

As Introduced

133rd General Assembly

Regular Session

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H. B. No. 602

Representatives Rogers, Lipps

**Cosponsors: Representatives Blair, Crossman, Lepore-Hagan, Lightbody, Miller,
J., Miranda, Seitz**

A BILL

To amend sections 323.25, 323.69, 5721.14, and 1
5721.18 of the Revised Code to modify the manner 2
in which property tax foreclosure notices may be 3
published. 4

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

Section 1. That sections 323.25, 323.69, 5721.14, and 5
5721.18 of the Revised Code be amended to read as follows: 6

Sec. 323.25. (A) When taxes charged against an entry on 7
the tax duplicate, or any part of those taxes, are not paid 8
within sixty days after delivery of the delinquent land 9
duplicate to the county treasurer as prescribed by section 10
5721.011 of the Revised Code, the county treasurer shall enforce 11
the lien for the taxes by civil action in the treasurer's 12
official capacity as treasurer, for the sale of such premises in 13
the same way mortgage liens are enforced or for the transfer of 14
such premises to an electing subdivision pursuant to section 15
323.28 or 323.78 of the Revised Code, in the court of common 16
pleas of the county, in a municipal court with jurisdiction, or 17
in the county board of revision with jurisdiction pursuant to 18

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 maintained by 48

the clerk of courts and continuing until the date a finding is 49
entered under section 323.28 of the Revised Code with respect to 50
such property. Any notices published on that web site shall 51
identify the date the notice is first published on the web site. 52
Service shall be complete, if proceeding under division (D) (1) 53
of this section, at the expiration of three weeks after the date 54
of the first publication or, if proceeding under division (D) (2) 55
of this section, the date that is two weeks after the clerk 56
publishes the notice on the web site maintained by the clerk. If 57
the prosecuting attorney determines that service upon a 58
defendant may be obtained ultimately only by publication, the 59
prosecuting attorney may cause service to be made simultaneously 60
by certified mail, return receipt requested, ordinary mail, and 61
publication. ~~The~~ 62

(E) The county treasurer shall not enforce the lien for 63
taxes against real property to which any of the following 64
applies: 65

~~(A)~~ (1) The real property is the subject of an application 66
for exemption from taxation under section 5715.27 of the Revised 67
Code and does not appear on the delinquent land duplicate; 68

~~(B)~~ (2) The real property is the subject of a valid 69
delinquent tax contract under section 323.31 of the Revised Code 70
for which the county treasurer has not made certification to the 71
county auditor that the delinquent tax contract has become void 72
in accordance with that section; 73

~~(C)~~ (3) A tax certificate respecting that property has 74
been sold under section 5721.32 or 5721.33 of the Revised Code; 75
provided, however, that nothing in this division shall prohibit 76
the county treasurer or the county prosecuting attorney from 77
enforcing the lien of the state and its political subdivisions 78

for taxes against a certificate parcel with respect to any or 79
all of such taxes that at the time of enforcement of such lien 80
are not the subject of a tax certificate. 81

(F) Upon application of the plaintiff, the court shall 82
advance such cause on the docket, so that it may be first heard. 83

The court may order that the proceeding be transferred to 84
the county board of revision if so authorized under section 85
323.691 of the Revised Code. 86

Sec. 323.69. (A) Upon the completion of the title search 87
required by section 323.68 of the Revised Code, the prosecuting 88
attorney, representing the county treasurer, the county land 89
reutilization corporation, or the certificate holder may file 90
with the clerk of court a complaint for the foreclosure of each 91
parcel of abandoned land appearing on the abandoned land list, 92
and for the equity of redemption on each parcel. The complaint 93
shall name all parties having any interest of record in the 94
abandoned land that was discovered in the title search. The 95
prosecuting attorney, county land reutilization corporation, or 96
certificate holder may file such a complaint regardless of 97
whether the parcel has appeared on a delinquent tax list or 98
delinquent vacant land tax list published pursuant to division 99
(B) of section 5721.03 of the Revised Code. 100

(B) (1) In accordance with Civil Rule 4, the clerk of court 101
promptly shall serve notice of the summons and the complaint 102
filed under division (A) of this section to the last known 103
address of the record owner of the abandoned land and to the 104
last known address of each lienholder or other person having a 105
legal or equitable ownership interest or security interest of 106
record identified by the title search. The notice shall inform 107
the addressee that delinquent taxes stand charged against the 108

abandoned land; that the land will be sold at public auction or 109
otherwise disposed of if not redeemed by the owner or other 110
addressee; that the sale or transfer will occur at a date, time, 111
and place, and in the manner prescribed in sections 323.65 to 112
323.79 of the Revised Code; that the owner or other addressee 113
may redeem the land by paying the total of the impositions 114
against the land at any time before confirmation of sale or 115
transfer of the parcel as prescribed in sections 323.65 to 116
323.79 of the Revised Code or before the expiration of the 117
alternative redemption period, as may be applicable to the 118
proceeding; that the case is being prosecuted by the prosecuting 119
attorney of the county in the name of the county treasurer for 120
the county in which the abandoned land is located or by a 121
certificate holder, whichever is applicable; of the name, 122
address, and telephone number of the county board of revision 123
before which the action is pending; of the board case number for 124
the action, which shall be maintained in the official file and 125
docket of the clerk of court; and that all subsequent pleadings, 126
petitions, and papers associated with the case and filed by any 127
interested party must be filed with the clerk of court and will 128
become part of the case file for the board of revision. 129

(2) The notice required by division (B)(1) of this section 130
also shall inform the addressee that any owner of record may, at 131
any time on or before the fourteenth day after service of 132
process is perfected, file a pleading with the clerk of court 133
requesting that the board transfer the case to a court of 134
competent jurisdiction to be conducted in accordance with the 135
applicable laws. 136

(C) Subject to division (D) of this section, subsequent 137
pleadings, motions, or papers associated with the case and filed 138
with the clerk of court shall be served upon all parties of 139

record in accordance with Civil Rules 4 and 5, except that 140
service by publication in any case requiring such service shall 141
require that any such publication shall be advertised in the 142
manner, and for the time periods and frequency, prescribed in 143
section 5721.18 of the Revised Code. Any inadvertent 144
noncompliance with those rules does not serve to defeat or 145
terminate the case, or subject the case to dismissal, as long as 146
actual notice or service of filed papers is shown by a 147
preponderance of the evidence or is acknowledged by the party 148
charged with notice or service, including by having made an 149
appearance or filing in relation to the case. The county board 150
of revision may conduct evidentiary hearings on the sufficiency 151
of process, service of process, or sufficiency of service of 152
papers in any proceeding arising from a complaint filed under 153
this section. Other than the notice and service provisions 154
contained in Civil Rules 4 and 5, the Rules of Civil Procedure 155
shall not be applicable to the proceedings of the board. The 156
board of revision may utilize procedures contained in the Rules 157
of Civil Procedure to the extent that such use facilitates the 158
needs of the proceedings, such as vacating orders, correcting 159
clerical mistakes, and providing notice to parties. To the 160
extent not otherwise provided in sections 323.65 to 323.79 of 161
the Revised Code, the board may apply the procedures prescribed 162
by sections 323.25 to 323.28 or Chapters 5721., 5722., and 5723. 163
of the Revised Code. Board practice shall be in accordance with 164
the practice and rules, if any, of the board that are 165
promulgated by the board under section 323.66 of the Revised 166
Code and are not inconsistent with sections 323.65 to 323.79 of 167
the Revised Code. 168

(D) (1) A party shall be deemed to be in default of the 169
proceedings in an action brought under sections 323.65 to 323.79 170

of the Revised Code if either of the following occurs: 171

(a) The party fails to appear at any hearing after being 172
served with notice of the summons and complaint by certified or 173
ordinary mail. 174

(b) For a party upon whom notice of summons and complaint 175
is required by publication as provided under section 5721.18 of 176
the Revised Code and has been considered ~~served~~ complete 177
pursuant to that section, the party fails to appear, move, or 178
plead to the complaint within twenty-eight days after service by 179
publication is ~~completed~~ considered complete. 180

(2) If a party is deemed to be in default pursuant to 181
division (D)(1) of this section, no further service of any 182
subsequent pleadings, papers, or proceedings is required on the 183
party by the court or any other party. 184

(E) At any time after a foreclosure action is filed under 185
this section, the county board of revision may, upon its own 186
motion, transfer the case to a court pursuant to section 323.691 187
of the Revised Code if it determines that, given the complexity 188
of the case or other circumstances, a court would be a more 189
appropriate forum for the action. 190

Sec. 5721.14. Subject to division (A)(2) of this section, 191
on receipt of a delinquent vacant land tax certificate or a 192
master list of delinquent vacant tracts, a county prosecuting 193
attorney shall institute a foreclosure proceeding under section 194
323.25, sections 323.65 to 323.79, or section 5721.18 of the 195
Revised Code, or a foreclosure and forfeiture proceeding under 196
this section. If the delinquent vacant land tax certificate or a 197
master list of delinquent vacant tracts lists minerals or rights 198
to minerals listed pursuant to sections 5713.04, 5713.05, and 199

5713.06 of the Revised Code, the county prosecuting attorney may 200
institute a foreclosure proceeding under section 323.25, 201
sections 323.65 to 323.79, or section 5721.18 of the Revised 202
Code or a foreclosure and forfeiture proceeding under this 203
section against such minerals or rights to minerals. 204

(A) (1) The prosecuting attorney shall institute a 205
proceeding under this section by filing, in the name of the 206
county treasurer and with the clerk of a court with 207
jurisdiction, a complaint that requests that the lien of the 208
state on the property identified in the certificate or master 209
list be foreclosed and that the property be forfeited to the 210
state. The prosecuting attorney shall prosecute the proceeding 211
to final judgment and satisfaction. 212

(2) If the delinquent taxes, assessments, charges, 213
penalties, and interest are paid prior to the time a complaint 214
is filed, the prosecuting attorney shall not institute a 215
proceeding under this section. If there is a copy of a written 216
delinquent tax contract attached to the certificate or an 217
asterisk next to an entry on the master list, or if a copy of a 218
delinquent tax contract is received from the county auditor 219
prior to the commencement of the proceeding under this section, 220
the prosecuting attorney shall not institute the proceeding 221
under this section unless the prosecuting attorney receives a 222
certification of the county treasurer that the delinquent tax 223
contract has become void. 224

(B) Foreclosure and forfeiture proceedings instituted 225
under this section constitute an action in rem. Prior to filing 226
such an action in rem, the county prosecuting attorney shall 227
cause a title search to be conducted for the purpose of 228
identifying any lienholders or other persons with interests in 229

the property that is subject to foreclosure and forfeiture. 230
Following the title search, the action in rem shall be 231
instituted by filing in the office of the clerk of a court with 232
jurisdiction a complaint bearing a caption substantially in the 233
form set forth in division (A) of section 5721.15 of the Revised 234
Code. 235

Any number of parcels may be joined in one action. Each 236
separate parcel included in a complaint shall be given a serial 237
number and shall be separately indexed and docketed by the clerk 238
of the court in a book kept by the clerk for such purpose. A 239
complaint shall contain the permanent parcel number of each 240
parcel included in it, the full street address of the parcel 241
when available, a description of the parcel as set forth in the 242
certificate or master list, the name and address of the last 243
known owner of the parcel if they appear on the general tax 244
list, the name and address of each lienholder and other person 245
with an interest in the parcel identified in the title search 246
relating to the parcel that is required by this division, and 247
the amount of taxes, assessments, charges, penalties, and 248
interest due and unpaid with respect to the parcel. It is 249
sufficient for the county treasurer to allege in the complaint 250
that the certificate or master list has been duly filed by the 251
county auditor with respect to each parcel listed, that the 252
amount of money with respect to each parcel appearing to be due 253
and unpaid is due and unpaid, and that there is a lien against 254
each parcel, without setting forth any other or special matters. 255
The prayer of the complaint shall be that the court issue an 256
order that the lien of the state on each of the parcels included 257
in the complaint be foreclosed, that the property be forfeited 258
to the state, and that the land be offered for sale in the 259
manner provided in section 5723.06 of the Revised Code. 260

(C) Within thirty days after the filing of a complaint, 261
the clerk of the court in which the complaint was filed shall 262
cause a notice of foreclosure and forfeiture substantially in 263
the form of the notice set forth in division (B) of section 264
5721.15 of the Revised Code to be published either (1) once a 265
week for three consecutive weeks in a newspaper of general 266
circulation in the county or (2) once in a newspaper of general 267
circulation in the county and, beginning one week thereafter, on 268
a web site maintained by the clerk and continuing until the date 269
a judgment is rendered under section 5721.16 of the Revised Code 270
with respect to such property. Any notice published on that web 271
site shall identify the date the notice is first published on 272
the web site. In any county that has adopted a permanent parcel 273
number system, the parcel may be described in the notice by 274
parcel number only, instead of also with a complete legal 275
description, if the county prosecuting attorney determines that 276
the publication of the complete legal description is not 277
necessary to provide reasonable notice of the foreclosure and 278
forfeiture proceeding to the interested parties. If the complete 279
legal description is not published, the notice shall indicate 280
where the complete legal description may be obtained. 281

After the ~~third~~ final newspaper publication, the publisher 282
shall file with the clerk of the court an affidavit stating the 283
fact of the publication and including a copy of the notice of 284
foreclosure and forfeiture as published. Service of process for 285
purposes of the action in rem shall be considered as complete on 286
the date of the ~~last~~ third newspaper publication or the date 287
that is two weeks after the clerk publishes the notice on the 288
web site maintained by the clerk, as applicable. 289

Within thirty days after the filing of a complaint and 290
before the date ~~of the final publication of the notice of~~ 291

~~foreclosure and forfeiture~~service of process is considered 292
complete under this division, the clerk of the court also shall 293
cause a copy of a notice substantially in the form of the notice 294
set forth in division (C) of section 5721.15 of the Revised Code 295
to be mailed by ordinary mail, with postage prepaid, to each 296
person named in the complaint as being the last known owner of a 297
parcel included in it, or as being a lienholder or other person 298
with an interest in a parcel included in it. The notice shall be 299
sent to the address of each such person, as set forth in the 300
complaint, and the clerk shall enter the fact of such mailing 301
upon the appearance docket. If the name and address of the last 302
known owner of a parcel included in a complaint is not set forth 303
in it, the county auditor shall file an affidavit with the clerk 304
stating that the name and address of the last known owner does 305
not appear on the general tax list. 306

(D) (1) An answer may be filed in a foreclosure and 307
forfeiture proceeding by any person owning or claiming any 308
right, title, or interest in, or lien upon, any parcel described 309
in the complaint. The answer shall contain the caption and 310
number of the action and the serial number of the parcel 311
concerned. The answer shall set forth the nature and amount of 312
interest claimed in the parcel and any defense or objection to 313
the foreclosure of the lien of the state for delinquent taxes, 314
assessments, charges, penalties, and interest, as shown in the 315
complaint. The answer shall be filed in the office of the clerk 316
of the court, and a copy of the answer shall be served on the 317
county prosecuting attorney not later than twenty-eight days 318
after the date ~~of final publication of the notice of foreclosure~~ 319
~~and forfeiture~~service of process is considered complete under 320
division (C) of this section. If an answer is not filed within 321
such time, a default judgment may be taken as to any parcel 322

included in a complaint as to which no answer has been filed. A 323
default judgment is valid and effective with respect to all 324
persons owning or claiming any right, title, or interest in, or 325
lien upon, any such parcel, notwithstanding that one or more of 326
such persons are minors, incompetents, absentees or nonresidents 327
of the state, or convicts in confinement. 328

(2) (a) A receiver appointed pursuant to divisions (C) (2) 329
and (3) of section 3767.41 of the Revised Code may file an 330
answer pursuant to division (D) (1) of this section, but is not 331
required to do so as a condition of receiving proceeds in a 332
distribution under division (B) (2) of section 5721.17 of the 333
Revised Code. 334

(b) When a receivership under section 3767.41 of the 335
Revised Code is associated with a parcel, the notice of 336
foreclosure and forfeiture set forth in division (B) of section 337
5721.15 of the Revised Code and the notice set forth in division 338
(C) of that section shall be modified to reflect the provisions 339
of division (D) (2) (a) of this section. 340

(E) At the trial of a foreclosure and forfeiture 341
proceeding, the delinquent vacant land tax certificate or master 342
list of delinquent vacant tracts filed by the county auditor 343
with the county prosecuting attorney shall be prima-facie 344
evidence of the amount and validity of the taxes, assessments, 345
charges, penalties, and interest appearing due and unpaid on the 346
parcel to which the certificate or master list relates and their 347
nonpayment. If an answer is properly filed, the court may, in 348
its discretion, and shall, at the request of the person filing 349
the answer, grant a severance of the proceedings as to any 350
parcel described in such answer for purposes of trial or appeal. 351

(F) The conveyance by the owner of any parcel against 352

which a complaint has been filed pursuant to this section at any 353
time after the date of publication of the parcel on the 354
delinquent vacant land tax list but before the date of a 355
judgment of foreclosure and forfeiture pursuant to section 356
5721.16 of the Revised Code shall not nullify the right of the 357
county to proceed with the foreclosure and forfeiture. 358

Sec. 5721.18. The county prosecuting attorney, upon the 359
delivery to the prosecuting attorney by the county auditor of a 360
delinquent land or delinquent vacant land tax certificate, or of 361
a master list of delinquent or delinquent vacant tracts, shall 362
institute a foreclosure proceeding under this section in the 363
name of the county treasurer to foreclose the lien of the state, 364
in any court with jurisdiction or in the county board of 365
revision with jurisdiction pursuant to section 323.66 of the 366
Revised Code, unless the taxes, assessments, charges, penalties, 367
and interest are paid prior to the time a complaint is filed, or 368
unless a foreclosure or foreclosure and forfeiture action has 369
been or will be instituted under section 323.25, sections 323.65 370
to 323.79, or section 5721.14 of the Revised Code. If the 371
delinquent land or delinquent vacant land tax certificate or the 372
master list of delinquent or delinquent vacant tracts lists 373
minerals or rights to minerals listed pursuant to sections 374
5713.04, 5713.05, and 5713.06 of the Revised Code, the county 375
prosecuting attorney may institute a foreclosure proceeding in 376
the name of the county treasurer, in any court with 377
jurisdiction, to foreclose the lien of the state against such 378
minerals or rights to minerals, unless the taxes, assessments, 379
charges, penalties, and interest are paid prior to the time the 380
complaint is filed, or unless a foreclosure or foreclosure and 381
forfeiture action has been or will be instituted under section 382
323.25, sections 323.65 to 323.79, or section 5721.14 of the 383

Revised Code. 384

Nothing in this section or section 5721.03 of the Revised 385
Code prohibits the prosecuting attorney from instituting a 386
proceeding under this section before the delinquent tax list or 387
delinquent vacant land tax list that includes the parcel is 388
published pursuant to division (B) of section 5721.03 of the 389
Revised Code if the list is not published within the time 390
prescribed by that division. The prosecuting attorney shall 391
prosecute the proceeding to final judgment and satisfaction. 392
Within ten days after obtaining a judgment, the prosecuting 393
attorney shall notify the treasurer in writing that judgment has 394
been rendered. If there is a copy of a written delinquent tax 395
contract attached to the certificate or an asterisk next to an 396
entry on the master list, or if a copy of a delinquent tax 397
contract is received from the auditor prior to the commencement 398
of the proceeding under this section, the prosecuting attorney 399
shall not institute the proceeding under this section, unless 400
the prosecuting attorney receives a certification of the 401
treasurer that the delinquent tax contract has become void. 402

(A) This division applies to all foreclosure proceedings 403
not instituted and prosecuted under section 323.25 of the 404
Revised Code or division (B) or (C) of this section. The 405
foreclosure proceedings shall be instituted and prosecuted in 406
the same manner as is provided by law for the foreclosure of 407
mortgages on land, except that, if service by publication is 408
necessary, such publication, instead of as provided by the Rules 409
of Civil Procedure, shall either be made (1) once a week for 410
three consecutive weeks ~~instead of as provided by the Rules of~~ 411
~~Civil Procedure,~~ and the service in a newspaper of general 412
circulation in the county or (2) once in a newspaper of general 413
circulation in the county and, beginning one week thereafter, on 414

a web site maintained by the clerk of courts and continuing 415
until the date a judgment is rendered under section 5721.19 of 416
the Revised Code with respect to such property. Any notices 417
published on that web site shall identify the date the notice is 418
first published on the web site. Service shall be complete, if 419
proceeding under division (A)(1) of this section, at the 420
expiration of three weeks after the date of the first 421
publication or, if proceeding under division (A)(2) of this 422
section, the date that is two weeks after the clerk publishes 423
the notice on the web site maintained by the clerk. In any 424
proceeding prosecuted under this section, if the prosecuting 425
attorney determines that service upon a defendant may be 426
obtained ultimately only by publication, the prosecuting 427
attorney may cause service to be made simultaneously by 428
certified mail, return receipt requested, ordinary mail, and 429
publication. 430

In any county that has adopted a permanent parcel number 431
system, the parcel may be described in the notice by parcel 432
number only, instead of also with a complete legal description, 433
if the prosecuting attorney determines that the publication of 434
the complete legal description is not necessary to provide 435
reasonable notice of the foreclosure proceeding to the 436
interested parties. If the complete legal description is not 437
published, the notice shall indicate where the complete legal 438
description may be obtained. 439

It is sufficient, having been made a proper party to the 440
foreclosure proceeding, for the treasurer to allege in the 441
treasurer's complaint that the certificate or master list has 442
been duly filed by the auditor, that the amount of money 443
appearing to be due and unpaid is due and unpaid, and that there 444
is a lien against the property described in the certificate or 445

master list, without setting forth in the complaint any other or 446
special matter relating to the foreclosure proceeding. The 447
prayer of the complaint shall be that the court or the county 448
board of revision with jurisdiction pursuant to section 323.66 449
of the Revised Code issue an order that the property be sold or 450
conveyed by the sheriff or otherwise be disposed of, and the 451
equity of redemption be extinguished, according to the 452
alternative redemption procedures prescribed in sections 323.65 453
to 323.79 of the Revised Code, or if the action is in the 454
municipal court by the bailiff, in the manner provided in 455
section 5721.19 of the Revised Code. 456

In the foreclosure proceeding, the treasurer may join in 457
one action any number of lots or lands, but the decree shall be 458
rendered separately, and any proceedings may be severed, in the 459
discretion of the court or board of revision, for the purpose of 460
trial or appeal, and the court or board of revision shall make 461
such order for the payment of costs as is considered proper. The 462
certificate or master list filed by the auditor with the 463
prosecuting attorney is prima-facie evidence at the trial of the 464
foreclosure action of the amount and validity of the taxes, 465
assessments, charges, penalties, and interest appearing due and 466
unpaid and of their nonpayment. 467

(B) Foreclosure proceedings constituting an action in rem 468
may be commenced by the filing of a complaint after the end of 469
the second year from the date on which the delinquency was first 470
certified by the auditor. Prior to filing such an action in rem, 471
the prosecuting attorney shall cause a title search to be 472
conducted for the purpose of identifying any lienholders or 473
other persons with interests in the property subject to 474
foreclosure. Following the title search, the action in rem shall 475
be instituted by filing in the office of the clerk of a court 476

with jurisdiction a complaint bearing a caption substantially in 477
the form set forth in division (A) of section 5721.181 of the 478
Revised Code. 479

Any number of parcels may be joined in one action. Each 480
separate parcel included in a complaint shall be given a serial 481
number and shall be separately indexed and docketed by the clerk 482
of the court in a book kept by the clerk for such purpose. A 483
complaint shall contain the permanent parcel number of each 484
parcel included in it, the full street address of the parcel 485
when available, a description of the parcel as set forth in the 486
certificate or master list, the name and address of the last 487
known owner of the parcel if they appear on the general tax 488
list, the name and address of each lienholder and other person 489
with an interest in the parcel identified in the title search 490
relating to the parcel that is required by this division, and 491
the amount of taxes, assessments, charges, penalties, and 492
interest due and unpaid with respect to the parcel. It is 493
sufficient for the treasurer to allege in the complaint that the 494
certificate or master list has been duly filed by the auditor 495
with respect to each parcel listed, that the amount of money 496
with respect to each parcel appearing to be due and unpaid is 497
due and unpaid, and that there is a lien against each parcel, 498
without setting forth any other or special matters. The prayer 499
of the complaint shall be that the court issue an order that the 500
land described in the complaint be sold in the manner provided 501
in section 5721.19 of the Revised Code. 502

(1) Within thirty days after the filing of a complaint, 503
the clerk of the court in which the complaint was filed shall 504
cause a notice of foreclosure substantially in the form of the 505
notice set forth in division (B) of section 5721.181 of the 506
Revised Code to be published either (a) once a week for three 507

consecutive weeks in a newspaper of general circulation in the 508
county or (b) once in a newspaper of general circulation in the 509
county and, beginning one week thereafter, on a web site 510
maintained by the clerk and continuing until the date a judgment 511
is rendered under section 5721.19 of the Revised Code with 512
respect to such property. The newspaper shall meet the 513
requirements of section 7.12 of the Revised Code. Any notice 514
published on a web site maintained by the clerk shall identify 515
the date the notice is first published on that web site. In any 516
county that has adopted a permanent parcel number system, the 517
parcel may be described in the notice by parcel number only, 518
instead of also with a complete legal description, if the 519
prosecuting attorney determines that the publication of the 520
complete legal description is not necessary to provide 521
reasonable notice of the foreclosure proceeding to the 522
interested parties. If the complete legal description is not 523
published, the notice shall indicate where the complete legal 524
description may be obtained. 525

After the ~~third~~ final newspaper publication, the publisher 526
shall file with the clerk of the court an affidavit stating the 527
fact of the publication and including a copy of the notice of 528
foreclosure as published. Service of process for purposes of the 529
action in rem shall be considered as complete on the date of the 530
~~last third newspaper publication or the date that is two weeks~~ 531
after the clerk publishes the notice on the web site maintained 532
by the clerk, as applicable. 533

Within thirty days after the filing of a complaint and 534
before the ~~final date of publication of the notice of~~ 535
~~foreclosure~~ service of process is considered complete under this 536
division, the clerk of the court also shall cause a copy of a 537
notice substantially in the form of the notice set forth in 538

division (C) of section 5721.181 of the Revised Code to be 539
mailed by certified mail, with postage prepaid, to each person 540
named in the complaint as being the last known owner of a parcel 541
included in it, or as being a lienholder or other person with an 542
interest in a parcel included in it. The notice shall be sent to 543
the address of each such person, as set forth in the complaint, 544
and the clerk shall enter the fact of such mailing upon the 545
appearance docket. If the name and address of the last known 546
owner of a parcel included in a complaint is not set forth in 547
it, the auditor shall file an affidavit with the clerk stating 548
that the name and address of the last known owner does not 549
appear on the general tax list. 550

(2) (a) An answer may be filed in an action in rem under 551
this division by any person owning or claiming any right, title, 552
or interest in, or lien upon, any parcel described in the 553
complaint. The answer shall contain the caption and number of 554
the action and the serial number of the parcel concerned. The 555
answer shall set forth the nature and amount of interest claimed 556
in the parcel and any defense or objection to the foreclosure of 557
the lien of the state for delinquent taxes, assessments, 558
charges, penalties, and interest as shown in the complaint. The 559
answer shall be filed in the office of the clerk of the court, 560
and a copy of the answer shall be served on the prosecuting 561
attorney, not later than twenty-eight days after the date ~~of~~ 562
~~final publication of the notice of foreclosure~~service of process 563
is considered complete under division (B) (1) of this section. If 564
an answer is not filed within such time, a default judgment may 565
be taken as to any parcel included in a complaint as to which no 566
answer has been filed. A default judgment is valid and effective 567
with respect to all persons owning or claiming any right, title, 568
or interest in, or lien upon, any such parcel, notwithstanding 569

that one or more of such persons are minors, incompetents, 570
absentees or nonresidents of the state, or convicts in 571
confinement. 572

(b) (i) A receiver appointed pursuant to divisions (C) (2) 573
and (3) of section 3767.41 of the Revised Code may file an 574
answer pursuant to division (B) (2) (a) of this section, but is 575
not required to do so as a condition of receiving proceeds in a 576
distribution under division (B) (1) of section 5721.17 of the 577
Revised Code. 578

(ii) When a receivership under section 3767.41 of the 579
Revised Code is associated with a parcel, the notice of 580
foreclosure set forth in division (B) of section 5721.181 of the 581
Revised Code and the notice set forth in division (C) of that 582
section shall be modified to reflect the provisions of division 583
(B) (2) (b) (i) of this section. 584

(3) At the trial of an action in rem under this division, 585
the certificate or master list filed by the auditor with the 586
prosecuting attorney shall be prima-facie evidence of the amount 587
and validity of the taxes, assessments, charges, penalties, and 588
interest appearing due and unpaid on the parcel to which the 589
certificate or master list relates and their nonpayment. If an 590
answer is properly filed, the court may, in its discretion, and 591
shall, at the request of the person filing the answer, grant a 592
severance of the proceedings as to any parcel described in such 593
answer for purposes of trial or appeal. 594

(C) In addition to the actions in rem authorized under 595
division (B) of this section and section 5721.14 of the Revised 596
Code, an action in rem may be commenced under this division. An 597
action commenced under this division shall conform to all of the 598
requirements of division (B) of this section except as follows: 599

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

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

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

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

"If pursuant to the action the parcel is sold, the sale shall not affect or extinguish any lien or encumbrance with

respect to the parcel other than a receiver's lien and other 630
than the lien for land taxes, assessments, charges, interest, 631
and penalties for which the lien is foreclosed and in 632
satisfaction of which the property is sold. All other liens and 633
encumbrances with respect to the parcel shall survive the sale." 634

(b) The notice to the owner, lienholders, and other 635
persons with an interest in a parcel shall be a notice only to 636
the owner and to any receiver under section 3767.41 of the 637
Revised Code, and the last two sentences of the notice shall be 638
omitted. 639

(4) As used in this division, a "receiver's lien" means 640
the lien of a receiver appointed pursuant to divisions (C) (2) 641
and (3) of section 3767.41 of the Revised Code that is acquired 642
pursuant to division (H) (2) (b) of that section for any 643
unreimbursed expenses and other amounts paid in accordance with 644
division (F) of that section by the receiver and for the fees of 645
the receiver approved pursuant to division (H) (1) of that 646
section. 647

(D) The conveyance by the owner of any parcel against 648
which a complaint has been filed pursuant to this section at any 649
time after the date of publication of the parcel on the 650
delinquent tax list but before the date of a judgment of 651
foreclosure pursuant to section 5721.19 of the Revised Code 652
shall not nullify the right of the county to proceed with the 653
foreclosure. 654

Section 2. That existing sections 323.25, 323.69, 5721.14, 655
and 5721.18 of the Revised Code are hereby repealed. 656