

H.B. 598
As Introduced

Topic: Location and other details of delinquent tax auctions

_____ moved to amend as follows:

- In line 1 of the title, delete "and" and insert a comma; 1
- after "5723.04," insert "and 5723.06," 2
- In line 4 of the title, delete "often" 3
- In line 5 of the title, delete "shall be" and insert "is" 4
- In line 11, delete "and" and insert a comma; after "5723.04" 5
- insert ", and 5723.06" 6
- In line 27, after "offer" insert "one or more tracts of" 7
- Between lines 63 and 64, insert: 8
- "**Sec. 5723.06.** (A)(1) The county auditor, on the day set for 9
- the sale of forfeited lands provided in section 5723.04 of the 10
- Revised Code, shall ~~attend at the courthouse and~~ offer for sale 11
- the whole of each tract of land as contained in the list provided 12
- for in such section, at public auction, to the highest bidder, for 13
- an amount sufficient to pay the lesser of the amounts described in 14
- divisions (A)(1) and (2) of section 5721.16 of the Revised Code. 15
- The sale may be conducted at any location in the county 16
- deemed appropriate by the county auditor ~~shall offer each tract~~ 17
- ~~separately, beginning with the first tract contained in the list.~~ 18

(2) If no bid is received for any of the tracts in an amount sufficient to pay the required amount, and no notice is given under section 5722.04 of the Revised Code or division (B) of this section, the auditor may offer such tract for sale forthwith, and sell it for the best price obtainable. The county auditor shall continue through such list and may adjourn the sale from day to day until the county auditor has disposed of or offered for sale each tract of land specified in the notice. The county auditor may offer a tract of land two or more times at the same sale.

(3) Notwithstanding the minimum sales price provisions of divisions (A)(1) and (2) of this section to the contrary, forfeited lands sold pursuant to this section shall not be sold in either of the following circumstances:

(a) To any person that is delinquent on real property taxes in this state;

(b) For less than the total amount of the taxes, assessments, penalties, interest, and costs that stand charged against the land if the highest bidder is the owner of record of the parcel immediately prior to the judgment of foreclosure or foreclosure and forfeiture, or a member of the following class of parties connected to that owner: a member of that owner's immediate family, a person with a power of attorney appointed by that owner who subsequently transfers the parcel to the owner, a sole proprietorship owned by that owner or a member of that owner's immediate family, or a partnership, trust, business trust, corporation, or association in which the owner or a member of the owner's immediate family owns or controls directly or indirectly more than fifty per cent.

If a parcel sells for less than the total amount of the taxes, assessments, penalties, interest, and costs that stand

charged against it, the officer conducting the sale shall require
the buyer to complete an affidavit prepared by the officer stating
that the buyer is not the owner of record immediately prior to the
judgment of foreclosure or foreclosure and forfeiture, or a member
of the specified class of parties connected to that owner, and the
affidavit shall become part of the court records of the
proceeding. If the county auditor discovers within three years
after the date of the sale that a parcel was sold to that owner or
a member of the specified class of parties connected to that owner
for a price less than the amount so described, and if the parcel
is still owned by that owner or a member of the specified class of
parties connected to that owner, the auditor within thirty days
after such discovery shall add the difference between that amount
and the sale price to the amount of taxes that then stand charged
against the parcel and is payable at the next succeeding date for
payment of real property taxes. As used in this paragraph,
"immediate family" means a spouse who resides in the same
household and children.

(B) The director of natural resources may give written notice
to the auditor prior to the time of the sale of the director's
intention to purchase forfeited land for the state. Such notice is
a legal minimum bid at the time of the sale, and, if no bid is
received in an amount sufficient to pay the lesser of the amounts
described in divisions (A)(1) and (2) of section 5721.16 of the
Revised Code, the land is deemed sold to the state for no
consideration. The director of natural resources shall record the
deed.

(C) The sale of forfeited land under this section conveys the
title to the tract or parcel of land, divested of all liability
for any taxes, assessments, charges, penalties, interest, and
costs due at the time of sale that remain after applying the

amount for which it was sold, except as otherwise provided in 80
 division (D) of this section. 81

(D) If the parcel is sold for the amount described in 82
 division (A)(2) of section 5721.16 of the Revised Code, and the 83
 county treasurer's estimate of that amount exceeds the amount of 84
 taxes, assessments, interest, penalties, and costs actually 85
 payable when the deed is transferred to the purchaser, the county 86
 auditor shall refund to the purchaser the difference between the 87
 estimate and the amount actually payable. If the amount of taxes, 88
 assessments, interest, penalties, and costs actually payable when 89
 the deed is transferred to the purchaser exceeds the county 90
 treasurer's estimate, the county auditor shall certify the amount 91
 of the excess to the treasurer, who shall enter that amount on the 92
 real and public utility property tax duplicate opposite the 93
 property; the amount of the excess shall be payable at the next 94
 succeeding date prescribed for payment of taxes in section 323.12 95
 of the Revised Code." 96

In line 72, delete the first "and" and insert a comma; after 97
 "5723.04" insert ", and 5723.06" 98

The motion was _____ agreed to.