

As Reported by the House Civil and Commercial Law Committee

127th General Assembly

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Sub. H. B. No. 138

Representatives Foley, Blessing

**Cosponsors: Representatives Domenick, Skindell, Hagan, R., McGregor, J.,
Ujvagi, Budish, Lundy, Stebelton, Raussen, Yuko, DeGeeter, Collier, Combs,
Letson, Luckie, Harwood, Strahorn, Stewart, D., Driehaus, White, Garrison,
Miller, Bolon, Brady, Boyd, Seitz**

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A B I L L

To amend sections 323.25, 323.28, 2303.11, 2323.07, 1
2327.01, 2327.02, 2329.17, 2329.18, 2329.19, 2
2329.26, 2329.27, 2329.31, 2329.36, 5309.64, 3
5721.18, 5721.19, and 5723.01 and to enact section 4
2329.271 of the Revised Code to require purchasers 5
of real property at a judicial sale to provide 6
certain identifying information, to allow 7
municipal corporations to conduct inspections of 8
property subject to a writ of execution, to 9
require judicial sales to be confirmed within 10
thirty days of sale, to require officers who sell 11
real property at a judicial sale to file a deed 12
within fourteen days of confirmation, to authorize 13
courts and county boards of revision to transfer 14
certain tax delinquent lands subject to judicial 15
foreclosure without appraisal or sale, to permit a 16
summary property description to be read at a 17
judicial sale, and to offer property that did not 18
sell at a judicial sale to a political subdivision 19
before forfeiture to the state. 20

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

Section 1. That sections 323.25, 323.28, 2303.11, 2323.07, 21
2327.01, 2327.02, 2329.17, 2329.18, 2329.19, 2329.26, 2329.27, 22
2329.31, 2329.36, 5309.64, 5721.18, 5721.19, and 5723.01 be 23
amended and section 2329.271 of the Revised Code be enacted to 24
read as follows: 25

Sec. 323.25. When taxes charged against an entry on the tax 26
duplicate, or any part of ~~such~~ those taxes, are not paid within 27
sixty days after delivery of the delinquent land duplicate to the 28
county treasurer as prescribed by section 5721.011 of the Revised 29
Code, the county treasurer shall enforce the lien for ~~such~~ the 30
taxes by civil action in the treasurer's official capacity as 31
treasurer, for the sale of such premises in the same way mortgage 32
liens are enforced or for the transfer of such premises to an 33
electing subdivision pursuant to section 323.28 of the Revised 34
Code, in the court of common pleas of the county ~~in the same way~~ 35
~~mortgage liens are enforced~~, in a municipal court with 36
jurisdiction, or in the county board of revision with jurisdiction 37
pursuant to section 323.66 of the Revised Code. After the civil 38
action has been instituted, but before the filing of an entry of 39
confirmation of sale or transfer pursuant to the action, any 40
person entitled to redeem the land may do so by tendering to the 41
county treasurer an amount sufficient, as determined by the court 42
or board of revision, to pay the taxes, assessments, penalties, 43
interest, and charges then due and unpaid, and the costs incurred 44
in the civil action, and by demonstrating that the property is in 45
compliance with all applicable zoning regulations, land use 46
restrictions, and building, health, and safety codes. 47

If the delinquent land duplicate lists minerals or rights to 48
minerals listed pursuant to sections 5713.04, 5713.05, and 5713.06 49

of the Revised Code, the county treasurer may enforce the lien for 50
taxes against such minerals or rights to minerals by civil action, 51
in the treasurer's official capacity as treasurer, in the manner 52
prescribed by this section, or proceed as provided under section 53
5721.46 of the Revised Code. 54

If service by publication is necessary, such publication 55
shall be made once a week for three consecutive weeks instead of 56
as provided by the Rules of Civil Procedure, and the service shall 57
be complete at the expiration of three weeks after the date of the 58
first publication. If the prosecuting attorney determines that 59
service upon a defendant may be obtained ultimately only by 60
publication, the prosecuting attorney may cause service to be made 61
simultaneously by certified mail, return receipt requested, 62
ordinary mail, and publication. The county treasurer shall not 63
enforce the lien for taxes against real property to which any of 64
the following applies: 65

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

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

(C) A tax certificate respecting that property has been sold 74
under section 5721.32 or 5721.33 of the Revised Code; provided, 75
however, that nothing in this division shall prohibit the county 76
treasurer or the county prosecuting attorney from enforcing the 77
lien of the state and its political subdivisions for taxes against 78
a certificate parcel with respect to any or all of such taxes that 79
at the time of enforcement of such lien are not the subject of a 80
tax certificate. 81

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

Sec. 323.28. (A) A finding shall be entered in a proceeding 84
under section 323.25 of the Revised Code for taxes, assessments, 85
penalties, interest, and charges due and payable at the time the 86
deed of real property sold or transferred under this section is 87
transferred to the purchaser or transferee, plus the cost of the 88
proceeding. For purposes of determining such amount, the county 89
treasurer may estimate the amount of taxes, assessments, interest, 90
penalties, and costs that will be payable at the time the deed of 91
the property is transferred to the purchaser or transferee. 92

The court of common pleas, a municipal court with 93
jurisdiction, or the county board of revision with jurisdiction 94
pursuant to section 323.66 of the Revised Code shall order such 95
premises to be transferred pursuant to division (E) of this 96
section or shall order such premises to be sold for payment of the 97
finding, but for not less than either of the following, unless the 98
county treasurer applies for an appraisal: 99

(1) The total amount of such finding; 100

(2) The fair market value of the premises, as determined by 101
the county auditor, plus the cost of the proceeding. 102

If the county treasurer applies for an appraisal, the 103
premises shall be appraised in the manner provided by section 104
2329.17 of the Revised Code, and shall be sold for at least 105
two-thirds of the appraised value. 106

Notwithstanding the minimum sales price provisions of 107
divisions (A)(1) and (2) of this section to the contrary, a parcel 108
sold pursuant to this section shall not be sold for less than the 109
amount described in division (A)(1) of this section if the highest 110
bidder is the owner of record of the parcel immediately prior to 111

the judgment of foreclosure or a member of the following class of 112
parties connected to that owner: a member of that owner's 113
immediate family, a person with a power of attorney appointed by 114
that owner who subsequently transfers the parcel to the owner, a 115
sole proprietorship owned by that owner or a member of ~~his~~ the 116
owner's immediate family, or partnership, trust, business trust, 117
corporation, or association in which the owner or a member of ~~his~~ 118
the owner's immediate family owns or controls directly or 119
indirectly more than fifty per cent. If a parcel sells for less 120
than the amount described in division (A)(1) of this section, the 121
officer conducting the sale shall require the buyer to complete an 122
affidavit stating that the buyer is not the owner of record 123
immediately prior to the judgment of foreclosure or a member of 124
the specified class of parties connected to that owner, and the 125
affidavit shall become part of the court records of the 126
proceeding. If the county auditor discovers within three years 127
after the date of the sale that a parcel was sold to that owner or 128
a member of the specified class of parties connected to that owner 129
for a price less than the amount so described, and if the parcel 130
is still owned by that owner or a member of the specified class of 131
parties connected to that owner, the auditor within thirty days 132
after such discovery shall add the difference between that amount 133
and the sale price to the amount of taxes that then stand charged 134
against the parcel and is payable at the next succeeding date for 135
payment of real property taxes. As used in this paragraph, 136
"immediate family" means a spouse who resides in the same 137
household and children. 138

(B) From the proceeds of the sale the costs shall be first 139
paid, next the amount found due for taxes, then the amount of any 140
taxes accruing after the entry of the finding and before the deed 141
of the property is transferred to the purchaser following the 142
sale, all of which taxes shall be deemed satisfied, though the 143
amount applicable to them is deficient, and any balance shall be 144

distributed according to section 5721.20 of the Revised Code. No 145
statute of limitations shall apply to such action. Upon sale, all 146
liens for taxes due at the time the deed of the property is 147
transferred to the purchaser following the sale, and liens 148
subordinate to liens for taxes, shall be deemed satisfied and 149
discharged unless otherwise provided by the order of sale. 150

(C) If the county treasurer's estimate of the amount of the 151
finding under division (A) of this section exceeds the amount of 152
taxes, assessments, interest, penalties, and costs actually 153
payable when the deed is transferred to the purchaser, the officer 154
who conducted the sale shall refund to the purchaser the 155
difference between the estimate and the amount actually payable. 156
If the amount of taxes, assessments, interest, penalties, and 157
costs actually payable when the deed is transferred to the 158
purchaser exceeds the county treasurer's estimate, the officer 159
shall certify the amount of the excess to the treasurer, who shall 160
enter that amount on the real and public utility property tax 161
duplicate opposite the property; the amount of the excess shall be 162
payable at the next succeeding date prescribed for payment of 163
taxes in section 323.12 of the Revised Code. 164

(D) Premises ordered to be sold under this section but 165
remaining unsold for want of bidders after being offered for sale 166
on two separate occasions, not less than two weeks apart, shall be 167
forfeited to the state or to a political subdivision pursuant to 168
section 5723.01 of the Revised Code and shall be disposed of 169
pursuant to Chapter 5723. of the Revised Code. 170

(E) Notwithstanding section 5722.03 of the Revised Code, if 171
the complaint alleges that the property is delinquent vacant land 172
as defined in section 5721.01 of the Revised Code, abandoned lands 173
as defined in section 323.65 of the Revised Code, or lands 174
described in division (E) of section 5722.01 of the Revised Code, 175
and the value of the taxes, assessments, penalties, interest and 176

all other charges and costs of the action exceed the auditor's 177
fair market value of the parcel, then the court or board of 178
revision having jurisdiction over the matter on motion of the 179
plaintiff, or on the court's or board's own motion, shall, upon 180
any adjudication of foreclosure, order, without appraisal and 181
without sale, the fee simple title of the property to be 182
transferred to and vested in an electing subdivision as defined in 183
division (A) of section 5722.01 of the Revised Code. For purposes 184
of determining whether the taxes, assessments, penalties, interest 185
and all other charges and costs of the action exceed the actual 186
fair market value of the parcel, the auditor's most current 187
valuation shall be rebuttably presumed to be, and constitute prima 188
facie evidence of, the fair market value of the parcel. In such 189
case, the filing for journalization of a decree of foreclosure 190
ordering that direct transfer without appraisal or sale shall 191
constitute confirmation of the transfer and thereby terminate any 192
further statutory or common law right of redemption. 193

(F) Whenever the officer charged to conduct the sale offers 194
any parcel for sale, the officer first shall read aloud a complete 195
legal description of the parcel, or in the alternative, may read 196
aloud only a summary description and a parcel number if the county 197
has adopted a permanent parcel number system and if the 198
advertising notice published prior to the sale includes a complete 199
legal description or indicates where the complete legal 200
description may be obtained. 201

Sec. 2303.11. All writs and orders for provisional remedies, 202
and process of every kind, shall be issued by the clerk of the 203
court of common pleas, or directly by an order or local rule of a 204
court, or by a county board of revision with jurisdiction pursuant 205
to section 323.66 of the Revised Code; but before they are issued 206
a praecipe shall be filed with the clerk demanding the same. 207

Sec. 2323.07. When a mortgage is foreclosed or a specific
lien enforced, a sale of the property, or a transfer of property
pursuant to sections 323.28, 323.65 to 323.78, and 5721.19 of the
Revised Code, shall be ordered by the court having jurisdiction or
the county board of revision with jurisdiction pursuant to section
323.66 of the Revised Code.

When the real property to be sold is in one or more tracts,
the court may order the officer who makes the sale to subdivide,
appraise, and sell them in parcels, or sell any one of the tracts
as a whole.

When the mortgaged property is situated in more than one
county, the court may order the sheriff or master of each county
to make sale of the property in ~~his~~ the sheriff's or master's
county, or may direct one officer to sell the whole. When it
consists of a single tract, the court may direct that it be sold
as one tract or in separate parcels, and shall direct whether
appraisers shall be selected for each county or one set for all;
and whether publication of the sale shall be made in all the
counties, or in one county only.

Sec. 2327.01. An execution is a process of a court, issued by
its clerk, the court itself, or the county board of revision with
jurisdiction pursuant to section 323.66 of the Revised Code, and
directed to the sheriff of the county. Executions may be issued to
the sheriffs of different counties at the same time.

Sec. 2327.02. (A) Executions are of three kinds:

~~(A)~~(1) Against the property of the judgment debtor, including
orders of sale or orders to transfer property pursuant to sections
323.28, 323.65 to 323.78, and 5721.19 of the Revised Code;

~~(B)~~(2) Against the person of the judgment debtor;

~~(C)~~(3) For the delivery of the possession of real property, 237
including real property sold under orders of sale or transferred 238
under orders to transfer property pursuant to sections 323.28, 239
323.65 to 323.78, and 5721.19 of the Revised Code. 240

(B) The writ ~~must~~ shall contain a specific description of the 241
property, and a command to the sheriff to deliver it to the person 242
entitled ~~thereto~~ to the property. It also may require ~~such~~ the 243
sheriff to make the damages recovered for withholding the 244
possession and costs, or costs alone, out of the property of the 245
person who so withholds it. 246

(C) In the case of foreclosures of real property, including 247
foreclosures for taxes, mortgages, judgment liens, and other valid 248
liens, the description of the property, the order of sale, order 249
to transfer, and any deed or deed forms may be prepared, adopted 250
and otherwise approved in advance by the court having jurisdiction 251
or the county board of revision with jurisdiction pursuant to 252
section 323.66 of the Revised Code, directly commanding the 253
sheriff to sell, convey, or deliver possession of the property as 254
commanded in that order. In those cases, the clerk shall 255
journalize the order and deliver that writ or order to the sheriff 256
for execution. If the property is sold under an order of sale or 257
transferred under an order to transfer, the officer who conducted 258
the sale or made the transfer of the property shall collect the 259
recording fee and any associated costs to cover the recording from 260
the purchaser or transferee at the time of the sale or transfer 261
and, following confirmation of the sale or transfer, shall execute 262
and record the deed conveying title to the property to the 263
purchaser or transferee. For purposes of recording that deed, by 264
placement of a bid or making a statement of interest by any party 265
ultimately awarded the property, the purchaser or transferee 266
thereby appoints the officer who makes the sale or is charged with 267
executing and delivering the deed as agent for that purchaser or 268

transferee for the sole purpose of accepting delivery of the deed. 269
For purposes of this division, the confirmation of any such sale 270
or order to transfer the property without appraisal or sale shall 271
be deemed delivered upon the confirmation of that sale or 272
transfer. 273

Sec. 2329.17. (A) When execution is levied upon lands and 274
tenements, the officer who makes the levy shall call an inquest of 275
three disinterested freeholders, residents of the county where the 276
lands taken in execution are situated, and administer to them an 277
oath impartially to appraise the property so levied upon, upon 278
actual view. They forthwith shall return to such officer, under 279
their hands, an estimate of the real value of the property in 280
money. 281

(B) The municipal corporation or township in which the real 282
property is situated may inspect any structures located on lands 283
subject to a writ of execution. 284

Sec. 2329.18. When an officer receives the return provided 285
for in division (A) of section 2329.17 of the Revised Code, ~~he~~ the 286
officer forthwith shall deposit a copy of it with the clerk of the 287
court from which the writ issued, and immediately advertise and 288
sell such real estate in conformity with sections 2329.01 to 289
2329.61, ~~inclusive,~~ of the Revised Code. 290

Sec. 2329.19. Upon the return of the estimate provided for in 291
division (A) of section 2329.17 of the Revised Code, if it appears 292
by the inquisition that two thirds of the appraised value of the 293
lands and tenements levied upon is sufficient to satisfy the 294
execution, with costs, the judgment on which the execution issued 295
shall not operate as a lien on the residue of the debtor's estate 296
to the prejudice of any other judgment creditor. 297

Sec. 2329.26. (A) Lands and tenements taken in execution	298
shall not be sold until both <u>all</u> of the following occur:	299
(1)(a) Except as otherwise provided in division (A)(1)(b) of	300
this section, the judgment creditor who seeks the sale of the	301
lands and tenements or the judgment creditor's attorney does both	302
of the following:	303
(i) Causes a written notice of the date, time, and place of	304
the sale to be served in accordance with divisions (A) and (B) of	305
Civil Rule 5 upon the judgment debtor and upon each other party to	306
the action in which the judgment giving rise to the execution was	307
rendered;	308
(ii) At least seven calendar days prior to the date of the	309
sale, files with the clerk of the court that rendered the judgment	310
giving rise to the execution a copy of the written notice	311
described in division (A)(1)(a)(i) of this section with proof of	312
service endorsed on the copy in the form described in division (D)	313
of Civil Rule 5.	314
(b) Service of the written notice described in division	315
(A)(1)(a)(i) of this section is not required to be made upon any	316
party who is in default for failure to appear in the action in	317
which the judgment giving rise to the execution was rendered.	318
(2) The officer taking the lands and tenements gives public	319
notice of the date, time, and place of the sale for at least	320
thirty days before the day of sale by advertisement in a newspaper	321
published in and of general circulation in the county. The court	322
ordering the sale may designate in the order of sale the newspaper	323
in which this public notice shall be published, and this public	324
notice is subject to division (A) of section 2329.27 of the	325
Revised Code.	326
<u>(3) The officer taking the lands and tenements shall collect</u>	327

the purchaser's information required by section 2329.271 of the 328
Revised Code. 329

(B) A sale of lands and tenements taken in execution may be 330
set aside in accordance with division (B) of section 2329.27 of 331
the Revised Code. 332

Sec. 2329.27. (A) When the public notice required by division 333
(A)(2) of section 2329.26 of the Revised Code is made in a 334
newspaper published weekly, it is sufficient to insert it for 335
three consecutive weeks. If both a daily and weekly edition of the 336
paper are published and the circulation of the daily in the county 337
exceeds that of the weekly in the county, or if the lands and 338
tenements taken in execution are situated in a city, both a daily 339
and weekly edition of the paper are published, and the circulation 340
of the daily in that city exceeds the circulation of the weekly in 341
that city, it is sufficient to publish the public notice in the 342
daily once a week for three consecutive weeks before the day of 343
sale, each insertion to be on the same day of the week. The 344
expense of that publication in a daily shall not exceed the cost 345
of publishing it in a weekly. 346

(B)(1) Subject to divisions (B)(2) and (3) of this section, 347
all sales of lands and tenements taken in execution that are made 348
without compliance with the written notice requirements of 349
division (A)(1)(a) of section 2329.26 of the Revised Code ~~and~~, the 350
public notice requirements of division (A)(2) of that section, the 351
purchaser information requirements of section 2329.271 of the 352
Revised Code, and division (A) of this section shall be set aside, 353
on motion by any interested party, by the court to which the 354
execution is returnable. 355

(2) Proof of service endorsed upon a copy of the written 356
notice required by division (A)(1)(a) of section 2329.26 of the 357
Revised Code shall be conclusive evidence of the service of the 358

written notice in compliance with the requirements of that 359
division, unless a party files a motion to set aside the sale of 360
the lands and tenements pursuant to division (B)(1) of this 361
section and establishes by a preponderance of the evidence that 362
the proof of service is fraudulent. 363

(3) If the court to which the execution is returnable enters 364
its order confirming the sale of the lands and tenements, the 365
order shall have both of the following effects: 366

(a) The order shall be deemed to constitute a judicial 367
finding as follows: 368

(i) That the sale of the lands and tenements complied with 369
the written notice requirements of division (A)(1)(a) of section 370
2329.26 of the Revised Code and the public notice requirements of 371
division (A)(2) of that section and division (A) of this section, 372
or that compliance of that nature did not occur but the failure to 373
give a written notice to a party entitled to notice under division 374
(A)(1)(a) of section 2329.26 of the Revised Code has not 375
prejudiced that party; 376

(ii) That all parties entitled to notice under division 377
(A)(1)(a) of section 2329.26 of the Revised Code received adequate 378
notice of the date, time, and place of the sale of the lands and 379
tenements; 380

(iii) That the purchaser has submitted the contact 381
information required by section 2329.271 of the Revised Code. 382

(b) The order bars the filing of any further motions to set 383
aside the sale of the lands and tenements. 384

Sec. 2329.271. (A)(1) The purchaser of lands and tenements 385
taken in execution shall submit to the officer who makes the sale 386
the following information: 387

(a) The name of the purchaser; 388

(b) The address of the purchaser which shall not be a post office box but shall be the primary residence of the purchaser, purchasing entity, or designated agent; 389
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(c) The telephone number of the purchaser; 392

(d) A statement indicating whether the purchaser will occupy the lands and tenements. 393
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(2) If the purchaser of lands and tenements taken in execution is a corporation, partnership, association, estate, trust, or other business organization the only place of business of which is in the county in which the real property is located, the information required by division (A)(1) of this section shall be the contact information for a natural person who resides in that county and whom the purchasing entity has designated to receive notices or inquiries about the property. If the purchasing entity has a place of business outside the county in which the real property is located and the purchasing entity's principal place of business is located in this state, the information required by division (A)(1) of this section shall be the contact information for a natural person who resides in this state and whom the purchasing entity has designated to receive notices on inquiries about the property. If the purchasing entity has a place of business outside the county in which the real property is located and the purchasing entity's principal place of business is not located in this state, the information required by division (A)(1) of this section shall be both of the following: 395
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(a) The contact information for a natural person who resides in this state and whom the purchasing entity has designated to receive notices or inquiries about the property; 414
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(b) The contact information for a natural person who is employed by the purchasing entity at the purchasing entity's principal place of business outside of this state and whom the 417
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purchasing entity has designated to receive notices or inquiries 420
about the property. 421

(B) The information required by division (A) of this section 422
shall be part of the sheriff's record of proceedings and shall be 423
part of the record of the court of common pleas. The information 424
is a public record and open to public inspection. 425

Sec. 2329.31. Upon the return of any writ of execution for 426
the satisfaction of which lands and tenements have been sold, on 427
careful examination of the proceedings of the officer making the 428
sale, if the court of common pleas finds that the sale was made, 429
in all respects, in conformity with sections 2329.01 to 2329.61~~7~~ 430
~~inclusive~~, of the Revised Code, it shall, within thirty days of 431
the return of the writ, direct the clerk of the court of common 432
pleas to make an entry on the journal that the court is satisfied 433
of the legality of such sale, and that the officer make to the 434
purchaser a deed for the lands and tenements. Nothing in this 435
section prevents the court of common pleas from staying the 436
confirmation of the sale to permit a property owner time to redeem 437
the property or for any other reason that it determines is 438
appropriate. In those instances, the sale shall be confirmed 439
within thirty days after the termination of any stay of 440
confirmation. 441

Sec. 2329.36. (A) An officer, including a master commissioner 442
and a special master, who sells real property, on confirmation of 443
the sale, ~~must~~ shall make to the purchaser a deed, containing the 444
names of the parties to the judgment, the names of the owners of 445
the property sold, a reference to the volume and page of the 446
recording of the next preceding recorded instrument by or through 447
which the owners claim title, the date and amount of the judgment, 448
the substance of the execution or order on which the property was 449
sold, the substance of the officer's return thereon, and the order 450

of confirmation. The deed shall be executed, acknowledged, and 451
recorded as other deeds. 452

(B) By placing a bid at a sale conducted pursuant to this 453
chapter, the purchaser appoints the officer who makes the sale as 454
agent of the purchaser for the sole purpose of accepting delivery 455
of the deed described in division (A) of this section. 456

(C) The officer who sells the real property and makes the 457
deed under division (A) of this section shall record the deed, or 458
for registered land file the documents required by section 5309.64 459
of the Revised Code, with the county recorder within fourteen days 460
of the date the officer makes the deed. The officer shall charge 461
the purchaser a fee to cover the actual costs of recording the 462
deed or filing the documents. 463

Sec. 5309.64. (A) Whenever registered land is sold to satisfy 464
any judgment, decree, or order of a court, or the title is 465
transferred or affected by a decree or judgment of a court, the 466
purchaser, or the person in whose favor such decree was rendered, 467
on filing with the county recorder a certificate that the terms of 468
sale have been complied with and a certified copy of the order of 469
sale and return thereof and confirmation, or a certified copy of 470
the decree of the court transferring or affecting the title, as 471
the case may be, is entitled to have the property transferred to 472
him the purchaser or person in whose favor the decree was rendered 473
and his the title registered accordingly and a new certificate of 474
title issued therefor. 475

(B) Where registered land is sold by the sheriff under order 476
of a court, the sheriff shall file with the county recorder a 477
certificate that the terms of sale have been complied with and a 478
certified copy of the order of sale and return thereof and 479
confirmation. The purchaser is thereafter entitled to have the 480
property transferred to the purchaser and the title registered 481

accordingly and a new certificate of title issued therefor. 482

Sec. 5721.18. The county prosecuting attorney, upon the 483
delivery to the prosecuting attorney by the county auditor of a 484
delinquent land or delinquent vacant land tax certificate, or of a 485
master list of delinquent or delinquent vacant tracts, shall 486
institute a foreclosure proceeding under this section in the name 487
of the county treasurer to foreclose the lien of the state, in any 488
court with jurisdiction or in the county board of revision with 489
jurisdiction pursuant to section 323.66 of the Revised Code, 490
unless the taxes, assessments, charges, penalties, and interest 491
are paid prior to the time a complaint is filed, or unless a 492
foreclosure or foreclosure and forfeiture action has been or will 493
be instituted under section 323.25 or 5721.14 of the Revised Code. 494
If the delinquent land or delinquent vacant land tax certificate 495
or the master list of delinquent or delinquent vacant tracts lists 496
minerals or rights to minerals listed pursuant to sections 497
5713.04, 5713.05, and 5713.06 of the Revised Code, the county 498
prosecuting attorney may institute a foreclosure proceeding in the 499
name of the county treasurer, in any court with jurisdiction, to 500
foreclose the lien of the state against such minerals or rights to 501
minerals, unless the taxes, assessments, charges, penalties, and 502
interest are paid prior to the time the complaint is filed, or 503
unless a foreclosure or foreclosure and forfeiture action has been 504
or will be instituted under section 323.25 or 5721.14 of the 505
Revised Code. 506

The prosecuting attorney shall prosecute the proceeding to 507
final judgment and satisfaction. Within ten days after obtaining a 508
judgment, the prosecuting attorney shall notify the treasurer in 509
writing that judgment has been rendered. If there is a copy of a 510
written delinquent tax contract attached to the certificate or an 511
asterisk next to an entry on the master list, or if a copy of a 512
delinquent tax contract is received from the auditor prior to the 513

commencement of the proceeding under this section, the prosecuting attorney shall not institute the proceeding under this section, unless the prosecuting attorney receives a certification of the treasurer that the delinquent tax contract has become void.

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

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

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

against the property described in the certificate or master list, 546
without setting forth in the complaint any other or special matter 547
relating to the foreclosure proceeding. The prayer of the 548
complaint shall be that the court or the county board of revision 549
with jurisdiction pursuant to section 323.66 of the Revised Code 550
issue an order that the property be sold or conveyed by the 551
sheriff, or if the action is in the municipal court by the 552
bailiff, in the manner provided in section 5721.19 of the Revised 553
Code. 554

In the foreclosure proceeding, the treasurer may join in one 555
action any number of lots or lands, but the decree shall be 556
rendered separately, and any proceedings may be severed, in the 557
discretion of the court or board of revision, for the purpose of 558
trial or appeal, and the court or board of revision shall make 559
such order for the payment of costs as is considered proper. The 560
certificate or master list filed by the auditor with the 561
prosecuting attorney is prima-facie evidence at the trial of the 562
foreclosure action of the amount and validity of the taxes, 563
assessments, charges, penalties, and interest appearing due and 564
unpaid and of their nonpayment. 565

(B) Foreclosure proceedings constituting an action in rem may 566
be commenced by the filing of a complaint after the end of the 567
second year from the date on which the delinquency was first 568
certified by the auditor. Prior to filing such an action in rem, 569
the prosecuting attorney shall cause a title search to be 570
conducted for the purpose of identifying any lienholders or other 571
persons with interests in the property subject to foreclosure. 572
Following the title search, the action in rem shall be instituted 573
by filing in the office of the clerk of a court with jurisdiction 574
a complaint bearing a caption substantially in the form set forth 575
in division (A) of section 5721.181 of the Revised Code. 576

Any number of parcels may be joined in one action. Each 577

separate parcel included in a complaint shall be given a serial 578
number and shall be separately indexed and docketed by the clerk 579
of the court in a book kept by the clerk for such purpose. A 580
complaint shall contain the permanent parcel number of each parcel 581
included in it, the full street address of the parcel when 582
available, a description of the parcel as set forth in the 583
certificate or master list, the name and address of the last known 584
owner of the parcel if they appear on the general tax list, the 585
name and address of each lienholder and other person with an 586
interest in the parcel identified in the title search relating to 587
the parcel that is required by this division, and the amount of 588
taxes, assessments, charges, penalties, and interest due and 589
unpaid with respect to the parcel. It is sufficient for the 590
treasurer to allege in the complaint that the certificate or 591
master list has been duly filed by the auditor with respect to 592
each parcel listed, that the amount of money with respect to each 593
parcel appearing to be due and unpaid is due and unpaid, and that 594
there is a lien against each parcel, without setting forth any 595
other or special matters. The prayer of the complaint shall be 596
that the court issue an order that the land described in the 597
complaint be sold in the manner provided in section 5721.19 of the 598
Revised Code. 599

(1) Within thirty days after the filing of a complaint, the 600
clerk of the court in which the complaint was filed shall cause a 601
notice of foreclosure substantially in the form of the notice set 602
forth in division (B) of section 5721.181 of the Revised Code to 603
be published once a week for three consecutive weeks in a 604
newspaper of general circulation in the county. In any county that 605
has adopted a permanent parcel number system, the parcel may be 606
described in the notice by parcel number only, instead of also 607
with a complete legal description, if the prosecuting attorney 608
determines that the publication of the complete legal description 609
is not necessary to provide reasonable notice of the foreclosure 610

proceeding to the interested parties. If the complete legal 611
description is not published, the notice shall indicate where the 612
complete legal description may be obtained. 613

After the third publication, the publisher shall file with 614
the clerk of the court an affidavit stating the fact of the 615
publication and including a copy of the notice of foreclosure as 616
published. Service of process for purposes of the action in rem 617
shall be considered as complete on the date of the last 618
publication. 619

Within thirty days after the filing of a complaint and before 620
the final date of publication of the notice of foreclosure, the 621
clerk of the court also shall cause a copy of a notice 622
substantially in the form of the notice set forth in division (C) 623
of section 5721.181 of the Revised Code to be mailed by certified 624
mail, with postage prepaid, to each person named in the complaint 625
as being the last known owner of a parcel included in it, or as 626
being a lienholder or other person with an interest in a parcel 627
included in it. The notice shall be sent to the address of each 628
such person, as set forth in the complaint, and the clerk shall 629
enter the fact of such mailing upon the appearance docket. If the 630
name and address of the last known owner of a parcel included in a 631
complaint is not set forth in it, the auditor shall file an 632
affidavit with the clerk stating that the name and address of the 633
last known owner does not appear on the general tax list. 634

(2)(a) An answer may be filed in an action in rem under this 635
division by any person owning or claiming any right, title, or 636
interest in, or lien upon, any parcel described in the complaint. 637
The answer shall contain the caption and number of the action and 638
the serial number of the parcel concerned. The answer shall set 639
forth the nature and amount of interest claimed in the parcel and 640
any defense or objection to the foreclosure of the lien of the 641
state for delinquent taxes, assessments, charges, penalties, and 642

interest as shown in the complaint. The answer shall be filed in 643
the office of the clerk of the court, and a copy of the answer 644
shall be served on the prosecuting attorney, not later than 645
twenty-eight days after the date of final publication of the 646
notice of foreclosure. If an answer is not filed within such time, 647
a default judgment may be taken as to any parcel included in a 648
complaint as to which no answer has been filed. A default judgment 649
is valid and effective with respect to all persons owning or 650
claiming any right, title, or interest in, or lien upon, any such 651
parcel, notwithstanding that one or more of such persons are 652
minors, incompetents, absentees or nonresidents of the state, or 653
convicts in confinement. 654

(b)(i) A receiver appointed pursuant to divisions (C)(2) and 655
(3) of section 3767.41 of the Revised Code may file an answer 656
pursuant to division (B)(2)(a) of this section, but is not 657
required to do so as a condition of receiving proceeds in a 658
distribution under division (B)(1) of section 5721.17 of the 659
Revised Code. 660

(ii) When a receivership under section 3767.41 of the Revised 661
Code is associated with a parcel, the notice of foreclosure set 662
forth in division (B) of section 5721.181 of the Revised Code and 663
the notice set forth in division (C) of that section shall be 664
modified to reflect the provisions of division (B)(2)(b)(i) of 665
this section. 666

(3) At the trial of an action in rem under this division, the 667
certificate or master list filed by the auditor with the 668
prosecuting attorney shall be prima-facie evidence of the amount 669
and validity of the taxes, assessments, charges, penalties, and 670
interest appearing due and unpaid on the parcel to which the 671
certificate or master list relates and their nonpayment. If an 672
answer is properly filed, the court may, in its discretion, and 673
shall, at the request of the person filing the answer, grant a 674

severance of the proceedings as to any parcel described in such 675
answer for purposes of trial or appeal. 676

(C) In addition to the actions in rem authorized under 677
division (B) of this section and section 5721.14 of the Revised 678
Code, an action in rem may be commenced under this division. An 679
action commenced under this division shall conform to all of the 680
requirements of division (B) of this section except as follows: 681

(1) The prosecuting attorney shall not cause a title search 682
to be conducted for the purpose of identifying any lienholders or 683
other persons with interests in the property subject to 684
foreclosure, except that the prosecuting attorney shall cause a 685
title search to be conducted to identify any receiver's lien. 686

(2) The names and addresses of lienholders and persons with 687
an interest in the parcel shall not be contained in the complaint, 688
and notice shall not be mailed to lienholders and persons with an 689
interest as provided in division (B)(1) of this section, except 690
that the name and address of a receiver under section 3767.41 of 691
the Revised Code shall be contained in the complaint and notice 692
shall be mailed to the receiver. 693

(3) With respect to the forms applicable to actions commenced 694
under division (B) of this section and contained in section 695
5721.181 of the Revised Code: 696

(a) The notice of foreclosure prescribed by division (B) of 697
section 5721.181 of the Revised Code shall be revised to exclude 698
any reference to the inclusion of the name and address of each 699
lienholder and other person with an interest in the parcel 700
identified in a statutorily required title search relating to the 701
parcel, and to exclude any such names and addresses from the 702
published notice, except that the revised notice shall refer to 703
the inclusion of the name and address of a receiver under section 704
3767.41 of the Revised Code and the published notice shall include 705

the receiver's name and address. The notice of foreclosure also 706
shall include the following in boldface type: 707

"If pursuant to the action the parcel is sold, the sale shall 708
not affect or extinguish any lien or encumbrance with respect to 709
the parcel other than a receiver's lien and other than the lien 710
for land taxes, assessments, charges, interest, and penalties for 711
which the lien is foreclosed and in satisfaction of which the 712
property is sold. All other liens and encumbrances with respect to 713
the parcel shall survive the sale." 714

(b) The notice to the owner, lienholders, and other persons 715
with an interest in a parcel shall be a notice only to the owner 716
and to any receiver under section 3767.41 of the Revised Code, and 717
the last two sentences of the notice shall be omitted. 718

(4) As used in this division, a "receiver's lien" means the 719
lien of a receiver appointed pursuant to divisions (C)(2) and (3) 720
of section 3767.41 of the Revised Code that is acquired pursuant 721
to division (H)(2)(b) of that section for any unreimbursed 722
expenses and other amounts paid in accordance with division (F) of 723
that section by the receiver and for the fees of the receiver 724
approved pursuant to division (H)(1) of that section. 725

(D) If the prosecuting attorney determines that an action in 726
rem under division (B) or (C) of this section is precluded by law, 727
then foreclosure proceedings shall be filed pursuant to division 728
(A) of this section, and the complaint in the action in personam 729
shall set forth the grounds upon which the action in rem is 730
precluded. 731

(E) The conveyance by the owner of any parcel against which a 732
complaint has been filed pursuant to this section at any time 733
after the date of publication of the parcel on the delinquent tax 734
list but before the date of a judgment of foreclosure pursuant to 735
section 5721.19 of the Revised Code shall not nullify the right of 736

the county to proceed with the foreclosure. 737

Sec. 5721.19. (A) In its judgment of foreclosure rendered 738
with respect to actions filed pursuant to section 5721.18 of the 739
Revised Code, the court or the county board of revision with 740
jurisdiction pursuant to section 323.66 of the Revised Code shall 741
enter a finding with respect to each parcel of the amount of the 742
taxes, assessments, charges, penalties, and interest, and the 743
costs incurred in the foreclosure proceeding instituted against 744
it, ~~which~~ that are due and unpaid. The court or the county board 745
of revision shall order such premises to be transferred pursuant 746
to division (I) of this section or may order each parcel to be 747
sold, without appraisal, for not less than either of the 748
following: 749

(1) The fair market value of the parcel, as determined by the 750
county auditor, plus the costs incurred in the foreclosure 751
proceeding; 752

(2) The total amount of the finding entered by the court, or 753
the county board of revision, including all taxes, assessments, 754
charges, penalties, and interest payable subsequent to the 755
delivery to the county prosecuting attorney of the delinquent land 756
tax certificate or master list of delinquent tracts and prior to 757
the transfer of the deed of the parcel to the purchaser following 758
confirmation of sale, plus the costs incurred in the foreclosure 759
proceeding. For purposes of determining such amount, the county 760
treasurer may estimate the amount of taxes, assessments, interest, 761
penalties, and costs that will be payable at the time the deed of 762
the property is transferred to the purchaser. 763

Notwithstanding the minimum sales price provisions of 764
divisions (A)(1) and (2) of this section to the contrary, a parcel 765
sold pursuant to this section shall not be sold for less than the 766
amount described in division (A)(2) of this section if the highest 767

bidder is the owner of record of the parcel immediately prior to 768
the judgment of foreclosure or a member of the following class of 769
parties connected to that owner: a member of that owner's 770
immediate family, a person with a power of attorney appointed by 771
that owner who subsequently transfers the parcel to the owner, a 772
sole proprietorship owned by that owner or a member of that 773
owner's immediate family, or a partnership, trust, business trust, 774
corporation, or association in which the owner or a member of the 775
owner's immediate family owns or controls directly or indirectly 776
more than fifty per cent. If a parcel sells for less than the 777
amount described in division (A)(2) of this section, the officer 778
conducting the sale shall require the buyer to complete an 779
affidavit stating that the buyer is not the owner of record 780
immediately prior to the judgment of foreclosure or a member of 781
the specified class of parties connected to that owner, and the 782
affidavit shall become part of the court records of the 783
proceeding. If the county auditor discovers within three years 784
after the date of the sale that a parcel was sold to that owner or 785
a member of the specified class of parties connected to that owner 786
for a price less than the amount so described, and if the parcel 787
is still owned by that owner or a member of the specified class of 788
parties connected to that owner, the auditor within thirty days 789
after such discovery shall add the difference between that amount 790
and the sale price to the amount of taxes that then stand charged 791
against the parcel and is payable at the next succeeding date for 792
payment of real property taxes. As used in this paragraph, 793
"immediate family" means a spouse who resides in the same 794
household and children. 795

(B) Each parcel affected by the court's finding and order of 796
sale shall be separately sold, unless the court orders any of such 797
parcels to be sold together. 798

Each parcel shall be advertised and sold by the officer to 799

whom the order of sale is directed in the manner provided by law 800
for the sale of real property on execution. The advertisement for 801
sale of each parcel shall be published once a week for three 802
consecutive weeks and shall include the date on which a second 803
sale will be conducted if no bid is accepted at the first sale. 804
Any number of parcels may be included in one advertisement. 805

The notice of the advertisement shall be substantially in the 806
form of the notice set forth in section 5721.191 of the Revised 807
Code. In any county that has adopted a permanent parcel number 808
system, the parcel may be described in the notice by parcel number 809
only, instead of also with a complete legal description, if the 810
prosecuting attorney determines that the publication of the 811
complete legal description is not necessary to provide reasonable 812
notice of the foreclosure sale to potential bidders. If the 813
complete legal description is not published, the notice shall 814
indicate where the complete legal description may be obtained. 815

(C)(1) Whenever the officer charged to conduct the sale 816
offers any parcel for sale the officer first shall read aloud a 817
complete legal description of the parcel, or in the alternative, 818
may read aloud only a summary description and a parcel number if 819
the county has adopted a permanent parcel number system and if the 820
advertising notice prepared pursuant to this section includes a 821
complete legal description or indicates where the complete legal 822
description may be obtained. Whenever the officer charged to 823
conduct the sale offers any parcel for sale and no bids are made 824
equal to the lesser of the amounts described in divisions (A)(1) 825
and (2) of this section, the officer shall adjourn the sale of the 826
parcel to the second date that was specified in the advertisement 827
of sale. The second date shall be not less than two weeks or more 828
than six weeks from the day on which the parcel was first offered 829
for sale. The second sale shall be held at the same place and 830
commence at the same time as set forth in the advertisement of 831

sale. The officer shall offer any parcel not sold at the first 832
sale. Upon the conclusion of any sale, or if any parcel remains 833
unsold after being offered at two sales, the officer conducting 834
the sale shall report the results to the court. 835

(2)(a) If a parcel remains unsold after being offered at two 836
sales, or if a parcel sells at any sale but the amount of the 837
price is less than the costs incurred in the proceeding instituted 838
against the parcel under section 5721.18 of the Revised Code, then 839
the clerk of the court shall certify to the county auditor the 840
amount of those costs that remains unpaid. At the next semiannual 841
apportionment of real property taxes that occurs following any 842
such certification, the auditor shall reduce the real property 843
taxes that the auditor otherwise would distribute to each taxing 844
district. In making the reductions, the auditor shall subtract 845
from the otherwise distributable real property taxes to a taxing 846
district an amount that shall be determined by multiplying the 847
certified costs by a fraction the numerator of which shall be the 848
amount of the taxes, assessments, charges, penalties, and interest 849
on the parcel owed to that taxing district at the time the parcel 850
first was offered for sale pursuant to this section, and the 851
denominator of which shall be the total of the taxes, assessments, 852
charges, penalties, and interest on the parcel owed to all the 853
taxing districts at that time. The auditor promptly shall pay to 854
the clerk of the court the amounts of the reductions. 855

(b) If reductions occur pursuant to division (C)(2)(a) of 856
this section, and if at a subsequent time a parcel is sold at a 857
foreclosure sale or a forfeiture sale pursuant to Chapter 5723. of 858
the Revised Code, then, notwithstanding other provisions of the 859
Revised Code, except section 5721.17 of the Revised Code, 860
governing the distribution of the proceeds of a foreclosure or 861
forfeiture sale, the proceeds first shall be distributed to 862
reimburse the taxing districts subjected to reductions in their 863

otherwise distributable real property taxes. The distributions 864
shall be based on the same proportions used for purposes of 865
division (C)(2)(a) of this section. 866

(3) The court, in its discretion, may order any parcel not 867
sold pursuant to the original order of sale to be advertised and 868
offered for sale at a subsequent foreclosure sale. For such 869
purpose, the court may direct the parcel to be appraised and fix a 870
minimum price for which it may be sold. 871

(D) Except as otherwise provided in division (B)(1) of 872
section 5721.17 of the Revised Code, upon the confirmation of a 873
sale, the proceeds of the sale shall be applied as follows: 874

(1) The costs incurred in any proceeding filed against the 875
parcel pursuant to section 5721.18 of the Revised Code shall be 876
paid first. 877

(2) Following the payment required by division (D)(1) of this 878
section, the part of the proceeds that is equal to five per cent 879
of the taxes and assessments due shall be deposited in the 880
delinquent tax and assessment collection fund created pursuant to 881
section 321.261 of the Revised Code. 882

(3) Following the payment required by division (D)(2) of this 883
section, the amount found due for taxes, assessments, charges, 884
penalties, and interest shall be paid, including all taxes, 885
assessments, charges, penalties, and interest payable subsequent 886
to the delivery to the county prosecuting attorney of the 887
delinquent land tax certificate or master list of delinquent 888
tracts and prior to the transfer of the deed of the parcel to the 889
purchaser following confirmation of sale. If the proceeds 890
available for distribution pursuant to division (D)(3) of this 891
section are sufficient to pay the entire amount of those taxes, 892
assessments, charges, penalties, and interest, the portion of the 893
proceeds representing taxes, interest, and penalties shall be paid 894

to each claimant in proportion to the amount of taxes levied by 895
the claimant in the preceding tax year, and the amount 896
representing assessments and other charges shall be paid to each 897
claimant in the order in which they became due. If the proceeds 898
are not sufficient to pay that entire amount, the proportion of 899
the proceeds representing taxes, penalties, and interest shall be 900
paid to each claimant in the same proportion that the amount of 901
taxes levied by the claimant against the parcel in the preceding 902
tax year bears to the taxes levied by all such claimants against 903
the parcel in the preceding tax year, and the proportion of the 904
proceeds representing items of assessments and other charges shall 905
be credited to those items in the order in which they became due. 906

(E) If the proceeds from the sale of a parcel are 907
insufficient to pay in full the amount of the taxes, assessments, 908
charges, penalties, and interest which are due and unpaid; the 909
costs incurred in the foreclosure proceeding instituted against it 910
which are due and unpaid; and, if division (B)(1) of section 911
5721.17 of the Revised Code is applicable, any notes issued by a 912
receiver pursuant to division (F) of section 3767.41 of the 913
Revised Code and any receiver's lien as defined in division (C)(4) 914
of section 5721.18 of the Revised Code, the court, pursuant to 915
section 5721.192 of the Revised Code, may enter a deficiency 916
judgment against the owner of record of the parcel for the unpaid 917
amount. If that owner of record is a corporation, the court may 918
enter the deficiency judgment against the stockholder holding a 919
majority of that corporation's stock. 920

If after distribution of proceeds from the sale of the parcel 921
under division (D) of this section the amount of proceeds to be 922
applied to pay the taxes, assessments, charges, penalties, 923
interest, and costs is insufficient to pay them in full, and the 924
court does not enter a deficiency judgment against the owner of 925
record pursuant to this division, the taxes, assessments, charges, 926

penalties, interest, and costs shall be deemed satisfied. 927

(F)(1) Upon confirmation of a sale, a spouse of the party 928
charged with the delinquent taxes or assessments shall thereby be 929
barred of the right of dower in the property sold, though such 930
spouse was not a party to the action. No statute of limitations 931
shall apply to such action. When the land or lots stand charged on 932
the tax duplicate as certified delinquent, it is not necessary to 933
make the state a party to the foreclosure proceeding, but the 934
state shall be deemed a party to such action through and be 935
represented by the county treasurer. 936

(2) Except as otherwise provided in divisions (F)(3) and (G) 937
of this section, unless such land or lots were previously redeemed 938
pursuant to section 5721.25 of the Revised Code, upon the filing 939
of the entry of confirmation of sale, the title to such land or 940
lots shall be incontestable in the purchaser and shall be free and 941
clear of all liens and encumbrances, except a federal tax lien 942
notice of which is properly filed in accordance with section 943
317.09 of the Revised Code prior to the date that a foreclosure 944
proceeding is instituted pursuant to division (B) of section 945
5721.18 of the Revised Code and the easements and covenants of 946
record running with the land or lots that were created prior to 947
the time the taxes or assessments, for the nonpayment of which the 948
land or lots are sold at foreclosure, became due and payable. 949

(3) When proceedings for foreclosure are instituted under 950
division (C) of section 5721.18 of the Revised Code, unless the 951
land or lots were previously redeemed pursuant to section 5721.25 952
of the Revised Code, upon the filing of the entry of confirmation 953
of sale, the title to such land or lots shall be incontestable in 954
the purchaser and shall be free of any receiver's lien as defined 955
in division (C)(4) of section 5721.18 of the Revised Code and, 956
except as otherwise provided in division (G) of this section, the 957
liens for land taxes, assessments, charges, interest, and 958

penalties for which the lien was foreclosed and in satisfaction of 959
which the property was sold. All other liens and encumbrances with 960
respect to the land or lots shall survive the sale. 961

(4) The title shall not be invalid because of any 962
irregularity, informality, or omission of any proceedings under 963
this chapter, or in any processes of taxation, if such 964
irregularity, informality, or omission does not abrogate the 965
provision for notice to holders of title, lien, or mortgage to, or 966
other interests in, such foreclosed lands or lots, as prescribed 967
in this chapter. 968

(G) If a parcel is sold under this section for the amount 969
described in division (A)(2) of this section, and the county 970
treasurer's estimate exceeds the amount of taxes, assessments, 971
interest, penalties, and costs actually payable when the deed is 972
transferred to the purchaser, the officer who conducted the sale 973
shall refund to the purchaser the difference between the estimate 974
and the amount actually payable. If the amount of taxes, 975
assessments, interest, penalties, and costs actually payable when 976
the deed is transferred to the purchaser exceeds the county 977
treasurer's estimate, the officer shall certify the amount of the 978
excess to the treasurer, who shall enter that amount on the real 979
and public utility property tax duplicate opposite the property; 980
the amount of the excess shall be payable at the next succeeding 981
date prescribed for payment of taxes in section 323.12 of the 982
Revised Code. 983

(H) If a parcel is sold or transferred under this section or 984
sections 323.28 and 323.65 to 323.78 of the Revised Code, the 985
officer who conducted the sale or made the transfer of the 986
property shall collect the recording fee and any associated costs 987
to cover the recording from the purchaser or transferee at the 988
time of the sale or transfer and, following confirmation of the 989
sale or transfer, shall ~~prepare~~ execute and record the deed 990

conveying title to the parcel to the purchaser or transferee. For 991
purposes of recording such deed, by placement of a bid or making a 992
statement of interest by any party ultimately awarded the parcel, 993
that purchaser or transferee thereby appoints the officer who 994
makes the sale or is charged with executing and delivering the 995
deed as agent for the purchaser or transferee for the sole purpose 996
of accepting delivery of the deed. For such purposes, the 997
confirmation of any such sale or order to transfer the parcel 998
without appraisal or sale shall be deemed delivered upon the 999
confirmation of such sale or transfer. 1000

(I) Notwithstanding section 5722.03 of the Revised Code, if 1001
the complaint alleges that the property is delinquent vacant land 1002
as defined in section 5721.01 of the Revised Code, abandoned lands 1003
as defined in section 323.65 of the Revised Code, or lands 1004
described in division (E) of section 5722.01 of the Revised Code, 1005
and the value of the taxes, assessments, penalties, interest and 1006
all other charges and costs of the action exceed the auditor's 1007
fair market value of the parcel, then the court or board of 1008
revision having jurisdiction over the matter on motion of the 1009
plaintiff, or on the court's or board's own motion, shall, upon 1010
any adjudication of foreclosure, order, without appraisal and 1011
without sale, the fee simple title of the property to be 1012
transferred to and vested in an electing subdivision as defined in 1013
division (A) of section 5722.01 of the Revised Code. For purposes 1014
of determining whether the taxes, assessments, penalties, interest 1015
and all other charges and costs of the action exceed the actual 1016
fair market value of the parcel, the auditor's most current 1017
valuation shall be rebuttably presumed to be, and constitute prima 1018
facie evidence of, the fair market value of the parcel. In such 1019
case, the filing for journalization of a decree of foreclosure 1020
ordering that direct transfer without appraisal or sale shall 1021
constitute confirmation of the transfer and thereby terminate any 1022
further statutory or common law right of redemption. 1023

Sec. 5723.01. (A)(1) Every tract of land and town lot, which, 1024
pursuant to foreclosure proceedings under section 323.25 or 1025
5721.18 of the Revised Code, has been advertised and offered for 1026
sale on two separate occasions, not less than two weeks apart, and 1027
not sold for want of bidders, shall be forfeited to the state or 1028
to a political subdivision pursuant to division (A)(3) of this 1029
section. 1030

(2) The county prosecuting attorney shall certify to the 1031
court that such tract of land or town lot has been twice offered 1032
for sale and not sold for want of a bidder. Such forfeiture of 1033
lands and town lots shall be effective when the court by entry 1034
orders such lands and town lots forfeited to the state or to a 1035
political subdivision pursuant to division (A)(3) of this section. 1036
A copy of such entry shall be certified to the county auditor and, 1037
after the date of the certification, all the right, title, claim, 1038
and interest of the former owner is transferred to and vested in 1039
the state to be disposed of in compliance with this chapter. 1040

(3) After having been notified pursuant to division (A)(2) of 1041
this section that the tract of land or town lot has been twice 1042
offered for sale and not sold for want of bidder, the court shall 1043
notify the political subdivision in which the property is located 1044
and offer to forfeit the property to the political subdivision, or 1045
to an electing subdivision as defined in section 5722.01 of the 1046
Revised Code, upon a petition from the political subdivision. If 1047
the political subdivision does not petition the court within ten 1048
days of the notification by the court, the court shall forfeit the 1049
property to the state. If the political subdivision requests 1050
through a petition to receive the property through forfeiture, the 1051
forfeiture of land and town lots is effective when, by entry, the 1052
court orders such lands and town lots forfeited to the political 1053
subdivision. The court shall certify a copy of the entry to the 1054
county auditor and, after the date of certification, all the 1055

right, title, claim, and interest of the former owner is 1056
transferred to and vested in the political subdivision. 1057

(B) Every parcel against which a judgment of foreclosure and 1058
forfeiture is made in accordance with section 5721.16 of the 1059
Revised Code is forfeited to the state on the date the court 1060
enters a finding under that section. After that date, all the 1061
right, title, claim, and interest of the former owner is 1062
transferred to the state to be disposed of in compliance with the 1063
relevant provisions of this chapter. 1064

Section 2. That existing sections 323.25, 323.28, 2303.11, 1065
2323.07, 2327.01, 2327.02, 2329.17, 2329.18, 2329.19, 2329.26, 1066
2329.27, 2329.31, 2329.36, 5309.64, 5721.18, 5721.19, and 5723.01 1067
of the Revised Code are hereby repealed. 1068