**SUMMARY**

- Increases from one to six years the interval within which county auditors must offer tax-forfeited land for sale.
- Allows a county auditor to conduct a sale at any location in the county, rather than at the county courthouse as required under current law.
- Eliminates the requirement that the county auditor offer each tract separately beginning with the first tract contained in the list.

**DETAILED ANALYSIS**

**Sale of forfeited property**

Current law requires county auditors to offer all forfeited property\(^1\) for sale at least one time each year. The sale must take place at the county courthouse and each parcel of forfeited property must be offered for sale separately, beginning with the first parcel on the delinquent land list.

The bill relaxes these requirements. Instead, the county auditor is required to offer the forfeited property for sale on at least one occasion every six years, though the auditor continues to have the authority to conduct sales at more frequent intervals if the auditor determines that a sale is necessary. Instead of taking place at the county courthouse, sales may be conducted at any location in the county that is deemed appropriate by the county auditor. Parcels of forfeited property may be sold together or separately, and in any order designated by the county auditor.\(^2\)

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\(^1\) Forfeited property generally is property that fails to sell during foreclosure proceedings. R.C. 5723.01, not in the bill.

\(^2\) R.C. 5723.04(A) and 5723.06.
## HISTORY

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