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126th General Assembly

(As Reported by S. Ways and Means and Economic Development)

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BILL SUMMARY

ABANDONED LAND

- Provides that in lieu of utilizing the judicial foreclosure remedies under continuing law to enforce the state's lien for real estate taxes, a county board of revision may adjudicate the foreclosure of abandoned land in the county and its disposition by public auction or by other conveyance under the bill, and may foreclose the state's lien for real estate taxes upon the abandoned land or the lien of a person holding a tax certificate ("certificate holder"), as the case may be.
- Provides that the board may adopt rules and prepare final orders of sale and deeds to administer abandoned land cases, and the prosecuting attorney of the county, county treasurer, county auditor, clerk of court, and sheriff of the county may adopt rules for practice forms and other procedures customarily within their purview and duties.
- Authorizes the county treasurer or a certificate holder to compile a list of abandoned parcels of land suitable for disposition under the bill's new foreclosure procedures.

** This analysis was prepared before the report of the Senate Ways and Means and Economic Development Committee appeared in the Senate Journal. Note that the list of co-sponsors and the legislative history may be incomplete.*

- Authorizes the county treasurer to declare by resolution that the delinquent taxes and charges on the abandoned lands are uncollected, the restoration of the lands to the tax list is of sufficient public interest to justify expeditious foreclosure of the tax lien, and that the abandoned lands must be offered for sale by public auction or otherwise conveyed pursuant to the bill.
- Upon completion of a title search by the prosecuting attorney, on behalf of the county treasurer, or by a certificate holder, authorizes the prosecuting attorney, representing the county treasurer, or a certificate holder to file with the county board of revision a complaint for the foreclosure of each parcel of land appearing on the list of abandoned parcels and for the equity of redemption on each parcel.
- Establishes certain notice requirements for the clerk of court, and prescribes the content of the notice and the manner of service of filed papers associated with the case.
- Authorizes the board, upon its own motion, to dismiss the complaint for foreclosure if it determines that the case is too complex and a court would be a more appropriate forum.
- Requires the board to conduct a final hearing on the merits at which the record owner or another person having an ownership interest in the land may plead that the delinquent taxes and other "impositions" against the abandoned land shown on the notice to be due and outstanding have been paid or that service of process or the parcel's status as abandoned land is at issue.
- Authorizes the record owner or other person having a legal ownership or security interest in the land to file a petition for immediate dismissal of the complaint so that attempts to collect delinquent taxes must be conducted under existing judicial foreclosure proceedings.
- At any time up to the final hearing on the merits, authorizes a lienholder or another person having a security interest of record in the abandoned land to request a valuation hearing and plead that the impositions shown on the notice to be due and outstanding have been paid, or that the land should be removed from the list of abandoned parcels in order to preserve the lienholder's or other person's security interest.

- Provides that, if the board finds that the impositions do not exceed the parcel's fair market value, the board may, but is not required to, dismiss the complaint and remove the parcel from the abandoned land list if it determines that the restoration of the abandoned land to the tax duplicate remains of sufficient public interest to justify adjudicating the case and lists the factors that the board may consider in making its determination.
- Requires the board to conduct a hearing if an owner, lienholder, or other person having a legal ownership interest or security interest of record in the parcel of abandoned land files an answer with the board, and provides that if the answer asserts that the impositions against that parcel shown by the notice to be due and outstanding have been paid in full, the only questions to be considered at the hearing are whether those impositions against the parcel have in fact been paid in full or whether there are issues pertaining to service of process and the parcel's status as abandoned land.
- If a lienholder or another person having a security interest in the abandoned land, other than the owner, requests in an answer that the complaint be dismissed and the abandoned land be removed from the list of abandoned parcels and not disposed of as provided in the bill in order to preserve the petitioner's security interest, authorizes the board to approve the request upon a finding that the sale or other conveyance of the parcel would jeopardize the petitioner's ability to enforce the security interest or to otherwise preserve the security interest.
- If the board does not approve the request, requires the board, after conducting a hearing, to proceed with the final hearing on the merits and file its decision on the complaint for foreclosure with the clerk of court.
- Provides that, generally, a parcel of abandoned land that is to be disposed of under the bill must be disposed of and offered for sale at a public auction, and specifies the procedures for conducting the public auction.
- Requires the board to reject the sale of abandoned land to any person who is delinquent in the payment of certain taxes, or to any person with a specified relationship or association with the person delinquent in the payment of those taxes.
- Requires that if the purchase at public auction of the abandoned land is for less than the sum of the impositions against the land and the costs

apportioned to the land, all liens for taxes due at the time the deed is transferred to the purchaser following the sale, and liens subordinate to liens for taxes, are deemed satisfied and discharged.

- If the board finds that the total impositions against the abandoned land are greater than the land's fair market value, authorizes the board to order the property foreclosed and, without an appraisal or public auction, order the sheriff to execute a deed to the certificate holder or to a community development organization, municipal corporation, county, or township.
- If a public auction is held but the land is not sold, authorizes the board to order the disposition of the abandoned land at a subsequent public auction or, upon petition from a community development organization, municipal corporation, county, or township in which the land is located, to order the sheriff to convey the land by sheriff's deed to the petitioner.
- Requires the county treasurer to apportion the costs of the proceedings with respect to abandoned lands offered for sale by public auction among those lands either equally or in proportion to their fair market values, and specifies the manner of paying all costs assessed in connection with the proceedings.
- Provides for the permanent termination of common law and statutory rights of redemption upon sale of abandoned lands by auction or other conveyance.
- Provides that if an "electing subdivision" has given the county treasurer written notice that it seeks to acquire any parcel of abandoned land from the list of abandoned parcels, and if the land is not sold at public auction for want of a minimum bid, the electing subdivision is deemed to have submitted the winning bid at the auction, and the land is sold to the electing subdivision for no consideration, other than the costs of the proceedings under the bill or agreed upon costs.
- Authorizes any party to any board of revision proceeding instituted under the bill's foreclosure procedures who is aggrieved in those proceedings to file an appeal in the court of common pleas, which appeal is de novo and may include issues raised and adjudicated in the board's proceedings, as well as other issues pertinent to the subject property that are raised for the first time on appeal.

OTHER REAL PROPERTY ISSUES

- Establishes an appeal procedure for challenging determinations of eligibility for the 10% "rollback" exemption from real property taxes.
- Reduces the time period for designating delinquent vacant lands subject to judicial foreclosure and forfeiture.
- Requires the owner of residential rental property to file certain owner information with the county auditor and update the information if changes occur.
- Requires nonresident owners of residential rental property in Ohio to designate an in-state agent for service of process.
- Provides that the information filed about residential rental property owners and nonresident owners' agents is a public record.
- Provides that failure to meet these information and agent requirements is a minor misdemeanor.

SOURCING OF SALES TO COLLECT SALES TAXES

- Makes the existing delay to destination-based sourcing under the sales tax law for vendors with total delivery sales of less than \$5 million contingent on the Tax Commissioner's determination, on or before February 1, 2007, that certified service provider services are being provided by the Governing Board of the Streamlined Sales and Use Tax Agreement for all delivery sales.
- Extends to December 31, 2007, the date by which vendors with total delivery sales of less than \$30 million must begin the destination-based sourcing of their sales, if the Tax Commissioner determines that certified service provider services are not being provided by the Governing Board for all delivery sales.
- Extends the date by which the County Compensation Tax Study Committee was to be appointed and was to have filed a report of the extent to which each county is impacted by the destination-based sourcing of sales.

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SOURCING OF SALES TO COLLECT SALES TAXES

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CONTENT AND OPERATION

ABANDONED LAND

General authority regarding disposition of abandoned land

(R.C. 323.66(A) and (B))

The bill establishes a new procedure for the foreclosure of abandoned land upon which delinquent taxes remain unpaid. The bill provides that in lieu of utilizing existing judicial foreclosure proceedings and other procedures and remedies (see **COMMENT 1**), a county board of revision, upon the board's initiative, expressed by resolution, may do either of the following: (1) foreclose the state's lien for real estate taxes upon the abandoned land, or (2) upon the complaint of a "certificate holder" of a tax certificate for a parcel of delinquent land, foreclose the lien of the certificate holder.

Under the bill, "abandoned land" is "delinquent lands" or "delinquent vacant lands," including any improvements on the lands, that are "unoccupied" (see "**Definitions**," below, for these and other key terms) and that first appeared on the abandoned land list compiled under the bill or the delinquent tax list or delinquent vacant land tax list compiled under continuing law, at whichever of the following times is applicable:

(1) For agricultural lands, which are lands legally existing on the agricultural real estate tax duplicate, at any time after two years after the county auditor certifies the delinquent land list under continuing law (see **COMMENT 2**);

(2) For all other lands, at any time after the county auditor certifies the delinquent land list.

The bill authorizes county boards of revision to adopt rules to administer cases subject to their jurisdiction under the bill and under continuing law that authorizes the boards to hear real property valuation complaints, as long as the rules are consistent with rules adopted by the Tax Commissioner under the law that regulates boards of revision. A board's rules are limited to rules relating to the scheduling and location of proceedings, case management, and practice forms.

A board, upon any adjudication of foreclosure under the bill, also may prepare final orders of sale and deeds. For such purposes, the board may create its own order of sale and deed forms. The sheriff must execute and deliver any forms prepared by the board in the manner prescribed under the bill.

Clerk of court's duties

(R.C. 323.66(C))

In addition to all other duties and functions, the clerk of the court of common pleas of the county in which abandoned land is located, in the same manner as in civil actions, must provide summons and notice of hearings, maintain an official case file, docket all proceedings, and tax as costs all necessary actions in connection therewith in furtherance of the foreclosure of abandoned land under the bill. The county board of revision must file with the clerk of court all resolutions and adjudications of the board, and the clerk must docket and journalize all resolutions and adjudications so filed by the board. The clerk may utilize the court's existing journal or maintain a separate journal for purposes of the bill. The resolutions and adjudications of the board do not become effective until journalized by the clerk.

Other officials' duties

(R.C. 323.66(D))

For the purpose of efficiently and promptly implementing the bill's provisions, the prosecuting attorney of the county, county treasurer, clerk of the court of common pleas of the county, county auditor, and sheriff of the county also may promulgate rules, not inconsistent with the bill's provisions, for practice forms, forms of notice for hearings and notice to parties, fees, publication, and other procedures customarily within their official purview and respective duties.

List of abandoned land

(R.C. 323.67)

The bill authorizes the county auditor or county treasurer to compile or certify an abandoned land list in any manner and at such times as will give effect to the expedited foreclosure of abandoned land. The county treasurer or a certificate holder, from this abandoned land list, or the delinquent tax list or the delinquent vacant land tax list compiled by the county auditor under continuing law regarding land in the county, may identify and compile a list of the parcels that the treasurer or certificate holder determines to be abandoned land suitable for disposition under the bill's new procedure for the foreclosure of abandoned lands. Those parcels may be identified in an affidavit directed to the county treasurer and

executed by a duly authorized officer of the municipal corporation or township in which the parcel is located.

If a county treasurer compiles a list of parcels that the treasurer determines to be abandoned land suitable for disposition under the bill (hereafter, "list of abandoned parcels"), the treasurer may declare by resolution: (1) that the delinquent taxes, interest, penalties, and charges levied on the abandoned lands on the list are uncollected and that the restoration of the abandoned lands to the tax list is of sufficient public interest to justify the expeditious foreclosure of the state's lien for the delinquent taxes, and (2) that the abandoned lands, for those reasons, must be offered for sale by public auction or otherwise conveyed under the bill's foreclosure procedures. The treasurer must certify a copy of any such adopted resolution to the prosecuting attorney of the county served by the treasurer.

If a certificate holder compiles a list of abandoned parcels that the holder determines to be abandoned lands suitable for disposition under the bill, the certificate holder may proceed under the bill's foreclosure procedures (see "**Foreclosure proceedings**," below).

Foreclosure proceedings

Title search

(R.C. 323.68(A))

If a county treasurer adopts a resolution for the foreclosure of abandoned land and certifies a copy of it to the prosecuting attorney, the prosecuting attorney must conduct a title search for the purpose of identifying any lienholders or other persons having a legal or equitable ownership interest or other security interest of record in land appearing on the list of abandoned parcels.

If a certificate holder compiles a list of the parcels that the certificate holder determines to be abandoned land under the bill, the certificate holder must cause a title search to be conducted for the purpose of identifying any lienholders or other persons having a legal or equitable ownership interest or other security interest of record in land appearing on the list.

Notwithstanding continuing law regarding affidavits that state facts relating to title (see **COMMENT 3**), an affidavit of a type described in that law is *not* considered a lien or encumbrance on the abandoned land, and the recording of such an affidavit does not serve in any way to impede the bona fide purchaser status of the purchaser of any abandoned land sold at public auction under the bill or of the other recipient of abandoned lands transferred under the bill. But any

affiant who records an affidavit pursuant to that law must be given notice and summons under the bill in the same manner as any lienholder.

Complaint for foreclosure

(R.C. 323.69(A))

Upon the completion of the title search, the prosecuting attorney, representing the county treasurer, or the certificate holder may file with the clerk of court a complaint for the foreclosure of each parcel of land appearing on the list of abandoned parcels and for the equity of redemption¹ on each such parcel. The complaint must name all parties having any interest of record in the abandoned property that was discovered in the title search.

Notice of proceedings and potential sale

(R.C. 323.69(B))

In accordance with Civil Rule 4, the clerk promptly must serve notice of the summons and complaint filed by the prosecuting attorney or the certificate holder to the last known address of the record owner of the abandoned land and to the last known address of each lienholder or other person having a legal or equitable ownership interest or security interest of record identified by the title search.

The notice must inform the addressee of the following:

- (1) That delinquent taxes stand charged against the abandoned land;
- (2) That the land will be sold at public auction or otherwise disposed of if not redeemed by the owner or other addressee;
- (3) That the sale will occur at a date, time, and place, and in the manner prescribed in the bill;
- (4) That the owner or other addressee may redeem the land by paying the total of the impositions (see "**Definitions**," below) against the land within 30 days after the date on which service of process is perfected in accordance with Civil Rule 4, or may file within 30 days after that date a petition with the county board of revision requesting a hearing on the foreclosure;

¹ "Redemption" refers to a property owner's right to restore title free and clear of a lien by performing the lien obligation.

(5) That the case is being prosecuted by the prosecuting attorney of the county in the name of the county treasurer for the county in which the abandoned land is located, or by a certificate holder, whichever is applicable;

(6) The name, address, and telephone number of the county board of revision before which the action is pending;

(7) The board case number for the action, which must be maintained in the official file and docket of the clerk of court; and

(8) That all subsequent pleadings, petitions, and papers associated with the case and filed by any interested party must be filed with the clerk of court and will become part of the case file for the board of revision.

The notice also must inform the addressee that the addressee may, at any time on or before the twentieth day after service of process is perfected, file a petition with the county board of revision requesting that the board dismiss the complaint and order that the abandoned land identified in the notice be removed from the list of abandoned parcels. The notice must inform the addressee that, upon filing the petition to remove the abandoned land from that list, the land will be removed from the list and cannot thereafter be earmarked for disposition under the bill's foreclosure procedures until the record owner of the abandoned land sells or otherwise conveys the owner's ownership interest, and that any future attempts to collect delinquent taxes, interest, penalties, and charges owed with respect to that land and appearing either on the delinquent tax list or delinquent vacant land tax list, will be conducted in accordance with the judicial foreclosure proceedings and other remedies and procedures in existing law (see **COMMENT 1**), until the record owner sells or otherwise conveys the owner's ownership interest.

Service of process

(R.C. 323.69(C))

Subsequent pleadings, petitions, or papers associated with the case and filed with the clerk of court must be served upon all parties of record in accordance with the notice and service provisions prescribed in Civil Rules 4 and 5. Any inadvertent noncompliance with those rules does not serve to defeat or terminate the case, or subject the case to dismissal, as long as actual notice or service of filed papers is shown by a preponderance of the evidence or is acknowledged by the party charged with notice or service. The county board of revision may conduct evidentiary hearings on the sufficiency of process, service of process, or sufficiency of service of papers in any proceeding arising from the complaint. Other than the notice and service provisions contained in the Rules of Civil Procedure, the Rules of Civil Procedure are not applicable to the proceedings of

the board. Board practice must be in accordance with the practice and rules of the board that are promulgated by the board and that are not inconsistent with the bill.

Case dismissal by board's own motion

(R.C. 323.69(D))

At any time after a foreclosure action is filed, the county board of revision may, upon its own motion, dismiss the case without prejudice if it determines that, given the complexity of the case or other circumstances, a court would be a more appropriate forum for the action.

Final hearing on the merits

(R.C. 323.70)

Subject to "**Petition for dismissal**," "**Valuation hearing**," and "**Request to dismiss the complaint**," below, the county board of revision must conduct a final hearing on the merits of a complaint not sooner than 30 days nor later than 180 days after the service of notice of summons and complaint has been perfected in accordance with Civil Rule 4.

Petition for dismissal

(R.C. 323.70(B))

If the record owner, or a lienholder or other person having a legal or equitable ownership or security interest of record in the abandoned land, on or before the twentieth day after service of process is perfected, files a petition with the board requesting that the board order that the complaint be dismissed and that the abandoned land be removed from the list of abandoned parcels, the board must, without conducting a hearing on the matter, immediately dismiss the complaint for foreclosure of that land and order that the land be removed from that list. Thereafter, until the record owner sells or otherwise conveys the owner's ownership interest, any attempts to collect delinquent taxes, interest, penalties, and charges owed with respect to that land and appearing on the delinquent tax list or delinquent vacant land tax list, whichever the case may be, must be conducted in accordance with the judicial foreclosure proceedings or other remedies and procedures prescribed under existing law.

Valuation hearing

(R.C. 323.71)

If the impositions against a parcel of abandoned land that is the subject of a foreclosure complaint *exceed* the fair market value of the parcel as currently

shown by the latest valuation by the auditor of the county in which the land is located, then the prosecuting attorney or the certificate holder, whichever the case may be, may notify the county board of revision in writing by filing a notice with the clerk of court that, in the prosecuting attorney's or certificate holder's opinion, based on the auditor's then-current valuation of the parcel of abandoned land, the impositions against that parcel exceed the fair market value of that parcel. The prosecuting attorney or certificate holder must file this notice not later than 14 days before the final hearing. After the clerk's receipt of the notice, the board must schedule a hearing on the question of the *valuation* of the abandoned land. The board must give notice of the hearing in accordance with the provisions described in "Notice of proceedings and potential sale" and "Service of process," above. In addition to determining the valuation of the abandoned land at the hearing, the board also may adjudicate the ultimate disposition of the case as described in "Request to dismiss the complaint," below, if the notice of the hearing specifies that the hearing may adjudicate that ultimate disposition.

A lienholder may file with the county board of revision a good faith appraisal of the parcel of abandoned land from a licensed professional appraiser and request a valuation hearing. If the lienholder shows by a preponderance of the evidence that the impositions against the parcel of abandoned land *do not exceed* the fair market value of that parcel as determined by the auditor's then-current valuation of that parcel, then the board may dismiss the complaint and may remove that abandoned land from the list of abandoned parcels.

The board must conduct a valuation hearing and must make a factual finding as to whether the impositions against the parcel of abandoned land exceed or do not exceed the fair market value of the parcel. If the board finds that the impositions do not exceed the fair market value of the parcel as determined by the county auditor's then-current valuation of the parcel, the board must determine whether the restoration of the abandoned land to the tax duplicate remains of sufficient public interest to justify adjudicating the case under the bill. In making its determination, the board may consider any of the following:

- (1) The period of time in which the parcel has been tax delinquent;
- (2) The likelihood of payment of the tax delinquency;
- (3) The interest in the parcel by, or the input of, any affected municipal corporation, county, township, or community development organization;

(4) The existence of any land reutilization program;² or

(5) Any other factors or testimony that the board determines will more expeditiously cause the abandoned land to be restored to the tax duplicate.

If the board determines at the valuation hearing that the impositions against the parcel *do not exceed* the fair market value of that parcel as determined by the auditor's then-current valuation of the parcel, the board may, but is not required to, order that the complaint be dismissed and that the parcel be removed from the list of abandoned parcels, *provided that*, if the lienholder requests a hearing and either does not appear at the hearing or does not supply the board with a good faith appraisal within the time and in the manner described above, the complaint must not be dismissed and the parcel must not be removed from the list.

If the board determines at the valuation hearing that the impositions against the parcel *exceed* the fair market value of that parcel as determined by the auditor's then-current valuation of the parcel, or that the restoration of the abandoned land to the tax duplicate remains of sufficient public interest to justify adjudicating the case under the bill the board may not dismiss the complaint or order that the parcel be removed from the list of abandoned parcels and may proceed to hear and adjudicate the case as described in "*Request to dismiss the complaint*," below.

The bill provides that any parcel of abandoned land for which the complaint is not dismissed and that is not removed from the list of abandoned parcels or pursuant to a dismissal petition filed by a record owner or a lienholder or other person having a legal or equitable ownership interest or security interest of record in the parcel must be disposed of as prescribed in the bill. Notwithstanding any provision in the bill to the contrary, for purposes of determining in any proceeding under the bill whether the total of the impositions against the abandoned land exceed the fair market value of the abandoned land, it is prima-facie evidence and a rebuttable presumption that may be rebutted to the county board of revision that the auditor's then-current valuation of that abandoned land is the fair market value of the land, regardless of whether an independent appraisal has been performed.

The bill provides that, for purposes of determining in any proceeding held under the bill's expedited foreclosure procedures whether the total of the impositions against the abandoned land exceed the fair market value of that land, it is prima-facie evidence and a rebuttable presumption that may be rebutted to the county board of revision that the auditor's then-current valuation of that abandoned

² Continuing law authorizes counties, cities, and townships to establish programs under which they acquire nonproductive delinquent lands for the purpose of managing, maintaining, and developing the lands for public purposes (R.C. Chapter 5722.).

land is the fair market value of the land, regardless of whether an independent appraisal has been performed.

Request to dismiss the complaint

Limitations on the answer

(R.C. 323.72(A))

The bill provides that within 30 days after service of process has been perfected, in the answer to the complaint for foreclosure:

(1) The record owner or another person having a legal or equitable ownership interest in abandoned land may plead only that the impositions shown by the notice to be due and outstanding have been paid in full, and may raise issues pertaining to service of process and the parcel's status as abandoned land;

(2) A lienholder or another person having a security interest of record in the abandoned land may plead that the impositions shown by the notice to be due and outstanding have been paid in full or that in order to preserve the lienholder's or other person's security interest of record in the land, the complaint should be dismissed and the abandoned land should be removed from the list of abandoned parcels and not disposed of under the bill's foreclosure procedures.

Assertion that impositions have been paid in full

(R.C. 323.72(B))

If the record owner or another person having a legal or equitable ownership interest in a parcel of abandoned land timely files an answer with the county board of revision or if a lienholder or another person having a security interest of record in the abandoned land timely files an answer with the board that asserts that the impositions have been paid in full, the board must schedule a hearing for a date not sooner than 30 days, but not later than 90 days, after the board receives the answer. Upon scheduling the hearing, the board must notify the person who filed the answer and all interested parties of the date, time, and place of the hearing, and must conduct the hearing. The only questions to be considered at the hearing are whether those impositions have in fact been paid in full and, in regard to the record owner or another person having a legal or equitable ownership interest in the abandoned land that raises issues in the complaint, whether valid issues pertaining to service of process and the parcel's status as abandoned land have been raised. If the record owner, lienholder, or other person shows by a preponderance of the evidence that all impositions against the parcel have been paid, the board must dismiss the complaint and remove the parcel of abandoned land from the list of abandoned parcels, and that land cannot be offered for sale or

otherwise conveyed under the bill's expedited foreclosure procedures. If the record owner, lienholder, or other person fails to appear, or appears and fails to show by a preponderance of the evidence that all impositions against the parcel have been paid, the board must proceed as described below under "**Public auction**" and "**Disposition by sheriff's deed without public auction.**"

Petition to preserve security interest

(R.C. 323.72(C))

If a lienholder or another person, other than the owner, having a security interest of record in the abandoned land timely files an answer and requests that the complaint be dismissed and the parcel of land be removed from the list of abandoned parcels and not disposed of under the bill's foreclosure procedures in order to preserve the lienholder's or other person's security interest, the county board of revision may approve the request if the board finds that the sale or other conveyance of the parcel of land under the bill would unreasonably jeopardize the lienholder's or other person's ability to enforce the security interest or to otherwise preserve the security interest. The board may approve the request, by board order, without conducting a hearing, but cannot disapprove the request unless and until a hearing is held on the request and the board makes a ruling based on the available and submitted evidence of the parties. If the board approves the request without a hearing, the board must file the decision with the clerk of court, and the clerk must send a notice of the decision to the lienholder or other person by ordinary mail. In order for a lienholder or other person having a security interest to show that the parcel of abandoned land should be removed from the list in order "to preserve the lienholder's or other person's security interest," the lienholder or other person must make a minimum showing by a preponderance of the evidence as described in "**Valuation hearing**," above, that the impositions against the parcel of abandoned land *do not exceed* the fair market value of the abandoned land as determined by the auditor's then-current valuation of that parcel, which valuation is presumed, subject to rebuttal, to be the fair market value of the land.

Approval of request

(R.C. 323.72(D))

If an answer is filed and the county board of revision approves a request that the complaint be dismissed and the parcel of land be removed from the list of abandoned parcels, regardless of whether a hearing is conducted, the board must send notice of its approval to the prosecuting attorney or the certificate holder that filed the complaint for foreclosure, and must dismiss the complaint and remove the abandoned land from the list of abandoned parcels. Thereafter, the land cannot be disposed of by sale or otherwise conveyed pursuant to the bill unless the record owner, lienholder, or other person who filed the answer first consents to

proceedings under the bill by filing written notice with the board. If a record owner, lienholder, or other person so consents, the proceedings may recommence with the reentry of the land on the list and the conducting of a new title search.

Disapproval of request

(R.C. 323.72(D))

If the county board of revision does not dismiss the complaint and remove the abandoned land from the list of abandoned parcels after conducting a hearing because it is not shown by a lienholder or determined by the board that impositions against the land do not exceed its fair market value, or the board does not approve a request for dismissal asserting payment of impositions against, or to preserve a security interest in, the land, the board must proceed with the final hearing and file its decision on the complaint for foreclosure with the clerk of court. The clerk must send written notice of the decision to the parties by ordinary mail or by certified mail, return receipt requested. If the board renders a decision ordering the foreclosure and forfeiture of the parcel of abandoned land, the parcel must be disposed of as described in "**Public auction**" and "**Disposition by sheriff's deed without public auction**," below.

Disposition of abandoned land

Except as described below in "**Disposition by sheriff's deed without public auction**," a parcel of abandoned land that is to be disposed of under the bill must be disposed of at a public auction scheduled and conducted as described below.

By public auction

(R.C. 323.73(A) to (F))

At least 21 days prior to the date of the public auction, the clerk of court or sheriff of the county must advertise the public auction in a newspaper of general circulation in the county in which the land is located. The advertisement must include all of the following:

- (1) The street address, if available, of the abandoned land to be sold at the public auction;
- (2) The date, time, and place of the auction;
- (3) The permanent parcel number of the land, if a permanent parcel number system is in effect in the county;
- (4) A notice stating that the abandoned land is to be sold subject to the terms of the bill.

Bidding. The sheriff or sheriff's designee must conduct the public auction at which the abandoned land will be offered for sale. To qualify as a bidder, a person must file with the sheriff on a form provided by the sheriff a written acknowledgment that the abandoned land being offered for sale is to be conveyed in fee simple to the successful bidder. At the auction, the sheriff or designee must begin the bidding at an amount equal to the total of the impositions against the abandoned land, plus the costs apportioned to the land as described in "**Costs of proceedings**," below. The abandoned land must be sold to the highest bidder. The sheriff or designee may reject any and all bids not meeting this minimum bid requirement.

Purchase by successful bidder. Except as otherwise permitted as described below in "**Disposition by subsequent public auction or other conveyance**," the successful bidder at the public auction must pay the sheriff or designee a deposit of at least 10% of the purchase price in cash, or by bank draft or official bank check, at the time of the public auction, and must pay the balance of the purchase price to the county treasurer within 30 days after the day on which the auction was held. From the total proceeds arising from the sale, the *greater* of 20% of such proceeds, or the amount necessary as described in paragraph (2) in "**Costs of proceedings**," below, to reimburse the Delinquent Tax and Assessment Collection Fund for the costs paid from the Fund with respect to the abandoned land sold at the public auction, must be deposited to the credit of that Fund. The balance of the proceeds, if any, must be distributed to the appropriate political subdivisions and other taxing units in proportion to their respective claims for taxes, assessments, interest, and penalties on the land.

Upon the sale of abandoned land, the owner's fee simple interest in the land must be conveyed to the purchaser. That conveyance is free and clear of any liens and encumbrances of the parties named in the complaint for foreclosure attaching before the sale, and free and clear of any liens for taxes, except for federal tax liens and covenants and easements of record attaching before the sale.

Rejection of sale. The county board of revision must reject the sale of abandoned land to any person delinquent in the payment of any tax levied on real property or its transfer or the grain handling tax, sales and use taxes, or cigarette taxes. The board also must reject the sale of abandoned land to any person delinquent in the payment of property taxes on any parcel in the county, or to a member of any of the following classes of parties connected to that person:

- (1) A member of that person's immediate family;
- (2) Any other person with a power of attorney appointed by that person;
- (3) A sole proprietorship owned by that person or a member of that person's immediate family; or

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

Liens deemed satisfied. If the purchase of abandoned land sold at public auction is for less than the sum of the impositions against the abandoned land and the costs apportioned to the land as described in "**Costs of proceedings**," below, upon the sale, all liens for taxes due at the time the deed of the property is conveyed to the purchaser following the sale, and liens subordinate to liens for taxes, are deemed satisfied and discharged.

Disposition by sheriff's deed without public auction

(R.C. 323.73(G))

If the county board of revision finds that the total of the impositions against the abandoned land are greater than the fair market value of the abandoned land as determined by the auditor's then-current valuation of that land, the board may order the property foreclosed and, without an appraisal or public auction, order the sheriff to execute a deed to the certificate holder or to a "community development organization," municipal corporation, county, or township, whichever is applicable, as described below in "**Disposition by subsequent public auction or other conveyance**." Upon such transfer, all liens for taxes due at the time the deed of the property is transferred to the certificate holder, community development organization, municipal corporation, county, or township following the conveyance, and liens subordinate to liens for taxes, are deemed satisfied and discharged.

Disposition by subsequent public auction or other conveyance

(R.C. 323.74)

If a public auction is held for abandoned land, but the land is not sold at the public auction, the county board of revision may order the disposition of the abandoned land as described below.

The abandoned land offered for sale at a public auction but not sold at the auction may be offered, at the *discretion* of the board, at a subsequent public auction occurring within 60 days after the public auction at which it first was offered. The subsequent public auction must be held in the same manner as the first public auction, but the minimum bid at the auction must be the lesser of 50% of fair market value of the abandoned land as currently shown by the county auditor's latest valuation, or the sum of the impositions against the abandoned land plus the costs apportioned to the land as described in "**Costs of proceedings**," below.

Upon certification from the sheriff that the abandoned land was offered for sale at a subsequent public auction but was not purchased, a community development organization or any municipal corporation, county, or township in which the land is located may file a petition with the county board of revision for transfer of the land to the organization, municipality, county, or township, at any time from the date the complaint for foreclosure is filed, but not later than 60 days after the date on which the land was first offered for sale. The petition must include a representation that the petitioner will commence, not later than 30 days after receiving legal title to the abandoned land, basic exterior improvements that will protect the land from further unreasonable deterioration. The improvements must include the removal of trash and refuse from the exterior of the premises and the securing of open, vacant, or vandalized areas on the exterior of the premises.

The board, by resolution, may certify to the sheriff that it has entered an adjudication of foreclosure and forfeiture against the abandoned land and order the sheriff to dispose of the abandoned land by sheriff's deed. The order by the board must include instructions to the sheriff to transfer the land to the specified community development organization, municipal corporation, county, or township after payment of the costs of disposing of the abandoned land as described in "Costs of proceedings," below, or, if any negotiated price has been agreed to between the county treasurer and the community development organization, municipal corporation, county, or township, after payment of that negotiated price as certified by the board to the sheriff.

Upon receipt of a certification and payment, the sheriff must convey by sheriff's deed the owner's fee simple interest in, and to, the abandoned land. If the abandoned land is transferred to a community development organization, municipal corporation, county, or township, the county treasurer may waive, but is not required to waive, some or all of the impositions against the abandoned land or costs apportioned to the land, if the treasurer determines, in the treasurer's reasonable discretion, that the transfer of the abandoned property will result in the property being occupied.

Upon a transfer, all liens for taxes due at the time the deed of the property is transferred to a community development organization, municipal corporation, county, or township, and liens subordinate to liens for taxes, are deemed satisfied and discharged.

Collection of costs

Costs of proceedings

(R.C. 323.75(A) and (B))

The bill requires the county treasurer to apportion the costs of the proceedings with respect to abandoned lands offered for sale by public auction among those lands either equally or in proportion to the fair market values of the lands. The costs of the proceedings include the costs of conducting the title search, notifying record owners or other persons required to be notified of the pending sale, advertising the sale, and any other costs incurred by the county board of revision, county treasurer, county auditor, clerk of court, prosecuting attorney, or county sheriff in performing their duties under the bill.

All costs assessed in connection with proceedings under the bill may be paid as they are incurred, as follows:

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

(2) In the case of abandoned land transferred to a community development organization, municipal corporation, county, or township, from either of the following: (a) from the Delinquent Tax and Assessment Collection Fund, or (b) in the reasonable discretion of the county treasurer, from the community development organization, municipal corporation, county, or township, whichever is applicable, by mutual agreement between the organization or subdivision and the treasurer;

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

Recording of deed

(R.C. 323.75(C))

If a parcel of abandoned land is sold or otherwise transferred pursuant to the bill, the officer who conducted the sale or made the transfer may collect a recording fee from the purchaser or transferee of the parcel at the time of the sale or transfer and must prepare the deed conveying title to the parcel. That officer is authorized to record on behalf of that purchaser or transferee the deed conveying title to the parcel, notwithstanding that the deed may not actually have been delivered to the purchaser or transferee prior to the recording of the deed. Upon confirmation of that sale or transfer, the deed is deemed delivered to the purchaser or transferee of the parcel.

Termination of right of redemption

(R.C. 323.76)

Upon the sale of abandoned land at public auction, or upon the order by the county board of revision to the sheriff to transfer abandoned land to a community development organization, municipal corporation, county, or township, any common law or statutory right of redemption forever terminates upon the occurrence of whichever of the following is applicable:

(1) In the case of a sale of the land at public auction, upon the confirmation of the sale by resolution of the board and the filing of a copy of the resolution with the clerk of court, who must enter it upon the journal of the court or a separate journal;

(2) In the case of a transfer of the land to a community development organization, municipal corporation, county, or township, upon the filing with the clerk of court of a copy of the resolution of the board certifying the entry of an adjudication of foreclosure and forfeiture of the land and ordering the sheriff to transfer the land in fee simple to the community development organization, municipal corporation, county, or township, which the clerk must enter upon the journal of the court or a separate journal;

(3) In the case of a transfer of the land by sheriff's deed to a certificate holder, upon the filing with the clerk of court of a copy of the resolution of the board's order to the sheriff to execute a deed to the certificate holder, which the clerk must enter upon the journal of the court or a separate journal.

Electing subdivision deemed to submit winning bid if no other bid

(R.C. 323.77)

The bill provides that if, at any time from the date the complaint for foreclosure is filed, but not later than 60 days after the date on which the land was first offered for sale, an electing subdivision³ may give the county treasurer notice in writing that it seeks to acquire any parcel of abandoned land, identified by parcel number, from the list of abandoned parcels compiled by the county treasurer. If any such parcel of abandoned land identified by the electing subdivision is offered for sale pursuant to the bill, but is not sold for want of a minimum bid, the electing subdivision that identified that parcel is deemed to have

³ An "electing subdivision" is a county, city, or township that has established a program for acquiring nonproductive delinquent lands for the purpose of managing, maintaining, and developing the lands for public purposes.

submitted the winning bid at the auction, and the parcel of abandoned land must be sold to the electing subdivision for no consideration other than the costs described in "Costs of proceedings," above, or those costs to which the electing subdivision and the county treasurer mutually agree. The conveyance is confirmed, and any common law or statutory right of redemption forever terminated, upon the filing with the clerk of court of a copy of the resolution of the county board of revision certifying the entry of an adjudication of foreclosure and forfeiture of the land and the order to the sheriff to convey the land in fee simple to the electing subdivision, which the clerk must enter upon the journal of the court or a separate journal.

Appeal

(R.C. 323.78)

The bill authorizes any party to any proceeding instituted pursuant to the bill who is aggrieved in any of the proceedings of the county board of revision under the bill to file an appeal in the court of common pleas pursuant to the general Appellate Procedure Act (R.C. Chapter 2505.) and the Little Administrative Procedure Act (R.C. Chapter 2506.), upon a final order of foreclosure and forfeiture by the board. A final order of foreclosure and forfeiture occurs upon confirmation of any sale or upon confirmation of any conveyance or transfer to a certificate holder, community development organization, municipal corporation, county, or township under the bill. The appeal is *de novo* and may include issues raised or adjudicated in the proceedings before the board of revision as well as other issues that are raised for the first time on appeal and that are pertinent to the property that is the subject of those proceedings.

An appeal must be filed not later than 14 days after the date on which the order of confirmation of the sale or of the conveyance or transfer to a certificate holder, community development organization, municipal corporation, county, or township is filed with and journalized by the clerk of court. The court does not have jurisdiction to hear any appeal filed after the expiration of that 14-day period. If the 14th day after the date on which the confirmation is filed with the clerk of court falls upon a weekend or official holiday during which the court is closed, then the filing must be made on the next day the court is open for business.

Definitions

(R.C. 323.65)

The bill defines the following terms:

(1) "Delinquent lands" means all lands upon which delinquent taxes remain unpaid at the time a settlement of taxes is made between the county treasurer and

auditor (on or before August 10 of each year). "Delinquent taxes" are: (a) any taxes charged against an entry on the general tax list and duplicate of real and public utility property that were charged against an entry on the list and duplicate for a prior tax year and any penalties and interest charged against the taxes, and (b) any current taxes charged on the general tax list and duplicate of real and public utility property that remain unpaid after the last day prescribed for payment of the second installment of the taxes without penalty, whether or not they have been certified delinquent, and any penalties and interest charged against the taxes.

(2) "Delinquent vacant lands" means all lands that are delinquent lands and that are unimproved by any structure.

(3) "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.

(4)(a) "Unoccupied," with respect to a parcel of abandoned land, means any of the following: (i) 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, (ii) 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, (iii) 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, (iv) in the case of delinquent vacant land, there is no permanent structure or improvement affixed on the land.

(b) For purposes of paragraph (4)(a), above, it is prima-facie evidence and a rebuttable presumption that may be rebutted to the county board of revision that abandoned land is unoccupied if, at the time the county auditor makes the certification of tax delinquency, the abandoned land is not agricultural land, and two or more of the following apply: (i) at the time of the inspection of the abandoned land by the county, municipal corporation, or township in which the abandoned land is located, no person, trade, or business inhabits, or is visibly present from an exterior inspection of, the abandoned land, (ii) no utility connections, including, but not limited to, water, sewer, natural gas, or electric connections, service the abandoned land, and no utility connections are actively being billed by any utility provider regarding the abandoned land, or (iii) the abandoned land is boarded up or otherwise sealed because, immediately prior to being boarded up or sealed, it was deemed by a political subdivision pursuant to its municipal, county, state, or federal authority to be open, vacant, or vandalized.

(5) "Community development organization" means any nonprofit corporation that is formed or organized under the Nonprofit Corporation Law (R.C. Chapter 1702.) or the Community Improvement Corporation Law (R.C. Chapter 1724.) and to which both of the following apply: (a) the organization is in good standing under law at the time the county auditor makes the certification of tax delinquency and has remained in good standing uninterrupted for at least the two years immediately preceding the time of that certification, and (b) as of the time the county auditor makes the certification of tax delinquency, the organization has received from the county, municipal corporation, or township in which the abandoned land is located official authority or agreement by a duly authorized officer of that county, municipal corporation, or township to accept the owner's fee simple interest in the abandoned land and to the abandoned land being foreclosed, and that official authority or agreement had been filed with the county treasurer or county board of revision in the form that will reasonably confirm the county's, municipal corporation's, or township's assent to transfer the land to that community development organization under the bill.

(6) "Certificate holder" means a person who has acquired a tax certificate. Under continuing law, county treasurers may identify certain parcels of land on which delinquent taxes are owed and sell the state's first lien on that property to private parties who may foreclose on the property (R.C. 5721.30 to 5721.46). The sale of that lien is evidenced by a tax certificate.

OTHER REAL PROPERTY ISSUES

Appeal procedure for rollback exemption determinations

(R.C. 5715.19; Section 3)

Continuing law provides that a property owner or interested parties listed in the law may file a complaint with the county auditor to challenge specific determinations regarding real property, for example, the classification of the property for taxation purposes, or the total valuation or assessment of a parcel of property that appears on the tax list. The bill adds to the list of determinations that may be challenged in this manner any determination of the 10% "rollback" exemption from real property taxes for property that is not intended primarily for use in a business activity.

The bill first applies to the filing of complaints for tax year 2005, and notwithstanding the March 31 deadline in continuing law, the deadline for filing a complaint under the bill for that tax year is December 31, 2006.

Delinquent vacant lands

(R.C. 5721.01, 5721.03, and 5721.06)

Under the law regarding the judicial foreclosure and forfeiture of delinquent lands and delinquent vacant lands, "delinquent vacant lands" are all lands that have been delinquent lands (lands on which delinquent taxes remain unpaid) for at least five years and that are unimproved by any dwelling. The bill decreases the time period from five years to two years during which land must be delinquent and unimproved to qualify as delinquent vacant land that is subject to judicial foreclosure.

Owner information requirements for residential rental property

Information to be filed with the county auditor

(R.C. 5323.02 and 5323.99)

The bill requires an owner of "residential rental property" to file certain information with the county auditor of the county in which the property is located. The bill defines "residential rental property" as real property on which is located one or more dwelling units leased or otherwise rented to tenants solely for residential purposes, or a mobile home park or other permanent or semipermanent site at which lots are leased or otherwise rented to tenants for the parking of a manufactured home, mobile home, or recreational vehicle that is used solely for residential purposes, but not including a hotel or a college or university dormitory.

The information that must be filed with the county auditor is as follows:

(1) The owner's name, address, and telephone number;

(2) If the residential rental property is owned by a trust, business trust, estate, partnership, limited partnership, limited liability company, association, corporation, or any other business entity: the name, address, and telephone number of the trustee, in the case of a trust or business trust; the executor or administrator, in the case of an estate; a general partner, in the case of a partnership or a limited partnership; a member, manager, or officer, in the case of a limited liability company; an associate, in the case of an association; an officer, in the case of a corporation; and a member, manager, or officer, in the case of any other business entity.

(3) The street address and permanent parcel number of the residential rental property;

(4) If the residential rental property has dwelling units that are leased or otherwise rented to tenants, the year the units were built.

This information must be filed and maintained in a manner to be determined by the county auditor. The owner of residential rental property must update the information within ten days after any change in the information occurs.

An owner that fails to comply with these information filing and updating requirements is guilty of a minor misdemeanor, which carries a fine of not more than \$150 or a term of community service of up to 30 hours in lieu of or as part of the fine.

Requirement for nonresident owners

(R.C. 5323.03 and 5323.99)

The bill provides that an owner of residential rental property who resides outside of Ohio must designate, in a manner to be determined by the county auditor of the county in which the property is located, an individual who resides in the state to serve as the owner's agent for the acceptance of service of process on behalf of the owner in any legal action or proceeding in Ohio, unless the owner previously designated and continues to maintain a statutory agent for the service of process with the Secretary of State as a condition of being authorized to engage in business in Ohio pursuant to another Ohio law.

A nonresident owner who designates an agent must file in writing with the relevant county auditor the name, address, and telephone number of the agent. An owner who previously designated and continues to maintain a statutory agent for the service of process with the Secretary of State as a condition of being authorized to engage in business in this state pursuant to another Ohio law is required to file in writing with the county auditor of the county in which the residential rental property is located a certified copy of the document filed with the Secretary of State that contains that designation.

An owner of residential rental property that fails to satisfy the designation of agent requirement or the requirement to file a copy of the document that designates a statutory agent is guilty of a minor misdemeanor, which carries a fine of not more than \$150 or a term of community service of up to 30 hours in lieu of or as part of the fine.

Information filed is public record

(R.C. 5323.04)

All information filed with a county auditor under the bill's information requirements and statutory agent designation requirement is a public record under the Ohio Public Records Act (R.C. 149.43).

An owner of residential rental property who complies with the bill's requirements is deemed to be in full compliance with any request by the state or any political subdivision to that owner for information that is identical to the information filed with the county auditor under the bill.⁴

SOURCING OF SALES TO COLLECT SALES TAXES

Changes to the sales and use tax laws regarding the sourcing of sales

Transition plan for implementing destination-based sourcing

(R.C. 5739.03, 5739.033, and 5741.02)

Am. Sub. S.B. 26 of the 126th General Assembly created a transition plan that allowed vendors with "delivery sales" that did not exceed specific dollar limits to continue to source their sales under the origin-based situsing law (R.C. 5739.035) and to delay implementation of the destination-based sourcing of sales (R.C. 5739.033) made under Ohio's sales tax law.⁵ The transition plan permitted vendors with total delivery sales in 2005 of less than \$30 million to delay the sourcing of their sales under the destination-based sourcing law until May 1, 2007. As a second phase, vendors with total delivery sales in 2006 of less than \$5 million did not have to begin destination-based sourcing until January 1, 2008. Beginning January 1, 2008, S.B. 26 required that all vendors source their sales under the destination-based sourcing law.

The bill eliminates the second phase for total delivery sales of less than \$5 million if the Tax Commissioner determines, on or before February 1, 2007, that certified service provider services are not being provided for all delivery sales by the Governing Board of the Streamlined Sales and Use Tax Agreement, but

⁴ The bill defines a "political subdivision" in this context as a county, township, municipal corporation, or other body corporate and politic that is responsible for government activities in a geographic area smaller than that of the state.

⁵ A "delivery sale" is the taxable sale of tangible personal property or a service that is received by a consumer in a taxing jurisdiction that is not the taxing jurisdiction in which the vendor has a fixed place of business.

extends until December 31, 2007, the date by which vendors with total delivery sales of less than \$30 million must begin sourcing their sales under the destination-based sourcing law if the Tax Commissioner determines that the Governing Board is not providing those services. The bill retains the requirement that all vendors source their sales under the destination-based sourcing law, beginning January 1, 2008.

County Compensation Tax Study Committee

(R.C. 5739.24)

S.B. 26 also created the County Compensation Tax Study Committee to study the extent to which each county is impacted by the destination-based sourcing requirements. The Committee was to have been appointed by January 31, 2006, and was required to issue a report of its findings by June 30, 2006. The bill extends the date by which the Committee is to be appointed to January 31, 2007, and requires a report by June 30, 2007.

COMMENT

1. R.C. 323.25 provides that when taxes charged against an entry on the tax duplicate, or any part of such taxes, are not paid within 60 days after delivery of the delinquent land duplicate to the county treasurer, the county treasurer must enforce a lien for the taxes by civil action for the sale of the premises, in the court of common pleas of the county in the same way mortgage liens are enforced. R.C. 323.25 to 323.28 prescribe the procedures for enforcement of the lien for taxes and the sale of the premises to pay for the taxes, assessments, penalties, interest, and charges due. Alternative procedures are prescribed under continuing law, for the foreclosure and forfeiture of delinquent lands (R.C. Chapter 5721.), for the reutilization of nonproductive, forfeited land (R.C. Chapter 5722.), and for the forfeiture of lands to the state (R.C. Chapter 5723.).

2. R.C. 5721.03 (not in the bill) requires a county auditor to compile a delinquent tax list consisting of all lands on the delinquent land list on which taxes have become delinquent at the close of the collection period immediately preceding the making of the delinquent land list. The auditor also must compile a delinquent vacant land tax list of all delinquent vacant lands prior to the institution of any foreclosure and forfeiture actions against delinquent vacant lands. The auditor must cause the delinquent tax list and the delinquent vacant land tax list, if one is compiled, to be published twice within 60 days after the delivery of the delinquent land duplicate to the county treasurer, in a newspaper of general circulation in the county. For purposes of instituting proceedings to foreclose the state's lien, land is first certified delinquent on the date of the certification of the delinquent land list containing that land, which occurs immediately after the

settlement of taxes by the county treasurer and county auditor on or before August 10 of each year.

3. R.C. 5301.252 provides that an affidavit stating facts relating to matters that may affect the title to real estate, such as family history, heirship, or possession, made by any person having knowledge of the facts, or competent to testify concerning them in open court, may be recorded in the office of the county recorder in the county in which the real estate is situated. When so recorded, such an affidavit, or a certified copy, is evidence of the facts stated, insofar as those facts affect title to real estate.

HISTORY

ACTION	DATE
Introduced	06-07-05
Reported, H. Civil & Commercial Law	12-14-05
Passed House (89-5)	01-11-06
Reported, S. Ways & Means & Economic Development	---

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