

I\_133\_2328-1

133rd General Assembly  
Regular Session  
2019-2020

Sub. H. B. No. 602

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**A BILL**

To amend sections 323.25, 323.69, 5721.14, and 5721.18 of the Revised Code to modify the manner in which property tax foreclosure notices may be published.

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

**Section 1.** That sections 323.25, 323.69, 5721.14, and 5721.18 of the Revised Code be amended to read as follows:

**Sec. 323.25.** (A) When taxes charged against an entry on the tax duplicate, or any part of those taxes, are not paid within sixty days after delivery of the delinquent land duplicate to the county treasurer as prescribed by section 5721.011 of the Revised Code, the county treasurer shall enforce the lien for the taxes by civil action in the treasurer's official capacity as treasurer, for the sale of such premises in the same way mortgage liens are enforced or for the transfer of such premises to an electing subdivision pursuant to section 323.28 or 323.78 of the Revised Code, in the court of common pleas of the county, in a municipal court with jurisdiction, or in the county board of revision with jurisdiction pursuant to



section 323.66 of the Revised Code. Nothing in this section 19  
prohibits the treasurer from instituting such an action before 20  
the delinquent tax list or delinquent vacant land tax list that 21  
includes the premises has been published pursuant to division 22  
(B) of section 5721.03 of the Revised Code if the list is not 23  
published within the time prescribed by that division. 24

(B) After the civil action has been instituted, but before 25  
the expiration of the applicable redemption period, any person 26  
entitled to redeem the land may do so by tendering to the county 27  
treasurer an amount sufficient, as determined by the court or 28  
board of revision, to pay the taxes, assessments, penalties, 29  
interest, and charges then due and unpaid, and the costs 30  
incurred in the civil action, and by demonstrating that the 31  
property is in compliance with all applicable zoning 32  
regulations, land use restrictions, and building, health, and 33  
safety codes. 34

(C) If the delinquent land duplicate lists minerals or 35  
rights to minerals listed pursuant to sections 5713.04, 5713.05, 36  
and 5713.06 of the Revised Code, the county treasurer may 37  
enforce the lien for taxes against such minerals or rights to 38  
minerals by civil action, in the treasurer's official capacity 39  
as treasurer, in the manner prescribed by this section, or 40  
proceed as provided under section 5721.46 of the Revised Code. 41

(D) If service by publication is necessary, instead of as 42  
provided by the Rules of Civil Procedure, such publication shall 43  
either be made (1) once a week for three consecutive weeks 44  
~~instead of as provided by the Rules of Civil Procedure, and the~~ 45  
~~service in a newspaper of general circulation in the county or~~ 46  
(2) once in a newspaper of general circulation in the county 47  
and, beginning one week thereafter, on a web site of the county 48

or of the court, as agreed upon by all county officials involved 49  
with the proceedings of the enforcement action, including the 50  
county treasurer, the prosecuting attorney, the clerk, and the 51  
sheriff. If those officials cannot agree upon a web site, 52  
publication shall instead be made on a web site of the county or 53  
court selected by the administrative judge of the court in which 54  
the action is filed. Publication on the web site shall continue 55  
until one year after the date a finding is entered under section 56  
323.28 of the Revised Code with respect to such property. Any 57  
notices published on a web site shall identify the date the 58  
notice is first published on the web site. If proceeding under 59  
division (D)(1) of this section, the second and third 60  
publication of the notice may be abbreviated as authorized under 61  
section 7.16 of the Revised Code. 62

Service shall be complete, if proceeding under division 63  
(D)(1) of this section, at the expiration of three weeks after 64  
the date of the first publication or, if proceeding under 65  
division (D)(2) of this section, the date that is two weeks 66  
after the clerk causes the notice to be published on the 67  
selected web site. If the prosecuting attorney determines that 68  
service upon a defendant may be obtained ultimately only by 69  
publication, the prosecuting attorney may cause service to be 70  
made simultaneously by certified mail, return receipt requested, 71  
ordinary mail, and publication. ~~The~~ 72

(E) The county treasurer shall not enforce the lien for 73  
taxes against real property to which any of the following 74  
applies: 75

~~(A)~~(1) The real property is the subject of an application 76  
for exemption from taxation under section 5715.27 of the Revised 77  
Code and does not appear on the delinquent land duplicate; 78

~~(B)~~ (2) The real property is the subject of a valid 79  
delinquent tax contract under section 323.31 of the Revised Code 80  
for which the county treasurer has not made certification to the 81  
county auditor that the delinquent tax contract has become void 82  
in accordance with that section; 83

~~(C)~~ (3) A tax certificate respecting that property has 84  
been sold under section 5721.32 or 5721.33 of the Revised Code; 85  
provided, however, that nothing in this division shall prohibit 86  
the county treasurer or the county prosecuting attorney from 87  
enforcing the lien of the state and its political subdivisions 88  
for taxes against a certificate parcel with respect to any or 89  
all of such taxes that at the time of enforcement of such lien 90  
are not the subject of a tax certificate. 91

(F) Upon application of the plaintiff, the court shall 92  
advance such cause on the docket, so that it may be first heard. 93

The court may order that the proceeding be transferred to 94  
the county board of revision if so authorized under section 95  
323.691 of the Revised Code. 96

**Sec. 323.69.** (A) Upon the completion of the title search 97  
required by section 323.68 of the Revised Code, the prosecuting 98  
attorney, representing the county treasurer, the county land 99  
reutilization corporation, or the certificate holder may file 100  
with the clerk of court a complaint for the foreclosure of each 101  
parcel of abandoned land appearing on the abandoned land list, 102  
and for the equity of redemption on each parcel. The complaint 103  
shall name all parties having any interest of record in the 104  
abandoned land that was discovered in the title search. The 105  
prosecuting attorney, county land reutilization corporation, or 106  
certificate holder may file such a complaint regardless of 107  
whether the parcel has appeared on a delinquent tax list or 108

delinquent vacant land tax list published pursuant to division 109  
(B) of section 5721.03 of the Revised Code. 110

(B)(1) In accordance with Civil Rule 4, the clerk of court 111  
promptly shall serve notice of the summons and the complaint 112  
filed under division (A) of this section to the last known 113  
address of the record owner of the abandoned land and to the 114  
last known address of each lienholder or other person having a 115  
legal or equitable ownership interest or security interest of 116  
record identified by the title search. The notice shall inform 117  
the addressee that delinquent taxes stand charged against the 118  
abandoned land; that the land will be sold at public auction or 119  
otherwise disposed of if not redeemed by the owner or other 120  
addressee; that the sale or transfer will occur at a date, time, 121  
and place, and in the manner prescribed in sections 323.65 to 122  
323.79 of the Revised Code; that the owner or other addressee 123  
may redeem the land by paying the total of the impositions 124  
against the land at any time before confirmation of sale or 125  
transfer of the parcel as prescribed in sections 323.65 to 126  
323.79 of the Revised Code or before the expiration of the 127  
alternative redemption period, as may be applicable to the 128  
proceeding; that the case is being prosecuted by the prosecuting 129  
attorney of the county in the name of the county treasurer for 130  
the county in which the abandoned land is located or by a 131  
certificate holder, whichever is applicable; of the name, 132  
address, and telephone number of the county board of revision 133  
before which the action is pending; of the board case number for 134  
the action, which shall be maintained in the official file and 135  
docket of the clerk of court; and that all subsequent pleadings, 136  
petitions, and papers associated with the case and filed by any 137  
interested party must be filed with the clerk of court and will 138  
become part of the case file for the board of revision. 139

(2) The notice required by division (B)(1) of this section 140  
also shall inform the addressee that any owner of record may, at 141  
any time on or before the fourteenth day after service of 142  
process is perfected, file a pleading with the clerk of court 143  
requesting that the board transfer the case to a court of 144  
competent jurisdiction to be conducted in accordance with the 145  
applicable laws. 146

(C) Subject to division (D) of this section, subsequent 147  
pleadings, motions, or papers associated with the case and filed 148  
with the clerk of court shall be served upon all parties of 149  
record in accordance with Civil Rules 4 and 5, except that 150  
service by publication in any case requiring such service shall 151  
require that any such publication shall be advertised in the 152  
manner, and for the time periods and frequency, prescribed in 153  
section 5721.18 of the Revised Code. Any inadvertent 154  
noncompliance with those rules does not serve to defeat or 155  
terminate the case, or subject the case to dismissal, as long as 156  
actual notice or service of filed papers is shown by a 157  
preponderance of the evidence or is acknowledged by the party 158  
charged with notice or service, including by having made an 159  
appearance or filing in relation to the case. The county board 160  
of revision may conduct evidentiary hearings on the sufficiency 161  
of process, service of process, or sufficiency of service of 162  
papers in any proceeding arising from a complaint filed under 163  
this section. Other than the notice and service provisions 164  
contained in Civil Rules 4 and 5, the Rules of Civil Procedure 165  
shall not be applicable to the proceedings of the board. The 166  
board of revision may utilize procedures contained in the Rules 167  
of Civil Procedure to the extent that such use facilitates the 168  
needs of the proceedings, such as vacating orders, correcting 169  
clerical mistakes, and providing notice to parties. To the 170

extent not otherwise provided in sections 323.65 to 323.79 of 171  
the Revised Code, the board may apply the procedures prescribed 172  
by sections 323.25 to 323.28 or Chapters 5721., 5722., and 5723. 173  
of the Revised Code. Board practice shall be in accordance with 174  
the practice and rules, if any, of the board that are 175  
promulgated by the board under section 323.66 of the Revised 176  
Code and are not inconsistent with sections 323.65 to 323.79 of 177  
the Revised Code. 178

(D) (1) A party shall be deemed to be in default of the 179  
proceedings in an action brought under sections 323.65 to 323.79 180  
of the Revised Code if either of the following occurs: 181

(a) The party fails to appear at any hearing after being 182  
served with notice of the summons and complaint by certified or 183  
ordinary mail. 184

(b) For a party upon whom notice of summons and complaint 185  
is required by publication as provided under section 5721.18 of 186  
the Revised Code and has been considered ~~served~~complete 187  
pursuant to that section, the party fails to appear, move, or 188  
plead to the complaint within twenty-eight days after service by 189  
publication is ~~completed~~considered complete. 190

(2) If a party is deemed to be in default pursuant to 191  
division (D) (1) of this section, no further service of any 192  
subsequent pleadings, papers, or proceedings is required on the 193  
party by the court or any other party. 194

(E) At any time after a foreclosure action is filed under 195  
this section, the county board of revision may, upon its own 196  
motion, transfer the case to a court pursuant to section 323.691 197  
of the Revised Code if it determines that, given the complexity 198  
of the case or other circumstances, a court would be a more 199

appropriate forum for the action. 200

**Sec. 5721.14.** Subject to division (A) (2) of this section, 201  
on receipt of a delinquent vacant land tax certificate or a 202  
master list of delinquent vacant tracts, a county prosecuting 203  
attorney shall institute a foreclosure proceeding under section 204  
323.25, sections 323.65 to 323.79, or section 5721.18 of the 205  
Revised Code, or a foreclosure and forfeiture proceeding under 206  
this section. If the delinquent vacant land tax certificate or a 207  
master list of delinquent vacant tracts lists minerals or rights 208  
to minerals listed pursuant to sections 5713.04, 5713.05, and 209  
5713.06 of the Revised Code, the county prosecuting attorney may 210  
institute a foreclosure proceeding under section 323.25, 211  
sections 323.65 to 323.79, or section 5721.18 of the Revised 212  
Code or a foreclosure and forfeiture proceeding under this 213  
section against such minerals or rights to minerals. 214

(A) (1) The prosecuting attorney shall institute a 215  
proceeding under this section by filing, in the name of the 216  
county treasurer and with the clerk of a court with 217  
jurisdiction, a complaint that requests that the lien of the 218  
state on the property identified in the certificate or master 219  
list be foreclosed and that the property be forfeited to the 220  
state. The prosecuting attorney shall prosecute the proceeding 221  
to final judgment and satisfaction. 222

(2) If the delinquent taxes, assessments, charges, 223  
penalties, and interest are paid prior to the time a complaint 224  
is filed, the prosecuting attorney shall not institute a 225  
proceeding under this section. If there is a copy of a written 226  
delinquent tax contract attached to the certificate or an 227  
asterisk next to an entry on the master list, or if a copy of a 228  
delinquent tax contract is received from the county auditor 229

prior to the commencement of the proceeding under this section, 230  
the prosecuting attorney shall not institute the proceeding 231  
under this section unless the prosecuting attorney receives a 232  
certification of the county treasurer that the delinquent tax 233  
contract has become void. 234

(B) Foreclosure and forfeiture proceedings instituted 235  
under this section constitute an action in rem. Prior to filing 236  
such an action in rem, the county prosecuting attorney shall 237  
cause a title search to be conducted for the purpose of 238  
identifying any lienholders or other persons with interests in 239  
the property that is subject to foreclosure and forfeiture. 240  
Following the title search, the action in rem shall be 241  
instituted by filing in the office of the clerk of a court with 242  
jurisdiction a complaint bearing a caption substantially in the 243  
form set forth in division (A) of section 5721.15 of the Revised 244  
Code. 245

Any number of parcels may be joined in one action. Each 246  
separate parcel included in a complaint shall be given a serial 247  
number and shall be separately indexed and docketed by the clerk 248  
of the court in a book kept by the clerk for such purpose. A 249  
complaint shall contain the permanent parcel number of each 250  
parcel included in it, the full street address of the parcel 251  
when available, a description of the parcel as set forth in the 252  
certificate or master list, the name and address of the last 253  
known owner of the parcel if they appear on the general tax 254  
list, the name and address of each lienholder and other person 255  
with an interest in the parcel identified in the title search 256  
relating to the parcel that is required by this division, and 257  
the amount of taxes, assessments, charges, penalties, and 258  
interest due and unpaid with respect to the parcel. It is 259  
sufficient for the county treasurer to allege in the complaint 260

that the certificate or master list has been duly filed by the 261  
county auditor with respect to each parcel listed, that the 262  
amount of money with respect to each parcel appearing to be due 263  
and unpaid is due and unpaid, and that there is a lien against 264  
each parcel, without setting forth any other or special matters. 265  
The prayer of the complaint shall be that the court issue an 266  
order that the lien of the state on each of the parcels included 267  
in the complaint be foreclosed, that the property be forfeited 268  
to the state, and that the land be offered for sale in the 269  
manner provided in section 5723.06 of the Revised Code. 270

(C) Within thirty days after the filing of a complaint, 271  
the clerk of the court in which the complaint was filed shall 272  
cause a notice of foreclosure and forfeiture substantially in 273  
the form of the notice set forth in division (B) of section 274  
5721.15 of the Revised Code to be published either (1) once a 275  
week for three consecutive weeks in a newspaper of general 276  
circulation in the county or (2) once in a newspaper of general 277  
circulation in the county and, beginning one week thereafter, on 278  
a web site of the county or of the court, as agreed upon by all 279  
county officials involved with the foreclosure proceedings, 280  
including the county treasurer, the prosecuting attorney, the 281  
clerk, and the sheriff. If those officials cannot agree upon a 282  
web site, publication shall instead be made on a web site of the 283  
county or court selected by the administrative judge of the 284  
court in which the proceeding is filed. Publication on the web 285  
site shall continue until one year after the date a judgment is 286  
rendered under section 5721.16 of the Revised Code with respect 287  
to such property. Any notice published on a web site shall 288  
identify the date the notice is first published on the web site. 289  
In lieu of the form prescribed in division (B) of section 290  
5721.15 of the Revised Code, the second and third publication of 291

the notice, if proceeding under division (C) (1) of this section, 292  
may be abbreviated as authorized under section 7.16 of the 293  
Revised Code. In any county that has adopted a permanent parcel 294  
number system, the parcel may be described in the notice by 295  
parcel number only, instead of also with a complete legal 296  
description, if the county prosecuting attorney determines that 297  
the publication of the complete legal description is not 298  
necessary to provide reasonable notice of the foreclosure and 299  
forfeiture proceeding to the interested parties. If the complete 300  
legal description is not published, the notice shall indicate 301  
where the complete legal description may be obtained. 302

After the ~~third~~-final newspaper publication, the publisher 303  
shall file with the clerk of the court an affidavit stating the 304  
fact of the publication and including a copy of the notice of 305  
foreclosure and forfeiture as published. Two weeks after the 306  
clerk causes the notice to be published on the selected web 307  
site, if proceeding under division (C) (2) of this section, the 308  
prosecuting attorney shall file with the clerk an affidavit 309  
stating the fact of the publication and including a copy of the 310  
notice of foreclosure and forfeiture as published. Service of 311  
process for purposes of the action in rem shall be considered as 312  
complete on the date of the ~~last~~-third newspaper publication or 313  
the date that is two weeks after the clerk causes the notice to 314  
be published on the selected web site, as applicable. 315

Within thirty days after the filing of a complaint and 316  
before the date ~~of the final publication of the notice of~~ 317  
~~foreclosure and forfeiture~~service of process is considered 318  
complete under this division, the clerk of the court also shall 319  
cause a copy of a notice substantially in the form of the notice 320  
set forth in division (C) of section 5721.15 of the Revised Code 321  
to be mailed by ordinary mail, with postage prepaid, to each 322

person named in the complaint as being the last known owner of a 323  
parcel included in it, or as being a lienholder or other person 324  
with an interest in a parcel included in it. The notice shall be 325  
sent to the address of each such person, as set forth in the 326  
complaint, and the clerk shall enter the fact of such mailing 327  
upon the appearance docket. If the name and address of the last 328  
known owner of a parcel included in a complaint is not set forth 329  
in it, the county auditor shall file an affidavit with the clerk 330  
stating that the name and address of the last known owner does 331  
not appear on the general tax list. 332

(D) (1) An answer may be filed in a foreclosure and 333  
forfeiture proceeding by any person owning or claiming any 334  
right, title, or interest in, or lien upon, any parcel described 335  
in the complaint. The answer shall contain the caption and 336  
number of the action and the serial number of the parcel 337  
concerned. The answer shall set forth the nature and amount of 338  
interest claimed in the parcel and any defense or objection to 339  
the foreclosure of the lien of the state for delinquent taxes, 340  
assessments, charges, penalties, and interest, as shown in the 341  
complaint. The answer shall be filed in the office of the clerk 342  
of the court, and a copy of the answer shall be served on the 343  
county prosecuting attorney not later than twenty-eight days 344  
after the date ~~of final publication of the notice of foreclosure~~ 345  
~~and forfeiture~~service of process is considered complete under 346  
division (C) of this section. If an answer is not filed within 347  
such time, a default judgment may be taken as to any parcel 348  
included in a complaint as to which no answer has been filed. A 349  
default judgment is valid and effective with respect to all 350  
persons owning or claiming any right, title, or interest in, or 351  
lien upon, any such parcel, notwithstanding that one or more of 352  
such persons are minors, incompetents, absentees or nonresidents 353

of the state, or convicts in confinement. 354

(2) (a) A receiver appointed pursuant to divisions (C) (2) 355  
and (3) of section 3767.41 of the Revised Code may file an 356  
answer pursuant to division (D) (1) of this section, but is not 357  
required to do so as a condition of receiving proceeds in a 358  
distribution under division (B) (2) of section 5721.17 of the 359  
Revised Code. 360

(b) When a receivership under section 3767.41 of the 361  
Revised Code is associated with a parcel, the notice of 362  
foreclosure and forfeiture set forth in division (B) of section 363  
5721.15 of the Revised Code and the notice set forth in division 364  
(C) of that section shall be modified to reflect the provisions 365  
of division (D) (2) (a) of this section. 366

(E) At the trial of a foreclosure and forfeiture 367  
proceeding, the delinquent vacant land tax certificate or master 368  
list of delinquent vacant tracts filed by the county auditor 369  
with the county prosecuting attorney shall be prima-facie 370  
evidence of the amount and validity of the taxes, assessments, 371  
charges, penalties, and interest appearing due and unpaid on the 372  
parcel to which the certificate or master list relates and their 373  
nonpayment. If an answer is properly filed, the court may, in 374  
its discretion, and shall, at the request of the person filing 375  
the answer, grant a severance of the proceedings as to any 376  
parcel described in such answer for purposes of trial or appeal. 377

(F) The conveyance by the owner of any parcel against 378  
which a complaint has been filed pursuant to this section at any 379  
time after the date of publication of the parcel on the 380  
delinquent vacant land tax list but before the date of a 381  
judgment of foreclosure and forfeiture pursuant to section 382  
5721.16 of the Revised Code shall not nullify the right of the 383

county to proceed with the foreclosure and forfeiture. 384

**Sec. 5721.18.** The county prosecuting attorney, upon the 385  
delivery to the prosecuting attorney by the county auditor of a 386  
delinquent land or delinquent vacant land tax certificate, or of 387  
a master list of delinquent or delinquent vacant tracts, shall 388  
institute a foreclosure proceeding under this section in the 389  
name of the county treasurer to foreclose the lien of the state, 390  
in any court with jurisdiction or in the county board of 391  
revision with jurisdiction pursuant to section 323.66 of the 392  
Revised Code, unless the taxes, assessments, charges, penalties, 393  
and interest are paid prior to the time a complaint is filed, or 394  
unless a foreclosure or foreclosure and forfeiture action has 395  
been or will be instituted under section 323.25, sections 323.65 396  
to 323.79, or section 5721.14 of the Revised Code. If the 397  
delinquent land or delinquent vacant land tax certificate or the 398  
master list of delinquent or delinquent vacant tracts lists 399  
minerals or rights to minerals listed pursuant to sections 400  
5713.04, 5713.05, and 5713.06 of the Revised Code, the county 401  
prosecuting attorney may institute a foreclosure proceeding in 402  
the name of the county treasurer, in any court with 403  
jurisdiction, to foreclose the lien of the state against such 404  
minerals or rights to minerals, unless the taxes, assessments, 405  
charges, penalties, and interest are paid prior to the time the 406  
complaint is filed, or unless a foreclosure or foreclosure and 407  
forfeiture action has been or will be instituted under section 408  
323.25, sections 323.65 to 323.79, or section 5721.14 of the 409  
Revised Code. 410

Nothing in this section or section 5721.03 of the Revised 411  
Code prohibits the prosecuting attorney from instituting a 412  
proceeding under this section before the delinquent tax list or 413  
delinquent vacant land tax list that includes the parcel is 414

published pursuant to division (B) of section 5721.03 of the Revised Code if the list is not published within the time prescribed by that division. The prosecuting attorney shall prosecute the proceeding to final judgment and satisfaction. Within ten days after obtaining a judgment, the prosecuting attorney shall notify the treasurer in writing that judgment has been rendered. If there is a copy of a written delinquent tax contract attached to the certificate or an asterisk next to an entry on the master list, or if a copy of a delinquent tax contract is received from the auditor prior to the commencement of the proceeding under this section, the prosecuting attorney shall not institute the proceeding under this section, unless the prosecuting attorney receives a certification of the treasurer that the delinquent tax contract has become void.

(A) This division applies to all foreclosure proceedings not instituted and prosecuted under section 323.25 of the Revised Code or division (B) or (C) of this section. The foreclosure proceedings shall be instituted and prosecuted in the same manner as is provided by law for the foreclosure of mortgages on land, except that, if service by publication is necessary, such publication, instead of as provided by the Rules of Civil Procedure, shall either be made (1) once a week for three consecutive weeks ~~instead of as provided by the Rules of Civil Procedure,~~ and the service in a newspaper of general circulation in the county or (2) once in a newspaper of general circulation in the county and, beginning one week thereafter, on a web site of the county or of the court, as agreed upon by all county officials involved with the foreclosure proceedings, including the county treasurer, the prosecuting attorney, the clerk, and the sheriff. If those officials cannot agree upon a web site, publication shall instead be made on a web site of the

county or court selected by the administrative judge of the 446  
court in which the proceeding is filed. Publication on the web 447  
site shall continue until one year after the date a judgment is 448  
rendered under section 5721.19 of the Revised Code with respect 449  
to such property. Any notices published on a web site shall 450  
identify the date the notice is first published on the web site. 451  
If proceeding under division (A) (1) of this section, the second 452  
and third publication of the notice may be abbreviated as 453  
authorized under section 7.16 of the Revised Code. 454

Service shall be complete, if proceeding under division 455  
(A) (1) of this section, at the expiration of three weeks after 456  
the date of the first publication or, if proceeding under 457  
division (A) (2) of this section, the date that is two weeks 458  
after the clerk causes the notice to be published on the 459  
selected web site. In any proceeding prosecuted under this 460  
section, if the prosecuting attorney determines that service 461  
upon a defendant may be obtained ultimately only by publication, 462  
the prosecuting attorney may cause service to be made 463  
simultaneously by certified mail, return receipt requested, 464  
ordinary mail, and publication. 465

In any county that has adopted a permanent parcel number 466  
system, the parcel may be described in the notice by parcel 467  
number only, instead of also with a complete legal description, 468  
if the prosecuting attorney determines that the publication of 469  
the complete legal description is not necessary to provide 470  
reasonable notice of the foreclosure proceeding to the 471  
interested parties. If the complete legal description is not 472  
published, the notice shall indicate where the complete legal 473  
description may be obtained. 474

It is sufficient, having been made a proper party to the 475

foreclosure proceeding, for the treasurer to allege in the 476  
treasurer's complaint that the certificate or master list has 477  
been duly filed by the auditor, that the amount of money 478  
appearing to be due and unpaid is due and unpaid, and that there 479  
is a lien against the property described in the certificate or 480  
master list, without setting forth in the complaint any other or 481  
special matter relating to the foreclosure proceeding. The 482  
prayer of the complaint shall be that the court or the county 483  
board of revision with jurisdiction pursuant to section 323.66 484  
of the Revised Code issue an order that the property be sold or 485  
conveyed by the sheriff or otherwise be disposed of, and the 486  
equity of redemption be extinguished, according to the 487  
alternative redemption procedures prescribed in sections 323.65 488  
to 323.79 of the Revised Code, or if the action is in the 489  
municipal court by the bailiff, in the manner provided in 490  
section 5721.19 of the Revised Code. 491

In the foreclosure proceeding, the treasurer may join in 492  
one action any number of lots or lands, but the decree shall be 493  
rendered separately, and any proceedings may be severed, in the 494  
discretion of the court or board of revision, for the purpose of 495  
trial or appeal, and the court or board of revision shall make 496  
such order for the payment of costs as is considered proper. The 497  
certificate or master list filed by the auditor with the 498  
prosecuting attorney is prima-facie evidence at the trial of the 499  
foreclosure action of the amount and validity of the taxes, 500  
assessments, charges, penalties, and interest appearing due and 501  
unpaid and of their nonpayment. 502

(B) Foreclosure proceedings constituting an action in rem 503  
may be commenced by the filing of a complaint after the end of 504  
the second year from the date on which the delinquency was first 505  
certified by the auditor. Prior to filing such an action in rem, 506

the prosecuting attorney shall cause a title search to be 507  
conducted for the purpose of identifying any lienholders or 508  
other persons with interests in the property subject to 509  
foreclosure. Following the title search, the action in rem shall 510  
be instituted by filing in the office of the clerk of a court 511  
with jurisdiction a complaint bearing a caption substantially in 512  
the form set forth in division (A) of section 5721.181 of the 513  
Revised Code. 514

Any number of parcels may be joined in one action. Each 515  
separate parcel included in a complaint shall be given a serial 516  
number and shall be separately indexed and docketed by the clerk 517  
of the court in a book kept by the clerk for such purpose. A 518  
complaint shall contain the permanent parcel number of each 519  
parcel included in it, the full street address of the parcel 520  
when available, a description of the parcel as set forth in the 521  
certificate or master list, the name and address of the last 522  
known owner of the parcel if they appear on the general tax 523  
list, the name and address of each lienholder and other person 524  
with an interest in the parcel identified in the title search 525  
relating to the parcel that is required by this division, and 526  
the amount of taxes, assessments, charges, penalties, and 527  
interest due and unpaid with respect to the parcel. It is 528  
sufficient for the treasurer to allege in the complaint that the 529  
certificate or master list has been duly filed by the auditor 530  
with respect to each parcel listed, that the amount of money 531  
with respect to each parcel appearing to be due and unpaid is 532  
due and unpaid, and that there is a lien against each parcel, 533  
without setting forth any other or special matters. The prayer 534  
of the complaint shall be that the court issue an order that the 535  
land described in the complaint be sold in the manner provided 536  
in section 5721.19 of the Revised Code. 537

(1) Within thirty days after the filing of a complaint, 538  
the clerk of the court in which the complaint was filed shall 539  
cause a notice of foreclosure substantially in the form of the 540  
notice set forth in division (B) of section 5721.181 of the 541  
Revised Code to be published either (a) once a week for three 542  
consecutive weeks in a newspaper of general circulation in the 543  
county or (b) once in a newspaper of general circulation in the 544  
county and, beginning one week thereafter, on a web site of the 545  
county or of the court, as agreed upon by all county officials 546  
involved with the foreclosure proceedings, including the county 547  
treasurer, the county prosecuting attorney, the clerk, and the 548  
sheriff. If those officials cannot agree upon a web site, 549  
publication shall instead be made on a web site of the county or 550  
court selected by the administrative judge of the court in which 551  
the proceeding is filed. Publication on the web site shall 552  
continue until one year after the date a judgment is rendered 553  
under section 5721.19 of the Revised Code with respect to such 554  
property. The newspaper shall meet the requirements of section 555  
7.12 of the Revised Code. Any notice published on a web site 556  
shall identify the date the notice is first published on that 557  
web site. In lieu of the form prescribed in division (B) of 558  
section 5721.181 of the Revised Code, the second and third 559  
publication of the notice, if proceeding under division (B)(1) 560  
(a) of this section, may be abbreviated as authorized under 561  
section 7.16 of the Revised Code. In any county that has adopted 562  
a permanent parcel number system, the parcel may be described in 563  
the notice by parcel number only, instead of also with a 564  
complete legal description, if the prosecuting attorney 565  
determines that the publication of the complete legal 566  
description is not necessary to provide reasonable notice of the 567  
foreclosure proceeding to the interested parties. If the 568  
complete legal description is not published, the notice shall 569

indicate where the complete legal description may be obtained. 570

After the ~~third~~final newspaper publication, the publisher 571  
shall file with the clerk of the court an affidavit stating the 572  
fact of the publication and including a copy of the notice of 573  
foreclosure as published. Two weeks after the clerk causes the 574  
notice to be published on the selected web site, if proceeding 575  
under division (B) (1) (b) of this section, the prosecuting 576  
attorney shall file with the clerk an affidavit stating the fact 577  
of the publication and including a copy of the notice of 578  
foreclosure and forfeiture as published. Service of process for 579  
purposes of the action in rem shall be considered as complete on 580  
the date of the ~~last~~third newspaper publication or the date 581  
that is two weeks after the clerk causes the notice to be 582  
published on the selected web site, as applicable. 583

Within thirty days after the filing of a complaint and 584  
before the ~~final date of publication of the notice of~~ 585  
~~foreclosure~~service of process is considered complete under this 586  
division, the clerk of the court also shall cause a copy of a 587  
notice substantially in the form of the notice set forth in 588  
division (C) of section 5721.181 of the Revised Code to be 589  
mailed by certified mail, with postage prepaid, to each person 590  
named in the complaint as being the last known owner of a parcel 591  
included in it, or as being a lienholder or other person with an 592  
interest in a parcel included in it. The notice shall be sent to 593  
the address of each such person, as set forth in the complaint, 594  
and the clerk shall enter the fact of such mailing upon the 595  
appearance docket. If the name and address of the last known 596  
owner of a parcel included in a complaint is not set forth in 597  
it, the auditor shall file an affidavit with the clerk stating 598  
that the name and address of the last known owner does not 599  
appear on the general tax list. 600

(2) (a) An answer may be filed in an action in rem under 601  
this division by any person owning or claiming any right, title, 602  
or interest in, or lien upon, any parcel described in the 603  
complaint. The answer shall contain the caption and number of 604  
the action and the serial number of the parcel concerned. The 605  
answer shall set forth the nature and amount of interest claimed 606  
in the parcel and any defense or objection to the foreclosure of 607  
the lien of the state for delinquent taxes, assessments, 608  
charges, penalties, and interest as shown in the complaint. The 609  
answer shall be filed in the office of the clerk of the court, 610  
and a copy of the answer shall be served on the prosecuting 611  
attorney, not later than twenty-eight days after the date ~~of~~ 612  
final publication of the notice of foreclosure service of process 613  
is considered complete under division (B)(1) of this section. If 614  
an answer is not filed within such time, a default judgment may 615  
be taken as to any parcel included in a complaint as to which no 616  
answer has been filed. A default judgment is valid and effective 617  
with respect to all persons owning or claiming any right, title, 618  
or interest in, or lien upon, any such parcel, notwithstanding 619  
that one or more of such persons are minors, incompetents, 620  
absentees or nonresidents of the state, or convicts in 621  
confinement. 622

(b) (i) A receiver appointed pursuant to divisions (C) (2) 623  
and (3) of section 3767.41 of the Revised Code may file an 624  
answer pursuant to division (B) (2) (a) of this section, but is 625  
not required to do so as a condition of receiving proceeds in a 626  
distribution under division (B) (1) of section 5721.17 of the 627  
Revised Code. 628

(ii) When a receivership under section 3767.41 of the 629  
Revised Code is associated with a parcel, the notice of 630  
foreclosure set forth in division (B) of section 5721.181 of the 631

Revised Code and the notice set forth in division (C) of that 632  
section shall be modified to reflect the provisions of division 633  
(B) (2) (b) (i) of this section. 634

(3) At the trial of an action in rem under this division, 635  
the certificate or master list filed by the auditor with the 636  
prosecuting attorney shall be prima-facie evidence of the amount 637  
and validity of the taxes, assessments, charges, penalties, and 638  
interest appearing due and unpaid on the parcel to which the 639  
certificate or master list relates and their nonpayment. If an 640  
answer is properly filed, the court may, in its discretion, and 641  
shall, at the request of the person filing the answer, grant a 642  
severance of the proceedings as to any parcel described in such 643  
answer for purposes of trial or appeal. 644

(C) In addition to the actions in rem authorized under 645  
division (B) of this section and section 5721.14 of the Revised 646  
Code, an action in rem may be commenced under this division. An 647  
action commenced under this division shall conform to all of the 648  
requirements of division (B) of this section except as follows: 649

(1) The prosecuting attorney shall not cause a title 650  
search to be conducted for the purpose of identifying any 651  
lienholders or other persons with interests in the property 652  
subject to foreclosure, except that the prosecuting attorney 653  
shall cause a title search to be conducted to identify any 654  
receiver's lien. 655

(2) The names and addresses of lienholders and persons 656  
with an interest in the parcel shall not be contained in the 657  
complaint, and notice shall not be mailed to lienholders and 658  
persons with an interest as provided in division (B) (1) of this 659  
section, except that the name and address of a receiver under 660  
section 3767.41 of the Revised Code shall be contained in the 661

complaint and notice shall be mailed to the receiver. 662

(3) With respect to the forms applicable to actions 663  
commenced under division (B) of this section and contained in 664  
section 5721.181 of the Revised Code: 665

(a) The notice of foreclosure prescribed by division (B) 666  
of section 5721.181 of the Revised Code shall be revised to 667  
exclude any reference to the inclusion of the name and address 668  
of each lienholder and other person with an interest in the 669  
parcel identified in a statutorily required title search 670  
relating to the parcel, and to exclude any such names and 671  
addresses from the published notice, except that the revised 672  
notice shall refer to the inclusion of the name and address of a 673  
receiver under section 3767.41 of the Revised Code and the 674  
published notice shall include the receiver's name and address. 675  
The notice of foreclosure also shall include the following in 676  
boldface type: 677

"If pursuant to the action the parcel is sold, the sale 678  
shall not affect or extinguish any lien or encumbrance with 679  
respect to the parcel other than a receiver's lien and other 680  
than the lien for land taxes, assessments, charges, interest, 681  
and penalties for which the lien is foreclosed and in 682  
satisfaction of which the property is sold. All other liens and 683  
encumbrances with respect to the parcel shall survive the sale." 684

(b) The notice to the owner, lienholders, and other 685  
persons with an interest in a parcel shall be a notice only to 686  
the owner and to any receiver under section 3767.41 of the 687  
Revised Code, and the last two sentences of the notice shall be 688  
omitted. 689

(4) As used in this division, a "receiver's lien" means 690

the lien of a receiver appointed pursuant to divisions (C) (2) 691  
and (3) of section 3767.41 of the Revised Code that is acquired 692  
pursuant to division (H) (2) (b) of that section for any 693  
unreimbursed expenses and other amounts paid in accordance with 694  
division (F) of that section by the receiver and for the fees of 695  
the receiver approved pursuant to division (H) (1) of that 696  
section. 697

(D) The conveyance by the owner of any parcel against 698  
which a complaint has been filed pursuant to this section at any 699  
time after the date of publication of the parcel on the 700  
delinquent tax list but before the date of a judgment of 701  
foreclosure pursuant to section 5721.19 of the Revised Code 702  
shall not nullify the right of the county to proceed with the 703  
foreclosure. 704

**Section 2.** That existing sections 323.25, 323.69, 5721.14, 705  
and 5721.18 of the Revised Code are hereby repealed. 706