

**As Introduced**

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

**S. B. No. 298**

**Senator Smith**

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**A B I L L**

To amend sections 5721.30, 5721.32, 5721.33, 5721.36, 1  
and 5721.38 of the Revised Code to permit 2  
delinquent property tax certificates for 3  
residential and agricultural property to be sold 4  
only to county land reutilization corporations, to 5  
prohibit such a certificate from being transferred 6  
to any person other than a county land 7  
reutilization corporation, and to authorize a 8  
county land reutilization corporation to accept 9  
from the owner of residential or agricultural 10  
property a redemption payment of one hundred five 11  
per cent of the cost of a certificate at any time 12  
before instituting foreclosure proceedings. 13

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

**Section 1.** That sections 5721.30, 5721.32, 5721.33, 5721.36, 14  
and 5721.38 of the Revised Code be amended to read as follows: 15

**Sec. 5721.30.** As used in sections 5721.30 to 5721.43 of the 16  
Revised Code: 17

(A) "Tax certificate," "certificate," or "duplicate 18  
certificate" means a document that may be issued as a physical 19  
certificate, in book-entry form, or through an electronic medium, 20

at the discretion of the county treasurer. Such document shall 21  
contain the information required by section 5721.31 of the Revised 22  
Code and shall be prepared, transferred, or redeemed in the manner 23  
prescribed by sections 5721.30 to 5721.43 of the Revised Code. As 24  
used in those sections, "tax certificate," "certificate," and 25  
"duplicate certificate" do not refer to the delinquent land tax 26  
certificate or the delinquent vacant land tax certificate issued 27  
under section 5721.13 of the Revised Code. 28

(B) "Certificate parcel" means the parcel of delinquent land 29  
that is the subject of and is described in a tax certificate. 30

(C) "Certificate holder" means a person, including a county 31  
land reutilization corporation, that purchases or otherwise 32  
acquires a tax certificate under section 5721.32, 5721.33, or 33  
5721.42 of the Revised Code, or a person to whom a tax certificate 34  
has been transferred pursuant to section 5721.36 of the Revised 35  
Code. 36

(D) "Certificate purchase price" means, with respect to the 37  
sale of tax certificates under sections 5721.32, 5721.33, and 38  
5721.42 of the Revised Code, the amount equal to delinquent taxes 39  
charged against a certificate parcel at the time the tax 40  
certificate respecting that parcel is sold or transferred, not 41  
including any delinquent taxes the lien for which has been 42  
conveyed to a certificate holder through a prior sale of a tax 43  
certificate respecting that parcel. Payment of the certificate 44  
purchase price in a sale under section 5721.33 of the Revised Code 45  
may be made wholly in cash or partially in cash and partially by 46  
noncash consideration acceptable to the county treasurer from the 47  
purchaser, and, in the case of a county land reutilization 48  
corporation, with notes. In the event that any such noncash 49  
consideration is delivered to pay a portion of the certificate 50  
purchase price, such noncash consideration may be subordinate to 51  
the rights of the holders of other obligations whose proceeds paid 52

the cash portion of the certificate purchase price. 53

"Certificate purchase price" also includes the amount of the 54  
fee charged by the county treasurer to the purchaser of the 55  
certificate under division (H) of section 5721.32 of the Revised 56  
Code. 57

(E)(1) With respect to a sale of tax certificates under 58  
section 5721.32 of the Revised Code, and except as provided in 59  
division (E)(2) of this section, "certificate redemption price" 60  
means the certificate purchase price plus the greater of the 61  
following: 62

(a) Simple interest, at the certificate rate of interest, 63  
accruing during the certificate interest period on the certificate 64  
purchase price, calculated in accordance with section 5721.41 of 65  
the Revised Code; 66

(b) Six per cent of the certificate purchase price. 67

(2) If the certificate rate of interest equals zero, the 68  
certificate redemption price equals the certificate purchase price 69  
plus the fee charged by the county treasurer to the purchaser of 70  
the certificate under division (H) of section 5721.32 of the 71  
Revised Code. 72

(F) With respect to a sale or transfer of tax certificates 73  
under section 5721.33 of the Revised Code, "certificate redemption 74  
price" means the amount equal to the sum of the following: 75

(1) The certificate purchase price; 76

(2) Interest accrued on the certificate purchase price at the 77  
certificate rate of interest from the date on which a tax 78  
certificate is delivered through and including the day immediately 79  
preceding the day on which the certificate redemption price is 80  
paid; 81

(3) The fee, if any, charged by the county treasurer to the 82

purchaser of the certificate under division (J) of section 5721.33 83  
of the Revised Code; 84

(4) Any other fees charged by any county office in connection 85  
with the recording of tax certificates. 86

(G) "Certificate rate of interest" means the rate of simple 87  
interest per year bid by the winning bidder in an auction of a tax 88  
certificate held under section 5721.32 of the Revised Code, or the 89  
rate of simple interest per year not to exceed eighteen per cent 90  
per year fixed pursuant to section 5721.42 of the Revised Code or 91  
by the county treasurer with respect to any tax certificate sold 92  
or transferred pursuant to a negotiated sale under section 5721.33 93  
of the Revised Code. The certificate rate of interest shall not be 94  
less than zero per cent per year. 95

(H) "Cash" means United States currency, certified checks, 96  
money orders, bank drafts, electronic transfer of funds, or other 97  
forms of payment authorized by the county treasurer, and excludes 98  
any other form of payment not so authorized. 99

(I) "The date on which a tax certificate is sold or 100  
transferred," "the date the certificate was sold or transferred," 101  
"the date the certificate is purchased," and any other phrase of 102  
similar content mean, with respect to a sale pursuant to an 103  
auction under section 5721.32 of the Revised Code, the date 104  
designated by the county treasurer for the submission of bids and, 105  
with respect to a negotiated sale or transfer under section 106  
5721.33 of the Revised Code, the date of delivery of the tax 107  
certificates to the purchasers thereof pursuant to a tax 108  
certificate sale/purchase agreement. 109

(J) "Certificate interest period" means, with respect to a 110  
tax certificate sold under section 5721.32 or 5721.42 of the 111  
Revised Code and for the purpose of accruing interest under 112  
section 5721.41 of the Revised Code, the period beginning on the 113

date on which the certificate is purchased and, with respect to a 114  
tax certificate sold or transferred under section 5721.33 of the 115  
Revised Code, the period beginning on the date of delivery of the 116  
tax certificate, and in either case ending on one of the following 117  
dates: 118

(1) The date the certificate holder files a request for 119  
foreclosure or notice of intent to foreclose under division (A) of 120  
section 5721.37 of the Revised Code and submits the payment 121  
required under division (B) of that section; 122

(2) The date the owner of record of the certificate parcel, 123  
or any other person entitled to redeem that parcel, redeems the 124  
certificate parcel under division (A) or (C) of section 5721.38 of 125  
the Revised Code or redeems the certificate under section 5721.381 126  
of the Revised Code. 127

(K) "Qualified trustee" means a trust company within the 128  
state or a bank having the power of a trust company within the 129  
state with a combined capital stock, surplus, and undivided 130  
profits of at least one hundred million dollars. 131

(L) "Tax certificate sale/purchase agreement" means the 132  
purchase and sale agreement described in division (C) of section 133  
5721.33 of the Revised Code setting forth the certificate purchase 134  
price, plus any applicable premium or less any applicable 135  
discount, including, without limitation, the amount to be paid in 136  
cash and the amount and nature of any noncash consideration, the 137  
date of delivery of the tax certificates, and the other terms and 138  
conditions of the sale, including, without limitation, the rate of 139  
interest that the tax certificates shall bear. 140

(M) "Noncash consideration" means any form of consideration 141  
other than cash, including, but not limited to, promissory notes 142  
whether subordinate or otherwise. 143

(N) "Private attorney" means any attorney licensed to 144

practice law in this state whose license has not been revoked and 145  
is not currently suspended, and who is retained to bring 146  
foreclosure proceedings pursuant to section 5721.37 of the Revised 147  
Code on behalf of a certificate holder. 148

(O) "Related certificate parcel" means, with respect to a 149  
certificate holder, the certificate parcel with respect to which 150  
the certificate holder has purchased and holds a tax certificate 151  
pursuant to sections 5721.30 to 5721.43 of the Revised Code and, 152  
with respect to a tax certificate, the certificate parcel against 153  
which the tax certificate has been sold pursuant to those 154  
sections. 155

(P) "Delinquent taxes" means delinquent taxes as defined in 156  
section 323.01 of the Revised Code and includes assessments and 157  
charges, and penalties and interest computed under section 323.121 158  
of the Revised Code. 159

(Q) "Certificate period" means the period of time after the 160  
sale or delivery of a tax certificate within which a certificate 161  
holder must initiate an action to foreclose the tax lien 162  
represented by the certificate as specified under division (A) of 163  
section 5721.32 of the Revised Code or as negotiated under section 164  
5721.33 of the Revised Code. 165

(R) "Residential or agricultural property" means a parcel 166  
classified as to use as residential or agricultural property by 167  
the county auditor. 168

**Sec. 5721.32.** (A) The sale of tax certificates by public 169  
auction may be conducted at any time after completion of the 170  
advertising of the sale under section 5721.31 of the Revised Code, 171  
on the date and at the time and place designated in the 172  
advertisements, and may be continued from time to time as the 173  
county treasurer directs. The county treasurer may offer the tax 174  
certificates for sale in blocks of tax certificates, consisting of 175

any number of tax certificates as determined by the county 176  
treasurer, and may specify a certificate period of not less than 177  
three years and not more than six years. On or after the effective 178  
date of ...B... of the 130th general assembly, a county treasurer 179  
shall not sell a tax certificate under this section to any person 180  
if the certificate parcel is residential or agricultural property. 181

(B)(1) The sale of tax certificates under this section shall 182  
be conducted at a public auction by the county treasurer or a 183  
designee of the county treasurer. 184

(2) No person shall be permitted to bid without completing a 185  
bidder registration form, in the form prescribed by the tax 186  
commissioner, and without filing the form with the county 187  
treasurer prior to the start of the auction, together with 188  
remittance of a registration fee, in cash, of five hundred 189  
dollars. The bidder registration form shall include a tax 190  
identification number of the registrant. The registration fee is 191  
refundable at the end of bidding on the day of the auction, unless 192  
the registrant is the winning bidder for one or more tax 193  
certificates or one or more blocks of tax certificates, in which 194  
case the fee may be applied toward the deposit required by this 195  
section. 196

(3) The county treasurer may require a person who wishes to 197  
bid on one or more parcels to submit a letter from a financial 198  
institution stating that the bidder has sufficient funds available 199  
to pay the purchase price of the parcels and a written 200  
authorization for the treasurer to verify such information with 201  
the financial institution. The county treasurer may require 202  
submission of the letter and authorization sufficiently in advance 203  
of the auction to allow for verification. No person who fails to 204  
submit the required letter and authorization, or whose financial 205  
institution fails to provide the requested verification, shall be 206  
permitted to bid. 207

(C) At the public auction, the county treasurer or the treasurer's designee or agent shall begin the bidding at eighteen per cent per year simple interest, and accept lower bids in even increments of one-fourth of one per cent to the rate of zero per cent. The county treasurer, designee, or agent shall award the tax certificate to the person bidding the lowest certificate rate of interest. The county treasurer shall decide which person is the winning bidder in the event of a tie for the lowest bid offered, or if a person contests the lowest bid offered. The county treasurer's decision is not appealable.

(D)(1) The winning bidder shall pay the county treasurer a cash deposit of at least ten per cent of the certificate purchase price not later than the close of business on the day of the sale. The winning bidder shall pay the balance and the fee required under division (H) of this section not later than five business days after the day on which the certificate is sold. Except as provided under division (D)(2) of this section, if the winning bidder fails to pay the balance and fee within the prescribed time, the bidder forfeits the deposit, and the county treasurer shall retain the tax certificate and may attempt to sell it at any auction conducted at a later date.

(2) At the request of a winning bidder, the county treasurer may release the bidder from the bidder's tax certificate purchase obligation. The county treasurer may retain all or any portion of the deposit of a bidder granted a release. After granting a release under this division, the county treasurer may award the tax certificate to the person that submitted the second lowest bid at the auction.

(3) The county treasurer shall deposit the deposit forfeited or retained under divisions (D)(1) or (2) of this section in the county treasury to the credit of the tax certificate administration fund.



(E) Upon receipt of the full payment of the certificate 240  
purchase price from the purchaser, the county treasurer shall 241  
issue the tax certificate and record the tax certificate sale by 242  
entering into a tax certificate register the certificate purchase 243  
price, the certificate rate of interest, the date the certificate 244  
was sold, the certificate period, the name and address of the 245  
certificate holder, and any other information the county treasurer 246  
considers necessary. The county treasurer may keep the tax 247  
certificate register in a hard-copy format or in an electronic 248  
format. The name and address of the certificate holder may be, 249  
upon receipt of instructions from the purchaser, that of the 250  
secured party of the actual purchaser, or an agent or custodian 251  
for the purchaser or secured party. The county treasurer also 252  
shall transfer the tax certificate to the certificate holder. The 253  
county treasurer shall apportion the part of the proceeds from the 254  
sale representing taxes, penalties, and interest among the several 255  
taxing districts in the same proportion that the amount of taxes 256  
levied by each district against the certificate parcel in the 257  
preceding tax year bears to the taxes levied by all such districts 258  
against the certificate parcel in the preceding tax year, and 259  
credit the part of the proceeds representing assessments and other 260  
charges to the items of assessments and charges in the order in 261  
which those items became due. Upon issuing a tax certificate, the 262  
delinquent taxes that make up the certificate purchase price are 263  
transferred, and the superior lien of the state and its taxing 264  
districts for those delinquent taxes is conveyed intact to the 265  
certificate holder. 266

(F) If a tax certificate is offered for sale under this 267  
section but is not sold, the county treasurer may sell the 268  
certificate in a negotiated sale authorized under section 5721.33 269  
of the Revised Code, or may strike the corresponding certificate 270  
parcel from the list of parcels selected for tax certificate 271  
sales. The lien for taxes, assessments, charges, penalties, and 272

interest against a parcel stricken from the list thereafter may be 273  
foreclosed in the manner prescribed by section 323.25, sections 274  
323.65 to 323.79, or section 5721.14 or 5721.18 of the Revised 275  
Code unless, prior to the institution of such proceedings against 276  
the parcel, the county treasurer restores the parcel to the list 277  
of parcels selected for tax certificate sales. 278

(G) A certificate holder shall not be liable for damages 279  
arising from a violation of sections 3737.87 to 3737.891 or 280  
Chapter 3704., 3734., 3745., 3746., 3750., 3751., 3752., 6109., or 281  
6111. of the Revised Code, or a rule adopted or order, permit, 282  
license, variance, or plan approval issued under any of those 283  
chapters, that is or was committed by another person in connection 284  
with the parcel for which the tax certificate is held. 285

(H) When selling a tax certificate under this section, the 286  
county treasurer shall charge a fee to the purchaser of the 287  
certificate. The county treasurer shall set the fee at a 288  
reasonable amount that covers the treasurer's costs of 289  
administering the sale of the tax certificate. The county 290  
treasurer shall deposit the fee in the county treasury to the 291  
credit of the tax certificate administration fund. 292

(I) After selling a tax certificate under this section, the 293  
county treasurer shall send written notice by certified mail to 294  
the owner of the certificate parcel at the owner's last known 295  
tax-mailing address. The notice shall inform the owner that the 296  
tax certificate was sold, shall describe the owner's options to 297  
redeem the parcel, including entering into a redemption payment 298  
plan under division (C)(1) of section 5721.38 of the Revised Code, 299  
and shall name the certificate holder and its secured party, if 300  
any. However, the county treasurer is not required to send a 301  
notice under this division if the treasurer previously has 302  
attempted to send a notice to the owner of the parcel at the 303  
owner's last known tax-mailing address, and the postal service has 304

returned the notice as undeliverable. 305

(J) A tax certificate shall not be sold to the owner of the 306  
certificate parcel. 307

**Sec. 5721.33.** (A) A county treasurer may, in the treasurer's 308  
discretion, negotiate the sale or transfer of any number of tax 309  
certificates with one or more persons, including a county land 310  
reutilization corporation. On or after the effective date of ... 311  
B... of the 130th general assembly, a county treasurer shall not 312  
negotiate the sale or transfer of a tax certificate under this 313  
section with any person except a county land reutilization 314  
corporation if the certificate parcel is residential or 315  
agricultural property. Terms that may be negotiated include, 316  
without limitation, any of the following: 317

(1) A premium to be added to or discount to be subtracted 318  
from the certificate purchase price for the tax certificates; 319

(2) Different time frames under which the certificate holder 320  
may initiate a foreclosure action than are otherwise allowed under 321  
sections 5721.30 to 5721.43 of the Revised Code, not to exceed six 322  
years after the date the tax certificate was sold or transferred; 323

(3) The amount to be paid in private attorney's fees related 324  
to tax certificate foreclosures, subject to section 5721.371 of 325  
the Revised Code; 326

(4) Any other terms of the sale or transfer that the county 327  
treasurer, in the treasurer's discretion, determines appropriate 328  
or necessary for the sale or transfer. 329

(B) The sale or transfer of tax certificates under this 330  
section shall be governed by the criteria established by the 331  
county treasurer pursuant to division (E) of this section. 332

(C) The county treasurer may execute a tax certificate 333  
sale/purchase agreement and other necessary agreements with a 334

designated purchaser or purchasers to complete a negotiated sale 335  
or transfer of tax certificates. 336

(D) The tax certificate may be sold at a premium to or 337  
discount from the certificate purchase price. The county treasurer 338  
may establish as one of the terms of the negotiated sale the 339  
portion of the certificate purchase price, plus any applicable 340  
premium or less any applicable discount, that the purchaser or 341  
purchasers shall pay in cash on the date the tax certificates are 342  
sold and the portion, if any, of the certificate purchase price, 343  
plus any applicable premium or less any applicable discount, that 344  
the purchaser or purchasers shall pay in noncash consideration and 345  
the nature of that consideration. 346

The county treasurer shall sell such tax certificates at a 347  
certificate purchase price, plus any applicable premium and less 348  
any applicable discount, and at a certificate rate of interest 349  
that, in the treasurer's determination, are in the best interests 350  
of the county. 351

(E)(1) The county treasurer shall adopt rules governing the 352  
eligibility of persons to purchase tax certificates or to 353  
otherwise participate in a negotiated sale under this section. The 354  
rules may provide for precertification of such persons, including 355  
a requirement for disclosure of income, assets, and any other 356  
financial information the county treasurer determines appropriate. 357  
The rules also may prohibit any person that is delinquent in the 358  
payment of any tax to the county or to the state, or that is in 359  
default in or on any other obligation to the county or to the 360  
state, from purchasing a tax certificate or otherwise 361  
participating in a negotiated sale of tax certificates under this 362  
section. The rules may also authorize the purchase of certificates 363  
by a county land reutilization corporation, and authorize the 364  
county treasurer to receive notes in lieu of cash, with such notes 365  
being payable to the treasurer upon the receipt or enforcement of 366

such taxes, assessments, charges, costs, penalties, and interest, 367  
and as otherwise further agreed between the corporation and the 368  
treasurer. The eligibility information required shall include the 369  
tax identification number of the purchaser and may include the tax 370  
identification number of the participant. The county treasurer, 371  
upon request, shall provide a copy of the rules adopted under this 372  
section. 373

(2) Any person that intends to purchase a tax certificate in 374  
a negotiated sale shall submit an affidavit to the county 375  
treasurer that establishes compliance with the applicable 376  
eligibility criteria and includes any other information required 377  
by the treasurer. Any person that fails to submit such an 378  
affidavit is ineligible to purchase a tax certificate. Any person 379  
that knowingly submits a false or misleading affidavit shall 380  
forfeit any tax certificate or certificates purchased by the 381  
person at a sale for which the affidavit was submitted, shall be 382  
liable for payment of the full certificate purchase price, plus 383  
any applicable premium and less any applicable discount, of the 384  
tax certificate or certificates, and shall be disqualified from 385  
participating in any tax certificate sale conducted in the county 386  
during the next five years. 387

(3) A tax certificate shall not be sold to the owner of the 388  
certificate parcel or to any corporation, partnership, or 389  
association in which such owner has an interest. No person that 390  
purchases a tax certificate in a negotiated sale shall assign or 391  
transfer the tax certificate to the owner of the certificate 392  
parcel or to any corporation, partnership, or association in which 393  
the owner has an interest. Any person that knowingly or 394  
negligently transfers or assigns a tax certificate to the owner of 395  
the certificate parcel or to any corporation, partnership, or 396  
association in which such owner has an interest shall be liable 397  
for payment of the full certificate purchase price, plus any 398

applicable premium and less any applicable discount, and shall not 399  
be entitled to a refund of any amount paid. Such tax certificate 400  
shall be deemed void and the tax lien sold under the tax 401  
certificate shall revert to the county as if no sale of the tax 402  
certificate had occurred. 403

(F) The purchaser in a negotiated sale under this section 404  
shall deliver the certificate purchase price or other 405  
consideration, plus any applicable premium and less any applicable 406  
discount and including any noncash consideration, to the county 407  
treasurer not later than the close of business on the date the tax 408  
certificates are delivered to the purchaser. The certificate 409  
purchase price, less any applicable discount, or portion of the 410  
price, that is paid in cash shall be deposited in the county's 411  
general fund to the credit of the account to which ad valorem real 412  
property taxes are credited and further credited as provided in 413  
division (G) of this section. Any applicable premium that is paid 414  
shall be, at the discretion of the county treasurer, apportioned 415  
to and deposited in any authorized county fund. The purchaser also 416  
shall pay on the date the tax certificates are delivered to the 417  
purchaser the fee, if any, negotiated under division (J) of this 418  
section. If the purchaser fails to pay the certificate purchase 419  
price, plus any applicable premium and less any applicable 420  
discount, and any such fee, within the time periods required by 421  
this section, the county treasurer shall retain the tax 422  
certificate and may attempt to sell it at any auction or 423  
negotiated sale conducted at a later date. 424

(G) Upon receipt of the full payment from the purchaser of 425  
the certificate purchase price or other agreed-upon consideration, 426  
plus any applicable premium and less any applicable discount, and 427  
the negotiated fee, if any, the county treasurer, or a qualified 428  
trustee whom the treasurer has engaged for such purpose, shall 429  
issue the tax certificate and record the tax certificate sale by 430

entering into a tax certificate register the certificate purchase 431  
price, any premium paid or discount taken, the certificate rate of 432  
interest, the date the certificates were sold, the name and 433  
address of the certificate holder or, in the case of issuance of 434  
the tax certificates in a book-entry system, the name and address 435  
of the nominee, and any other information the county treasurer 436  
considers necessary. The county treasurer may keep the tax 437  
certificate register in a hard-copy format or an electronic 438  
format. The name and address of the certificate holder or nominee 439  
may be, upon receipt of instructions from the purchaser, that of 440  
the secured party of the actual purchaser, or an agent or 441  
custodian for the purchaser or secured party. The county treasurer 442  
also shall transfer the tax certificates to the certificate 443  
holder. The county treasurer shall apportion the part of the cash 444  
proceeds from the sale representing taxes, penalties, and interest 445  
among the several taxing districts in the same proportion that the 446  
amount of taxes levied by each district against the certificate 447  
parcels in the preceding tax year bears to the taxes levied by all 448  
such districts against the certificate parcels in the preceding 449  
tax year, and credit the part of the proceeds representing 450  
assessments and other charges to the items of assessments and 451  
charges in the order in which those items became due. If the cash 452  
proceeds from the sale are not sufficient to fully satisfy the 453  
items of taxes, assessments, penalties, interest, and charges on 454  
the certificate parcels against which tax certificates were sold, 455  
the county treasurer shall credit the cash proceeds to such items 456  
pro rata based upon the proportion that each item of taxes, 457  
assessments, penalties, interest, and charges bears to the 458  
aggregate of all such items, or by any other method that the 459  
county treasurer, in the treasurer's sole discretion, determines 460  
is equitable. Upon issuing the tax certificates, the delinquent 461  
taxes that make up the certificate purchase price are transferred, 462  
and the superior lien of the state and its taxing districts for 463

those delinquent taxes is conveyed intact to the certificate holder or holders. 464  
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(H) If a tax certificate is offered for sale under this section but is not sold, the county treasurer may strike the corresponding certificate parcel from the list of parcels selected for tax certificate sales. The lien for taxes, assessments, charges, penalties, and interest against a parcel stricken from the list thereafter may be foreclosed in the manner prescribed by section 323.25, 5721.14, or 5721.18 of the Revised Code unless, prior to the institution of such proceedings against the parcel, the county treasurer restores the parcel to the list of parcels selected for tax certificate sales. 466  
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(I) Neither a certificate holder nor its secured party, if any, shall be liable for damages arising from a violation of sections 3737.87 to 3737.891 or Chapter 3704., 3734., 3745., 3746., 3750., 3751., 3752., 6109., or 6111. of the Revised Code, or a rule adopted or order, permit, license, variance, or plan approval issued under any of those chapters, that is or was committed by another person in connection with the parcel for which the tax certificate is held. 476  
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(J) When selling or transferring a tax certificate under this section, the county treasurer may negotiate with the purchaser of the certificate for fees paid by the purchaser to the county treasurer to reimburse the treasurer for any part or all of the treasurer's costs of preparing for and administering the sale of the tax certificate and any fees set forth by the county treasurer in the tax certificate sale/purchase agreement. Such fees, if any, shall be added to the certificate purchase price and shall be paid by the purchaser on the date of delivery of the tax certificate. The county treasurer shall deposit the fees in the county treasury to the credit of the tax certificate administration fund. 484  
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(K) After selling tax certificates under this section, the 495



county treasurer shall send written notice by certified mail to 496  
the last known tax-mailing address of the owner of the certificate 497  
parcel. The notice shall inform the owner that a tax certificate 498  
with respect to such owner's parcel was sold or transferred and 499  
shall describe the owner's options to redeem the parcel, including 500  
entering into a redemption payment plan under division (C)(2) of 501  
section 5721.38 of the Revised Code. However, the county treasurer 502  
is not required to send a notice under this division if the 503  
treasurer previously has attempted to send a notice to the owner 504  
of the parcel at the owner's last known tax-mailing address and 505  
the postal service has returned the notice as undeliverable. 506

**Sec. 5721.36.** (A)(1) Except as otherwise provided in division 507  
(A)(2) of this section, the purchaser of a tax certificate sold as 508  
part of a block sale pursuant to section 5721.32 of the Revised 509  
Code may transfer the certificate to any person, and any other 510  
purchaser of a tax certificate pursuant to section 5721.32 or 511  
5721.33 of the Revised Code may transfer the certificate to any 512  
person, except the owner of the certificate parcel or any 513  
corporation, partnership, or association in which such owner has 514  
an interest. The transferee of a tax certificate subsequently may 515  
transfer the certificate to any other person to whom the purchaser 516  
could have transferred the certificate. The transferor of a tax 517  
certificate shall endorse the certificate and shall swear to the 518  
endorsement before a notary public or other officer empowered to 519  
administer oaths. The transferee shall present the endorsed 520  
certificate and a notarized copy of a valid form of identification 521  
showing the transferee's taxpayer identification number to the 522  
county treasurer of the county where the certificate is 523  
registered, who shall, upon payment of a fee of twenty dollars to 524  
cover the costs associated with the transfer of a tax certificate, 525  
enter upon the register of certificate holders opposite the 526  
certificate entry the name and address of the transferee, the date 527

of entry, and, upon presentation to the treasurer of instructions 528  
signed by the transferee, the name and address of any secured 529  
party of the transferee having an interest in the tax certificate. 530  
The treasurer shall deposit the fee in the county treasury to the 531  
credit of the tax certificate administration fund. 532  
533

Except as otherwise provided in division (A)(2) of this 534  
section, no request for foreclosure or notice of intent to 535  
foreclose, as the case may be, shall be filed by any person other 536  
than the person shown on the tax certificate register to be the 537  
certificate holder or a private attorney for that person properly 538  
authorized to act in that person's behalf. 539

A county land reutilization corporation may not transfer or 540  
assign a tax certificate under this section if the corporation 541  
purchased the certificate on or after the effective date of 542  
...B... of the 130th general assembly if the certificate parcel is 543  
residential or agricultural property. 544

(2) Upon registration of a security interest with the county 545  
treasurer, both of the following apply: 546

(a) No purchaser or transferee of a tax certificate, other 547  
than a county land reutilization corporation, may transfer that 548  
tax certificate except upon presentation to the treasurer of 549  
instructions signed by the secured party authorizing such action. 550  
A county land reutilization corporation may transfer or assign tax 551  
certificates consistent with its public purposes and plan adopted 552  
pursuant to Chapter 1724. of the Revised Code. 553

(b) Only the secured party may issue a request for 554  
foreclosure or notice of intent to foreclose concerning that tax 555  
certificate. 556

(B)(1) Application may be made to the county treasurer for a 557  
duplicate certificate if a certificate is alleged by affidavit to 558

have been lost or destroyed. The treasurer shall issue a duplicate 559  
certificate, upon payment of a fee of twenty dollars to cover the 560  
costs of issuing the duplicate certificate. The treasurer shall 561  
deposit the fee in the county treasury to the credit of the tax 562  
certificate administration fund. 563

(2) The duplicate certificate shall be plainly marked or 564  
stamped "duplicate." 565

(3) The treasurer shall enter the fact of the duplicate in 566  
the tax certificate register. 567

**Sec. 5721.38.** (A) At any time prior to payment to the county 568  
treasurer by the certificate holder to initiate foreclosure 569  
proceedings under division (B) of section 5721.37 of the Revised 570  
Code, the owner of record of the certificate parcel, or any other 571  
person entitled to redeem that parcel, may redeem the parcel by 572  
paying to the county treasurer an amount equal to the total of the 573  
certificate redemption prices of all tax certificates respecting 574  
that parcel. 575

(B) At any time after payment to the county treasurer by the 576  
certificate holder to initiate foreclosure proceedings under 577  
section 5721.37 of the Revised Code, and before the filing of the 578  
entry of confirmation of sale of a certificate parcel, or the 579  
expiration of the alternative redemption period defined in section 580  
323.65 of the Revised Code under foreclosure proceedings filed by 581  
the county prosecuting attorney, and before the decree conveying 582  
title to the certificate holder is rendered as provided for in 583  
division (F) of section 5721.37 of the Revised Code, the owner of 584  
record of the certificate parcel or any other person entitled to 585  
redeem that parcel may redeem the parcel by paying to the county 586  
treasurer the sum of the following amounts: 587

(1) The amount described in division (A) of this section; 588

(2) Interest on the certificate purchase price for each tax certificate sold respecting the parcel at the rate of eighteen per cent per year for the period beginning on the day on which the payment was submitted by the certificate holder and ending on the day the parcel is redeemed under this division;

(3) An amount equal to the sum of the county prosecuting attorney's fee under division (B)(3) of section 5721.37 of the Revised Code plus interest on that amount at the rate of eighteen per cent per year beginning on the day on which the payment was submitted by the certificate holder and ending on the day the parcel is redeemed under this division. If the parcel is redeemed before the complaint has been filed, the prosecuting attorney shall adjust the fee to reflect services performed to the date of redemption, and the county treasurer shall calculate the interest based on the adjusted fee and refund any excess fee to the certificate holder.

(4) Reasonable attorney's fees in accordance with section 5721.371 of the Revised Code if the certificate holder retained a private attorney to foreclose the lien;

(5) Any other costs and fees of the proceeding allocable to the certificate parcel as determined by the court or board of revision.

The county treasurer may collect the total amount due under divisions (B)(1) to (5) of this section in the form of guaranteed funds acceptable to the treasurer. Immediately upon receipt of such payments, the county treasurer shall reimburse the certificate holder who initiated foreclosure proceedings as provided in division (D) of this section. The county treasurer shall pay the certificate holder interest at the rate of eighteen per cent per year on amounts paid under divisions (B)(2) and (3) of section 5721.37 of the Revised Code, beginning on the day the certificate holder paid the amounts under those divisions and

ending on the day the parcel is redeemed under this section. 621

(C)(1) During the period beginning on the date a tax 622  
certificate is sold under section 5721.32 of the Revised Code and 623  
ending one year from that date, the county treasurer may enter 624  
into a redemption payment plan with the owner of record of the 625  
certificate parcel or any other person entitled to redeem that 626  
parcel. The plan shall require the owner or other person to pay 627  
the certificate redemption price for the tax certificate in 628  
installments, with the final installment due no later than one 629  
year after the date the tax certificate is sold. The certificate 630  
holder may at any time, by written notice to the county treasurer, 631  
agree to accept installments collected to the date of notice as 632  
payment in full. Receipt of such notice by the treasurer shall 633  
constitute satisfaction of the payment plan and redemption of the 634  
tax certificate. 635

(2) During the period beginning on the date a tax certificate 636  
is sold under section 5721.33 of the Revised Code and ending on 637  
the date the decree is rendered on the foreclosure proceeding 638  
under division (F) of section 5721.37 of the Revised Code, the 639  
owner of record of the certificate parcel, or any other person 640  
entitled to redeem that parcel, may enter into a redemption 641  
payment plan with the certificate holder and all secured parties 642  
of the certificate holder. The plan shall require the owner or 643  
other person to pay the certificate redemption price for the tax 644  
certificate, an administrative fee not to exceed one hundred 645  
dollars per year, and the actual fees and costs incurred, in 646  
installments, with the final installment due no later than the 647  
expiration of the certificate period. The certificate holder shall 648  
give written notice of the plan to the applicable county treasurer 649  
within sixty days after entering into the plan and written notice 650  
of default under the plan within ninety days after the default. If 651  
such a plan is entered into, the time period for filing a request 652

for foreclosure or a notice of intent to foreclose under section 653  
5721.37 of the Revised Code is extended by the length of time the 654  
plan is in effect and not in default. 655

(D)(1) Immediately upon receipt of full payment under 656  
division (A) or (B) of this section, the county treasurer shall 657  
make an entry to that effect in the tax certificate register, 658  
credit the payment to the tax certificate redemption fund created 659  
in the county treasury, and shall notify the certificate holder or 660  
holders by ordinary first class or certified mail or by binary 661  
means that the parcel has been redeemed and the lien or liens 662  
canceled, and that payment on the certificate or certificates is 663  
forthcoming. The treasurer shall pay the tax certificate holder or 664  
holders promptly. 665

The county treasurer shall administer the tax certificate 666  
redemption fund for the purpose of redeeming tax certificates. 667  
Interest earned on the fund shall be credited to the county 668  
general fund. If the county has established a county land 669  
reutilization corporation, the county treasurer may apply interest 670  
earned on the fund to the payment of the expenses of such 671  
corporation. 672

(2) If a redemption payment plan is entered into pursuant to 673  
division (C)(1) of this section, the county treasurer immediately 674  
shall notify each certificate holder by ordinary first class or 675  
certified mail or by binary means of the terms of the plan. 676  
Installment payments made pursuant to the plan shall be deposited 677  
in the tax certificate redemption fund. Any overpayment of the 678  
installments shall be refunded to the person responsible for 679  
causing the overpayment if the person applies for a refund under 680  
this section. If the person responsible for causing the 681  
overpayment fails to apply for a refund under this section within 682  
five years from the date the plan is satisfied, an amount equal to 683  
the overpayment shall be deposited into the general fund of the 684

county. If the county has established a county land reutilization 685  
corporation, the county treasurer may apply such overpayment to 686  
the payment of the expenses of the corporation. 687

Upon satisfaction of the plan, the county treasurer shall 688  
indicate in the tax certificate register that the plan has been 689  
satisfied, and shall notify each certificate holder by ordinary 690  
first class or certified mail or by binary means that the plan has 691  
been satisfied and that payment on the certificate or certificates 692  
is forthcoming. The treasurer shall pay each certificate holder 693  
promptly. 694

If a redemption payment plan becomes void, the county 695  
treasurer shall notify each certificate holder by ordinary first 696  
class or certified mail or by binary means. If a certificate 697  
holder files a request for foreclosure under section 5721.37 of 698  
the Revised Code, upon the filing of the request for foreclosure, 699  
any money paid under the plan shall be refunded to the person that 700  
paid the money under the plan. 701

(3) Upon receipt of the payment required under division 702  
(B)(1) of section 5721.37 of the Revised Code, the treasurer shall 703  
pay all other certificate holders and indicate in the tax 704  
certificate register that such certificates have been satisfied. 705  
If a county has organized a county land reutilization corporation, 706  
the county treasurer may apply the redemption price and any 707  
applicable interest payable under division (B) of this section to 708  
the payment of the expenses of the corporation. 709

(E) At any time before a certificate holder that is a county 710  
land reutilization corporation institutes a foreclosure action as 711  
authorized under section 5721.37 of the Revised Code, the owner of 712  
record of a certificate parcel that is residential or agricultural 713  
property may offer to pay the county land reutilization 714  
corporation an amount equal to one hundred five per cent of the 715  
total of the certificate purchase prices, net of any premium or 716

discount, of all tax certificates held by the county land 717  
reutilization corporation respecting that parcel. 718

If the certificate holder accepts the offer, the certificate 719  
holder shall notify the county treasurer immediately upon the 720  
certificate holder's receipt of the full payment from the parcel 721  
owner of record and pay to the county treasurer any amount due to 722  
the treasurer for the sale or transfer of those tax certificates, 723  
including amounts due on any notes described in division (E)(1) of 724  
section 5721.33 of the Revised Code. Immediately upon the county 725  
treasurer's receipt of the notification and payment, if any, from 726  
a certificate holder, the county treasurer shall do all of the 727  
following: 728

(1) Make an entry of the amount paid to the certificate 729  
holder in the tax certificate register; 730

(2) Credit any portion of the payment received by the county 731  
treasurer that is required to be credited to the county's tax 732  
certificate administration fund under division (J) of section 733  
5721.33 of the Revised Code to that fund, and credit any portion 734  
that is required to be credited to the tax certificate redemption 735  
fund to pay certificate holders; 736

(3) Credit any remaining portion of the payment received by 737  
the treasurer to the county treasury for distribution among the 738  
several taxing districts in proportion to each district's claim on 739  
the taxes or assessments levied against the related certificate 740  
parcel for the preceding tax year; 741

(4) Notify the certificate holder that the parcel has been 742  
redeemed and the lien or liens canceled. 743

**Section 2.** That existing sections 5721.30, 5721.32, 5721.33, 744  
5721.36, and 5721.38 of the Revised Code are hereby repealed. 745