

As Introduced

132nd General Assembly

Regular Session

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H. B. No. 458

Representatives Lipps, Ryan

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

A BILL

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

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

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

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

section 5721.18 of the Revised Code. 19

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

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

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

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

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

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

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

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

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

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

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

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