

As Introduced

133rd General Assembly

Regular Session

2019-2020

H. B. No. 734

Representatives Rogers, Hicks-Hudson

Cosponsors: Representatives Blair, Brent, Ingram, Lightbody

A BILL

To amend sections 323.28, 323.74, 5721.01, 5721.16, 1
5721.18, 5721.19, 5721.191, 5721.192, 5721.32, 2
5721.33, 5722.01, 5723.05, 5723.06, 5723.10, 3
5723.12, and 5723.18 of the Revised Code to 4
modify some delinquent property tax foreclosure 5
proceedings and to prohibit certain tax- 6
delinquent persons and associates from 7
purchasing any tax-foreclosed property or 8
delinquent tax certificates. 9

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

Section 1. That sections 323.28, 323.74, 5721.01, 5721.16, 10
5721.18, 5721.19, 5721.191, 5721.192, 5721.32, 5721.33, 5722.01, 11
5723.05, 5723.06, 5723.10, 5723.12, and 5723.18 of the Revised 12
Code be amended to read as follows: 13

Sec. 323.28. (A) A finding shall be entered in a 14
proceeding under section 323.25 of the Revised Code for taxes, 15
assessments, penalties, interest, and charges due and payable at 16
the time the deed of real property sold or transferred under 17
this section is transferred to the purchaser or transferee, plus 18

the cost of the proceeding. For purposes of determining such amount, the county treasurer may estimate the amount of taxes, assessments, interest, penalties, charges, and costs that will be payable at the time the deed of the property is transferred to the purchaser or transferee.

The court of common pleas, a municipal court with jurisdiction, or the county board of revision with jurisdiction pursuant to section 323.66 of the Revised Code shall order such premises to be transferred pursuant to division (E) of this section or shall order such premises to be sold for payment of the finding, but for not less than either of the following, unless the county treasurer applies for an appraisal:

(1) The total amount of such finding;

(2) The fair market value of the premises, as determined by the county auditor, plus the cost of the proceeding.

If the county treasurer applies for an appraisal, the premises shall be appraised in the manner provided by section 2329.17 of the Revised Code, and shall be sold for at least two-thirds of the appraised value.

~~Notwithstanding the minimum sales price provisions of divisions (A) (1) and (2) of this section to the contrary, a parcel sold pursuant to this section shall not be sold for less than the amount described in division (A) (1) of this section if the highest bidder is the owner of record of the parcel immediately prior to the judgment of foreclosure or a member of the following class of parties connected to that owner: a member of that owner's immediate family, a person with a power of attorney appointed by that owner who subsequently transfers the parcel to the owner, a sole proprietorship owned by that owner~~

~~or a member of the owner's immediate family, or partnership, trust, business trust, corporation, or association in which the owner or a member of the owner's immediate family owns or controls directly or indirectly more than fifty per cent. If a parcel sells for less than the amount described in division (A) (1) of this section, the officer conducting the sale shall require the buyer to complete an affidavit stating that the buyer is not the owner of record immediately prior to the judgment of foreclosure or a member of the specified class of parties connected to that owner, and the affidavit shall become part of the court records of the proceeding. If the county auditor discovers within three years after the date of the sale that a parcel was sold to that owner or a member of the specified class of parties connected to that owner for a price less than the amount so described, and if the parcel is still owned by that owner or a member of the specified class of parties connected to that owner, the auditor within thirty days after such discovery shall add the difference between that amount and the sale price to the amount of taxes that then stand charged against the parcel and is payable at the next succeeding date for payment of real property taxes. As used in this paragraph, "immediate family" means a spouse who resides in the same household and children.~~

(B) From the proceeds of the sale the costs shall be first paid, next the amount found due for taxes, then the amount of any taxes accruing after the entry of the finding and before the deed of the property is transferred to the purchaser following the sale, all of which taxes shall be deemed satisfied, though the amount applicable to them is deficient, and any balance shall be distributed according to section 5721.20 of the Revised Code. No statute of limitations shall apply to such action. Upon

sale, all liens for taxes due at the time the deed of the 79
property is transferred to the purchaser following the sale, and 80
liens subordinate to liens for taxes, shall be deemed satisfied 81
and discharged unless otherwise provided by the order of sale. 82

(C) If the county treasurer's estimate of the amount of 83
the finding under division (A) of this section exceeds the 84
amount of taxes, assessments, interest, penalties, and costs 85
actually payable when the deed is transferred to the purchaser, 86
the officer who conducted the sale shall refund to the purchaser 87
the difference between the estimate and the amount actually 88
payable. If the amount of taxes, assessments, interest, 89
penalties, and costs actually payable when the deed is 90
transferred to the purchaser exceeds the county treasurer's 91
estimate, the officer shall certify the amount of the excess to 92
the treasurer, who shall enter that amount on the real and 93
public utility property tax duplicate opposite the property; the 94
amount of the excess shall be payable at the next succeeding 95
date prescribed for payment of taxes in section 323.12 of the 96
Revised Code, and shall not be deemed satisfied and discharged 97
pursuant to division (B) of this section. 98

(D) Premises ordered to be sold under this section but 99
remaining unsold for want of bidders after being offered for 100
sale on two separate occasions, not less than two weeks apart, 101
or after being offered for sale on one occasion in the case of 102
abandoned land as defined in section 323.65 of the Revised Code, 103
shall be forfeited to the state or to a political subdivision, 104
school district, or county land reutilization corporation 105
pursuant to Chapter 5722. or section 5723.01 of the Revised 106
Code, and shall be disposed of pursuant to Chapter 5722. or 107
5723. of the Revised Code. 108

(E) Notwithstanding section 5722.03 of the Revised Code, 109
if the complaint alleges that the property is delinquent vacant 110
land as defined in section 5721.01 of the Revised Code, 111
abandoned lands as defined in section 323.65 of the Revised 112
Code, or lands described in division (F) of section 5722.01 of 113
the Revised Code, and the value of the taxes, assessments, 114
penalties, interest, and all other charges and costs of the 115
action exceed the auditor's fair market value of the parcel, 116
then the court or board of revision having jurisdiction over the 117
matter on motion of the plaintiff, or on the court's or board's 118
own motion, shall, upon any adjudication of foreclosure, order, 119
without appraisal and without sale, the fee simple title of the 120
property to be transferred to and vested in an electing 121
subdivision as defined in division (A) of section 5722.01 of the 122
Revised Code. For purposes of determining whether the taxes, 123
assessments, penalties, interest, and all other charges and 124
costs of the action exceed the actual fair market value of the 125
parcel, the auditor's most current valuation shall be rebuttably 126
presumed to be, and constitute prima-facie evidence of, the fair 127
market value of the parcel. In such case, the filing for 128
journalization of a decree of foreclosure ordering that direct 129
transfer without appraisal or sale shall constitute confirmation 130
of the transfer and thereby terminate any further statutory or 131
common law right of redemption. 132

(F) Whenever the officer charged to conduct the sale 133
offers any parcel for sale, the officer first shall read aloud a 134
complete legal description of the parcel, or in the alternative, 135
may read aloud only a summary description and a parcel number if 136
the county has adopted a permanent parcel number system and if 137
the advertising notice published prior to the sale includes a 138
complete legal description or indicates where the complete legal 139

description may be obtained. 140

(G) The officer charged with transferring the title to 141
property sold under this section may not transfer the title 142
unless and until the purchaser furnishes the officer with an 143
affidavit as described in division (J) of section 5721.19 of the 144
Revised Code. Any person who knowingly makes a false statement 145
in that affidavit is guilty of falsification under division (A) 146
(11) of section 2921.13 of the Revised Code. 147

Sec. 323.74. (A) If a public auction is held for abandoned 148
land pursuant to section 323.73 of the Revised Code, but the 149
land is not sold at the public auction, the county board of 150
revision may order the disposition of the abandoned land in 151
accordance with division (B) or (C) of this section. 152

(B) The abandoned land offered for sale at a public 153
auction as described in section 323.73 of the Revised Code, but 154
not sold at the auction, may be offered for sale in any usual 155
and customary manner by the sheriff as otherwise provided by 156
law. The subsequent public auction may be held in the same 157
manner as the public auction was held under section 323.73 of 158
the Revised Code, but the minimum bid at an auction held under 159
this division shall be the lesser of fifty per cent of fair 160
market value of the abandoned land as currently shown by the 161
county auditor's latest valuation, or the sum of the impositions 162
against the abandoned land plus the costs apportioned to the 163
land under section 323.75 of the Revised Code. Notice of any 164
subsequent sale pursuant to this section may be given in the 165
original notice of sale listing the time, date, and place of the 166
subsequent sale. 167

(C) Upon certification from the sheriff that abandoned 168
land was offered for sale at a public auction as described in 169

section 323.73 of the Revised Code but was not purchased, a 170
community development organization or any school district, 171
municipal corporation, county, or township in which the land is 172
located may request that title to the land be transferred to the 173
community development organization, school district, municipal 174
corporation, county, or township at the time described in this 175
division. The request shall be delivered to the board of 176
revision at any time from the date the complaint for foreclosure 177
is filed under section 323.69 of the Revised Code, but not later 178
than sixty days after the date on which the land was first 179
offered for sale. The request shall include a representation 180
that the organization, district, or political subdivision, not 181
later than thirty days after receiving legal title to the 182
abandoned land, will begin basic exterior improvements that will 183
protect the land from further unreasonable deterioration. The 184
improvements shall include, but are not limited to, the removal 185
of trash and refuse from the exterior of the premises and the 186
securing of open, vacant, or vandalized areas on the exterior of 187
the premises. The representation shall be deemed to have been 188
given if the notice is supplied by an electing subdivision as 189
defined in section 5722.01 of the Revised Code. 190

(D) The county board of revision, upon any adjudication of 191
foreclosure and forfeiture against the abandoned land, may order 192
the sheriff to dispose of the abandoned land as prescribed in 193
sections 323.65 to 323.79 of the Revised Code. The order by the 194
board shall include instructions to the sheriff to transfer the 195
land to the specified community development organization, school 196
district, municipal corporation, county, or township after 197
payment of the costs of disposing of the abandoned land pursuant 198
to section 323.75 of the Revised Code or, if any negotiated 199
price has been agreed to between the county treasurer and the 200

community development organization, school district, municipal 201
corporation, county, or township, after payment of that 202
negotiated price as certified by the board to the sheriff. 203

(E) Upon Subject to division (H) of this section, upon 204
receipt of payment under this section, the sheriff shall convey 205
by sheriff's deed the fee simple interest in, and to, the 206
abandoned land. If the abandoned land is transferred pursuant to 207
division (D) of this section and the county treasurer reasonably 208
determines that the transfer will result in the property being 209
occupied, the county treasurer may waive, but is not required to 210
waive, some or all of the impositions against the abandoned land 211
or costs apportioned to the land under section 323.75 of the 212
Revised Code. 213

(F) Upon a transfer under this section, all liens for 214
taxes due at the time the deed of the property is conveyed to a 215
purchaser or transferred to a community development 216
organization, school district, municipal corporation, county, or 217
township, and liens subordinate to liens for taxes, shall be 218
deemed satisfied and discharged. 219

(G) Any parcel that has been advertised and offered for 220
sale pursuant to foreclosure proceedings and has not sold for 221
want of bidders or been otherwise transferred under sections 222
323.65 to 323.79 of the Revised Code shall be forfeited or 223
otherwise disposed of in the same manner as lands under section 224
323.25 or 5721.18 or Chapter 5723. of the Revised Code. 225

(H) The sheriff may not convey a sheriff's deed under 226
division (E) of this section unless and until the purchaser 227
furnishes the sheriff with an affidavit as described in division 228
(J) of section 5721.19 of the Revised Code. Any person who 229
knowingly makes a false statement in that affidavit is guilty of 230

<u>falsification under division (A) (11) of section 2921.13 of the</u>	231
<u>Revised Code.</u>	232
Sec. 5721.01. (A) As used in this chapter:	233
(1) "Delinquent lands" means all lands, including lands	234
that are unimproved by any dwelling, upon which delinquent	235
taxes, as defined in section 323.01 of the Revised Code, remain	236
unpaid at the time a settlement is made between the county	237
treasurer and auditor pursuant to division (C) of section 321.24	238
of the Revised Code.	239
(2) "Delinquent vacant lands" means all lands that have	240
been delinquent lands for at least one year and that are	241
unimproved by any dwelling.	242
(3) "County land reutilization corporation" means a county	243
land reutilization corporation organized under Chapter 1724. of	244
the Revised Code.	245
<u>(4) "Receiver's lien" means the lien of a receiver</u>	246
<u>appointed pursuant to divisions (C) (2) and (3) of section</u>	247
<u>3767.41 of the Revised Code that is acquired pursuant to</u>	248
<u>division (H) (2) (b) of that section for any unreimbursed expenses</u>	249
<u>and other amounts paid in accordance with division (F) of that</u>	250
<u>section by the receiver and for the fees of the receiver</u>	251
<u>approved pursuant to division (H) (1) of that section.</u>	252
(B) As used in sections 5719.04, 5721.03, and 5721.31 of	253
the Revised Code and in any other sections of the Revised Code	254
to which those sections are applicable, a "newspaper" or	255
"newspaper of general circulation" has the same meaning as in	256
section 7.12 of the Revised Code.	257
Sec. 5721.16. (A) In its judgment of foreclosure and	258
forfeiture rendered with respect to actions filed pursuant to	259

section 5721.14 of the Revised Code, the court shall enter a 260
finding with respect to each parcel of the amount of the taxes, 261
assessments, charges, penalties, and interest, and the costs 262
incurred in the foreclosure and forfeiture proceeding instituted 263
against it, which are due and unpaid. The court shall order each 264
parcel to be sold pursuant to Chapter 5723. of the Revised Code, 265
without appraisal, for not less than the lesser of the 266
following: 267

(1) The fair market value of the parcel, as determined by 268
the county auditor and as specified in the delinquent vacant 269
land tax certificate or master list of delinquent vacant tracts, 270
plus the costs incurred in the foreclosure and forfeiture 271
proceeding; 272

(2) The total amount of the finding entered by the court, 273
including all taxes, assessments, charges, penalties, and 274
interest payable subsequent to the delivery to the county 275
prosecuting attorney of the delinquent vacant land tax 276
certificate or master list of delinquent vacant tracts and prior 277
to the transfer of the deed of the parcel to the purchaser 278
following confirmation of sale, plus the costs incurred in the 279
foreclosure and forfeiture proceeding. For purposes of 280
determining such amount, the county treasurer may estimate the 281
amount of taxes, assessments, interest, penalties, and costs 282
that will be payable at the time the deed of the property is 283
transferred to the purchaser. 284

~~Notwithstanding the minimum sales price provisions of 285
divisions (A) (1) and (2) of this section to the contrary, a 286
parcel sold pursuant to this section shall not be sold for less 287
than the amount described in division (A) (2) of this section if 288
the highest bidder is the owner of record of the parcel 289~~

~~immediately prior to the judgment of foreclosure or a member of~~ 290
~~the following class of parties connected to that owner: a member~~ 291
~~of that owner's immediate family, a person with a power of~~ 292
~~attorney appointed by that owner who subsequently transfers the~~ 293
~~parcel to the owner, a sole proprietorship owned by that owner~~ 294
~~or a member of his immediate family, or a partnership, trust,~~ 295
~~business trust, corporation, or association in which the owner~~ 296
~~or a member of his immediate family owns or controls directly or~~ 297
~~indirectly more than fifty per cent. If a parcel sells for less~~ 298
~~than the amount described in division (A) (2) of this section,~~ 299
~~the officer conducting the sale shall require the buyer to~~ 300
~~complete an affidavit stating that the buyer is not the owner of~~ 301
~~record immediately prior to the judgment of foreclosure or a~~ 302
~~member of the specified class of parties connected to that~~ 303
~~owner, and the affidavit shall become part of the court records~~ 304
~~of the proceeding. If the county auditor discovers within three~~ 305
~~years after the date of the sale that a parcel was sold to that~~ 306
~~owner or a member of the specified class of parties connected to~~ 307
~~that owner for a price less than the amount so described, and if~~ 308
~~the parcel is still owned by that owner or a member of the~~ 309
~~specified class of parties connected to that owner, the auditor~~ 310
~~within thirty days after such discovery shall add the difference~~ 311
~~between that amount and the sale price to the amount of taxes~~ 312
~~that then stand charged against the parcel and is payable at the~~ 313
~~next succeeding date for payment of real property taxes. As used~~ 314
~~in this paragraph, "immediate family" means a spouse who resides~~ 315
~~in the same household and children.~~ 316

(B) Each parcel affected by the court's finding shall be 317
sold pursuant to section 5723.06 of the Revised Code. 318

Sec. 5721.18. The county prosecuting attorney, upon the 319
delivery to the prosecuting attorney by the county auditor of a 320

delinquent land or delinquent vacant land tax certificate, or of 321
a master list of delinquent or delinquent vacant tracts, shall 322
institute a foreclosure proceeding under this section in the 323
name of the county treasurer to foreclose the lien of the state, 324
in any court with jurisdiction or in the county board of 325
revision with jurisdiction pursuant to section 323.66 of the 326
Revised Code, unless the taxes, assessments, charges, penalties, 327
and interest are paid prior to the time a complaint is filed, or 328
unless a foreclosure or foreclosure and forfeiture action has 329
been or will be instituted under section 323.25, sections 323.65 330
to 323.79, or section 5721.14 of the Revised Code. If the 331
delinquent land or delinquent vacant land tax certificate or the 332
master list of delinquent or delinquent vacant tracts lists 333
minerals or rights to minerals listed pursuant to sections 334
5713.04, 5713.05, and 5713.06 of the Revised Code, the county 335
prosecuting attorney may institute a foreclosure proceeding in 336
the name of the county treasurer, in any court with 337
jurisdiction, to foreclose the lien of the state against such 338
minerals or rights to minerals, unless the taxes, assessments, 339
charges, penalties, and interest are paid prior to the time the 340
complaint is filed, or unless a foreclosure or foreclosure and 341
forfeiture action has been or will be instituted under section 342
323.25, sections 323.65 to 323.79, or section 5721.14 of the 343
Revised Code. 344

Nothing in this section or section 5721.03 of the Revised 345
Code prohibits the prosecuting attorney from instituting a 346
proceeding under this section before the delinquent tax list or 347
delinquent vacant land tax list that includes the parcel is 348
published pursuant to division (B) of section 5721.03 of the 349
Revised Code if the list is not published within the time 350
prescribed by that division. The prosecuting attorney shall 351

prosecute the proceeding to final judgment and satisfaction. 352
Within ten days after obtaining a judgment, the prosecuting 353
attorney shall notify the treasurer in writing that judgment has 354
been rendered. If there is a copy of a written delinquent tax 355
contract attached to the certificate or an asterisk next to an 356
entry on the master list, or if a copy of a delinquent tax 357
contract is received from the auditor prior to the commencement 358
of the proceeding under this section, the prosecuting attorney 359
shall not institute the proceeding under this section, unless 360
the prosecuting attorney receives a certification of the 361
treasurer that the delinquent tax contract has become void. 362

(A) This division applies to all foreclosure proceedings 363
not instituted and prosecuted under section 323.25 of the 364
Revised Code or division (B) ~~or (C)~~ of this section. The 365
foreclosure proceedings shall be instituted and prosecuted in 366
the same manner as is provided by law for the foreclosure of 367
mortgages on land, except that, if service by publication is 368
necessary, such publication shall be made once a week for three 369
consecutive weeks instead of as provided by the Rules of Civil 370
Procedure, and the service shall be complete at the expiration 371
of three weeks after the date of the first publication. In any 372
proceeding prosecuted under this section, if the prosecuting 373
attorney determines that service upon a defendant may be 374
obtained ultimately only by publication, the prosecuting 375
attorney may cause service to be made simultaneously by 376
certified mail, return receipt requested, ordinary mail, and 377
publication. 378

In any county that has adopted a permanent parcel number 379
system, the parcel may be described in the notice by parcel 380
number only, instead of also with a complete legal description, 381
if the prosecuting attorney determines that the publication of 382

the complete legal description is not necessary to provide 383
reasonable notice of the foreclosure proceeding to the 384
interested parties. If the complete legal description is not 385
published, the notice shall indicate where the complete legal 386
description may be obtained. 387

It is sufficient, having been made a proper party to the 388
foreclosure proceeding, for the treasurer to allege in the 389
treasurer's complaint that the certificate or master list has 390
been duly filed by the auditor, that the amount of money 391
appearing to be due and unpaid is due and unpaid, and that there 392
is a lien against the property described in the certificate or 393
master list, without setting forth in the complaint any other or 394
special matter relating to the foreclosure proceeding. The 395
prayer of the complaint shall be that the court or the county 396
board of revision with jurisdiction pursuant to section 323.66 397
of the Revised Code issue an order that the property be sold or 398
conveyed by the sheriff or otherwise be disposed of, and the 399
equity of redemption be extinguished, according to the 400
alternative redemption procedures prescribed in sections 323.65 401
to 323.79 of the Revised Code, or if the action is in the 402
municipal court by the bailiff, in the manner provided in 403
section 5721.19 of the Revised Code. 404

In the foreclosure proceeding, the treasurer may join in 405
one action any number of lots or lands, but the decree shall be 406
rendered separately, and any proceedings may be severed, in the 407
discretion of the court or board of revision, for the purpose of 408
trial or appeal, and the court or board of revision shall make 409
such order for the payment of costs as is considered proper. The 410
certificate or master list filed by the auditor with the 411
prosecuting attorney is prima-facie evidence at the trial of the 412
foreclosure action of the amount and validity of the taxes, 413

assessments, charges, penalties, and interest appearing due and 414
unpaid and of their nonpayment. 415

(B) Foreclosure proceedings constituting an action in rem 416
may be commenced by the filing of a complaint after the end of 417
the second year from the date on which the delinquency was first 418
certified by the auditor. Prior to filing such an action in rem, 419
the prosecuting attorney shall cause a title search to be 420
conducted for the purpose of identifying any lienholders or 421
other persons with interests in the property subject to 422
foreclosure. Following the title search, the action in rem shall 423
be instituted by filing in the office of the clerk of a court 424
with jurisdiction a complaint bearing a caption substantially in 425
the form set forth in division (A) of section 5721.181 of the 426
Revised Code. 427

Any number of parcels may be joined in one action. Each 428
separate parcel included in a complaint shall be given a serial 429
number and shall be separately indexed and docketed by the clerk 430
of the court in a book kept by the clerk for such purpose. A 431
complaint shall contain the permanent parcel number of each 432
parcel included in it, the full street address of the parcel 433
when available, a description of the parcel as set forth in the 434
certificate or master list, the name and address of the last 435
known owner of the parcel if they appear on the general tax 436
list, the name and address of each lienholder and other person 437
with an interest in the parcel identified in the title search 438
relating to the parcel that is required by this division, and 439
the amount of taxes, assessments, charges, penalties, and 440
interest due and unpaid with respect to the parcel. It is 441
sufficient for the treasurer to allege in the complaint that the 442
certificate or master list has been duly filed by the auditor 443
with respect to each parcel listed, that the amount of money 444

with respect to each parcel appearing to be due and unpaid is 445
due and unpaid, and that there is a lien against each parcel, 446
without setting forth any other or special matters. The prayer 447
of the complaint shall be that the court issue an order that the 448
land described in the complaint be sold in the manner provided 449
in section 5721.19 of the Revised Code. 450

(1) Within thirty days after the filing of a complaint, 451
the clerk of the court in which the complaint was filed shall 452
cause a notice of foreclosure substantially in the form of the 453
notice set forth in division (B) of section 5721.181 of the 454
Revised Code to be published once a week for three consecutive 455
weeks in a newspaper of general circulation in the county. The 456
newspaper shall meet the requirements of section 7.12 of the 457
Revised Code. In any county that has adopted a permanent parcel 458
number system, the parcel may be described in the notice by 459
parcel number only, instead of also with a complete legal 460
description, if the prosecuting attorney determines that the 461
publication of the complete legal description is not necessary 462
to provide reasonable notice of the foreclosure proceeding to 463
the interested parties. If the complete legal description is not 464
published, the notice shall indicate where the complete legal 465
description may be obtained. 466

After the third publication, the publisher shall file with 467
the clerk of the court an affidavit stating the fact of the 468
publication and including a copy of the notice of foreclosure as 469
published. Service of process for purposes of the action in rem 470
shall be considered as complete on the date of the last 471
publication. 472

Within thirty days after the filing of a complaint and 473
before the final date of publication of the notice of 474

foreclosure, the clerk of the court also shall cause a copy of a 475
notice substantially in the form of the notice set forth in 476
division (C) of section 5721.181 of the Revised Code to be 477
mailed by certified mail, with postage prepaid, to each person 478
named in the complaint as being the last known owner of a parcel 479
included in it, or as being a lienholder or other person with an 480
interest in a parcel included in it. The notice shall be sent to 481
the address of each such person, as set forth in the complaint, 482
and the clerk shall enter the fact of such mailing upon the 483
appearance docket. If the name and address of the last known 484
owner of a parcel included in a complaint is not set forth in 485
it, the auditor shall file an affidavit with the clerk stating 486
that the name and address of the last known owner does not 487
appear on the general tax list. 488

(2) (a) An answer may be filed in an action in rem under 489
this division by any person owning or claiming any right, title, 490
or interest in, or lien upon, any parcel described in the 491
complaint. The answer shall contain the caption and number of 492
the action and the serial number of the parcel concerned. The 493
answer shall set forth the nature and amount of interest claimed 494
in the parcel and any defense or objection to the foreclosure of 495
the lien of the state for delinquent taxes, assessments, 496
charges, penalties, and interest as shown in the complaint. The 497
answer shall be filed in the office of the clerk of the court, 498
and a copy of the answer shall be served on the prosecuting 499
attorney, not later than twenty-eight days after the date of 500
final publication of the notice of foreclosure. If an answer is 501
not filed within such time, a default judgment may be taken as 502
to any parcel included in a complaint as to which no answer has 503
been filed. A default judgment is valid and effective with 504
respect to all persons owning or claiming any right, title, or 505

interest in, or lien upon, any such parcel, notwithstanding that 506
one or more of such persons are minors, incompetents, absentees 507
or nonresidents of the state, or convicts in confinement. 508

(b) (i) A receiver appointed pursuant to divisions (C) (2) 509
and (3) of section 3767.41 of the Revised Code may file an 510
answer pursuant to division (B) (2) (a) of this section, but is 511
not required to do so as a condition of receiving proceeds in a 512
distribution under division (B) (1) of section 5721.17 of the 513
Revised Code. 514

(ii) When a receivership under section 3767.41 of the 515
Revised Code is associated with a parcel, the notice of 516
foreclosure set forth in division (B) of section 5721.181 of the 517
Revised Code and the notice set forth in division (C) of that 518
section shall be modified to reflect the provisions of division 519
(B) (2) (b) (i) of this section. 520

(3) At the trial of an action in rem under this division, 521
the certificate or master list filed by the auditor with the 522
prosecuting attorney shall be prima-facie evidence of the amount 523
and validity of the taxes, assessments, charges, penalties, and 524
interest appearing due and unpaid on the parcel to which the 525
certificate or master list relates and their nonpayment. If an 526
answer is properly filed, the court may, in its discretion, and 527
shall, at the request of the person filing the answer, grant a 528
severance of the proceedings as to any parcel described in such 529
answer for purposes of trial or appeal. 530

~~(C) In addition to the actions in rem authorized under 531
division (B) of this section and section 5721.14 of the Revised 532
Code, an action in rem may be commenced under this division. An 533
action commenced under this division shall conform to all of the 534
requirements of division (B) of this section except as follows: 535~~

~~(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.~~ 536
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~~(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.~~ 542
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~~(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:~~ 549
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~~(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:~~ 552
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~~"If pursuant to the action the parcel is sold, the sale shall not affect or extinguish any lien or encumbrance with~~ 564
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~~respect to the parcel other than a receiver's lien and other- 566
than the lien for land taxes, assessments, charges, interest, 567
and penalties for which the lien is foreclosed and in 568
satisfaction of which the property is sold. All other liens and 569
encumbrances with respect to the parcel shall survive the sale." 570~~

~~(b) The notice to the owner, lienholders, and other- 571
persons with an interest in a parcel shall be a notice only to 572
the owner and to any receiver under section 3767.41 of the 573
Revised Code, and the last two sentences of the notice shall be 574
omitted. 575~~

~~(4) As used in this division, a "receiver's lien" means- 576
the lien of a receiver appointed pursuant to divisions (C) (2)- 577
and (3) of section 3767.41 of the Revised Code that is acquired 578
pursuant to division (H) (2) (b) of that section for any 579
unreimbursed expenses and other amounts paid in accordance with 580
division (F) of that section by the receiver and for the fees of 581
the receiver approved pursuant to division (H) (1) of that 582
section. 583~~

~~(D) The conveyance by the owner of any parcel against 584
which a complaint has been filed pursuant to this section at any 585
time after the date of publication of the parcel on the 586
delinquent tax list but before the date of a judgment of 587
foreclosure pursuant to section 5721.19 of the Revised Code 588
shall not nullify the right of the county to proceed with the 589
foreclosure. 590~~

Sec. 5721.19. (A) In its judgment of foreclosure rendered 591
with respect to actions filed pursuant to section 5721.18 of the 592
Revised Code, the court or the county board of revision with 593
jurisdiction pursuant to section 323.66 of the Revised Code 594
shall enter a finding with respect to each parcel of the amount 595

of the taxes, assessments, charges, penalties, and interest, and 596
the costs incurred in the foreclosure proceeding instituted 597
against it, that are due and unpaid. The court or the county 598
board of revision shall order such premises to be transferred 599
pursuant to division (I) of this section or may order each 600
parcel to be sold, without appraisal, for not less than either 601
of the following: 602

(1) The fair market value of the parcel, as determined by 603
the county auditor, plus the costs incurred in the foreclosure 604
proceeding; 605

(2) The total amount of the finding entered by the court 606
or the county board of revision, including all taxes, 607
assessments, charges, penalties, and interest payable subsequent 608
to the delivery to the county prosecuting attorney of the 609
delinquent land tax certificate or master list of delinquent 610
tracts and prior to the transfer of the deed of the parcel to 611
the purchaser following confirmation of sale, plus the costs 612
incurred in the foreclosure proceeding. For purposes of 613
determining such amount, the county treasurer may estimate the 614
amount of taxes, assessments, interest, penalties, and costs 615
that will be payable at the time the deed of the property is 616
transferred to the purchaser. 617

~~Notwithstanding the minimum sales price provisions of 618
divisions (A) (1) and (2) of this section to the contrary, a 619
parcel sold pursuant to this section shall not be sold for less 620
than the amount described in division (A) (2) of this section if 621
the highest bidder is the owner of record of the parcel 622
immediately prior to the judgment of foreclosure or a member of 623
the following class of parties connected to that owner: a member 624
of that owner's immediate family, a person with a power of 625~~

~~attorney appointed by that owner who subsequently transfers the~~ 626
~~parcel to the owner, a sole proprietorship owned by that owner~~ 627
~~or a member of that owner's immediate family, or a partnership,~~ 628
~~trust, business trust, corporation, or association in which the~~ 629
~~owner or a member of the owner's immediate family owns or~~ 630
~~controls directly or indirectly more than fifty per cent. If a~~ 631
~~parcel sells for less than the amount described in division (A)~~ 632
~~(2) of this section, the officer conducting the sale shall~~ 633
~~require the buyer to complete an affidavit stating that the~~ 634
~~buyer is not the owner of record immediately prior to the~~ 635
~~judgment of foreclosure or a member of the specified class of~~ 636
~~parties connected to that owner, and the affidavit shall become~~ 637
~~part of the court records of the proceeding. If the county~~ 638
~~auditor discovers within three years after the date of the sale~~ 639
~~that a parcel was sold to that owner or a member of the~~ 640
~~specified class of parties connected to that owner for a price~~ 641
~~less than the amount so described, and if the parcel is still~~ 642
~~owned by that owner or a member of the specified class of~~ 643
~~parties connected to that owner, the auditor within thirty days~~ 644
~~after such discovery shall add the difference between that~~ 645
~~amount and the sale price to the amount of taxes that then stand~~ 646
~~charged against the parcel and is payable at the next succeeding~~ 647
~~date for payment of real property taxes. As used in this~~ 648
~~paragraph, "immediate family" means a spouse who resides in the~~ 649
~~same household and children.~~ 650

(B) Each parcel affected by the court's finding and order 651
of sale shall be separately sold, unless the court orders any of 652
such parcels to be sold together. 653

Each parcel shall be advertised and sold by the officer to 654
whom the order of sale is directed in the manner provided by law 655
for the sale of real property on execution. The advertisement 656

for sale of each parcel shall be published once a week for three 657
consecutive weeks and shall include the date on which a second 658
sale will be conducted if no bid is accepted at the first sale. 659
Any number of parcels may be included in one advertisement. 660

The notice of the advertisement shall be substantially in 661
the form of the notice set forth in section 5721.191 of the 662
Revised Code. In any county that has adopted a permanent parcel 663
number system, the parcel may be described in the notice by 664
parcel number only, instead of also with a complete legal 665
description, if the prosecuting attorney determines that the 666
publication of the complete legal description is not necessary 667
to provide reasonable notice of the foreclosure sale to 668
potential bidders. If the complete legal description is not 669
published, the notice shall indicate where the complete legal 670
description may be obtained. 671

(C) (1) Whenever the officer charged to conduct the sale 672
offers any parcel for sale the officer first shall read aloud a 673
complete legal description of the parcel, or in the alternative, 674
may read aloud only a summary description, including the 675
complete street address of the parcel, if any, and a parcel 676
number if the county has adopted a permanent parcel number 677
system and if the advertising notice prepared pursuant to this 678
section includes a complete legal description or indicates where 679
the complete legal description may be obtained. Whenever the 680
officer charged to conduct the sale offers any parcel for sale 681
and no bids are made equal to the lesser of the amounts 682
described in divisions (A) (1) and (2) of this section, the 683
officer shall adjourn the sale of the parcel to the second date 684
that was specified in the advertisement of sale. The second date 685
shall be not less than two weeks or more than six weeks from the 686
day on which the parcel was first offered for sale. The second 687

sale shall be held at the same place and commence at the same 688
time as set forth in the advertisement of sale. The officer 689
shall offer any parcel not sold at the first sale. Upon the 690
conclusion of any sale, or if any parcel remains unsold after 691
being offered at two sales, the officer conducting the sale 692
shall report the results to the court. 693

(2) (a) If a parcel remains unsold after being offered at 694
two sales, or one sale in the case of abandoned lands foreclosed 695
under sections 323.65 to 323.79 of the Revised Code, or if a 696
parcel sells at any sale but the amount of the price is less 697
than the costs incurred in the proceeding instituted against the 698
parcel under section 5721.18 of the Revised Code, then the clerk 699
of the court shall certify to the county auditor the amount of 700
those costs that remains unpaid. At the next semiannual 701
apportionment of real property taxes that occurs following any 702
such certification, the auditor shall reduce the real property 703
taxes that the auditor otherwise would distribute to each taxing 704
district. In making the reductions, the auditor shall subtract 705
from the otherwise distributable real property taxes to a taxing 706
district an amount that shall be determined by multiplying the 707
certified costs by a fraction the numerator of which shall be 708
the amount of the taxes, assessments, charges, penalties, and 709
interest on the parcel owed to that taxing district at the time 710
the parcel first was offered for sale pursuant to this section, 711
and the denominator of which shall be the total of the taxes, 712
assessments, charges, penalties, and interest on the parcel owed 713
to all the taxing districts at that time. The auditor promptly 714
shall pay to the clerk of the court the amounts of the 715
reductions. 716

(b) If reductions occur pursuant to division (C) (2) (a) of 717
this section, and if at a subsequent time a parcel is sold at a 718

foreclosure sale or a forfeiture sale pursuant to Chapter 5723. 719
of the Revised Code, then, notwithstanding other provisions of 720
the Revised Code, except section 5721.17 of the Revised Code, 721
governing the distribution of the proceeds of a foreclosure or 722
forfeiture sale, the proceeds first shall be distributed to 723
reimburse the taxing districts subjected to reductions in their 724
otherwise distributable real property taxes. The distributions 725
shall be based on the same proportions used for purposes of 726
division (C) (2) (a) of this section. 727

(3) The court, in its discretion, may order any parcel not 728
sold pursuant to the original order of sale to be advertised and 729
offered for sale at a subsequent foreclosure sale. For such 730
purpose, the court may direct the parcel to be appraised and fix 731
a minimum price for which it may be sold. 732

(D) Except as otherwise provided in division (B) (1) of 733
section 5721.17 of the Revised Code, upon the confirmation of a 734
sale, the proceeds of the sale shall be applied as follows: 735

(1) The costs incurred in any proceeding filed against the 736
parcel pursuant to section 5721.18 of the Revised Code shall be 737
paid first. 738

(2) Following the payment required by division (D) (1) of 739
this section, the part of the proceeds that is equal to five per 740
cent of the taxes and assessments due shall be deposited in 741
equal shares into each of the delinquent tax and assessment 742
collection funds created pursuant to section 321.261 of the 743
Revised Code. If a county land reutilization corporation is 744
operating in the county, the board of county commissioners, by 745
resolution, may provide that an additional amount, not to exceed 746
five per cent of such taxes and assessments, shall be credited 747
to the county land reutilization corporation fund created by 748

section 321.263 of the Revised Code to pay for the corporation's 749
expenses. If such a resolution is in effect, the percentage of 750
such taxes and assessments so provided shall be credited to that 751
fund. 752

(3) Following the payment required by division (D) (2) of 753
this section, the amount found due for taxes, assessments, 754
charges, penalties, and interest shall be paid, including all 755
taxes, assessments, charges, penalties, and interest payable 756
subsequent to the delivery to the county prosecuting attorney of 757
the delinquent land tax certificate or master list of delinquent 758
tracts and prior to the transfer of the deed of the parcel to 759
the purchaser following confirmation of sale. If the proceeds 760
available for distribution pursuant to division (D) (3) of this 761
section are sufficient to pay the entire amount of those taxes, 762
assessments, charges, penalties, and interest, the portion of 763
the proceeds representing taxes, interest, and penalties shall 764
be paid to each claimant in proportion to the amount of taxes 765
levied by the claimant in the preceding tax year, and the amount 766
representing assessments and other charges shall be paid to each 767
claimant in the order in which they became due. If the proceeds 768
are not sufficient to pay that entire amount, the proportion of 769
the proceeds representing taxes, penalties, and interest shall 770
be paid to each claimant in the same proportion that the amount 771
of taxes levied by the claimant against the parcel in the 772
preceding tax year bears to the taxes levied by all such 773
claimants against the parcel in the preceding tax year, and the 774
proportion of the proceeds representing items of assessments and 775
other charges shall be credited to those items in the order in 776
which they became due. 777

(E) If the proceeds from the sale of a parcel are 778
insufficient to pay in full the amount of the taxes, 779

assessments, charges, penalties, and interest which are due and 780
unpaid; the costs incurred in the foreclosure proceeding 781
instituted against it which are due and unpaid; and, if division 782
(B) (1) of section 5721.17 of the Revised Code is applicable, any 783
notes issued by a receiver pursuant to division (F) of section 784
3767.41 of the Revised Code and any receiver's lien ~~as defined~~ 785
~~in division (C) (4) of section 5721.18 of the Revised Code~~, the 786
court, pursuant to section 5721.192 of the Revised Code, may 787
enter a deficiency judgment against the owner of record of the 788
parcel for the unpaid amount. If that owner of record is a 789
corporation, the court may enter the deficiency judgment against 790
the stockholder holding a majority of that corporation's stock. 791

If after distribution of proceeds from the sale of the 792
parcel under division (D) of this section the amount of proceeds 793
to be applied to pay the taxes, assessments, charges, penalties, 794
interest, and costs is insufficient to pay them in full, and the 795
court does not enter a deficiency judgment against the owner of 796
record pursuant to this division, the taxes, assessments, 797
charges, penalties, interest, and costs shall be deemed 798
satisfied. 799

(F) (1) Upon confirmation of a sale, a spouse of the party 800
charged with the delinquent taxes or assessments shall thereby 801
be barred of the right of dower in the property sold, though 802
such spouse was not a party to the action. No statute of 803
limitations shall apply to such action. When the land or lots 804
stand charged on the tax duplicate as certified delinquent, it 805
is not necessary to make the state a party to the foreclosure 806
proceeding, but the state shall be deemed a party to such action 807
through and be represented by the county treasurer. 808

(2) Except as otherwise provided in divisions (F) (3) and 809

(G) of this section, unless such land or lots were previously 810
redeemed pursuant to section 5721.25 of the Revised Code, upon 811
the filing of the entry of confirmation of any sale or the 812
expiration of the alternative redemption period as defined in 813
section 323.65 of the Revised Code, if applicable, the title to 814
such land or lots shall be incontestable in the purchaser and 815
shall be free and clear of all liens and encumbrances, except a 816
federal tax lien notice of which is properly filed in accordance 817
with section 317.09 of the Revised Code prior to the date that a 818
foreclosure proceeding is instituted pursuant to division (B) of 819
section 5721.18 of the Revised Code and the easements and 820
covenants of record running with the land or lots that were 821
created prior to the time the taxes or assessments, for the 822
nonpayment of which the land or lots are sold at foreclosure, 823
became due and payable. 824

~~(3) When proceedings for foreclosure are instituted under 825
division (C) of section 5721.18 of the Revised Code, unless the 826
land or lots were previously redeemed pursuant to section 827
5721.25 of the Revised Code or before the expiration of the 828
alternative redemption period, upon the filing of the entry of 829
confirmation of sale or after the expiration of the alternative 830
redemption period, as may apply to the case, the title to such 831
land or lots shall be incontestable in the purchaser and shall 832
be free of any receiver's lien as defined in division (C) (4) of 833
section 5721.18 of the Revised Code and, except as otherwise 834
provided in division (G) of this section, the liens for land 835
taxes, assessments, charges, interest, and penalties for which 836
the lien was foreclosed and in satisfaction of which the 837
property was sold. All other liens and encumbrances with respect 838
to the land or lots shall survive the sale. 839~~

~~(4) The title shall not be invalid because of any 840~~

irregularity, informality, or omission of any proceedings under 841
this chapter, or in any processes of taxation, if such 842
irregularity, informality, or omission does not abrogate the 843
provision for notice to holders of title, lien, or mortgage to, 844
or other interests in, such foreclosed lands or lots, as 845
prescribed in this chapter. 846

(G) If a parcel is sold under this section for the amount 847
described in division (A) (2) of this section, and the county 848
treasurer's estimate exceeds the amount of taxes, assessments, 849
interest, penalties, and costs actually payable when the deed is 850
transferred to the purchaser, the officer who conducted the sale 851
shall refund to the purchaser the difference between the 852
estimate and the amount actually payable. If the amount of 853
taxes, assessments, interest, penalties, and costs actually 854
payable when the deed is transferred to the purchaser exceeds 855
the county treasurer's estimate, the officer shall certify the 856
amount of the excess to the treasurer, who shall enter that 857
amount on the real and public utility property tax duplicate 858
opposite the property; the amount of the excess shall be payable 859
at the next succeeding date prescribed for payment of taxes in 860
section 323.12 of the Revised Code. 861

(H) If a parcel is sold or transferred under this section 862
or sections 323.28 and 323.65 to 323.79 of the Revised Code, the 863
officer who conducted the sale or made the transfer of the 864
property shall collect the recording fee and any associated 865
costs to cover the recording from the purchaser or transferee at 866
the time of the sale or transfer and, following confirmation of 867
the sale or transfer, shall execute and record the deed 868
conveying title to the parcel to the purchaser or transferee. 869
For purposes of recording such deed, by placement of a bid or 870
making a statement of interest by any party ultimately awarded 871

the parcel, that purchaser or transferee thereby appoints the 872
officer who makes the sale or is charged with executing and 873
delivering the deed as agent for the purchaser or transferee for 874
the sole purpose of accepting delivery of the deed. For such 875
purposes, the confirmation of any such sale or order to transfer 876
the parcel without appraisal or sale shall be deemed delivered 877
upon the confirmation of such sale or transfer. 878

(I) Notwithstanding section 5722.03 of the Revised Code, 879
if the complaint alleges that the property is delinquent vacant 880
land as defined in section 5721.01 of the Revised Code, 881
abandoned lands as defined in section 323.65 of the Revised 882
Code, or lands described in division (F) of section 5722.01 of 883
the Revised Code, and the value of the taxes, assessments, 884
penalties, interest, and all other charges and costs of the 885
action exceed the auditor's fair market value of the parcel, 886
then the court or board of revision having jurisdiction over the 887
matter on motion of the plaintiff, or on the court's or board's 888
own motion, shall, upon any adjudication of foreclosure, order, 889
without appraisal and without sale, the fee simple title of the 890
property to be transferred to and vested in an electing 891
subdivision as defined in division (A) of section 5722.01 of the 892
Revised Code. For purposes of determining whether the taxes, 893
assessments, penalties, interest, and all other charges and 894
costs of the action exceed the actual fair market value of the 895
parcel, the auditor's most current valuation shall be rebuttably 896
presumed to be, and constitute prima-facie evidence of, the fair 897
market value of the parcel. In such case, the filing for 898
journalization of a decree of foreclosure ordering that direct 899
transfer without appraisal or sale shall constitute confirmation 900
of the transfer and thereby terminate any further statutory or 901
common law right of redemption. 902

(J) The officer charged with transferring title to 903
property sold under this section may not transfer the title to a 904
purchaser unless and until the purchaser furnishes the officer 905
with an affidavit stating all of the following, as applicable: 906

(1) Neither the person, nor a pass-through entity in which 907
the purchaser directly or indirectly owns an interest, owns 908
property in this state against which delinquent taxes are 909
assessed; 910

(2) The person was not the owner of the property 911
immediately before the judgment of foreclosure or a member of 912
the following class of parties connected to that owner: a member 913
of that owner's immediate family, a person with a power of 914
attorney appointed by that owner, a sole proprietorship owned by 915
that owner or a member of that owner's immediate family, or a 916
pass-through entity, trust, business trust, corporation, or 917
association any portion of which the owner or a member of the 918
owner's immediate family owns or controls directly or 919
indirectly. 920

(3) If the person is a pass-through entity, the entity is 921
not owned, directly or indirectly, by an investor that is the 922
owner of property in this state against which delinquent taxes 923
are assessed. 924

As used in division (J) of this section, "immediate 925
family" means a spouse who resides in the same household and 926
children, and "pass-through entity" has the same meaning as in 927
section 5733.40 of the Revised Code. 928

(K) Any person who knowingly makes a false statement in 929
the affidavit furnished under division (J) of this section is 930
guilty of falsification under division (A)(11) of section 931

2921.13 of the Revised Code. 932

Sec. 5721.191. (A) Subject to division (B) of this 933
section, the form for the advertisement of a sale conducted 934
pursuant to section 5721.19 of the Revised Code shall be as 935
follows: 936

"Notice of sale under judgment of foreclosure of liens 937

for delinquent land taxes 938

In the _____ court of _____, Ohio 939

case no. 940

in the matter of foreclosure of liens for 941

delinquent land taxes 942

county treasurer of _____, Ohio 943

Plaintiff, 944

vs. 945

parcels of land encumbered with delinquent 946

tax liens, 947

Defendants. 948

949

Whereas, judgment has been rendered against certain 950

parcels of real property for taxes, assessments, charges, 951

penalties, interest, and costs as follows: 952

(Here set out, for each parcel, the respective permanent 953

parcel number, full street address, description of the parcel, 954

name and address of the last known owners of the parcel as shown 955

on the general tax list, and total amount of the judgment) and; 956

Whereas, such judgment orders such real property to be 957
sold or otherwise disposed of according to law by the 958
undersigned to satisfy the total amount of such judgment; 959

Now, therefore, public notice is hereby given that I, 960
_____ (officer) of _____, 961
Ohio, will either dispose of such property according to law or 962
sell such real property at public auction, for cash, to the 963
highest bidder of an amount that equals at least (insert here, 964
as in the court's order, the fair market value of the parcel as 965
determined by the county auditor, or the total amount of the 966
judgment, including all taxes, assessments, charges, penalties, 967
and interest payable subsequent to the delivery to the 968
prosecuting attorney of the delinquent land tax certificate or 969
master list of delinquent tracts and prior to the transfer of 970
the deed of the property to the purchaser following confirmation 971
of sale), between the hours of _____ a.m. and _____ p.m., 972
at (address and location) in _____, Ohio, on 973
_____, the _____ day of _____, ____ If any 974
parcel does not receive a sufficient bid or is not otherwise 975
disposed of according to law, it may be offered for sale, under 976
the same terms and conditions of the first sale and at the same 977
time of day and at the same place, on _____, the 978
_____ day of _____, ___, for an amount that 979
equals at least (insert here, as in the court's order, the fair 980
market value of the parcel as determined by the county auditor, 981
or the total amount of the judgment, including all taxes 982
assessments, charges, penalties, and interest payable subsequent 983
to the delivery to the prosecuting attorney of the delinquent 984
land tax certificate or master list of delinquent tracts and 985
prior to the transfer of the deed of the property to the 986
purchaser following confirmation of sale)." 987

(B) If the title search required by division (B) of 988
section 5721.18 of the Revised Code that relates to a parcel 989
subject to an in rem action under that division, or if the title 990
search that relates to a parcel subject to an in personam action 991
under division (A) of section 5721.18 of the Revised Code, 992
indicates that a federal tax lien exists relative to the parcel, 993
then the form of the advertisement of sale as described in 994
division (A) of this section additionally shall include the 995
following statement in boldface type: 996

"PUBLIC NOTICE IS HEREBY GIVEN THAT (INSERT HERE THE 997
DESCRIPTION OF EACH RELEVANT PARCEL) TO BE SOLD AT PUBLIC 998
AUCTION IS SUBJECT TO A FEDERAL TAX LIEN THAT MAY NOT BE 999
EXTINGUISHED BY THE SALE. 1000

(officer)" 1001
1002

~~(C) If the proceedings for foreclosure were instituted 1003
under division (C) of section 5721.18 of the Revised Code, then 1004
the form of the advertisement of sale as described in division 1005
(A) of this section additionally shall include the following 1006
statement in boldface type: 1007~~

~~"Public notice is hereby given that (insert here the 1008
description of each relevant parcel) to be sold at public 1009
auction will be sold subject to all liens and encumbrances with 1010
respect to the parcel, other than the liens for land taxes, 1011
assessments, charges, penalties, and interest for which the lien 1012
was foreclosed and in satisfaction of which the property is 1013
sold. 1014~~

(officer)" 1015
1016

Sec. 5721.192. (A) If the proceeds from a sale of a parcel 1017
under section 5721.19 or 5723.06 of the Revised Code are 1018
insufficient to pay in full the amount of the taxes, 1019
assessments, charges, penalties, and interest which are due and 1020
unpaid; the costs incurred in the foreclosure proceeding, the 1021
foreclosure and forfeiture proceeding, or both foreclosure and 1022
forfeiture proceedings which are due and unpaid; and, if 1023
division (B) (1) or (2) of section 5721.17 of the Revised Code is 1024
applicable, any notes issued by a receiver pursuant to division 1025
(F) of section 3767.41 of the Revised Code and any receiver's 1026
~~lien as defined in division (C) (4) of section 5721.18 of the~~ 1027
~~Revised Code~~, the court may enter a deficiency judgment for the 1028
unpaid amount as authorized by sections 5721.17, 5721.19, 1029
5723.05, and 5723.18 of the Revised Code, in accordance with 1030
this section. 1031

(B) Before entering the deficiency judgment, the court 1032
shall notify the board of revision of the county in which the 1033
parcel is located, of its intention to enter the judgment, and 1034
request the board to make a recommendation with respect to 1035
whether the judgment should be entered and to specify the 1036
reasons why it should or should not be entered. The notification 1037
shall list, and shall require the board to consider in making 1038
its recommendation, the factors that the court is required to 1039
consider under divisions (C) (1) to (3) of this section, but, in 1040
making its recommendation, the board also may consider other 1041
relevant factors. Additionally, if a corporate owner of record 1042
of foreclosed lands or a corporate last owner of record of 1043
forfeited lands is involved, the court shall specify in its 1044
notification whether the judgment is proposed to be made against 1045
the corporation or the majority stockholder of the corporation. 1046
To assist the board in making its recommendation, the board may 1047

invite the person against whom the judgment would be entered to 1048
appear before it. The board shall make a recommendation to the 1049
court within thirty days from the date that the court notified 1050
it under this division. 1051

(C) In determining whether to enter the deficiency 1052
judgment, the court shall consider all relevant factors, 1053
including, but not limited to, the following: 1054

(1) Whether the owner of record or, in the case of 1055
forfeited lands, the last owner of record, appears to have owned 1056
the parcel only for speculative purposes, and had the means to 1057
pay, but purposely did not pay, the taxes, assessments, charges, 1058
penalties, and interest due; 1059

(2) Whether the owner of record or, in the case of 1060
forfeited lands, the last owner of record purposely failed to 1061
pay the delinquent taxes, assessments, charges, penalties, and 1062
interest, ~~although he~~despite having had the means to do so; 1063

(3) Whether there are other circumstances that would make 1064
it inequitable to enter the deficiency judgment. 1065

(D) At least thirty days from the date of any notification 1066
to the board of revision under division (B) of this section, and 1067
if the court proposes to enter a deficiency judgment, the clerk 1068
of the court shall notify the person against whom the judgment 1069
is proposed to be entered, by ordinary mail, of the proposed 1070
entry of the judgment and its amount. The notification shall 1071
state that the person against whom the judgment is proposed to 1072
be entered may file, within ten days from the date the notice is 1073
mailed, a motion with the court protesting the proposed entry of 1074
the judgment and requesting an opportunity to appear and show 1075
cause why the judgment should not be entered. The notification 1076

also shall state that, if such a motion is not filed within the 1077
ten-day period, the judgment shall be entered and shall be 1078
considered to be a final judgment. If the proposed judgment 1079
would be entered against the majority stockholder of a 1080
corporation, the notification shall be sent to ~~him~~ the majority
stockholder at the address of the principal office of the 1081
corporation. 1082
1083

(E) Proceeds paid pursuant to the entry and satisfaction 1084
of a deficiency judgment shall be distributed as if they had 1085
been received as a part of the proceeds from the sale of the 1086
parcel under section 5721.19 or 5723.06 of the Revised Code to 1087
satisfy the amount of the taxes, assessments, charges, 1088
penalties, and interest which are due and unpaid; the costs 1089
incurred in the associated proceeding or proceedings which were 1090
due and unpaid; and, if division (B) (1) or (2) of section 1091
5721.17 of the Revised Code is applicable, any notes issued by a 1092
receiver pursuant to division (F) of section 3767.41 of the 1093
Revised Code and any receiver's lien ~~as defined in division (C)~~
~~(4) of section 5721.18 of the Revised Code.~~ 1094
1095

Sec. 5721.32. (A) The sale of tax certificates by public 1096
auction may be conducted at any time after completion of the 1097
advertising of the sale under section 5721.31 of the Revised 1098
Code, on the date and at the time and place designated in the 1099
advertisements, and may be continued from time to time as the 1100
county treasurer directs. The county treasurer may offer the tax 1101
certificates for sale in blocks of tax certificates, consisting 1102
of any number of tax certificates as determined by the county 1103
treasurer, and may specify a certificate period of not less than 1104
three years and not more than six years. 1105

(B) (1) The sale of tax certificates under this section 1106

shall be conducted at a public auction by the county treasurer 1107
or a designee of the county treasurer. 1108

(2) No person shall be permitted to bid without completing 1109
a bidder registration form, in the form prescribed by the tax 1110
commissioner, and without filing the form with the county 1111
treasurer prior to the start of the auction, together with 1112
remittance of a registration fee, in cash, of five hundred 1113
dollars. The bidder registration form shall include a tax 1114
identification number of the registrant. The registration fee is 1115
refundable at the end of bidding on the day of the auction, 1116
unless the registrant is the winning bidder for one or more tax 1117
certificates or one or more blocks of tax certificates, in which 1118
case the fee may be applied toward the deposit required by this 1119
section. 1120

(3) The county treasurer may require a person who wishes 1121
to bid on one or more parcels to submit a letter from a 1122
financial institution stating that the bidder has sufficient 1123
funds available to pay the purchase price of the parcels and a 1124
written authorization for the treasurer to verify such 1125
information with the financial institution. The county treasurer 1126
may require submission of the letter and authorization 1127
sufficiently in advance of the auction to allow for 1128
verification. No person who fails to submit the required letter 1129
and authorization, or whose financial institution fails to 1130
provide the requested verification, shall be permitted to bid. 1131

(C) At the public auction, the county treasurer or the 1132
treasurer's designee or agent shall begin the bidding at 1133
eighteen per cent per year simple interest, and accept lower 1134
bids in even increments of one-fourth of one per cent to the 1135
rate of zero per cent. The county treasurer, designee, or agent 1136

shall award the tax certificate to the person bidding the lowest 1137
certificate rate of interest. The county treasurer shall decide 1138
which person is the winning bidder in the event of a tie for the 1139
lowest bid offered, or if a person contests the lowest bid 1140
offered. The county treasurer's decision is not appealable. 1141

(D) (1) The winning bidder shall pay the county treasurer a 1142
cash deposit of at least ten per cent of the certificate 1143
purchase price not later than the close of business on the day 1144
of the sale. The winning bidder shall pay the balance and the 1145
fee required under division (H) of this section not later than 1146
five business days after the day on which the certificate is 1147
sold. Except as provided under division (D) (2) of this section, 1148
if the winning bidder fails to pay the balance and fee within 1149
the prescribed time, the bidder forfeits the deposit, and the 1150
county treasurer shall retain the tax certificate and may 1151
attempt to sell it at any auction conducted at a later date. 1152

(2) At the request of a winning bidder, the county 1153
treasurer may release the bidder from the bidder's tax 1154
certificate purchase obligation. The county treasurer may retain 1155
all or any portion of the deposit of a bidder granted a release. 1156
After granting a release under this division, the county 1157
treasurer may award the tax certificate to the person that 1158
submitted the second lowest bid at the auction. 1159

(3) The county treasurer shall deposit the deposit 1160
forfeited or retained under division (D) (1) or (2) of this 1161
section in the county treasury to the credit of the tax 1162
certificate administration fund. 1163

(E) Upon receipt of the full payment of the certificate 1164
purchase price from the purchaser, the county treasurer shall 1165
issue the tax certificate and record the tax certificate sale by 1166

entering into a tax certificate register the certificate 1167
purchase price, the certificate rate of interest, the date the 1168
certificate was sold, the certificate period, the name and 1169
address of the certificate holder, and any other information the 1170
county treasurer considers necessary. The county treasurer may 1171
keep the tax certificate register in a hard-copy format or in an 1172
electronic format. The name and address of the certificate 1173
holder may be, upon receipt of instructions from the purchaser, 1174
that of the secured party of the actual purchaser, or an agent 1175
or custodian for the purchaser or secured party. The county 1176
treasurer also shall transfer the tax certificate to the 1177
certificate holder. The county treasurer shall apportion the 1178
part of the proceeds from the sale representing taxes, 1179
penalties, and interest among the several taxing districts in 1180
the same proportion that the amount of taxes levied by each 1181
district against the certificate parcel in the preceding tax 1182
year bears to the taxes levied by all such districts against the 1183
certificate parcel in the preceding tax year, and credit the 1184
part of the proceeds representing assessments and other charges 1185
to the items of assessments and charges in the order in which 1186
those items became due. Upon issuing a tax certificate, the 1187
delinquent taxes that make up the certificate purchase price are 1188
transferred, and the superior lien of the state and its taxing 1189
districts for those delinquent taxes is conveyed intact to the 1190
certificate holder. 1191

(F) If a tax certificate is offered for sale under this 1192
section but is not sold, the county treasurer may sell the 1193
certificate in a negotiated sale authorized under section 1194
5721.33 of the Revised Code, or may strike the corresponding 1195
certificate parcel from the list of parcels selected for tax 1196
certificate sales. The lien for taxes, assessments, charges, 1197

penalties, and interest against a parcel stricken from the list 1198
thereafter may be foreclosed in the manner prescribed by section 1199
323.25, sections 323.65 to 323.79, or section 5721.14 or 5721.18 1200
of the Revised Code unless, prior to the institution of such 1201
proceedings against the parcel, the county treasurer restores 1202
the parcel to the list of parcels selected for tax certificate 1203
sales. 1204

(G) A certificate holder shall not be liable for damages 1205
arising from a violation of sections 3737.87 to 3737.891 or 1206
Chapter 3704., 3734., 3745., 3746., 3750., 3751., 3752., 6109., 1207
or 6111. of the Revised Code, or a rule adopted or order, 1208
permit, license, variance, or plan approval issued under any of 1209
those chapters, that is or was committed by another person in 1210
connection with the parcel for which the tax certificate is 1211
held. 1212

(H) When selling a tax certificate under this section, the 1213
county treasurer shall charge a fee to the purchaser of the 1214
certificate. The county treasurer shall set the fee at a 1215
reasonable amount that covers the treasurer's costs of 1216
administering the sale of the tax certificate. The county 1217
treasurer shall deposit the fee in the county treasury to the 1218
credit of the tax certificate administration fund. 1219

(I) After selling a tax certificate under this section, 1220
the county treasurer shall send written notice to the owner of 1221
the certificate parcel by certified mail or, if the treasurer 1222
has record of an internet identifier of record associated with 1223
the owner, by ordinary mail and by that internet identifier of 1224
record. A mailed notice shall be sent to the owner's last known 1225
tax-mailing address. The notice shall inform the owner that the 1226
tax certificate was sold, shall describe the owner's options to 1227

redeem the parcel, including entering into a redemption payment 1228
plan under division (C) (1) of section 5721.38 of the Revised 1229
Code, and shall name the certificate holder and its secured 1230
party, if any. However, the county treasurer is not required to 1231
send a notice under this division if the treasurer previously 1232
has attempted to send a notice to the owner of the parcel at the 1233
owner's last known tax-mailing address, and the postal service 1234
has returned the notice as undeliverable. 1235

(J) ~~A~~ The county treasurer may not sell a tax certificate 1236
shall not be sold to the to any person unless and until that 1237
person furnishes the treasurer with an affidavit stating all of 1238
the following, as applicable: 1239

(1) Neither the person, nor a pass-through entity in which 1240
the person directly or indirectly owns an interest, owns 1241
property in this state against which delinquent taxes are 1242
assessed; 1243

(2) The person is not the owner of the certificate parcel 1244
or a member of the following class of parties connected to that 1245
owner: a member of that owner's immediate family, a person with 1246
a power of attorney appointed by that owner, a sole 1247
proprietorship owned by that owner or a member of that owner's 1248
immediate family, or a pass-through entity, trust, business 1249
trust, corporation, or association any portion of which the 1250
owner or a member of the owner's immediate family owns or 1251
controls directly or indirectly. 1252

(3) If the person is a pass-through entity, the entity is 1253
not owned, directly or indirectly, by an investor that is the 1254
owner of property in this state against which delinquent taxes 1255
are assessed. 1256

As used in division (J) of this section, "immediate family" means a spouse who resides in the same household and children, and "pass-through entity" has the same meaning as defined in section 5733.40 of the Revised Code. 1257
1258
1259
1260

(K) Any person who knowingly makes a false statement in the affidavit furnished under division (J) of this section is guilty of falsification under division (A) (11) of section 2921.13 of the Revised Code. 1261
1262
1263
1264

Sec. 5721.33. (A) A county treasurer may, in the 1265
treasurer's discretion, negotiate the sale or transfer of any 1266
number of tax certificates with one or more persons, including a 1267
county land reutilization corporation. Terms that may be 1268
negotiated include, without limitation, any of the following: 1269

(1) A premium to be added to or discount to be subtracted 1270
from the certificate purchase price for the tax certificates; 1271

(2) Different time frames under which the certificate 1272
holder may initiate a foreclosure action than are otherwise 1273
allowed under sections 5721.30 to 5721.43 of the Revised Code, 1274
not to exceed six years after the date the tax certificate was 1275
sold or transferred; 1276

(3) The amount to be paid in private attorney's fees 1277
related to tax certificate foreclosures, subject to section 1278
5721.371 of the Revised Code; 1279

(4) Any other terms of the sale or transfer that the 1280
county treasurer, in the treasurer's discretion, determines 1281
appropriate or necessary for the sale or transfer. 1282

(B) The sale or transfer of tax certificates under this 1283
section shall be governed by the criteria established by the 1284
county treasurer pursuant to division (E) of this section. 1285

(C) The county treasurer may execute a tax certificate 1286
sale/purchase agreement and other necessary agreements with a 1287
designated purchaser or purchasers to complete a negotiated sale 1288
or transfer of tax certificates. 1289

(D) The tax certificate may be sold at a premium to or 1290
discount from the certificate purchase price. The county 1291
treasurer may establish as one of the terms of the negotiated 1292
sale the portion of the certificate purchase price, plus any 1293
applicable premium or less any applicable discount, that the 1294
purchaser or purchasers shall pay in cash on the date the tax 1295
certificates are sold and the portion, if any, of the 1296
certificate purchase price, plus any applicable premium or less 1297
any applicable discount, that the purchaser or purchasers shall 1298
pay in noncash consideration and the nature of that 1299
consideration. 1300

The county treasurer shall sell such tax certificates at a 1301
certificate purchase price, plus any applicable premium and less 1302
any applicable discount, and at a certificate rate of interest 1303
that, in the treasurer's determination, are in the best 1304
interests of the county. 1305

(E) (1) The county treasurer shall adopt rules governing 1306
the eligibility of persons to purchase tax certificates or to 1307
otherwise participate in a negotiated sale under this section. 1308
The rules may provide for precertification of such persons, 1309
including a requirement for disclosure of income, assets, and 1310
any other financial information the county treasurer determines 1311
appropriate. The rules also may prohibit any person that is 1312
~~delinquent in the payment of any tax to the county or to the~~ 1313
~~state, or that is in default in or on any other obligation to~~ 1314
the county or to the state, from purchasing a tax certificate or 1315

otherwise participating in a negotiated sale of tax certificates 1316
under this section. The rules may also authorize the purchase of 1317
certificates by a county land reutilization corporation, and 1318
authorize the county treasurer to receive notes in lieu of cash, 1319
with such notes being payable to the treasurer upon the receipt 1320
or enforcement of such taxes, assessments, charges, costs, 1321
penalties, and interest, and as otherwise further agreed between 1322
the corporation and the treasurer. The eligibility information 1323
required shall include the tax identification number of the 1324
purchaser and may include the tax identification number of the 1325
participant. The county treasurer, upon request, shall provide a 1326
copy of the rules adopted under this section. 1327

(2) (a) Any person that intends to purchase a tax 1328
certificate in a negotiated sale shall submit an affidavit to 1329
the county treasurer that establishes compliance with the 1330
applicable eligibility criteria ~~and includes described in~~ 1331
division (E) (1) of this section and certifies that the person 1332
satisfies the circumstances described in divisions (J) (1) to (3) 1333
of section 5721.32 of the Revised Code. The affidavit may 1334
include any other information required by the treasurer. Any 1335
person that fails to submit such an affidavit is ineligible to 1336
purchase a tax certificate. 1337

(b) Any person who knowingly makes a false statement in 1338
the affidavit furnished under division (E) (2) (a) of this section 1339
is guilty of falsification under division (A) (11) of section 1340
2921.13 of the Revised Code. 1341

(c) Any person that knowingly submits a false or 1342
misleading affidavit shall forfeit any tax certificate or 1343
certificates purchased by the person at a sale for which the 1344
affidavit was submitted, shall be liable for payment of the full 1345

certificate purchase price, plus any applicable premium and less 1346
any applicable discount, of the tax certificate or certificates, 1347
and shall be disqualified from participating in any tax 1348
certificate sale conducted in the county during the next five 1349
years. 1350

~~(3) A tax certificate shall not be sold to the owner of~~ 1351
~~the certificate parcel or to any corporation, partnership, or~~ 1352
~~association in which such owner has an interest. No person that~~ 1353
purchases a tax certificate in a negotiated sale shall assign or 1354
transfer the tax certificate to ~~the owner of the certificate~~ 1355
~~parcel or to any corporation, partnership, or association in~~ 1356
~~which the owner has an interest~~ a person that does not satisfy 1357
the circumstances described in divisions (J)(1) to (3) of 1358
section 5721.32 of the Revised Code. Any person that knowingly 1359
or negligently transfers or assigns a tax certificate to ~~the~~ 1360
~~owner of the certificate parcel or to any corporation,~~ 1361
~~partnership, or association in which such owner has an interest~~ 1362
a person that does not satisfy those circumstances shall be 1363
liable for payment of the full certificate purchase price, plus 1364
any applicable premium and less any applicable discount, and 1365
shall not be entitled to a refund of any amount paid. Such tax 1366
certificate shall be deemed void and the tax lien sold under the 1367
tax certificate shall revert to the county as if no sale of the 1368
tax certificate had occurred. 1369

(F) The purchaser in a negotiated sale under this section 1370
shall deliver the certificate purchase price or other 1371
consideration, plus any applicable premium and less any 1372
applicable discount and including any noncash consideration, to 1373
the county treasurer not later than the close of business on the 1374
date the tax certificates are delivered to the purchaser. The 1375
certificate purchase price, less any applicable discount, or 1376

portion of the price, that is paid in cash shall be deposited in 1377
the county's general fund to the credit of the account to which 1378
ad valorem real property taxes are credited and further credited 1379
as provided in division (G) of this section. Any applicable 1380
premium that is paid shall be, at the discretion of the county 1381
treasurer, apportioned to and deposited in any authorized county 1382
fund. The purchaser also shall pay on the date the tax 1383
certificates are delivered to the purchaser the fee, if any, 1384
negotiated under division (J) of this section. If the purchaser 1385
fails to pay the certificate purchase price, plus any applicable 1386
premium and less any applicable discount, and any such fee, 1387
within the time periods required by this section, the county 1388
treasurer shall retain the tax certificate and may attempt to 1389
sell it at any auction or negotiated sale conducted at a later 1390
date. 1391

(G) Upon receipt of the full payment from the purchaser of 1392
the certificate purchase price or other agreed-upon 1393
consideration, plus any applicable premium and less any 1394
applicable discount, and the negotiated fee, if any, the county 1395
treasurer, or a qualified trustee whom the treasurer has engaged 1396
for such purpose, shall issue the tax certificate and record the 1397
tax certificate sale by entering into a tax certificate register 1398
the certificate purchase price, any premium paid or discount 1399
taken, the certificate rate of interest, the date the 1400
certificates were sold, the name and address of the certificate 1401
holder or, in the case of issuance of the tax certificates in a 1402
book-entry system, the name and address of the nominee, and any 1403
other information the county treasurer considers necessary. The 1404
county treasurer may keep the tax certificate register in a 1405
hard-copy format or an electronic format. The name and address 1406
of the certificate holder or nominee may be, upon receipt of 1407

instructions from the purchaser, that of the secured party of 1408
the actual purchaser, or an agent or custodian for the purchaser 1409
or secured party. The county treasurer also shall transfer the 1410
tax certificates to the certificate holder. The county treasurer 1411
shall apportion the part of the cash proceeds from the sale 1412
representing taxes, penalties, and interest among the several 1413
taxing districts in the same proportion that the amount of taxes 1414
levied by each district against the certificate parcels in the 1415
preceding tax year bears to the taxes levied by all such 1416
districts against the certificate parcels in the preceding tax 1417
year, and credit the part of the proceeds representing 1418
assessments and other charges to the items of assessments and 1419
charges in the order in which those items became due. If the 1420
cash proceeds from the sale are not sufficient to fully satisfy 1421
the items of taxes, assessments, penalties, interest, and 1422
charges on the certificate parcels against which tax 1423
certificates were sold, the county treasurer shall credit the 1424
cash proceeds to such items pro rata based upon the proportion 1425
that each item of taxes, assessments, penalties, interest, and 1426
charges bears to the aggregate of all such items, or by any 1427
other method that the county treasurer, in the treasurer's sole 1428
discretion, determines is equitable. Upon issuing the tax 1429
certificates, the delinquent taxes that make up the certificate 1430
purchase price are transferred, and the superior lien of the 1431
state and its taxing districts for those delinquent taxes is 1432
conveyed intact to the certificate holder or holders. 1433

(H) If a tax certificate is offered for sale under this 1434
section but is not sold, the county treasurer may strike the 1435
corresponding certificate parcel from the list of parcels 1436
selected for tax certificate sales. The lien for taxes, 1437
assessments, charges, penalties, and interest against a parcel 1438

stricken from the list thereafter may be foreclosed in the 1439
manner prescribed by section 323.25, 5721.14, or 5721.18 of the 1440
Revised Code unless, prior to the institution of such 1441
proceedings against the parcel, the county treasurer restores 1442
the parcel to the list of parcels selected for tax certificate 1443
sales. 1444

(I) Neither a certificate holder nor its secured party, if 1445
any, shall be liable for damages arising from a violation of 1446
sections 3737.87 to 3737.891 or Chapter 3704., 3734., 3745., 1447
3746., 3750., 3751., 3752., 6109., or 6111. of the Revised Code, 1448
or a rule adopted or order, permit, license, variance, or plan 1449
approval issued under any of those chapters, that is or was 1450
committed by another person in connection with the parcel for 1451
which the tax certificate is held. 1452

(J) When selling or transferring a tax certificate under 1453
this section, the county treasurer may negotiate with the 1454
purchaser of the certificate for fees paid by the purchaser to 1455
the county treasurer to reimburse the treasurer for any part or 1456
all of the treasurer's costs of preparing for and administering 1457
the sale of the tax certificate and any fees set forth by the 1458
county treasurer in the tax certificate sale/purchase agreement. 1459
Such fees, if any, shall be added to the certificate purchase 1460
price and shall be paid by the purchaser on the date of delivery 1461
of the tax certificate. The county treasurer shall deposit the 1462
fees in the county treasury to the credit of the tax certificate 1463
administration fund. 1464

(K) After selling tax certificates under this section, the 1465
county treasurer shall send written notice to the owner of the 1466
certificate parcel by either certified mail or, if the treasurer 1467
has record of an internet identifier of record associated with 1468

the owner, by ordinary mail and by that internet identifier of 1469
record. A mailed notice shall be sent to the owner's last known 1470
tax-mailing address. The notice shall inform the owner that a 1471
tax certificate with respect to such owner's parcel was sold or 1472
transferred and shall describe the owner's options to redeem the 1473
parcel, including entering into a redemption payment plan under 1474
division (C) (2) of section 5721.38 of the Revised Code. However, 1475
the county treasurer is not required to send a notice under this 1476
division if the treasurer previously has attempted to send a 1477
notice to the owner of the parcel at the owner's last known tax- 1478
mailing address and the postal service has returned the notice 1479
as undeliverable. 1480

Sec. 5722.01. As used in this chapter: 1481

(A) "Electing subdivision" means a municipal corporation 1482
that has enacted an ordinance or a township or county that has 1483
adopted a resolution pursuant to section 5722.02 of the Revised 1484
Code for purposes of adopting and implementing the procedures 1485
set forth in sections 5722.02 to 5722.15 of the Revised Code. A 1486
county land reutilization corporation organized by a county and 1487
designated to act on behalf of the county pursuant to division 1488
(B) of section 5722.02 of the Revised Code shall be deemed the 1489
electing subdivision for all purposes of this chapter, except as 1490
otherwise expressly provided in this chapter. 1491

(B) "County land reutilization corporation" means a county 1492
land reutilization corporation organized under Chapter 1724. of 1493
the Revised Code. 1494

(C) "Delinquent lands" and "delinquent vacant lands" have 1495
the same meanings as in section 5721.01 of the Revised Code. 1496

(D) "Land reutilization program" means the procedures and 1497

activities concerning the acquisition, management, and 1498
disposition of affected delinquent lands set forth in sections 1499
5722.02 to 5722.15 of the Revised Code. 1500

(E) "Minimum bid," in the case of a sale of property 1501
foreclosed pursuant to section 323.25, sections 323.65 to 1502
323.79, or section 5721.18, or foreclosed and forfeited pursuant 1503
to section 5721.14 of the Revised Code, means a bid in an amount 1504
equal to the sum of the taxes, assessments, charges, penalties, 1505
and interest due and payable on the parcel subsequent to the 1506
delivery to the county prosecuting attorney of the delinquent 1507
land or delinquent vacant land tax certificate or master list of 1508
delinquent or delinquent vacant tracts containing the parcel, 1509
and prior to the transfer of the deed of the parcel to the 1510
purchaser following confirmation of sale, plus the costs of 1511
foreclosure or foreclosure and forfeiture proceedings against 1512
the property. 1513

(F) "Nonproductive land" means any parcel of delinquent 1514
vacant land with respect to which a foreclosure and forfeiture 1515
proceeding pursuant to section 5721.14 of the Revised Code has 1516
been instituted; and any parcel of delinquent land with respect 1517
to which a foreclosure proceeding pursuant to section 323.25, 1518
sections 323.65 to 323.79, or ~~division (A) or (B) of section~~ 1519
5721.18 of the Revised Code has been instituted and to which one 1520
of the following criteria applies: 1521

(1) There are no buildings or structures located on the 1522
land; 1523

(2) The land is abandoned land as defined in section 1524
323.65 of the Revised Code; 1525

(3) None of the buildings or other structures located on 1526

the parcel are in the occupancy of any person, and the township 1527
or municipal corporation within whose boundaries the parcel is 1528
situated has instituted proceedings under section 505.86 or 1529
715.26 of the Revised Code, or Section 3 of Article XVIII, Ohio 1530
Constitution, for the removal or demolition of such buildings or 1531
other structures by the township or municipal corporation 1532
because of their insecure, unsafe, or structurally defective 1533
condition; 1534

(4) None of the buildings or structures located on the 1535
parcel are in the occupancy of any person at the time the 1536
foreclosure proceeding is initiated, and the municipal 1537
corporation, county, township, or county land reutilization 1538
corporation determines that the parcel is eligible for 1539
acquisition through a land reutilization program. 1540

(G) "Occupancy" means the actual, continuous, and 1541
exclusive use and possession of a parcel by a person having a 1542
lawful right to such use and possession. 1543

(H) "Land within an electing subdivision's boundaries" 1544
does not include land within the boundaries of a municipal 1545
corporation, unless the electing subdivision is the municipal 1546
corporation or the municipal corporation adopts an ordinance 1547
that gives consent to the electing subdivision to include such 1548
land. 1549

Sec. 5723.05. If the taxes, assessments, charges, 1550
penalties, interest, and costs due on the forfeited lands have 1551
not been paid when the county auditor fixes the date for the 1552
sale of forfeited lands, the auditor shall give notice of them 1553
once a week for two consecutive weeks prior to the date fixed by 1554
the auditor for the sale, as provided in section 5721.03 of the 1555
Revised Code. The notice shall state that if the taxes, 1556

assessments, charges, penalties, interest, and costs charged 1557
against the lands forfeited to the state for nonpayment of taxes 1558
are not paid into the county treasury, and the county 1559
treasurer's receipt produced for the payment before the time 1560
specified in the notice for the sale of the lands, which day 1561
shall be named in the notice, each forfeited tract on which the 1562
taxes, assessments, charges, penalties, interest, and costs 1563
remain unpaid will be offered for sale beginning on the date set 1564
by the auditor, at the courthouse in the county, in order to 1565
satisfy the unpaid taxes, assessments, charges, penalties, 1566
interest, and costs, and that the sale will continue from day to 1567
day until each of the tracts is sold or offered for sale. 1568

The notice also shall state that, if the forfeited land is 1569
sold for an amount that is less than the amount of the 1570
delinquent taxes, assessments, charges, penalties, and interest 1571
against it, and, if division (B) (2) of section 5721.17 of the 1572
Revised Code is applicable, any notes issued by a receiver 1573
pursuant to division (F) of section 3767.41 of the Revised Code 1574
and any receiver's lien as defined in ~~division (C) (4) of section~~ 1575
~~5721.18~~ 5721.01 of the Revised Code, the court, in a separate 1576
order, may enter a deficiency judgment against the last owner of 1577
record of the land before its forfeiture to the state, for the 1578
amount of the difference; and that, if that owner of record is a 1579
corporation, the court may enter the deficiency judgment against 1580
the stockholder holding a majority of that corporation's stock. 1581

Sec. 5723.06. (A) (1) The county auditor, on the day set 1582
for the sale of forfeited lands provided in section 5723.04 of 1583
the Revised Code, shall attend at the courthouse and offer for 1584
sale the whole of each tract of land as contained in the list 1585
provided for in such section, at public auction, to the highest 1586
bidder, for an amount sufficient to pay the lesser of the 1587

amounts described in divisions (A) (1) and (2) of section 5721.16 1588
of the Revised Code. 1589

The county auditor shall offer each tract separately, 1590
beginning with the first tract contained in the list. 1591

(2) If no bid is received for any of the tracts in an 1592
amount sufficient to pay the required amount, and no notice is 1593
given under section 5722.04 of the Revised Code or division (B) 1594
of this section, the auditor may offer such tract for sale 1595
forthwith, and sell it for the best price obtainable. The county 1596
auditor shall continue through such list and may adjourn the 1597
sale from day to day until the county auditor has disposed of or 1598
offered for sale each tract of land specified in the notice. The 1599
county auditor may offer a tract of land two or more times at 1600
the same sale. 1601

~~(3) Notwithstanding the minimum sales price provisions of 1602
divisions (A) (1) and (2) of this section to the contrary, 1603
forfeited lands sold pursuant to this section shall not be sold 1604
in either of the following circumstances: 1605~~

~~(a) To any person that is delinquent on real property 1606
taxes in this state; 1607~~

~~(b) For less than the total amount of the taxes, 1608
assessments, penalties, interest, and costs that stand charged 1609
against the land if the highest bidder is the owner of record of 1610
the parcel immediately prior to the judgment of foreclosure or 1611
foreclosure and forfeiture, or a member of the following class 1612
of parties connected to that owner: a member of that owner's 1613
immediate family, a person with a power of attorney appointed by 1614
that owner who subsequently transfers the parcel to the owner, a 1615
sole proprietorship owned by that owner or a member of that 1616~~

~~owner's immediate family, or a partnership, trust, business- 1617
trust, corporation, or association in which the owner or a 1618
member of the owner's immediate family owns or controls directly- 1619
or indirectly more than fifty per cent. 1620~~

~~If a parcel sells for less than the total amount of the 1621
taxes, assessments, penalties, interest, and costs that stand 1622
charged against it, the officer conducting the sale shall 1623
require the buyer to complete an affidavit prepared by the 1624
officer stating that the buyer is not the owner of record 1625
immediately prior to the judgment of foreclosure or foreclosure- 1626
and forfeiture, or a member of the specified class of parties 1627
connected to that owner, and the affidavit shall become part of 1628
the court records of the proceeding. If the county auditor 1629
discovers within three years after the date of the sale that a 1630
parcel was sold to that owner or a member of the specified class 1631
of parties connected to that owner for a price less than the 1632
amount so described, and if the parcel is still owned by that 1633
owner or a member of the specified class of parties connected to 1634
that owner, the auditor within thirty days after such discovery 1635
shall add the difference between that amount and the sale price 1636
to the amount of taxes that then stand charged against the 1637
parcel and is payable at the next succeeding date for payment of 1638
real property taxes. As used in this paragraph, "immediate 1639
family" means a spouse who resides in the same household and 1640
children. 1641~~

(B) The director of natural resources may give written 1642
notice to the auditor prior to the time of the sale of the 1643
director's intention to purchase forfeited land for the state. 1644
Such notice is a legal minimum bid at the time of the sale, and, 1645
if no bid is received in an amount sufficient to pay the lesser 1646
of the amounts described in divisions (A) (1) and (2) of section 1647

5721.16 of the Revised Code, the land is deemed sold to the 1648
state for no consideration. The director of natural resources 1649
shall record the deed. 1650

(C) The sale of forfeited land under this section conveys 1651
the title to the tract or parcel of land, divested of all 1652
liability for any taxes, assessments, charges, penalties, 1653
interest, and costs due at the time of sale that remain after 1654
applying the amount for which it was sold, except as otherwise 1655
provided in division (D) of this section. 1656

(D) If the parcel is sold for the amount described in 1657
division (A)(2) of section 5721.16 of the Revised Code, and the 1658
county treasurer's estimate of that amount exceeds the amount of 1659
taxes, assessments, interest, penalties, and costs actually 1660
payable when the deed is transferred to the purchaser, the 1661
county auditor shall refund to the purchaser the difference 1662
between the estimate and the amount actually payable. If the 1663
amount of taxes, assessments, interest, penalties, and costs 1664
actually payable when the deed is transferred to the purchaser 1665
exceeds the county treasurer's estimate, the county auditor 1666
shall certify the amount of the excess to the treasurer, who 1667
shall enter that amount on the real and public utility property 1668
tax duplicate opposite the property; the amount of the excess 1669
shall be payable at the next succeeding date prescribed for 1670
payment of taxes in section 323.12 of the Revised Code. 1671

(E) A county auditor may not transfer title to a tract of 1672
land sold under this section to a purchaser unless and until the 1673
purchaser furnishes the auditor with an affidavit as described 1674
in division (J) of section 5721.19 of the Revised Code. Any 1675
person who knowingly makes a false statement in that affidavit 1676
is guilty of falsification under division (A)(11) of section 1677

2921.13 of the Revised Code. 1678

Sec. 5723.10. (A) The notice of sale prescribed in section 1679
5723.05 of the Revised Code, shall be in substance as follows: 1680

FORFEITED LAND SALES 1681

The lands, lots, and parts of lots, in the county of 1682
_____, forfeited to the state for the nonpayment of 1683
taxes, together with the taxes, assessments, charges, penalties, 1684
interest, and costs charged on them, agreeably to law, and the 1685
dates on which the lands, lots, and parts of lots will be 1686
offered for sale, are contained and described in the following 1687
list: 1688

(Here insert list, together with the day on which each 1689
parcel or groups of parcels will be offered for sale for the 1690
first time.) 1691

Notice is hereby given to all concerned, that if the 1692
taxes, assessments, charges, penalties, interest, and costs 1693
charged on the list are not paid into the county treasury, and 1694
the county treasurer's receipt produced for the payment, before 1695
the respective dates mentioned in this notice for the sale, each 1696
tract, lot, and part of lot, so forfeited, on which the taxes, 1697
assessments, charges, penalties, interest, and costs remain 1698
unpaid, will be offered for sale on the respective dates 1699
mentioned in this notice for the sale, at the courthouse in the 1700
county, in order to satisfy such taxes, assessments, charges, 1701
penalties, interest, and costs, and that the sale will be 1702
adjourned from day to day until each tract, lot, and part of lot 1703
specified in the list has been disposed of, or offered for sale. 1704

If the tract, lot, or part of lot, so forfeited, is sold 1705
for an amount that is less than the amount of the delinquent 1706

taxes, assessments, charges, penalties, and interest against it, 1707
the court, in a separate order, may enter a deficiency judgment 1708
against the last owner of record of the tract, lot, or part of 1709
lot before its forfeiture to the state, for the amount of the 1710
difference; if that owner of record is a corporation, the court 1711
may enter the deficiency judgment against the stockholder 1712
holding a majority of the corporation's stock. 1713

(B) If the title search that is required by division (B) 1714
of section 5721.14 or section 5721.18 of the Revised Code that 1715
relates to a parcel subject to an in rem action, or if the 1716
search that relates to a parcel subject to an in personam action 1717
under division (A) of section 5721.18 of the Revised Code, 1718
indicated that a federal tax lien exists relative to the parcel, 1719
then the notice of sale as described in division (A) of this 1720
section additionally shall include the following statement in 1721
boldface type: 1722

NOTICE IS HEREBY GIVEN TO ALL CONCERNED, THAT THE 1723
FOLLOWING FORFEITED TRACTS, LOTS, AND PARTS OF LOTS THAT ARE 1724
OFFERED FOR SALE PURSUANT TO THIS NOTICE ARE SUBJECT TO A 1725
FEDERAL TAX LIEN THAT MAY NOT BE EXTINGUISHED BY THE SALE OR ARE 1726
SUBJECT TO THE RIGHT OF THE UNITED STATES TO REDEEM ANY TRACT, 1727
LOT, OR PART OF A LOT THAT IS SUBJECT TO THE FEDERAL TAX LIEN: 1728

(INSERT HERE THE DESCRIPTION OF EACH RELEVANT TRACT, LOT, 1729
OR PART OF LOT). 1730

County Auditor

(Date of Notice)

1731
1732
1733
1734

~~(C) If the forfeited lands were foreclosed upon as a result of proceedings for foreclosure instituted under division (C) of section 5721.18 of the Revised Code, then the form of the advertisement of sale as described in division (A) of this section with respect to those lands additionally shall include the following statement in boldface type:~~

~~"Notice is hereby given to all concerned that the following forfeited tracts, lots, and parts of lots that are offered for sale pursuant to this notice will be sold subject to all liens and encumbrances with respect to those tracts, lots, and parts of lots, other than the liens for land taxes, assessments, charges, penalties, and interest for which the lien was foreclosed and in satisfaction of which the property is sold:~~

~~(Insert here the description of each relevant tract, lot, or part of lot).~~

_____ 1751

_____ County Auditor 1752

_____ 1753

_____ (Date of Notice)" 1754

Sec. 5723.12. (A) The county auditor, on making a sale of a tract of land to any person under this chapter, shall give the purchaser a certificate of sale. On producing or returning to the auditor the certificate of sale, the auditor, on payment to the auditor by the purchaser, the purchaser's heirs, or assigns, of the sum of forty-five dollars, shall execute and file for recording a deed, which deed shall be prima-facie evidence of title in the purchaser, the purchaser's heirs, or assigns. Once the deed has been recorded, the county auditor shall deliver the

deed to the purchaser. At the time of the sale, the county 1764
auditor shall collect and the purchaser shall pay the fee 1765
required by law for the recording of deeds. In the case of land 1766
sold to the state under division (B) of section 5723.06 of the 1767
Revised Code, the director of natural resources or a county land 1768
reutilization corporation shall execute and file for recording 1769
the deed, and pay the fee required by law for transferring deeds 1770
directly to the county auditor and recording deeds directly to 1771
the county recorder. 1772

(B) Except as otherwise provided in division (C) of this 1773
section and except for foreclosures to which the alternative 1774
redemption period has expired under sections 323.65 to 323.79 of 1775
the Revised Code, when a tract of land has been duly forfeited 1776
to the state and sold under this chapter, the conveyance of the 1777
real estate by the auditor shall extinguish all previous title 1778
and invest the purchaser with a new and perfect title that is 1779
free from all liens and encumbrances, except taxes and 1780
installments of special assessments and reassessments not due at 1781
the time of the sale, federal tax liens other than federal tax 1782
liens that are discharged in accordance with subsection (b) or 1783
(c) of section 7425 of the "Internal Revenue Code of 1954," 68A 1784
Stat. 3, 26 U.S.C. 1, as amended, and any easements and 1785
covenants running with the land that were created prior to the 1786
time the taxes or assessments, for the nonpayment of which the 1787
land was forfeited, became due and payable and except that, if 1788
there is a federal tax lien on the tract of land at the time of 1789
the sale, the United States is entitled to redeem the tract of 1790
land at any time within one hundred twenty days after the sale 1791
pursuant to subsection (d) of section 7425 of the "Internal 1792
Revenue Code of 1954," 68A Stat. 3, 26 U.S.C. 1, as amended. 1793

(C) When a tract of forfeited land that was foreclosed 1794

upon as a result of proceedings for foreclosure instituted under 1795
section 323.25, or sections 323.65 to 323.79, ~~or division (C) of~~ 1796
~~section 5721.18~~ of the Revised Code is sold or transferred to 1797
any person, including a county land reutilization corporation, 1798
under this chapter, the conveyance of the real estate by the 1799
auditor shall extinguish all previous title and invest the 1800
purchaser or transferee with a new title free from the lien for 1801
land taxes, assessments, charges, penalties, and interest for 1802
which the lien was foreclosed, the property was forfeited to the 1803
state, and in satisfaction of which the property was sold or 1804
transferred under this chapter. In all such cases, the purchaser 1805
or transferee shall be deemed a bona fide purchaser for value in 1806
accordance with division (C) of section 5723.04 of the Revised 1807
Code. 1808

Sec. 5723.18. (A) Except as otherwise provided in division 1809
(B) (2) of section 5721.17 and division (B) of section 319.43 of 1810
the Revised Code, the proceeds from a forfeiture sale shall be 1811
distributed as follows: 1812

(1) The county auditor shall deduct all costs pertaining 1813
to the forfeiture and sale of forfeited lands, including costs 1814
pertaining to a foreclosure and forfeiture proceeding instituted 1815
under section 5721.14 of the Revised Code, except those paid 1816
under section 5721.04 of the Revised Code, from the moneys 1817
received from the sale of land and town lots forfeited to the 1818
state for the nonpayment of taxes, and shall pay such costs into 1819
the proper fund. In the case of the forfeiture sale of a parcel 1820
against which a foreclosure and forfeiture proceeding was 1821
instituted under section 5721.14 of the Revised Code, if the 1822
proceeds from the forfeiture sale are insufficient to pay the 1823
costs pertaining to such proceeding, the county auditor, at the 1824
next semiannual apportionment of real property taxes, shall 1825

reduce the amount of real property taxes that the auditor 1826
otherwise would distribute to each subdivision to which taxes, 1827
assessments, charges, penalties, or interest charged against the 1828
parcel are due. The reduction in each subdivision's real 1829
property tax distribution shall equal the amount of the unpaid 1830
costs multiplied by a fraction, the numerator of which is the 1831
amount of taxes, assessments, charges, penalties, and interest 1832
due the subdivision, and the denominator of which is the total 1833
amount of taxes, assessments, charges, penalties, and interest 1834
due all such subdivisions. 1835

(2) Following the payment required by division (A) (1) of 1836
this section, the part of the proceeds that is equal to ten per 1837
cent of the taxes and assessments due shall be deposited in 1838
equal shares into each of the delinquent tax and assessment 1839
collection funds created pursuant to section 321.261 of the 1840
Revised Code. 1841

(3) Following the payment required by division (A) (2) of 1842
this section, the remaining proceeds shall be distributed by the 1843
auditor to the appropriate subdivisions to pay the taxes, 1844
assessments, charges, penalties, and interest which are due and 1845
unpaid. If the proceeds available for distribution under this 1846
division are insufficient to pay the entire amount of those 1847
taxes, assessments, charges, penalties, and interest, the 1848
auditor shall distribute the proceeds available for distribution 1849
under this division to the appropriate subdivisions in 1850
proportion to the amount of those taxes, assessments, charges, 1851
penalties, and interest that each is due. 1852

(B) If the proceeds from the sale of forfeited land are 1853
insufficient to pay in full the amount of the taxes, 1854
assessments, charges, penalties, and interest; the costs 1855

incurred in the proceedings instituted pursuant to this chapter 1856
and section 5721.18 of the Revised Code, or the foreclosure and 1857
forfeiture proceeding instituted pursuant to section 5721.14 of 1858
the Revised Code; and, if division (B) (2) of section 5721.17 of 1859
the Revised Code is applicable, any notes issued by a receiver 1860
pursuant to division (F) of section 3767.41 of the Revised Code 1861
and any receiver's lien as defined in ~~division (C) (4) of section~~ 1862
~~5721.18~~ 5721.01 of the Revised Code, the court may enter a 1863
deficiency judgment against the last owner of record of the land 1864
before its forfeiture to the state, for the unpaid amount. The 1865
court shall enter the judgment pursuant to section 5721.192 of 1866
the Revised Code. Except as otherwise provided in division (B) 1867
of section 319.43 of the Revised Code, the proceeds paid 1868
pursuant to the entry and satisfaction of such a judgment shall 1869
be distributed as if they had been received as a part of the 1870
proceeds from the sale of the land to satisfy the amount of the 1871
taxes, assessments, charges, penalties, and interest which are 1872
due and unpaid; the costs incurred in the associated proceedings 1873
which were due and unpaid; and, if division (B) (2) of section 1874
5721.17 of the Revised Code is applicable, any notes issued by a 1875
receiver pursuant to division (F) of section 3767.41 of the 1876
Revised Code and any receiver's lien as defined in ~~division (C)~~ 1877
~~(4) of section 5721.18~~ 5721.01 of the Revised Code. 1878

Section 2. That existing sections 323.28, 323.74, 5721.01, 1879
5721.16, 5721.18, 5721.19, 5721.191, 5721.192, 5721.32, 5721.33, 1880
5722.01, 5723.05, 5723.06, 5723.10, 5723.12, and 5723.18 of the 1881
Revised Code are hereby repealed. 1882