2818  
Following the title search, the action in rem shall be instituted 2819  
by filing in the office of the clerk of a court with jurisdiction 2820  
a complaint bearing a caption substantially in the form set forth 2821  
in division (A) of section 5721.181 of the Revised Code. 2822

Any number of parcels may be joined in one action. Each 2823  
separate parcel included in a complaint shall be given a serial 2824  
number and shall be separately indexed and docketed by the clerk 2825  
of the court in a book kept by the clerk for such purpose. A 2826  
complaint shall contain the permanent parcel number of each parcel 2827  
included in it, the full street address of the parcel when 2828  
available, a description of the parcel as set forth in the 2829  
certificate or master list, the name and address of the last known 2830  
owner of the parcel if they appear on the general tax list, the 2831  
name and address of each lienholder and other person with an 2832

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interest in the parcel identified in the title search relating to 2833  
the parcel that is required by this division, and the amount of 2834  
taxes, assessments, charges, penalties, and interest due and 2835  
unpaid with respect to the parcel. It is sufficient for the 2836  
treasurer to allege in the complaint that the certificate or 2837  
master list has been duly filed by the auditor with respect to 2838  
each parcel listed, that the amount of money with respect to each 2839  
parcel appearing to be due and unpaid is due and unpaid, and that 2840  
there is a lien against each parcel, without setting forth any 2841  
other or special matters. The prayer of the complaint shall be 2842  
that the court issue an order that the land described in the 2843  
complaint be sold in the manner provided in section 5721.19 of the 2844  
Revised Code. 2845

(1) Within thirty days after the filing of a complaint, the 2846  
clerk of the court in which the complaint was filed shall cause a 2847  
notice of foreclosure substantially in the form of the notice set 2848  
forth in division (B) of section 5721.181 of the Revised Code to 2849  
be published once a week for three consecutive weeks in a 2850  
newspaper of general circulation in the county. The newspaper 2851  
shall meet the requirements of section 7.12 of the Revised Code. 2852  
In any county that has adopted a permanent parcel number system, 2853  
the parcel may be described in the notice by parcel number only, 2854  
instead of also with a complete legal description, if the 2855  
prosecuting attorney determines that the publication of the 2856  
complete legal description is not necessary to provide reasonable 2857  
notice of the foreclosure proceeding to the interested parties. If 2858  
the complete legal description is not published, the notice shall 2859  
indicate where the complete legal description may be obtained. 2860

After the third publication, the publisher shall file with 2861  
the clerk of the court an affidavit stating the fact of the 2862  
publication and including a copy of the notice of foreclosure as 2863  
published. Service of process for purposes of the action in rem 2864

shall be considered as complete on the date of the last 2865  
publication. 2866

Within thirty days after the filing of a complaint and before 2867  
the final date of publication of the notice of foreclosure, the 2868  
clerk of the court also shall cause a copy of a notice 2869  
substantially in the form of the notice set forth in division (C) 2870  
of section 5721.181 of the Revised Code to be mailed by certified 2871  
mail, with postage prepaid, to each person named in the complaint 2872  
as being the last known owner of a parcel included in it, or as 2873  
being a lienholder or other person with an interest in a parcel 2874  
included in it. The notice shall be sent to the address of each 2875  
such person, as set forth in the complaint, and the clerk shall 2876  
enter the fact of such mailing upon the appearance docket. If the 2877  
name and address of the last known owner of a parcel included in a 2878  
complaint is not set forth in it, the auditor shall file an 2879  
affidavit with the clerk stating that the name and address of the 2880  
last known owner does not appear on the general tax list. 2881

(2)(a) An answer may be filed in an action in rem under this 2882  
division by any person owning or claiming any right, title, or 2883  
interest in, or lien upon, any parcel described in the complaint. 2884  
The answer shall contain the caption and number of the action and 2885  
the serial number of the parcel concerned. The answer shall set 2886  
forth the nature and amount of interest claimed in the parcel and 2887  
any defense or objection to the foreclosure of the lien of the 2888  
state for delinquent taxes, assessments, charges, penalties, and 2889  
interest as shown in the complaint. The answer shall be filed in 2890  
the office of the clerk of the court, and a copy of the answer 2891  
shall be served on the prosecuting attorney, not later than 2892  
twenty-eight days after the date of final publication of the 2893  
notice of foreclosure. If an answer is not filed within such time, 2894  
a default judgment may be taken as to any parcel included in a 2895  
complaint as to which no answer has been filed. A default judgment 2896

is valid and effective with respect to all persons owning or 2897  
claiming any right, title, or interest in, or lien upon, any such 2898  
parcel, notwithstanding that one or more of such persons are 2899  
minors, incompetents, absentees or nonresidents of the state, or 2900  
convicts in confinement. 2901

(b)(i) A receiver appointed pursuant to divisions (C)(2) and 2902  
(3) of section 3767.41 of the Revised Code may file an answer 2903  
pursuant to division (B)(2)(a) of this section, but is not 2904  
required to do so as a condition of receiving proceeds in a 2905  
distribution under division (B)(1) of section 5721.17 of the 2906  
Revised Code. 2907

(ii) When a receivership under section 3767.41 of the Revised 2908  
Code is associated with a parcel, the notice of foreclosure set 2909  
forth in division (B) of section 5721.181 of the Revised Code and 2910  
the notice set forth in division (C) of that section shall be 2911  
modified to reflect the provisions of division (B)(2)(b)(i) of 2912  
this section. 2913

(3) At the trial of an action in rem under this division, the 2914  
certificate or master list filed by the auditor with the 2915  
prosecuting attorney shall be prima-facie evidence of the amount 2916  
and validity of the taxes, assessments, charges, penalties, and 2917  
interest appearing due and unpaid on the parcel to which the 2918  
certificate or master list relates and their nonpayment. If an 2919  
answer is properly filed, the court may, in its discretion, and 2920  
shall, at the request of the person filing the answer, grant a 2921  
severance of the proceedings as to any parcel described in such 2922  
answer for purposes of trial or appeal. 2923

(C) In addition to the actions in rem authorized under 2924  
division (B) of this section and section 5721.14 of the Revised 2925  
Code, an action in rem may be commenced under this division. An 2926  
action commenced under this division shall conform to all of the 2927  
requirements of division (B) of this section except as follows: 2928

(1) The prosecuting attorney shall not cause a title search 2929  
to be conducted for the purpose of identifying any lienholders or 2930  
other persons with interests in the property subject to 2931  
foreclosure, except that the prosecuting attorney shall cause a 2932  
title search to be conducted to identify any receiver's lien. 2933

(2) The names and addresses of lienholders and persons with 2934  
an interest in the parcel shall not be contained in the complaint, 2935  
and notice shall not be mailed to lienholders and persons with an 2936  
interest as provided in division (B)(1) of this section, except 2937  
that the name and address of a receiver under section 3767.41 of 2938  
the Revised Code shall be contained in the complaint and notice 2939  
shall be mailed to the receiver. 2940

(3) With respect to the forms applicable to actions commenced 2941  
under division (B) of this section and contained in section 2942  
5721.181 of the Revised Code: 2943

(a) The notice of foreclosure prescribed by division (B) of 2944  
section 5721.181 of the Revised Code shall be revised to exclude 2945  
any reference to the inclusion of the name and address of each 2946  
lienholder and other person with an interest in the parcel 2947  
identified in a statutorily required title search relating to the 2948  
parcel, and to exclude any such names and addresses from the 2949  
published notice, except that the revised notice shall refer to 2950  
the inclusion of the name and address of a receiver under section 2951  
3767.41 of the Revised Code and the published notice shall include 2952  
the receiver's name and address. The notice of foreclosure also 2953  
shall include the following in boldface type: 2954

"If pursuant to the action the parcel is sold, the sale shall 2955  
not affect or extinguish any lien or encumbrance with respect to 2956  
the parcel other than a receiver's lien and other than the lien 2957  
for land taxes, assessments, charges, interest, and penalties for 2958  
which the lien is foreclosed and in satisfaction of which the 2959  
property is sold. All other liens and encumbrances with respect to 2960

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the parcel shall survive the sale." 2961

(b) The notice to the owner, lienholders, and other persons 2962  
with an interest in a parcel shall be a notice only to the owner 2963  
and to any receiver under section 3767.41 of the Revised Code, and 2964  
the last two sentences of the notice shall be omitted. 2965

(4) As used in this division, a "receiver's lien" means the 2966  
lien of a receiver appointed pursuant to divisions (C)(2) and (3) 2967  
of section 3767.41 of the Revised Code that is acquired pursuant 2968  
to division (H)(2)(b) of that section for any unreimbursed 2969  
expenses and other amounts paid in accordance with division (F) of 2970  
that section by the receiver and for the fees of the receiver 2971  
approved pursuant to division (H)(1) of that section. 2972

~~(D) If the prosecuting attorney determines that an action in 2973  
rem under division (B) or (C) of this section is precluded by law, 2974  
then foreclosure proceedings shall be filed pursuant to division 2975  
(A) of this section, and the complaint in the action in personam 2976  
shall set forth the grounds upon which the action in rem is 2977  
precluded. 2978~~

~~(E) The conveyance by the owner of any parcel against which a 2979  
complaint has been filed pursuant to this section at any time 2980  
after the date of publication of the parcel on the delinquent tax 2981  
list but before the date of a judgment of foreclosure pursuant to 2982  
section 5721.19 of the Revised Code shall not nullify the right of 2983  
the county to proceed with the foreclosure. 2984~~

**Sec. 5721.19.** (A) In its judgment of foreclosure rendered 2985  
with respect to actions filed pursuant to section 5721.18 of the 2986  
Revised Code, the court or the county board of revision with 2987  
jurisdiction pursuant to section 323.66 of the Revised Code shall 2988  
enter a finding with respect to each parcel of the amount of the 2989  
taxes, assessments, charges, penalties, and interest, and the 2990  
costs incurred in the foreclosure proceeding instituted against 2991

it, that are due and unpaid. The court or the county board of 2992  
revision shall order such premises to be transferred pursuant to 2993  
division (I) of this section or may order each parcel to be sold, 2994  
without appraisal, for not less than either of the following: 2995

(1) The fair market value of the parcel, as determined by the 2996  
county auditor, plus the costs incurred in the foreclosure 2997  
proceeding; 2998

(2) The total amount of the finding entered by the court or 2999  
the county board of revision, including all taxes, assessments, 3000  
charges, penalties, and interest payable subsequent to the 3001  
delivery to the county prosecuting attorney of the delinquent land 3002  
tax certificate or master list of delinquent tracts and prior to 3003  
the transfer of the deed of the parcel to the purchaser following 3004  
confirmation of sale, plus the costs incurred in the foreclosure 3005  
proceeding. For purposes of determining such amount, the county 3006  
treasurer may estimate the amount of taxes, assessments, interest, 3007  
penalties, and costs that will be payable at the time the deed of 3008  
the property is transferred to the purchaser. 3009

Notwithstanding the minimum sales price provisions of 3010  
divisions (A)(1) and (2) of this section to the contrary, a parcel 3011  
sold pursuant to this section shall not be sold for less than the 3012  
amount described in division (A)(2) of this section if the highest 3013  
bidder is the owner of record of the parcel immediately prior to 3014  
the judgment of foreclosure or a member of the following class of 3015  
parties connected to that owner: a member of that owner's 3016  
immediate family, a person with a power of attorney appointed by 3017  
that owner who subsequently transfers the parcel to the owner, a 3018  
sole proprietorship owned by that owner or a member of that 3019  
owner's immediate family, or a partnership, trust, business trust, 3020  
corporation, or association in which the owner or a member of the 3021  
owner's immediate family owns or controls directly or indirectly 3022  
more than fifty per cent. If a parcel sells for less than the 3023



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amount described in division (A)(2) of this section, the officer 3024  
conducting the sale shall require the buyer to complete an 3025  
affidavit stating that the buyer is not the owner of record 3026  
immediately prior to the judgment of foreclosure or a member of 3027  
the specified class of parties connected to that owner, and the 3028  
affidavit shall become part of the court records of the 3029  
proceeding. If the county auditor discovers within three years 3030  
after the date of the sale that a parcel was sold to that owner or 3031  
a member of the specified class of parties connected to that owner 3032  
for a price less than the amount so described, and if the parcel 3033  
is still owned by that owner or a member of the specified class of 3034  
parties connected to that owner, the auditor within thirty days 3035  
after such discovery shall add the difference between that amount 3036  
and the sale price to the amount of taxes that then stand charged 3037  
against the parcel and is payable at the next succeeding date for 3038  
payment of real property taxes. As used in this paragraph, 3039  
"immediate family" means a spouse who resides in the same 3040  
household and children. 3041

(B) Each parcel affected by the court's finding and order of 3042  
sale shall be separately sold, unless the court orders any of such 3043  
parcels to be sold together. 3044

Each parcel shall be advertised and sold by the officer to 3045  
whom the order of sale is directed in the manner provided by law 3046  
for the sale of real property on execution. The advertisement for 3047  
sale of each parcel shall be published once a week for three 3048  
consecutive weeks and shall include the date on which a second 3049  
sale will be conducted if no bid is accepted at the first sale. 3050  
Any number of parcels may be included in one advertisement. 3051

The notice of the advertisement shall be substantially in the 3052  
form of the notice set forth in section 5721.191 of the Revised 3053  
Code. In any county that has adopted a permanent parcel number 3054  
system, the parcel may be described in the notice by parcel number 3055

only, instead of also with a complete legal description, if the 3056  
prosecuting attorney determines that the publication of the 3057  
complete legal description is not necessary to provide reasonable 3058  
notice of the foreclosure sale to potential bidders. If the 3059  
complete legal description is not published, the notice shall 3060  
indicate where the complete legal description may be obtained. 3061

(C)(1) Whenever the officer charged to conduct the sale 3062  
offers any parcel for sale the officer first shall read aloud a 3063  
complete legal description of the parcel, or in the alternative, 3064  
may read aloud only a summary description, including the complete 3065  
street address of the parcel, if any, and a parcel number if the 3066  
county has adopted a permanent parcel number system and if the 3067  
advertising notice prepared pursuant to this section includes a 3068  
complete legal description or indicates where the complete legal 3069  
description may be obtained. Whenever the officer charged to 3070  
conduct the sale offers any parcel for sale and no bids are made 3071  
equal to the lesser of the amounts described in divisions (A)(1) 3072  
and (2) of this section, the officer shall adjourn the sale of the 3073  
parcel to the second date that was specified in the advertisement 3074  
of sale. The second date shall be not less than two weeks or more 3075  
than six weeks from the day on which the parcel was first offered 3076  
for sale. The second sale shall be held at the same place and 3077  
commence at the same time as set forth in the advertisement of 3078  
sale. The officer shall offer any parcel not sold at the first 3079  
sale. Upon the conclusion of any sale, or if any parcel remains 3080  
unsold after being offered at two sales, the officer conducting 3081  
the sale shall report the results to the court. 3082

(2)(a) If a parcel remains unsold after being offered at two 3083  
sales, or one sale in the case of abandoned lands foreclosed under 3084  
sections 323.65 to 323.79 of the Revised Code, or if a parcel 3085  
sells at any sale but the amount of the price is less than the 3086  
costs incurred in the proceeding instituted against the parcel 3087

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under section 5721.18 of the Revised Code, then the clerk of the court shall certify to the county auditor the amount of those costs that remains unpaid. At the next semiannual apportionment of real property taxes that occurs following any such certification, the auditor shall reduce the real property taxes that the auditor otherwise would distribute to each taxing district. In making the reductions, the auditor shall subtract from the otherwise distributable real property taxes to a taxing district an amount that shall be determined by multiplying the certified costs by a fraction the numerator of which shall be the amount of the taxes, assessments, charges, penalties, and interest on the parcel owed to that taxing district at the time the parcel first was offered for sale pursuant to this section, and the denominator of which shall be the total of the taxes, assessments, charges, penalties, and interest on the parcel owed to all the taxing districts at that time. The auditor promptly shall pay to the clerk of the court the amounts of the reductions.

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

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

minimum price for which it may be sold. 3120

(D) Except as otherwise provided in division (B)(1) of 3121  
section 5721.17 of the Revised Code, upon the confirmation of a 3122  
sale, the proceeds of the sale shall be applied as follows: 3123

(1) The costs incurred in any proceeding filed against the 3124  
parcel pursuant to section 5721.18 of the Revised Code shall be 3125  
paid first. 3126

(2) Following the payment required by division (D)(1) of this 3127  
section, the part of the proceeds that is equal to five per cent 3128  
of the taxes and assessments due shall be deposited in equal 3129  
shares into each of the delinquent tax and assessment collection 3130  
funds created pursuant to section 321.261 of the Revised Code. If 3131  
a county land reutilization corporation is operating in the 3132  
county, the board of county commissioners, by resolution, may 3133  
provide that an additional amount, not to exceed five per cent of 3134  
such taxes and assessments, shall be credited to the county land 3135  
reutilization corporation fund created by section 321.263 of the 3136  
Revised Code to pay for the corporation's expenses. If such a 3137  
resolution is in effect, the percentage of such taxes and 3138  
assessments so provided shall be credited to that fund. 3139

(3) Following the payment required by division (D)(2) of this 3140  
section, the amount found due for taxes, assessments, charges, 3141  
penalties, and interest shall be paid, including all taxes, 3142  
assessments, charges, penalties, and interest payable subsequent 3143  
to the delivery to the county prosecuting attorney of the 3144  
delinquent land tax certificate or master list of delinquent 3145  
tracts and prior to the transfer of the deed of the parcel to the 3146  
purchaser following confirmation of sale. If the proceeds 3147  
available for distribution pursuant to division (D)(3) of this 3148  
section are sufficient to pay the entire amount of those taxes, 3149  
assessments, charges, penalties, and interest, the portion of the 3150  
proceeds representing taxes, interest, and penalties shall be paid 3151

to each claimant in proportion to the amount of taxes levied by 3152  
the claimant in the preceding tax year, and the amount 3153  
representing assessments and other charges shall be paid to each 3154  
claimant in the order in which they became due. If the proceeds 3155  
are not sufficient to pay that entire amount, the proportion of 3156  
the proceeds representing taxes, penalties, and interest shall be 3157  
paid to each claimant in the same proportion that the amount of 3158  
taxes levied by the claimant against the parcel in the preceding 3159  
tax year bears to the taxes levied by all such claimants against 3160  
the parcel in the preceding tax year, and the proportion of the 3161  
proceeds representing items of assessments and other charges shall 3162  
be credited to those items in the order in which they became due. 3163

(E) If the proceeds from the sale of a parcel are 3164  
insufficient to pay in full the amount of the taxes, assessments, 3165  
charges, penalties, and interest which are due and unpaid; the 3166  
costs incurred in the foreclosure proceeding instituted against it 3167  
which are due and unpaid; and, if division (B)(1) of section 3168  
5721.17 of the Revised Code is applicable, any notes issued by a 3169  
receiver pursuant to division (F) of section 3767.41 of the 3170  
Revised Code and any receiver's lien as defined in division (C)(4) 3171  
of section 5721.18 of the Revised Code, the court, pursuant to 3172  
section 5721.192 of the Revised Code, may enter a deficiency 3173  
judgment against the owner of record of the parcel for the unpaid 3174  
amount. If that owner of record is a corporation, the court may 3175  
enter the deficiency judgment against the stockholder holding a 3176  
majority of that corporation's stock. 3177

If after distribution of proceeds from the sale of the parcel 3178  
under division (D) of this section the amount of proceeds to be 3179  
applied to pay the taxes, assessments, charges, penalties, 3180  
interest, and costs is insufficient to pay them in full, and the 3181  
court does not enter a deficiency judgment against the owner of 3182  
record pursuant to this division, the taxes, assessments, charges, 3183

penalties, interest, and costs shall be deemed satisfied. 3184

(F)(1) Upon confirmation of a sale, a spouse of the party 3185  
charged with the delinquent taxes or assessments shall thereby be 3186  
barred of the right of dower in the property sold, though such 3187  
spouse was not a party to the action. No statute of limitations 3188  
shall apply to such action. When the land or lots stand charged on 3189  
the tax duplicate as certified delinquent, it is not necessary to 3190  
make the state a party to the foreclosure proceeding, but the 3191  
state shall be deemed a party to such action through and be 3192  
represented by the county treasurer. 3193

(2) Except as otherwise provided in divisions (F)(3) and (G) 3194  
of this section, unless such land or lots were previously redeemed 3195  
pursuant to section 5721.25 of the Revised Code, upon the filing 3196  
of the entry of confirmation of any sale or the expiration of the 3197  
alternative redemption period as defined in section 323.65 of the 3198  
Revised Code, if applicable, the title to such land or lots shall 3199  
be incontestable in the purchaser and shall be free and clear of 3200  
all liens and encumbrances, except a federal tax lien notice of 3201  
which is properly filed in accordance with section 317.09 of the 3202  
Revised Code prior to the date that a foreclosure proceeding is 3203  
instituted pursuant to division (B) of section 5721.18 of the 3204  
Revised Code and the easements and covenants of record running 3205  
with the land or lots that were created prior to the time the 3206  
taxes or assessments, for the nonpayment of which the land or lots 3207  
are sold at foreclosure, became due and payable. 3208

(3) When proceedings for foreclosure are instituted under 3209  
division (C) of section 5721.18 of the Revised Code, unless the 3210  
land or lots were previously redeemed pursuant to section 5721.25 3211  
of the Revised Code or before the expiration of the alternative 3212  
redemption period, upon the filing of the entry of confirmation of 3213  
sale or after the expiration of the alternative redemption period, 3214  
as may apply to the case, the title to such land or lots shall be 3215

incontestable in the purchaser and shall be free of any receiver's 3216  
lien as defined in division (C)(4) of section 5721.18 of the 3217  
Revised Code and, except as otherwise provided in division (G) of 3218  
this section, the liens for land taxes, assessments, charges, 3219  
interest, and penalties for which the lien was foreclosed and in 3220  
satisfaction of which the property was sold. All other liens and 3221  
encumbrances with respect to the land or lots shall survive the 3222  
sale. 3223

(4) The title shall not be invalid because of any 3224  
irregularity, informality, or omission of any proceedings under 3225  
this chapter, or in any processes of taxation, if such 3226  
irregularity, informality, or omission does not abrogate the 3227  
provision for notice to holders of title, lien, or mortgage to, or 3228  
other interests in, such foreclosed lands or lots, as prescribed 3229  
in this chapter. 3230

(G) If a parcel is sold under this section for the amount 3231  
described in division (A)(2) of this section, and the county 3232  
treasurer's estimate exceeds the amount of taxes, assessments, 3233  
interest, penalties, and costs actually payable when the deed is 3234  
transferred to the purchaser, the officer who conducted the sale 3235  
shall refund to the purchaser the difference between the estimate 3236  
and the amount actually payable. If the amount of taxes, 3237  
assessments, interest, penalties, and costs actually payable when 3238  
the deed is transferred to the purchaser exceeds the county 3239  
treasurer's estimate, the officer shall certify the amount of the 3240  
excess to the treasurer, who shall enter that amount on the real 3241  
and public utility property tax duplicate opposite the property; 3242  
the amount of the excess shall be payable at the next succeeding 3243  
date prescribed for payment of taxes in section 323.12 of the 3244  
Revised Code. 3245

(H) If a parcel is sold or transferred under this section or 3246  
sections 323.28 and 323.65 to ~~323.78~~ 323.79 of the Revised Code, 3247

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the officer who conducted the sale or made the transfer of the 3248  
property shall collect the recording fee and any associated costs 3249  
to cover the recording from the purchaser or transferee at the 3250  
time of the sale or transfer and, following confirmation of the 3251  
sale or transfer, shall execute and record the deed conveying 3252  
title to the parcel to the purchaser or transferee. For purposes 3253  
of recording such deed, by placement of a bid or making a 3254  
statement of interest by any party ultimately awarded the parcel, 3255  
that purchaser or transferee thereby appoints the officer who 3256  
makes the sale or is charged with executing and delivering the 3257  
deed as agent for the purchaser or transferee for the sole purpose 3258  
of accepting delivery of the deed. For such purposes, the 3259  
confirmation of any such sale or order to transfer the parcel 3260  
without appraisal or sale shall be deemed delivered upon the 3261  
confirmation of such sale or transfer. 3262

(I) Notwithstanding section 5722.03 of the Revised Code, if 3263  
the complaint alleges that the property is delinquent vacant land 3264  
as defined in section 5721.01 of the Revised Code, abandoned lands 3265  
as defined in section 323.65 of the Revised Code, or lands 3266  
described in division ~~(E)~~(F) of section 5722.01 of the Revised 3267  
Code, and the value of the taxes, assessments, penalties, 3268  
interest, and all other charges and costs of the action exceed the 3269  
auditor's fair market value of the parcel, then the court or board 3270  
of revision having jurisdiction over the matter on motion of the 3271  
plaintiff, or on the court's or board's own motion, shall, upon 3272  
any adjudication of foreclosure, order, without appraisal and 3273  
without sale, the fee simple title of the property to be 3274  
transferred to and vested in an electing subdivision as defined in 3275  
division (A) of section 5722.01 of the Revised Code. For purposes 3276  
of determining whether the taxes, assessments, penalties, 3277  
interest, and all other charges and costs of the action exceed the 3278  
actual fair market value of the parcel, the auditor's most current 3279  
valuation shall be rebuttably presumed to be, and constitute 3280



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prima-facie evidence of, the fair market value of the parcel. In 3281  
such case, the filing for journalization of a decree of 3282  
foreclosure ordering that direct transfer without appraisal or 3283  
sale shall constitute confirmation of the transfer and thereby 3284  
terminate any further statutory or common law right of redemption. 3285

**Sec. 5721.36.** (A)(1) Except as otherwise provided in division 3286  
(A)(2) of this section, the purchaser of a tax certificate sold as 3287  
part of a block sale pursuant to section 5721.32 of the Revised 3288  
Code may transfer the certificate to any person, and any other 3289  
purchaser of a tax certificate pursuant to section 5721.32 or 3290  
5721.33 of the Revised Code may transfer the certificate to any 3291  
person, except the owner of the certificate parcel or any 3292  
corporation, partnership, or association in which such owner has 3293  
an interest. The transferee of a tax certificate subsequently may 3294  
transfer the certificate to any other person to whom the purchaser 3295  
could have transferred the certificate. The transferor of a tax 3296  
certificate shall endorse the certificate and shall swear to the 3297  
endorsement before a notary public or other officer empowered to 3298  
administer oaths. The transferee shall present the endorsed 3299  
certificate and a notarized copy of a valid form of identification 3300  
showing the transferee's taxpayer identification number to the 3301  
county treasurer of the county where the certificate is 3302  
registered, who shall, upon payment of a fee of twenty dollars to 3303  
cover the costs associated with the transfer of a tax certificate, 3304  
enter upon the register of certificate holders opposite the 3305  
certificate entry the name and address of the transferee, the date 3306  
of entry, and, upon presentation to the treasurer of instructions 3307  
signed by the transferee, the name and address of any secured 3308  
party of the transferee having an interest in the tax certificate. 3309  
The treasurer shall deposit the fee in the county treasury to the 3310  
credit of the tax certificate administration fund. 3311

3312

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

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

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

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

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

(B)(1) Application may be made to the county treasurer for a

duplicate certificate if a certificate is alleged by affidavit to 3344  
have been lost or destroyed. The treasurer shall issue a duplicate 3345  
certificate, upon payment of a fee of twenty dollars to cover the 3346  
costs of issuing the duplicate certificate. The treasurer shall 3347  
deposit the fee in the county treasury to the credit of the tax 3348  
certificate administration fund. 3349

(2) The duplicate certificate shall be plainly marked or 3350  
stamped "duplicate." 3351

(3) The treasurer shall enter the fact of the duplicate in 3352  
the tax certificate register. 3353

**Sec. 5722.01.** As used in this chapter: 3354

(A) "Electing subdivision" means a municipal corporation that 3355  
has enacted an ordinance or a township or county that has adopted 3356  
a resolution pursuant to section 5722.02 of the Revised Code for 3357  
purposes of adopting and implementing the procedures set forth in 3358  
sections 5722.02 to 5722.15 of the Revised Code. A county land 3359  
reutilization corporation organized by a county and designated to 3360  
act on behalf of the county pursuant to division (B) of section 3361  
5722.02 of the Revised Code shall be deemed the electing 3362  
subdivision for all purposes of this chapter, except as otherwise 3363  
expressly provided in this chapter. 3364

(B) "County land reutilization corporation" means a county 3365  
land reutilization corporation organized under Chapter 1724. of 3366  
the Revised Code. 3367

(C) "Delinquent lands" ~~has~~ and "delinquent vacant lands" have 3368  
the same ~~meaning~~ meanings as in section 5721.01 of the Revised 3369  
Code, ~~and "delinquent vacant lands" are delinquent lands that are~~ 3370  
~~unimproved by any dwelling.~~ 3371

(D) "Land reutilization program" means the procedures and 3372  
activities concerning the acquisition, management, and disposition 3373

of affected delinquent lands set forth in sections 5722.02 to 3374  
5722.15 of the Revised Code. 3375

(E) "Minimum bid," in the case of a sale of property 3376  
foreclosed pursuant to section 323.25, sections 323.65 to 323.79, 3377  
or section 5721.18, or foreclosed and forfeited pursuant to 3378  
section 5721.14 of the Revised Code, means a bid in an amount 3379  
equal to the sum of the taxes, assessments, charges, penalties, 3380  
and interest due and payable on the parcel subsequent to the 3381  
delivery to the county prosecuting attorney of the delinquent land 3382  
or delinquent vacant land tax certificate or master list of 3383  
delinquent or delinquent vacant tracts containing the parcel, and 3384  
prior to the transfer of the deed of the parcel to the purchaser 3385  
following confirmation of sale, plus the costs of foreclosure or 3386  
foreclosure and forfeiture proceedings against the property. 3387

(F) "Nonproductive land" means any parcel of delinquent 3388  
vacant land with respect to which a ~~foreclosure proceeding~~ 3389  
~~pursuant to section 323.25 or sections 323.65 to 323.79, a~~ 3390  
~~foreclosure proceeding pursuant to division (A) or (B) of section~~ 3391  
~~5721.18, or a foreclosure and forfeiture proceeding pursuant to~~ 3392  
section 5721.14 of the Revised Code has been instituted; and any 3393  
parcel of delinquent land with respect to which a foreclosure 3394  
proceeding pursuant to section 323.25, sections 323.65 to 323.79, 3395  
or division (A) or (B) of section 5721.18 of the Revised Code has 3396  
been instituted, ~~and upon which there are no buildings or other~~ 3397  
~~structures, or upon which there are either~~ to which one of the 3398  
following criteria applies: 3399

(1) ~~Buildings~~ There are no buildings or structures located on 3400  
the land; 3401

(2) The land is abandoned land as defined in section 323.65 3402  
of the Revised Code; 3403

(3) None of the buildings or other structures ~~that are not~~ 3404

located on the parcel are in the occupancy of any person, and ~~as~~ 3405  
~~to which~~ the township or municipal corporation within whose 3406  
boundaries the parcel is situated has instituted proceedings under 3407  
section 505.86 or 715.26 of the Revised Code, or Section 3 of 3408  
Article XVIII, Ohio Constitution, for the removal or demolition of 3409  
such buildings or other structures by the township or municipal 3410  
corporation because of their insecure, unsafe, or structurally 3411  
defective condition; 3412

~~(2) Buildings~~ (4) None of the buildings or structures that 3413  
~~are not~~ located on the parcel are in the occupancy of any person 3414  
at the time the foreclosure proceeding is initiated, and whose 3415  
~~acquisition~~ the municipal corporation, county, township, or county 3416  
land reutilization corporation determines ~~to be necessary for the~~ 3417  
~~implementation of an effective~~ that the parcel is eligible for 3418  
acquisition through a land reutilization program. 3419

(G) "Occupancy" means the actual, continuous, and exclusive 3420  
use and possession of a parcel by a person having a lawful right 3421  
to such use and possession. 3422

(H) "Land within an electing subdivision's boundaries" does 3423  
not include land within the boundaries of a municipal corporation, 3424  
unless the electing subdivision is the municipal corporation or 3425  
the municipal corporation adopts an ordinance that gives consent 3426  
to the electing subdivision to include such land. 3427

**Sec. 5722.03.** (A) On and after the effective date of an 3428  
ordinance or resolution adopted pursuant to section 5722.02 of the 3429  
Revised Code, nonproductive land within an electing subdivision's 3430  
boundaries that the subdivision wishes to acquire and that has 3431  
either been advertised and offered for sale or is otherwise 3432  
available for acquisition pursuant to a foreclosure proceeding as 3433  
provided in section 323.25, sections 323.65 to 323.79, or section 3434  
5721.18 of the Revised Code, but is not sold for want of a minimum 3435

bid, shall be sold or transferred to the electing subdivision in 3436  
the manner set forth in this section or sections 323.65 to 323.79 3437  
of the Revised Code. 3438

(B) Upon receipt of an ordinance or resolution under section 3439  
5722.02 of the Revised Code, the county prosecuting attorney shall 3440  
compile and deliver to the electing subdivision a list of all 3441  
delinquent land within the electing subdivision with respect to 3442  
which a foreclosure proceeding pursuant to section 323.25, 3443  
sections 323.65 to 323.79, or section 5721.18 of the Revised Code 3444  
has been instituted and is pending. The prosecuting attorney shall 3445  
notify the electing subdivision of the identity of all delinquent 3446  
land within the subdivision whenever a foreclosure proceeding 3447  
pursuant to section 323.25, sections 323.65 to 323.79, or section 3448  
5721.18 of the Revised Code is commenced with respect to that 3449  
land. 3450

(C) The electing subdivision shall select from such lists the 3451  
delinquent lands that constitute nonproductive lands that it 3452  
wishes to acquire, and shall notify the prosecuting attorney of 3453  
its selection prior to the advertisement and sale of the 3454  
nonproductive lands pursuant to such a foreclosure proceeding, or 3455  
as otherwise provided in sections 323.65 to 323.79 of the Revised 3456  
Code. Notwithstanding the sales price provisions to the contrary 3457  
in division (A) of section 323.28 or in divisions (A)(1) and (C) 3458  
of section 5721.19 of the Revised Code, selected nonproductive 3459  
lands subject to a foreclosure proceeding pursuant to section 3460  
323.25, sections 323.65 to 323.79, or section 5721.18 of the 3461  
Revised Code that require a sale shall be advertised for sale and 3462  
be sold, without appraisal, for not less than the amount 3463  
determined under division (A)(1) of section 323.28 or sections 3464  
323.65 to 323.79 of the Revised Code in the case of selected 3465  
nonproductive lands subject to a foreclosure proceeding pursuant 3466  
to section 323.25 or sections 323.65 to 323.79 of the Revised 3467

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Code, or the amount determined under division (A)(2) of section 3468  
 5721.19 in the case of selected nonproductive lands subject to a 3469  
 foreclosure proceeding pursuant to section 5721.18 of the Revised 3470  
 Code, or as prescribed in sections 323.65 to 323.79 of the Revised 3471  
 Code. Except as otherwise authorized in section 323.78 of the 3472  
 Revised Code, all nonproductive lands so selected, when advertised 3473  
 for sale pursuant to a foreclosure proceeding, shall be advertised 3474  
 separately from the advertisement applicable to other delinquent 3475  
 lands. Notwithstanding division (A) of section 5721.191 of the 3476  
 Revised Code, the minimum amount for which selected nonproductive 3477  
 lands subject to a foreclosure proceeding pursuant to section 3478  
 5721.18 of the Revised Code will be sold, as specified in the 3479  
 advertisement for sale, shall equal the sum of the taxes, 3480  
 assessments, charges, penalties, interest, and costs due on the 3481  
 parcel as determined under division (A)(2) of section 5721.19 of 3482  
 the Revised Code. Notwithstanding provisions to the contrary in 3483  
 division (A) of section 323.28 of the Revised Code, the minimum 3484  
 amount for which selected nonproductive lands subject to a 3485  
 foreclosure proceeding pursuant to section 323.25 of the Revised 3486  
 Code will be sold, as specified in the advertisement for sale, 3487  
 shall equal the amount specified in division (A)(1) of section 3488  
 323.28 of the Revised Code. The advertisement relating to the 3489  
 selected nonproductive lands also shall include a statement that 3490  
 the lands have been determined by the electing subdivision to be 3491  
 nonproductive lands and that, if at a foreclosure sale no bid for 3492  
 the appropriate amount specified in this division is received, 3493  
 such lands shall be sold or transferred to the electing 3494  
 subdivision. 3495

(D) ~~Except for sales and transfers under sections 323.65 to~~ 3496  
~~323.79 of the Revised Code, if~~ If any nonproductive land selected 3497  
 by an electing subdivision is advertised and offered for sale at 3498  
~~two sales~~ one sale pursuant to this section but is not sold for 3499  
 want of a minimum bid, the electing subdivision that selected the 3500

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nonproductive land shall be deemed to have submitted the winning bid at ~~the second~~ such sale ~~for the land~~, and the land is deemed sold to the electing subdivision for no consideration other than the ~~fee amounts~~ charged under ~~division~~ divisions (E) and (F) of this section. If both a county and a township within that county have adopted a resolution pursuant to section 5722.02 of the Revised Code and both subdivisions select the same parcel or parcels of land, the subdivision that first notifies the prosecuting attorney of such selection shall be the electing subdivision deemed to have submitted the winning bid under this division. If a municipal corporation and a county land reutilization corporation select the same parcel or parcels of land, the municipal corporation shall be deemed the winning bidder under this division. The officer conducting the sale shall announce the bid of the electing subdivision at the sale and shall report the proceedings to the court for confirmation of sale.

(E) Upon the sale or transfer of any nonproductive land to an electing subdivision, the county auditor shall charge the costs, as determined by the court, incurred in the foreclosure proceeding instituted under section 323.25, sections 323.65 to 323.79, or section 5721.18 of the Revised Code and applicable to the nonproductive land to the taxing districts, including the electing subdivision, in direct proportion to their interest in the taxes, assessments, charges, penalties, and interest on the nonproductive land due and payable at the time the land was sold pursuant to the foreclosure proceeding. The interest of each taxing district in the taxes, assessments, charges, penalties, and interest on the nonproductive land shall bear the same proportion to the amount of those taxes, assessments, charges, penalties, and interest that the amount of taxes levied by each district against the nonproductive land in the preceding tax year bears to the taxes levied by all such districts against the nonproductive land in the preceding tax year. For the purposes of this division, a county



land reutilization corporation shall be deemed to have the 3534  
proportionate interest of the county on whose behalf it has been 3535  
designated and organized in the taxes, assessments, charges, 3536  
penalties, and interest on the nonproductive land in that county. 3537  
In making a semiannual apportionment of funds, the auditor shall 3538  
retain at the next apportionment the amount charged to each such 3539  
taxing district, except that in the case of a county land 3540  
reutilization corporation acting on behalf of a county, the 3541  
auditor shall provide an invoice to the corporation for the amount 3542  
charged to it. 3543

(F) The officer conducting the sale shall execute and file 3544  
for recording a deed conveying title to the land upon the filing 3545  
of the ~~the~~ entry of the confirmation of sale, unless the 3546  
nonproductive land is redeemed under section 323.31 or 5721.18 of 3547  
the Revised Code. If the alternative redemption period applies 3548  
under section 323.78 of the Revised Code, the officer shall not 3549  
execute the deed and file it for recording until the alternative 3550  
redemption period expires. In either case, once the deed has been 3551  
recorded, the officer shall deliver the deed to the electing 3552  
subdivision; thereupon, title to the land is incontestable in the 3553  
electing subdivision and free and clear of all liens and 3554  
encumbrances, except those easements and covenants of record 3555  
running with the land and created prior to the time at which the 3556  
taxes or assessments, for the nonpayment of which the land is sold 3557  
or transferred at foreclosure, became due and payable. ~~At~~ 3558

When title to a parcel of land upon which a lien has been 3559  
placed under section 715.261, 743.04, or 6119.06 of the Revised 3560  
Code is transferred to a county land reutilization corporation 3561  
under this section, the lien on the parcel shall be extinguished 3562  
if the lien is for costs or charges that were incurred before the 3563  
date of the transfer to the corporation and if the corporation did 3564  
not incur the costs or charges, regardless of whether the lien was 3565

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attached or the costs or charges were certified before the date of 3566  
transfer. In such a case, the corporation and its successors in 3567  
title shall take title to the property free and clear of any such 3568  
lien and shall be immune from liability in any action to collect 3569  
such costs or charges. 3570

If a county land reutilization corporation takes title to 3571  
property under this chapter before any costs or charges have been 3572  
certified or any lien has been placed with respect to the property 3573  
under section 715.261, 743.04, or 6119.06 of the Revised Code, the 3574  
corporation shall be deemed a bona fide purchaser for value 3575  
without knowledge of such costs or lien, regardless of whether the 3576  
corporation had actual or constructive knowledge of the costs or 3577  
lien, and any such lien shall be void and unenforceable against 3578  
the corporation and its successors in title. 3579

At the time of the sale or transfer, the officer shall 3580  
collect and the electing subdivision shall pay the fee required by 3581  
law for transferring and recording of deeds. In accordance with 3582  
section 1724.10 of the Revised Code, an electing subdivision that 3583  
is a county land reutilization corporation shall not be required 3584  
to pay any such fee. 3585

The title is not invalid because of any irregularity, 3586  
informality, or omission of any proceedings under section 323.25, 3587  
sections 323.65 to 323.79, this chapter, or Chapter 5721. of the 3588  
Revised Code, or in any processes of taxation, if such 3589  
irregularity, informality, or omission does not abrogate any 3590  
provision of such chapters for notice to holders of title, lien, 3591  
or mortgage to, or other interests in, the foreclosed lands. 3592

**Sec. 5722.031.** (A) If, in any foreclosure proceeding 3593  
initiated under section 323.25, sections 323.65 to 323.79, or 3594  
section 5721.18 of the Revised Code, a county board of revision, 3595  
court of common pleas, or municipal court issues a decree of 3596

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foreclosure, order of sale, order of transfer, or confirmation of 3597  
sale under section 5722.03 of the Revised Code that transfers a 3598  
delinquent parcel to an electing subdivision, the electing 3599  
subdivision may file a petition with the board or court to vacate 3600  
the decree, order, or confirmation of sale on the basis that such 3601  
electing subdivision does not wish to acquire the parcel. The 3602  
electing subdivision may file such a petition notwithstanding any 3603  
prior request by the electing subdivision or a party acting on 3604  
behalf of the electing subdivision to acquire the parcel. 3605

If the electing subdivision files the petition within sixty 3606  
days after the journalization of the decree, order, or 3607  
confirmation of sale, the board or court shall vacate the decree, 3608  
order, or confirmation of sale. If the electing subdivision files 3609  
the petition more than sixty days after the journalization of the 3610  
decree, order, or confirmation of sale, the board or court may 3611  
vacate the decree, order, or confirmation of sale at its 3612  
discretion utilizing standards of review prescribed in or 3613  
consistent with Civil Rule 60. 3614

(B) An electing subdivision that files a petition under 3615  
division (A) of this section shall not be required to intervene in 3616  
the proceeding to which the petition relates, but shall file the 3617  
petition in the same manner as would a party to the action. Upon 3618  
filing the petition, the electing subdivision shall serve notice 3619  
of the petition upon all parties to the action, except any party 3620  
that previously failed to answer, plead, or appear in the 3621  
proceeding as required in Civil Rule 12 or that is deemed to be in 3622  
default under division (C) of section 323.69 of the Revised Code. 3623

(C) Upon the vacation of a decree, order, or confirmation of 3624  
sale under division (A) of this section, the court of common 3625  
pleas, municipal court, or board of revision shall reinstate the 3626  
proceeding and schedule any further hearing or disposition 3627  
required by law. The court or board shall not issue any further 3628

decree, order, or confirmation of sale transferring the delinquent 3629  
parcel to the electing subdivision unless the electing subdivision 3630  
petitions the court or board to acquire the parcel under sections 3631  
323.28, 323.74, 323.78, 5721.19, or 5722.03 of the Revised Code at 3632  
least seven days before a scheduled final hearing or sale of the 3633  
parcel pursuant to the proceeding. In such a case, the electing 3634  
subdivision shall not file, and the court or board shall not 3635  
approve, any subsequent petition to vacate a decree, order, or 3636  
confirmation of sale transferring the parcel to the electing 3637  
subdivision. 3638

**Sec. 5722.04.** (A) Upon receipt of an ordinance or resolution 3639  
adopted pursuant to section 5722.02 of the Revised Code, the 3640  
county auditor shall deliver to the electing subdivision a list of 3641  
all delinquent lands within an electing subdivision's boundaries 3642  
that have been forfeited to the state pursuant to section 5723.01 3643  
of the Revised Code and thereafter shall notify the electing 3644  
subdivision of any additions to or deletions from such list. 3645

The electing subdivision shall select from such lists the 3646  
forfeited lands that constitute nonproductive lands that the 3647  
subdivision wishes to acquire, and shall notify the county auditor 3648  
of its selection prior to the advertisement and sale of such 3649  
lands. Notwithstanding the sales price provisions of division 3650  
(A)(1) of section 5723.06 of the Revised Code, the selected 3651  
nonproductive lands shall be advertised for sale and be sold to 3652  
the highest bidder for an amount at least sufficient to pay the 3653  
amount determined under division (A)(2) of section 5721.16 of the 3654  
Revised Code. All nonproductive lands forfeited to the state and 3655  
selected by an electing subdivision, when advertised for sale 3656  
pursuant to the relevant procedures set forth in Chapter 5723. of 3657  
the Revised Code, shall be advertised separately from the 3658  
advertisement applicable to other forfeited lands. The 3659  
advertisement relating to the selected nonproductive lands also 3660

shall include a statement that the lands have been selected by the 3661  
electing subdivision as nonproductive lands that it wishes to 3662  
acquire and that, if at the forfeiture sale no bid for the sum of 3663  
the taxes, assessments, charges, penalties, interest, and costs 3664  
due on the parcel as determined under division (A)(1)(a) of 3665  
section 5723.06 of the Revised Code is received, the lands shall 3666  
be sold to the electing subdivision. 3667

(B) If any nonproductive land that has been forfeited to the 3668  
state and selected by an electing subdivision is advertised and 3669  
offered for sale by the auditor pursuant to Chapter 5723. of the 3670  
Revised Code, but no minimum bid is received, the electing 3671  
subdivision shall be deemed to have submitted the winning bid, and 3672  
the land is deemed sold to the electing subdivision for no 3673  
consideration other than the fee charged under division (C) of 3674  
this section. If both a county and a township in that county have 3675  
adopted a resolution pursuant to section 5722.02 of the Revised 3676  
Code and both subdivisions select the same parcel or parcels of 3677  
land, the electing subdivision deemed to have submitted the 3678  
winning bid under this division shall be determined pursuant to 3679  
division (D) of section 5722.03 of the Revised Code. 3680

The auditor shall announce the bid at the sale and shall 3681  
declare the selected nonproductive land to be sold to the electing 3682  
subdivision. The auditor shall deliver to the electing subdivision 3683  
a certificate of sale. 3684

(C) On the returning of the certificate of sale to the 3685  
auditor, the auditor shall execute and file for recording a deed 3686  
conveying title to the selected nonproductive land and, once the 3687  
deed has been recorded, deliver it to the electing subdivision. 3688  
Thereupon, all previous title is extinguished, and the title in 3689  
the electing subdivision is incontestable and free and clear from 3690  
all liens and encumbrances, except taxes and special assessments 3691  
that are not due at the time of the sale and any easements and 3692

covenants of record running with the land and created prior to the 3693  
time at which the taxes or assessments, for the nonpayment of 3694  
which the nonproductive land was forfeited, became due and 3695  
payable. ~~At~~ 3696

When title to a parcel of land upon which a lien has been 3697  
placed under section 715.261, 743.04, or 6119.06 of the Revised 3698  
Code is transferred to a county land reutilization corporation 3699  
under this section, the lien on the parcel shall be extinguished 3700  
if the lien is for costs or charges that were incurred before the 3701  
date of the transfer to the corporation and if the corporation did 3702  
not incur the costs or charges, regardless of whether the lien was 3703  
attached or the costs or charges were certified before the date of 3704  
transfer. In such a case, the corporation and its successors in 3705  
title shall take title to the property free and clear of any such 3706  
lien and shall be immune from liability in any action to collect 3707  
such costs or charges. 3708

If a county land reutilization corporation takes title to 3709  
property before any costs or charges have been certified or any 3710  
lien has been placed with respect to the property under section 3711  
715.261, 743.04, or 6119.06 of the Revised Code, the corporation 3712  
shall be deemed a bona fide purchaser for value without knowledge 3713  
of such costs or lien, regardless of whether the corporation had 3714  
actual or constructive knowledge of the costs or lien, and any 3715  
such lien shall be void and unenforceable against the corporation 3716  
and its successors in title. 3717

At the time of the sale, the auditor shall collect and the 3718  
electing subdivision shall pay the fee required by law for 3719  
transferring and recording of deeds. 3720

Upon delivery of a deed conveying any nonproductive land to 3721  
an electing subdivision, the county auditor shall charge all costs 3722  
incurred in any proceeding instituted under section 5721.14 or 3723  
5721.18 of the Revised Code or incurred as a result of the 3724

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forfeiture and sale of the nonproductive land to the taxing 3725  
 districts, including the electing subdivision, in direct 3726  
 proportion to their interest in the taxes, assessments, charges, 3727  
 interest, and penalties on the nonproductive land due and payable 3728  
 at the time the land was sold at the forfeiture sale. The interest 3729  
 of each taxing district in the taxes, assessments, charges, 3730  
 penalties, and interest on the nonproductive land shall bear the 3731  
 same proportion to the amount of those taxes, assessments, 3732  
 charges, penalties, and interest that the amount of taxes levied 3733  
 by each district against the nonproductive land in the preceding 3734  
 tax year bears to the taxes levied by all such districts against 3735  
 the nonproductive land in the preceding tax year. For the purposes 3736  
 of this division, a county land reutilization corporation shall be 3737  
 deemed to have the proportionate interest as the county 3738  
 designating or organizing such corporation in the taxes, 3739  
 assessments, charges, penalties, and interest on the nonproductive 3740  
 land in the county. In making a semiannual apportionment of funds, 3741  
 the auditor shall retain at the next apportionment the amount 3742  
 charged to each such taxing district, except for a county land 3743  
 reutilization corporation acting on behalf of a county, the 3744  
 auditor shall invoice the corporation the amount charged to it. 3745

(D) ~~Where~~ If no political subdivision has requested to 3746  
 purchase a parcel of land at a foreclosure sale, any lands 3747  
 otherwise forfeited to the state for want of a bid at the 3748  
 foreclosure sale may, upon the request of a county land 3749  
 reutilization corporation, be transferred directly to the 3750  
 corporation without appraisal or public bidding. 3751

**Sec. 5722.07.** As used in this section, "fair market value" 3752  
 means the appraised value of the nonproductive land made with 3753  
 reference to such redevelopment and reutilization restrictions as 3754  
 may be imposed by the electing subdivision as a condition of sale 3755  
 or as may be otherwise applicable to such land. 3756

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An electing subdivision may, without competitive bidding, 3757  
sell any land acquired by it as a part of its land reutilization 3758  
program at such times, to such persons, and upon such terms and 3759  
conditions, and subject to such restrictions and covenants as it 3760  
deems necessary or appropriate to assure the land's effective 3761  
reutilization. Except with respect to a sale by or to a county 3762  
land reutilization corporation, such land shall be sold at not 3763  
less than its fair market value. However, except with respect to 3764  
land held by a county land reutilization corporation, upon the 3765  
approval of the legislative authorities of those taxing districts 3766  
entitled to share in the proceeds from the sale thereof, the 3767  
electing subdivision may either retain such land for devotion by 3768  
it to public use, or sell, lease, or otherwise transfer any such 3769  
land to another political subdivision for the devotion to public 3770  
use by such political subdivision for a consideration less than 3771  
fair market value. 3772

Whenever an electing subdivision sells any land acquired as 3773  
part of its land reutilization program for an amount equal to or 3774  
greater than fair market value, it shall execute and deliver all 3775  
agreements and instruments incident thereto. The electing 3776  
subdivision may execute and deliver all agreements and instruments 3777  
without procuring any approval, consent, conveyance, or other 3778  
instrument from any other person or entity, including the other 3779  
taxing districts entitled to share in the proceeds from the sale 3780  
thereof. 3781

An electing subdivision may, for purposes of land 3782  
disposition, consolidate, assemble, or subdivide individual 3783  
parcels of land acquired as part of its land reutilization 3784  
program. 3785

**Sec. 5722.10.** An electing subdivision may accept a conveyance 3786  
in lieu of foreclosure of ~~any~~ delinquent land from the ~~proper~~ 3787



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owners thereof. Such conveyance may only be accepted with the 3788  
consent of the county auditor acting as the agent of the state 3789  
pursuant to section 5721.09 of the Revised Code. If an electing 3790  
subdivision or county land reutilization corporation certifies to 3791  
the auditor in writing that the delinquent land is abandoned land 3792  
as defined in section 323.65 of the Revised Code, the auditor 3793  
shall consent to the conveyance. If the electing subdivision or 3794  
county land reutilization corporation does not certify to the 3795  
auditor in writing that the delinquent land is abandoned land, the 3796  
auditor may consent to the conveyance for any reason authorized in 3797  
this chapter. The owners or the electing municipal corporation or 3798  
township shall pay all expenses incurred by the county in 3799  
connection with any foreclosure or foreclosure and forfeiture 3800  
proceeding filed pursuant to section 323.25, sections 323.65 to 3801  
323.79, or section 5721.18 or 5721.14 of the Revised Code relative 3802  
to such land. When the electing subdivision is the county or 3803  
county land reutilization corporation acting on behalf of a 3804  
county, it may require the owner to pay the expenses. The owner 3805  
shall present the electing subdivision with evidence satisfactory 3806  
to the subdivision that it will obtain by such conveyance fee 3807  
simple title to such delinquent land. Unless otherwise agreed to 3808  
by the electing subdivision accepting the conveyance, the title 3809  
shall be free and clear of all liens and encumbrances, except such 3810  
easements and covenants of record running with the land as were 3811  
created prior to the time of the conveyance and delinquent taxes, 3812  
assessments, penalties, interest, and charges, and taxes and 3813  
special assessments that are a lien on the real property at the 3814  
time of the conveyance. Any costs, charges, or liens that have 3815  
been assessed, certified, or placed under section 715.261, 743.04, 3816  
or 6119.06 of the Revised Code with respect to real property 3817  
acquired by or transferred to a county land reutilization 3818  
corporation under this section shall, at the time of the 3819  
conveyance to the corporation, be extinguished and of no force and 3820

effect as against the corporation, its successors, or its 3821  
assignees, provided that the lien is for charges or costs that 3822  
were incurred before the date of transfer to the corporation and 3823  
that were not incurred by the corporation. 3824

Real property acquired by an electing subdivision under this 3825  
section shall not be subject to foreclosure or forfeiture under 3826  
Chapter 5721. or 5723. of the Revised Code. The sale or other 3827  
transfer, as authorized by section 5722.07 of the Revised Code, of 3828  
real property acquired under this section shall extinguish the 3829  
lien on the title for all taxes, assessments, penalties, interest, 3830  
and charges delinquent at the time of the conveyance of the 3831  
delinquent land to the electing subdivision. 3832

**Sec. 5722.11.** All lands acquired and held by an electing 3833  
subdivision pursuant to this chapter shall be deemed real property 3834  
used for a public purpose and, notwithstanding section 5709.08 of 3835  
the Revised Code, shall be exempt from taxation until sold. The 3836  
exemption of such property shall be governed by the provisions of 3837  
division (F) of section 5709.12 of the Revised Code, regardless of 3838  
the manner in which such property is acquired. 3839

**Sec. 5723.04.** (A) The county auditor shall maintain a list of 3840  
forfeited lands and shall offer such lands for sale annually, or 3841  
more frequently if the auditor determines that more frequent sales 3842  
are necessary. 3843

(B) Notwithstanding division (A) of this section, upon the 3844  
request of a county land reutilization corporation organized under 3845  
Chapter 1724. of the Revised Code, the county auditor shall 3846  
promptly transfer to such corporation, by auditor's deed, the fee 3847  
simple title to a parcel on the list of forfeited lands, which 3848  
shall pass to such corporation free and clear of all taxes, 3849  
assessments, charges, penalties, interest, and costs. Any Subject 3850

to division (C) of this section, any subordinate liens shall be 3851  
deemed fully and forever satisfied and discharged. Upon such 3852  
request, the land is deemed sold by the state for no 3853  
consideration. The county land reutilization corporation shall 3854  
file the deed for recording. 3855

(C) When title to a parcel of land upon which a lien has been 3856  
placed under section 715.261, 743.04, or 6119.06 of the Revised 3857  
Code is transferred to a county land reutilization corporation 3858  
under this section, the lien on the parcel shall be extinguished 3859  
if the lien is for costs or charges that were incurred before the 3860  
date of the transfer to the corporation and if the corporation did 3861  
not incur the costs or charges, regardless of whether the lien was 3862  
attached or the costs or charges were certified before the date of 3863  
transfer. In such a case, the corporation and its successors in 3864  
title shall take title to the property free and clear of any such 3865  
lien and shall be immune from liability in any action to collect 3866  
such costs or charges. 3867

If a county land reutilization corporation takes title to 3868  
property before any costs or charges have been certified or any 3869  
lien has been placed with respect to the property under section 3870  
715.261, 743.04, or 6119.06 of the Revised Code, the corporation 3871  
shall be deemed a bona fide purchaser for value without knowledge 3872  
of such costs or lien, regardless of whether the corporation had 3873  
actual or constructive knowledge of the costs or lien, and any 3874  
such lien shall be void and unenforceable against the corporation 3875  
and its successors in title. 3876

**Sec. 5723.12.** (A) The county auditor, on making a sale of a 3877  
tract of land to any person under this chapter, shall give the 3878  
purchaser a certificate of sale. On producing or returning to the 3879  
auditor the certificate of sale, the auditor, on payment to the 3880  
auditor by the purchaser, the purchaser's heirs, or assigns, of 3881

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the sum of forty-five dollars, shall execute and file for 3882  
recording a deed, which deed shall be prima-facie evidence of 3883  
title in the purchaser, the purchaser's heirs, or assigns. Once 3884  
the deed has been recorded, the county auditor shall deliver the 3885  
deed to the purchaser. At the time of the sale, the county auditor 3886  
shall collect and the purchaser shall pay the fee required by law 3887  
for the recording of deeds. In the case of land sold to the state 3888  
under division (B) of section 5723.06 of the Revised Code, the 3889  
director of natural resources or a county land reutilization 3890  
corporation shall execute and file for recording the deed, and pay 3891  
the fee required by law for transferring deeds directly to the 3892  
county auditor and recording deeds directly to the county 3893  
recorder. 3894

(B) Except as otherwise provided in division (C) of this 3895  
section and except for foreclosures to which the alternative 3896  
redemption period has expired under sections 323.65 to 323.79 of 3897  
the Revised Code, when a tract of land has been duly forfeited to 3898  
the state and sold under this chapter, the conveyance of the real 3899  
estate by the auditor shall extinguish all previous title and 3900  
invest the purchaser with a new and perfect title that is free 3901  
from all liens and encumbrances, except taxes and installments of 3902  
special assessments and reassessments not due at the time of the 3903  
sale, federal tax liens other than federal tax liens that are 3904  
discharged in accordance with subsection (b) or (c) of section 3905  
7425 of the "Internal Revenue Code of 1954," 68A Stat. 3, 26 3906  
U.S.C. 1, as amended, and any easements and covenants running with 3907  
the land that were created prior to the time the taxes or 3908  
assessments, for the nonpayment of which the land was forfeited, 3909  
became due and payable and except that, if there is a federal tax 3910  
lien on the tract of land at the time of the sale, the United 3911  
States is entitled to redeem the tract of land at any time within 3912  
one hundred twenty days after the sale pursuant to subsection (d) 3913  
of section 7425 of the "Internal Revenue Code of 1954," 68A Stat. 3914

3, 26 U.S.C. 1, as amended. 3915

(C) ~~Except for foreclosures to which the alternative~~ 3916  
~~redemption period has already expired under sections 323.65 to~~ 3917  
~~323.79 of the Revised Code, when~~ When a tract of forfeited land 3918  
that was foreclosed upon as a result of proceedings for 3919  
foreclosure instituted under section 323.25, sections 323.65 to 3920  
323.79, or division (C) of section 5721.18 of the Revised Code is 3921  
sold or transferred to any person, including a county land 3922  
reutilization corporation, under this chapter, the conveyance of 3923  
the real estate by the auditor shall extinguish all previous title 3924  
and invest the purchaser or transferee with a new title free from 3925  
the lien for land taxes, assessments, charges, penalties, and 3926  
interest for which the lien was foreclosed, the property was 3927  
forfeited to the state, and in satisfaction of which the property 3928  
was sold or transferred under this chapter, ~~but subject to all~~ 3929  
~~other liens and encumbrances with respect to the tract.~~ In all 3930  
such cases, the purchaser or transferee shall be deemed a bona 3931  
fide purchaser for value in accordance with division (C) of 3932  
section 5723.04 of the Revised Code. 3933

**Sec. 6119.06.** Upon the declaration of the court of common 3934  
pleas organizing the regional water and sewer district pursuant to 3935  
section 6119.04 of the Revised Code and upon the qualifying of its 3936  
board of trustees and the election of a president and a secretary, 3937  
said district shall exercise in its own name all the rights, 3938  
powers, and duties vested in it by Chapter 6119. of the Revised 3939  
Code, and, subject to such reservations, limitations and 3940  
qualifications as are set forth in this ~~Chapter~~ chapter, such 3941  
district may: 3942

(A) Adopt bylaws for the regulation of its affairs, the 3943  
conduct of its business, and notice of its actions; 3944

(B) Adopt an official seal; 3945

(C) Maintain a principal office and suboffices at such places 3946  
within the district as it designates; 3947

(D) Sue and plead in its own name; be sued and impleaded in 3948  
its own name with respect to its contracts or torts of its 3949  
members, employees, or agents acting within the scope of their 3950  
employment, or to enforce its obligations and covenants made under 3951  
sections 6119.09, 6119.12, and 6119.14 of the Revised Code. Any 3952  
such actions against the district shall be brought in the court of 3953  
common pleas of the county in which the principal office of the 3954  
district is located, or in the court of common pleas of the county 3955  
in which the cause of action arose, and all summonses, exceptions, 3956  
and notices of every kind shall be served on the district by 3957  
leaving a copy thereof at the principal office with the person in 3958  
charge thereof or with the secretary of the district. 3959

(E) Assume any liability or obligation of any person or 3960  
political subdivision, including a right on the part of such 3961  
district to indemnify and save harmless the other contracting 3962  
party from any loss, cost, or liability by reason of the failure, 3963  
refusal, neglect, or omission of such district to perform any 3964  
agreement assumed by it or to act or discharge any such 3965  
obligation; 3966

(F) Make loans and grants to political subdivisions for the 3967  
acquisition or construction of water resource projects by such 3968  
political subdivisions and adopt rules, regulations, and 3969  
procedures for making such loans and grants; 3970

(G) Acquire, construct, reconstruct, enlarge, improve, 3971  
furnish, equip, maintain, repair, operate, lease or rent to or 3972  
from, or contract for operation by or for, a political subdivision 3973  
or person, water resource projects within or without the district; 3974

(H) Make available the use or service of any water resource 3975  
project to one or more persons, one or more political 3976

|  |  |
|--|--|
| subdivisions, or any combination thereof;  | 3977   |
| (I) Levy and collect taxes and special assessments;  | 3978   |
| (J) Issue bonds and notes and refunding bonds and notes as provided in Chapter 6119. of the Revised Code;  | 3979<br>3980   |
| (K) Acquire by gift or purchase, hold, and dispose of real and personal property in the exercise of its powers and the performance of its duties under Chapter 6119. of the Revised Code;  | 3981<br>3982<br>3983   |
| (L) Dispose of, by public or private sale, or lease any real or personal property determined by the board of trustees to be no longer necessary or needed for the operation or purposes of the district;   | 3984<br>3985<br>3986<br>3987   |
| (M) Acquire, in the name of the district, by purchase or otherwise, on such terms and in such manner as it considers proper, or by the exercise of the right of condemnation in the manner provided by section 6119.11 of the Revised Code, such public or private lands, including public parks, playgrounds, or reservations, or parts thereof or rights therein, rights-of-way, property, rights, easements, and interests as it considers necessary for carrying out Chapter 6119. of the Revised Code, but excluding the acquisition by the exercise of the right of condemnation of any waste water facility or water management facility owned by any person or political subdivision, and compensation shall be paid for public or private lands so taken; | 3988<br>3989<br>3990<br>3991<br>3992<br>3993<br>3994<br>3995<br>3996<br>3997<br>3998<br>3999 |
| (N) Adopt rules and regulations to protect augmented flow by the district in waters of the state, to the extent augmented by a water resource project, from depletion so it will be available for beneficial use, to provide standards for the withdrawal from waters of the state of the augmented flow created by a water resource project which is not returned to the waters of the state so augmented, and to establish reasonable charges therefor, if considered necessary by the district;   | 4000<br>4001<br>4002<br>4003<br>4004<br>4005<br>4006<br>4007                                 |

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- (O) Make and enter into all contracts and agreements and  
execute all instruments necessary or incidental to the performance  
of its duties and the execution of its powers under Chapter 6119.  
of the Revised Code;
- (P) Enter into contracts with any person or any political  
subdivision to render services to such contracting party for any  
service the district is authorized to provide;
- (Q) Enter into agreements for grants or the receipt and  
repayment of loans from a board of township trustees under section  
505.705 of the Revised Code;
- (R) Make provision for, contract for, or sell any of its  
by-products or waste;
- (S) Exercise the power of eminent domain in the manner  
provided in Chapter 6119. of the Revised Code;
- (T) Remove or change the location of any fence, building,  
railroad, canal, or other structure or improvement located in or  
out of the district, and in case it is not feasible or economical  
to move any such building, structure, or improvement situated in  
or upon lands required, and if the cost is determined by the board  
to be less than that of purchase or condemnation, to acquire land  
and construct, acquire, or install therein or thereon buildings,  
structures, or improvements similar in purpose, to be exchanged  
for such buildings, structures, or improvements under contracts  
entered into between the owner thereof and the district;
- (U) Receive and accept, from any federal or state agency,  
grants for or in aid of the construction of any water resource  
project, and receive and accept aid or contributions from any  
source of money, property, labor, or other things of value, to be  
held, used, and applied only for the purposes for which such  
grants and contributions are made;
- (V) Purchase fire and extended coverage and liability



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insurance for any water resource project and for the principal 4039  
office and suboffices of the district, insurance protecting the 4040  
district and its officers and employees against liability for 4041  
damage to property or injury to or death of persons arising from 4042  
its operations, and any other insurance the district may agree to 4043  
provide under any resolution authorizing its water resource 4044  
revenue bonds or in any trust agreement securing the same; 4045

(W) Charge, alter, and collect rentals and other charges for 4046  
the use of services of any water resource project as provided in 4047  
section 6119.09 of the Revised Code. Such district may refuse the 4048  
services of any of its projects if any of such rentals or other 4049  
charges, including penalties for late payment, are not paid by the 4050  
user thereof, and, if such rentals or other charges are not paid 4051  
when due and upon certification of nonpayment to the county 4052  
auditor, such rentals or other charges constitute a lien upon the 4053  
property so served, shall be placed by the auditor upon the real 4054  
property tax list and duplicate, and shall be collected in the 4055  
same manner as other taxes. 4056

When title to property is transferred to a county land 4057  
reutilization corporation, any lien placed on the property under 4058  
this division shall be extinguished, and the corporation shall not 4059  
be held liable for any rentals or charges certified under this 4060  
division with respect to the property, if the rentals or charges 4061  
were incurred before the date of the transfer to the corporation 4062  
and if the corporation did not incur the rentals or charges, 4063  
regardless of whether the rentals or charges were certified, or 4064  
the lien was attached, before the date of transfer. In such a 4065  
case, the corporation and its successors in title shall take title 4066  
to the property free and clear of any such lien and shall be 4067  
immune from liability in any collection action brought with 4068  
respect to such rentals or charges. If a lien placed on property 4069  
is extinguished as provided in this division, the district shall 4070

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retain the ability to recoup the rents and charges incurred with 4071  
respect to the property from any owner, tenant, or other person 4072  
liable to pay such rents and charges before the property was 4073  
transferred to the corporation. 4074

(X) Provide coverage for its employees under Chapters 145., 4075  
4123., and 4141. of the Revised Code; 4076

(Y) Merge or combine with any other regional water and sewer 4077  
district into a single district, which shall be one of the 4078  
constituent districts, on terms so that the surviving district 4079  
shall be possessed of all rights, capacity, privileges, powers, 4080  
franchises, and authority of the constituent districts and shall 4081  
be subject to all the liabilities, obligations, and duties of each 4082  
of the constituent districts and all rights of creditors of such 4083  
constituent districts shall be preserved unimpaired, limited in 4084  
lien to the property affected by such liens immediately prior to 4085  
the time of the merger and all debts, liabilities, and duties of 4086  
the respective constituent districts shall thereafter attach to 4087  
the surviving district and may be enforced against it, and such 4088  
other terms as are agreed upon, provided two-thirds of the members 4089  
of each of the boards consent to such merger or combination. Such 4090  
merger or combination shall become legally effective unless, prior 4091  
to the ninetieth day following the later of the consents, 4092  
qualified electors residing in either district equal in number to 4093  
a majority of the qualified electors voting at the last general 4094  
election in such district file with the secretary of the board of 4095  
trustees of their regional water and sewer district a petition of 4096  
remonstrance against such merger or combination. The secretary 4097  
shall cause the board of elections of the proper county or 4098  
counties to check the sufficiency of the signatures on such 4099  
petition. 4100

(Z) Exercise the powers of the district without obtaining the 4101  
consent of any other political subdivision, provided that all 4102

public or private property damaged or destroyed in carrying out 4103  
the powers of the district shall be restored or repaired and 4104  
placed in its original condition as nearly as practicable or 4105  
adequate compensation made therefor by the district; 4106

(AA) Require the owner of any premises located within the 4107  
district to connect the owner's premises to a water resource 4108  
project determined to be accessible to such premises and found to 4109  
require such connection so as to prevent or abate pollution or 4110  
protect the health and property of persons in the district. Such 4111  
connection shall be made in accordance with procedures established 4112  
by the board of trustees of such district and pursuant to such 4113  
orders as the board may find necessary to ensure and enforce 4114  
compliance with such procedures. 4115

(BB) Do all acts necessary or proper to carry out the powers 4116  
granted in Chapter 6119. of the Revised Code. 4117

**Section 2.** That existing sections 317.32, 321.261, 323.131, 4118  
323.25, 323.28, 323.47, 323.65, 323.69, 323.70, 323.71, 323.73, 4119  
323.78, 323.79, 715.261, 743.04, 1724.02, 1724.10, 2303.201, 4120  
2744.01, 5709.12, 5721.01, 5721.03, 5721.14, 5721.18, 5721.19, 4121  
5721.36, 5722.01, 5722.03, 5722.04, 5722.07, 5722.10, 5722.11, 4122  
5723.04, 5723.12, and 6119.06 of the Revised Code are hereby 4123  
repealed. 4124