

**As Introduced**

**132nd General Assembly**

**Regular Session**

**2017-2018**

**H. B. No. 458**

**Representatives Lipps, Ryan**

**Cosponsors: Representatives Henne, Hambley, Seitz, Becker, O'Brien, West,  
Wiggam, Thompson**

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**A BILL**

To amend section 5721.03 of the Revised Code to 1  
provide that, once the initial publication of a 2  
county delinquent property tax list is made in a 3  
newspaper of general circulation, the second 4  
publication of that list may be done online. 5

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

**Section 1.** That section 5721.03 of the Revised Code be 6  
amended to read as follows: 7

**Sec. 5721.03.** (A) At the time of making the delinquent 8  
land list, as provided in section 5721.011 of the Revised Code, 9  
the county auditor shall compile a delinquent tax list 10  
consisting of all lands on the delinquent land list on which 11  
taxes have become delinquent at the close of the collection 12  
period immediately preceding the making of the delinquent land 13  
list. The auditor shall also compile a delinquent vacant land 14  
tax list of all delinquent vacant lands prior to the institution 15  
of any foreclosure and forfeiture actions against delinquent 16  
vacant lands under section 5721.14 of the Revised Code or any 17  
foreclosure actions against delinquent vacant lands under 18

section 5721.18 of the Revised Code. 19

The delinquent tax list, and the delinquent vacant land 20  
tax list if one is compiled, shall contain all of the 21  
information included on the delinquent land list, except that, 22  
if the auditor's records show that the name of the person in 23  
whose name the property currently is listed is not the name that 24  
appears on the delinquent land list, the name used in the 25  
delinquent tax list or the delinquent vacant land tax list shall 26  
be the name of the person the auditor's records show as the 27  
person in whose name the property currently is listed. 28

Lands that have been included in a previously published 29  
delinquent tax list shall not be included in the delinquent tax 30  
list so long as taxes have remained delinquent on such lands for 31  
the entire intervening time. 32

In either list, there may be included lands that have been 33  
omitted in error from a prior list and lands with respect to 34  
which the auditor has received a certification that a delinquent 35  
tax contract has become void since the publication of the last 36  
previously published list, provided the name of the owner was 37  
stricken from a prior list under section 5721.02 of the Revised 38  
Code. 39

(B) (1) The auditor shall cause the delinquent tax list and 40  
the delinquent vacant land tax list, if one is compiled, to be 41  
published twice within sixty days after the delivery of the 42  
delinquent land duplicate to the county treasurer, ~~—~~. The first 43  
publication shall be made in a newspaper of general circulation 44  
in the county. The second publication may be made either in a 45  
newspaper of general circulation in the county or on a web site 46  
maintained or approved by the county. 47

(2) When publication is made in a newspaper of general circulation in the county, the auditor shall comply with the following requirements: 48  
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(a) The newspaper shall meet the requirements of section 7.12 of the Revised Code. The auditor may publish the list or lists on a preprinted insert in the newspaper. ~~The~~ If the second publication of the list or lists is made in the newspaper, the cost of the that second publication of the list or lists shall not exceed three-fourths of the cost of the first publication of the list or lists. 51  
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(b) The auditor shall insert display notices of the forthcoming publication of the delinquent tax list and, if it is to be published, the delinquent vacant land tax list once a week for two consecutive weeks in ~~a the newspaper of general circulation in the county.~~ The display notices shall contain the times and methods of payment of taxes provided by law, including information concerning installment payments made in accordance with a written delinquent tax contract. The display notice for the delinquent tax list also shall include a notice that an interest charge will accrue on accounts remaining unpaid after the last day of November unless the taxpayer enters into a written delinquent tax contract to pay such taxes in installments. The display notice for the delinquent vacant land tax list, if it is to be published, also shall include a notice that delinquent vacant lands in the list are lands on which taxes have remained unpaid for one year after being certified delinquent, and that they are subject to foreclosure proceedings as provided in section 323.25, sections 323.65 to 323.79, or section 5721.18 of the Revised Code, or foreclosure and forfeiture proceedings as provided in section 5721.14 of the Revised Code. Each display notice also shall state that the 58  
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lands are subject to a tax certificate sale under section 79  
5721.32 or 5721.33 of the Revised Code or assignment to a county 80  
land reutilization corporation, as the case may be, and shall 81  
include any other information that the auditor considers 82  
pertinent to the purpose of the notice. The display notices 83  
shall be furnished by the auditor to the newspaper selected to 84  
publish the lists at least ten days before their first 85  
publication. 86

~~(2)~~ (c) Publication of the list or lists may be made by a 87  
newspaper in installments, provided the complete publication of 88  
each list is made twice during the sixty-day period as provided 89  
in division (B) (1) of this section. 90

(3) ~~There shall be attached to the~~ The delinquent tax list 91  
shall be accompanied by a notice that the delinquent lands will 92  
be certified for foreclosure by the auditor unless the taxes, 93  
assessments, interest, and penalties due and owing on them are 94  
paid. ~~There shall be attached to the~~ If a delinquent vacant land 95  
tax list, ~~if it~~ is to be published, it shall be accompanied by a 96  
notice that delinquent vacant lands will be certified for 97  
foreclosure or foreclosure and forfeiture by the auditor unless 98  
the taxes, assessments, interest, and penalties due and owing on 99  
them are paid within twenty-eight days after the final 100  
publication of the notice. 101

(4) The auditor shall review the first publication of each 102  
list for accuracy and completeness and may correct any errors 103  
appearing in the list in the second publication. 104

(5) Nothing in this section prohibits a foreclosure action 105  
from being brought against a parcel of land under section 106  
323.25, sections 323.65 to 323.79, or section 5721.18 of the 107  
Revised Code before the delinquent tax list or delinquent vacant 108

land tax list that includes the parcel is published pursuant to 109  
division (B) (1) of this section if the list is not published 110  
within the time prescribed by that division. 111

(C) For the purposes of section 5721.18 of the Revised 112  
Code, land is first certified delinquent on the date of the 113  
certification of the delinquent land list containing that land. 114

**Section 2.** That existing section 5721.03 of the Revised 115  
Code is hereby repealed. 116