

**As Reported by the House Financial Institutions, Housing, and  
Urban Development Committee**

**130th General Assembly  
Regular Session  
2013-2014**

**Sub. S. B. No. 172**

**Senator Patton**

**Cosponsors: Senators Seitz, Hughes, Schiavoni, Skindell, LaRose, Bacon,  
Beagle, Eklund, Lehner, Manning, Tavares  
Representative Brown**

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**A B I L L**

To amend sections 317.32, 319.203, 319.54, 321.261, 1  
323.131, 323.25, 323.28, 323.47, 323.65, 323.69, 2  
323.70, 323.71, 323.72, 323.73, 323.78, 323.79, 3  
715.261, 743.04, 1724.02, 1724.10, 2744.01, 4  
5709.12, 5721.01, 5721.03, 5721.14, 5721.18, 5  
5721.19, 5721.36, 5722.01, 5722.03, 5722.04, 6  
5722.07, 5722.10, 5722.11, 5723.01, 5723.04, 7  
5723.12, and 6119.06 and to enact sections 323.691 8  
and 5722.031 of the Revised Code to modify the 9  
laws governing land reutilization programs and 10  
property tax foreclosures and to make changes to 11  
the county auditor's review of real property 12  
conveyances. 13

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

**Section 1.** That sections 317.32, 319.203, 319.54, 321.261, 14  
323.131, 323.25, 323.28, 323.47, 323.65, 323.69, 323.70, 323.71, 15  
323.72, 323.73, 323.78, 323.79, 715.261, 743.04, 1724.02, 1724.10, 16  
2744.01, 5709.12, 5721.01, 5721.03, 5721.14, 5721.18, 5721.19, 17

5721.36, 5722.01, 5722.03, 5722.04, 5722.07, 5722.10, 5722.11, 18  
5723.01, 5723.04, 5723.12, and 6119.06 be amended and sections 19  
323.691 and 5722.031 of the Revised Code be enacted to read as 20  
follows: 21

**Sec. 317.32.** The county recorder shall charge and collect the 22  
following fees, to include, except as otherwise provided in 23  
division (A)(2) of this section, base fees for the recorder's 24  
services and housing trust fund fees collected pursuant to section 25  
317.36 of the Revised Code: 26

(A)(1) Except as otherwise provided in division (A)(2) of 27  
this section, for recording and indexing an instrument if the 28  
photocopy or any similar process is employed, a base fee of 29  
fourteen dollars for the first two pages and a housing trust fund 30  
fee of fourteen dollars, and a base fee of four dollars and a 31  
housing trust fund fee of four dollars for each subsequent page, 32  
size eight and one-half inches by fourteen inches, or fraction of 33  
a page, including the caption page, of such instrument; 34

(2) For recording and indexing an instrument described in 35  
division (D) of section 317.08 of the Revised Code if the 36  
photocopy or any similar process is employed, a fee of 37  
twenty-eight dollars for the first two pages to be deposited as 38  
specified elsewhere in this division, and a fee of eight dollars 39  
to be deposited in the same manner for each subsequent page, size 40  
eight and one-half inches by fourteen inches, or fraction of a 41  
page, including the caption page, of that instrument. If the 42  
county recorder's technology fund has been established under 43  
section 317.321 of the Revised Code, of the twenty-eight dollars, 44  
fourteen dollars shall be deposited into the county treasury to 45  
the credit of the county recorder's technology fund and fourteen 46  
dollars shall be deposited into the county treasury to the credit 47  
of the county general fund. If the county recorder's technology 48

fund has not been established, the twenty-eight dollars shall be 49  
deposited into the county treasury to the credit of the county 50  
general fund. 51

(B) For certifying a photocopy from the record previously 52  
recorded, a base fee of one dollar and a housing trust fund fee of 53  
one dollar per page, size eight and one-half inches by fourteen 54  
inches, or fraction of a page; for each certification if the 55  
recorder's seal is required, except as to instruments issued by 56  
the armed forces of the United States, a base fee of fifty cents 57  
and a housing trust fund fee of fifty cents; 58

(C) For entering any marginal reference by separate recorded 59  
instrument, a base fee of two dollars and a housing trust fund fee 60  
of two dollars for each marginal reference set out in that 61  
instrument, in addition to the fees set forth in division (A)(1) 62  
of this section; 63

(D) For indexing in the real estate mortgage records, 64  
pursuant to section 1309.519 of the Revised Code, financing 65  
statements covering crops growing or to be grown, timber to be 66  
cut, minerals or the like, including oil and gas, accounts subject 67  
to section 1309.301 of the Revised Code, or fixture filings made 68  
pursuant to section 1309.334 of the Revised Code, a base fee of 69  
two dollars and a housing trust fund fee of two dollars for each 70  
name indexed; 71

(E) For filing zoning resolutions, including text and maps, 72  
in the office of the recorder as required under sections 303.11 73  
and 519.11 of the Revised Code, a base fee of twenty-five dollars 74  
and a housing trust fund fee of twenty-five dollars, regardless of 75  
the size or length of the resolutions; 76

(F) For filing zoning amendments, including text and maps, in 77  
the office of the recorder as required under sections 303.12 and 78  
519.12 of the Revised Code, a base fee of ten dollars and a 79

housing trust fund fee of ten dollars regardless of the size or 80  
length of the amendments; 81

(G) For photocopying a document, other than at the time of 82  
recording and indexing as provided for in division (A)(1) or (2) 83  
of this section, a base fee of one dollar and a housing trust fund 84  
fee of one dollar per page, size eight and one-half inches by 85  
fourteen inches, or fraction thereof; 86

(H) For local facsimile transmission of a document, a base 87  
fee of one dollar and a housing trust fund fee of one dollar per 88  
page, size eight and one-half inches by fourteen inches, or 89  
fraction thereof; for long distance facsimile transmission of a 90  
document, a base fee of two dollars and a housing trust fund fee 91  
of two dollars per page, size eight and one-half inches by 92  
fourteen inches, or fraction thereof; 93

(I) For recording a declaration executed pursuant to section 94  
2133.02 of the Revised Code or a durable power of attorney for 95  
health care executed pursuant to section 1337.12 of the Revised 96  
Code, or both a declaration and a durable power of attorney for 97  
health care, a base fee of at least fourteen dollars but not more 98  
than twenty dollars and a housing trust fund fee of at least 99  
fourteen dollars but not more than twenty dollars. 100

In any county in which the recorder employs the photostatic 101  
or any similar process for recording maps, plats, or prints the 102  
recorder shall determine, charge, and collect for the recording or 103  
rerecording of any map, plat, or print, a base fee of five cents 104  
and a housing trust fund fee of five cents per square inch, for 105  
each square inch of the map, plat, or print filed for that 106  
recording or rerecording, with a minimum base fee of twenty 107  
dollars and a minimum housing trust fund fee of twenty dollars; 108  
for certifying a copy from the record, a base fee of two cents and 109  
a housing trust fund fee of two cents per square inch of the 110  
record, with a minimum base fee of two dollars and a minimum 111

housing trust fund fee of two dollars. 112

The fees provided in this section shall be paid upon the 113  
presentation of the instruments for record or upon the application 114  
for any certified copy of the record, except that the payment of 115  
fees for providing copies of instruments conveying or 116  
extinguishing agricultural easements to the office of farmland 117  
preservation in the department of agriculture under division (H) 118  
of section 5301.691 of the Revised Code shall be governed by that 119  
division. 120

The fees provided for in this section shall not apply to the 121  
recording, indexing, or making of a certified copy or to the 122  
filing of any instrument by a county land reutilization 123  
corporation, its wholly owned subsidiary, or any other electing 124  
subdivision as defined in section 5722.01 of the Revised Code. 125

**Sec. 319.203.** Subject to division (B) of section 315.251 of 126  
the Revised Code, the county auditor and the county engineer of 127  
each county, by written agreement, shall adopt standards governing 128  
conveyances of real property in the county. These standards may 129  
include the requirements specified in section 315.251 of the 130  
Revised Code. The county auditor and county engineer may modify 131  
those standards from time to time as they consider necessary or 132  
desirable. The standards shall be adopted or modified only after 133  
the county auditor and county engineer have held two public 134  
hearings, not less than ten days apart, concerning adoption or 135  
modification of the standards. The standards shall be available 136  
for public inspection during normal business hours at the offices 137  
of the county auditor and county engineer. 138

Before the county auditor transfers any conveyance of real 139  
property presented to the auditor under section 319.20 or 315.251 140  
of the Revised Code, the county auditor shall review the 141  
conveyance to determine whether it complies with the standards 142

adopted under this section, ~~Chapter 317. of the Revised Code, and~~ 143  
~~local county recorder requirements.~~ The county auditor shall not 144  
~~transfer, and the county recorder shall not record,~~ any conveyance 145  
that does not comply with the those standards ~~adopted under this~~ 146  
~~section, Chapter 317. of the Revised Code, and local county~~ 147  
~~recorder requirements.~~ 148

**Sec. 319.54.** (A) On all moneys collected by the county 149  
treasurer on any tax duplicate of the county, other than estate 150  
tax duplicates, and on all moneys received as advance payments of 151  
personal property and classified property taxes, the county 152  
auditor, on settlement with the treasurer and tax commissioner, on 153  
or before the date prescribed by law for such settlement or any 154  
lawful extension of such date, shall be allowed as compensation 155  
for the county auditor's services the following percentages: 156

(1) On the first one hundred thousand dollars, two and 157  
one-half per cent; 158

(2) On the next two million dollars, eight thousand three 159  
hundred eighteen ten-thousandths of one per cent; 160

(3) On the next two million dollars, six thousand six hundred 161  
fifty-five ten-thousandths of one per cent; 162

(4) On all further sums, one thousand six hundred sixty-three 163  
ten-thousandths of one per cent. 164

If any settlement is not made on or before the date 165  
prescribed by law for such settlement or any lawful extension of 166  
such date, the aggregate compensation allowed to the auditor shall 167  
be reduced one per cent for each day such settlement is delayed 168  
after the prescribed date. No penalty shall apply if the auditor 169  
and treasurer grant all requests for advances up to ninety per 170  
cent of the settlement pursuant to section 321.34 of the Revised 171  
Code. The compensation allowed in accordance with this section on 172

settlements made before the dates prescribed by law, or the 173  
reduced compensation allowed in accordance with this section on 174  
settlements made after the date prescribed by law or any lawful 175  
extension of such date, shall be apportioned ratably by the 176  
auditor and deducted from the shares or portions of the revenue 177  
payable to the state as well as to the county, townships, 178  
municipal corporations, and school districts. 179

(B) For the purpose of reimbursing county auditors for the 180  
expenses associated with the increased number of applications for 181  
reductions in real property taxes under sections 323.152 and 182  
4503.065 of the Revised Code that result from the amendment of 183  
those sections by Am. Sub. H.B. 119 of the 127th general assembly, 184  
there shall be paid from the state's general revenue fund to the 185  
county treasury, to the credit of the real estate assessment fund 186  
created by section 325.31 of the Revised Code, an amount equal to 187  
one per cent of the total annual amount of property tax relief 188  
reimbursement paid to that county under sections 323.156 and 189  
4503.068 of the Revised Code for the preceding tax year. Payments 190  
made under this division shall be made at the same times and in 191  
the same manner as payments made under section 323.156 of the 192  
Revised Code. 193

(C) From all moneys collected by the county treasurer on any 194  
tax duplicate of the county, other than estate tax duplicates, and 195  
on all moneys received as advance payments of personal property 196  
and classified property taxes, there shall be paid into the county 197  
treasury to the credit of the real estate assessment fund created 198  
by section 325.31 of the Revised Code, an amount to be determined 199  
by the county auditor, which shall not exceed the percentages 200  
prescribed in divisions (C)(1) and (2) of this section. 201

(1) For payments made after June 30, 2007, and before 2011, 202  
the following percentages: 203

(a) On the first five hundred thousand dollars, four per 204

cent;	205
(b) On the next five million dollars, two per cent;	206
(c) On the next five million dollars, one per cent;	207
(d) On all further sums not exceeding one hundred fifty million dollars, three-quarters of one per cent;	208 209
(e) On amounts exceeding one hundred fifty million dollars, five hundred eighty-five thousandths of one per cent.	210 211
(2) For payments made in or after 2011, the following percentages:	212 213
(a) On the first five hundred thousand dollars, four per cent;	214 215
(b) On the next ten million dollars, two per cent;	216
(c) On amounts exceeding ten million five hundred thousand dollars, three-fourths of one per cent.	217 218
Such compensation shall be apportioned ratably by the auditor and deducted from the shares or portions of the revenue payable to the state as well as to the county, townships, municipal corporations, and school districts.	219 220 221 222
(D) Each county auditor shall receive four per cent of the amount of tax collected and paid into the county treasury, on property omitted and placed by the county auditor on the tax duplicate.	223 224 225 226
(E) On all estate tax moneys collected by the county treasurer, the county auditor, on settlement semiannually with the tax commissioner, shall be allowed, as compensation for the auditor's services under Chapter 5731. of the Revised Code, the following percentages:	227 228 229 230 231
(1) Four per cent on the first one hundred thousand dollars;	232
(2) One-half of one per cent on all additional sums.	233

Such percentages shall be computed upon the amount collected 234  
and reported at each semiannual settlement, and shall be for the 235  
use of the general fund of the county. 236

(F) On all cigarette license moneys collected by the county 237  
treasurer, the county auditor, on settlement semiannually with the 238  
treasurer, shall be allowed as compensation for the auditor's 239  
services in the issuing of such licenses one-half of one per cent 240  
of such moneys, to be apportioned ratably and deducted from the 241  
shares of the revenue payable to the county and subdivisions, for 242  
the use of the general fund of the county. 243

(G) The county auditor shall charge and receive fees as 244  
follows: 245

(1) For deeds of land sold for taxes to be paid by the 246  
purchaser, five dollars; 247

(2) For the transfer or entry of land, lot, or part of lot, 248  
or the transfer or entry on or after January 1, 2000, of a used 249  
manufactured home or mobile home as defined in section 5739.0210 250  
of the Revised Code, fifty cents for each transfer or entry, to be 251  
paid by the person requiring it; 252

(3) For receiving statements of value and administering 253  
section 319.202 of the Revised Code, one dollar, or ten cents for 254  
each one hundred dollars or fraction of one hundred dollars, 255  
whichever is greater, of the value of the real property 256  
transferred or, for sales occurring on or after January 1, 2000, 257  
the value of the used manufactured home or used mobile home, as 258  
defined in section 5739.0210 of the Revised Code, transferred, 259  
except no fee shall be charged when the transfer is made: 260

(a) To or from the United States, this state, or any 261  
instrumentality, agency, or political subdivision of the United 262  
States or this state; 263

(b) Solely in order to provide or release security for a debt 264

or obligation;	265
(c) To confirm or correct a deed previously executed and recorded or when a current owner on any record made available to the general public on the internet or a publicly accessible database and the general tax list of real and public utility property and the general duplicate of real and public utility property is a peace officer, parole officer, prosecuting attorney, assistant prosecuting attorney, correctional employee, youth services employee, firefighter, EMT, or investigator of the bureau of criminal identification and investigation and is changing the current owner name listed on any record made available to the general public on the internet or a publicly accessible database and the general tax list of real and public utility property and the general duplicate of real and public utility property to the initials of the current owner as prescribed in division (B)(1) of section 319.28 of the Revised Code;	266 267 268 269 270 271 272 273 274 275 276 277 278 279 280
(d) To evidence a gift, in trust or otherwise and whether revocable or irrevocable, between husband and wife, or parent and child or the spouse of either;	281 282 283
(e) On sale for delinquent taxes or assessments;	284
(f) Pursuant to court order, to the extent that such transfer is not the result of a sale effected or completed pursuant to such order;	285 286 287
(g) Pursuant to a reorganization of corporations or unincorporated associations or pursuant to the dissolution of a corporation, to the extent that the corporation conveys the property to a stockholder as a distribution in kind of the corporation's assets in exchange for the stockholder's shares in the dissolved corporation;	288 289 290 291 292 293
(h) By a subsidiary corporation to its parent corporation for no consideration, nominal consideration, or in sole consideration	294 295

of the cancellation or surrender of the subsidiary's stock;	296
(i) By lease, whether or not it extends to mineral or mineral	297
rights, unless the lease is for a term of years renewable forever;	298
(j) When the value of the real property or the manufactured	299
or mobile home or the value of the interest that is conveyed does	300
not exceed one hundred dollars;	301
(k) Of an occupied residential property, including a	302
manufactured or mobile home, being transferred to the builder of a	303
new residence or to the dealer of a new manufactured or mobile	304
home when the former residence is traded as part of the	305
consideration for the new residence or new manufactured or mobile	306
home;	307
(l) To a grantee other than a dealer in real property or in	308
manufactured or mobile homes, solely for the purpose of, and as a	309
step in, the prompt sale of the real property or manufactured or	310
mobile home to others;	311
(m) To or from a person when no money or other valuable and	312
tangible consideration readily convertible into money is paid or	313
to be paid for the real estate or manufactured or mobile home and	314
the transaction is not a gift;	315
(n) Pursuant to division (B) of section 317.22 of the Revised	316
Code, or section 2113.61 of the Revised Code, between spouses or	317
to a surviving spouse pursuant to section 5302.17 of the Revised	318
Code as it existed prior to April 4, 1985, between persons	319
pursuant to section 5302.17 or 5302.18 of the Revised Code on or	320
after April 4, 1985, to a person who is a surviving, survivorship	321
tenant pursuant to section 5302.17 of the Revised Code on or after	322
April 4, 1985, or pursuant to section 5309.45 of the Revised Code;	323
(o) To a trustee acting on behalf of minor children of the	324
deceased;	325

(p) Of an easement or right-of-way when the value of the interest conveyed does not exceed one thousand dollars;	326 327
(q) Of property sold to a surviving spouse pursuant to section 2106.16 of the Revised Code;	328 329
(r) To or from an organization exempt from federal income taxation under section 501(c)(3) of the "Internal Revenue Code of 1986," 100 Stat. 2085, 26 U.S.C.A. 1, as amended, provided such transfer is without consideration and is in furtherance of the charitable or public purposes of such organization;	330 331 332 333 334
(s) Among the heirs at law or devisees, including a surviving spouse, of a common decedent, when no consideration in money is paid or to be paid for the real property or manufactured or mobile home;	335 336 337 338
(t) To a trustee of a trust, when the grantor of the trust has reserved an unlimited power to revoke the trust;	339 340
(u) To the grantor of a trust by a trustee of the trust, when the transfer is made to the grantor pursuant to the exercise of the grantor's power to revoke the trust or to withdraw trust assets;	341 342 343 344
(v) To the beneficiaries of a trust if the fee was paid on the transfer from the grantor of the trust to the trustee or if the transfer is made pursuant to trust provisions which became irrevocable at the death of the grantor;	345 346 347 348
(w) To a corporation for incorporation into a sports facility constructed pursuant to section 307.696 of the Revised Code;	349 350
(x) Between persons pursuant to section 5302.18 of the Revised Code;	351 352
(y) From a county land reutilization corporation organized under Chapter 1724. of the Revised Code, <u>or its wholly owned subsidiary,</u> to a third party.	353 354 355

(4) For the cost of publishing the delinquent manufactured home tax list, the delinquent tax list, and the delinquent vacant land tax list, a flat fee, as determined by the county auditor, to be charged to the owner of a home on the delinquent manufactured home tax list or the property owner of land on the delinquent tax list or the delinquent vacant land tax list.

The auditor shall compute and collect the fee. The auditor shall maintain a numbered receipt system, as prescribed by the tax commissioner, and use such receipt system to provide a receipt to each person paying a fee. The auditor shall deposit the receipts of the fees on conveyances in the county treasury daily to the credit of the general fund of the county, except that fees charged and received under division (G)(3) of this section for a transfer of real property to a county land reutilization corporation shall be credited to the county land reutilization corporation fund established under section 321.263 of the Revised Code.

The real property transfer fee provided for in division (G)(3) of this section shall be applicable to any conveyance of real property presented to the auditor on or after January 1, 1968, regardless of its time of execution or delivery.

The transfer fee for a used manufactured home or used mobile home shall be computed by and paid to the county auditor of the county in which the home is located immediately prior to the transfer.

**Sec. 321.261.** (A) In each county treasury there shall be created the treasurer's delinquent tax and assessment collection fund and the prosecuting attorney's delinquent tax and assessment collection fund. Except as otherwise provided in this division, two and one-half per cent of all delinquent real property, personal property, and manufactured and mobile home taxes and assessments collected by the county treasurer shall be deposited

in the treasurer's delinquent tax and assessment collection fund, 387  
and two and one-half per cent of such delinquent taxes and 388  
assessments shall be deposited in the prosecuting attorney's 389  
delinquent tax and assessment collection fund. The board of county 390  
commissioners shall appropriate to the county treasurer from the 391  
treasurer's delinquent tax and assessment collection fund, and 392  
shall appropriate to the prosecuting attorney from the prosecuting 393  
attorney's delinquent tax and assessment collection fund, money to 394  
the credit of the respective fund, and except as provided in 395  
division (D) of this section, the appropriation shall be used only 396  
for the following purposes: 397

(1) By the county treasurer or the county prosecuting 398  
attorney in connection with the collection of delinquent real 399  
property, personal property, and manufactured and mobile home 400  
taxes and assessments, including proceedings related to 401  
foreclosure of the state's lien for such taxes against such 402  
property; 403

(2) With respect to any portion of the amount appropriated 404  
from the treasurer's delinquent tax and assessment collection fund 405  
for the benefit of a county land reutilization corporation 406  
organized under Chapter 1724. of the Revised Code, the county land 407  
reutilization corporation. Upon the deposit of amounts in the 408  
treasurer's delinquent tax and assessment collection fund, any 409  
amounts allocated at the direction of the treasurer to the support 410  
of the county land reutilization corporation shall be paid out of 411  
such fund to the corporation upon a warrant of the county auditor. 412

If the balance in the treasurer's or prosecuting attorney's 413  
delinquent tax and assessment collection fund exceeds three times 414  
the amount deposited into the fund in the preceding year, the 415  
treasurer or prosecuting attorney, on or before the twentieth day 416  
of October of the current year, may direct the county auditor to 417  
forgo the allocation of delinquent taxes and assessments to that 418

officer's respective fund in the ensuing year. If the county 419  
auditor receives such direction, the auditor shall cause the 420  
portion of taxes and assessments that otherwise would be credited 421  
to the fund under this section in that ensuing year to be 422  
allocated and distributed among taxing units' funds as otherwise 423  
provided in this chapter and other applicable law. 424

(B) During the period of time that a county land 425  
reutilization corporation is functioning as such on behalf of a 426  
county, the board of county commissioners, upon the request of the 427  
county treasurer, may designate by resolution that an additional 428  
amount, not exceeding five per cent of all collections of 429  
delinquent real property, personal property, and manufactured and 430  
mobile home taxes and assessments, shall be deposited in the 431  
treasurer's delinquent tax and assessment collection fund and be 432  
available for appropriation by the board for the use of the 433  
corporation. Any such amounts so deposited and appropriated under 434  
this division shall be paid out of the treasurer's delinquent tax 435  
and assessment collection fund to the corporation upon a warrant 436  
of the county auditor. 437

(C) Annually by the first day of December, the county 438  
treasurer and the prosecuting attorney each shall submit a report 439  
to the board of county commissioners regarding the use of the 440  
moneys appropriated from their respective delinquent tax and 441  
assessment collection funds. Each report shall specify the amount 442  
appropriated from the fund during the current calendar year, an 443  
estimate of the amount so appropriated that will be expended by 444  
the end of the year, a summary of how the amount appropriated has 445  
been expended in connection with delinquent tax collection 446  
activities or land reutilization, and an estimate of the amount 447  
that will be credited to the fund during the ensuing calendar 448  
year. 449

The annual report of a county land reutilization corporation 450

required by section 1724.05 of the Revised Code shall include 451  
information regarding the amount and use of the moneys that the 452  
corporation received from the treasurer's delinquent tax and 453  
assessment collection fund. 454

(D)(1) In any county, if the county treasurer or prosecuting 455  
attorney determines that the balance to the credit of that 456  
officer's corresponding delinquent tax and assessment collection 457  
fund exceeds the amount required to be used as prescribed by 458  
division (A) of this section, the county treasurer or prosecuting 459  
attorney may expend the excess to prevent residential mortgage 460  
foreclosures in the county and to address problems associated with 461  
other foreclosed real property. The amount used for that purpose 462  
in any year may not exceed the amount that would cause the fund to 463  
have a reserve of less than twenty per cent of the amount expended 464  
in the preceding year for the purposes of division (A) of this 465  
section. ~~The county treasurer or prosecuting attorney may not~~ 466  
~~expend any money from the officer's fund for the purpose of land~~ 467  
~~reutilization unless the county treasurer or prosecuting attorney~~ 468  
~~obtains the approval of the county investment advisory committee~~ 469  
~~established under section 135.341 of the Revised Code.~~ 470

Money authorized to be expended under division (D)(1) of this 471  
section shall be used to provide financial assistance in the form 472  
of loans to borrowers in default on their home mortgages, 473  
including for the payment of late fees, to clear arrearage 474  
balances, and to augment moneys used in the county's foreclosure 475  
prevention program. The money also may be used to assist county 476  
land reutilization corporations, municipal corporations, or 477  
townships in the county, upon their application to the county 478  
treasurer, prosecuting attorney, or the county department of 479  
development, in the nuisance abatement of deteriorated residential 480  
buildings in foreclosure, or vacant, abandoned, tax-delinquent, or 481  
blighted real property, including paying the costs of boarding up 482

such buildings, lot maintenance, and demolition. 483

(2) In a county having a population of more than one hundred 484  
thousand according to the department of development's 2006 census 485  
estimate, if the county treasurer or prosecuting attorney 486  
determines that the balance to the credit of that officer's 487  
corresponding delinquent tax and assessment collection fund 488  
exceeds the amount required to be used as prescribed by division 489  
(A) of this section, the county treasurer or prosecuting attorney 490  
may expend the excess to assist county land reutilization 491  
corporations, townships, or municipal corporations located in the 492  
county as provided in division (D)(2) of this section, provided 493  
that the combined amount so expended each year in a county shall 494  
not exceed ~~three~~ five million dollars. Upon application for the 495  
funds by a county land reutilization corporation, township, or 496  
municipal corporation, the county treasurer or prosecuting 497  
attorney may assist the county land reutilization corporation, 498  
township, or municipal corporation in abating foreclosed 499  
residential nuisances, including paying the costs of securing such 500  
buildings, lot maintenance, and demolition. At the prosecuting 501  
attorney's discretion, the prosecuting attorney also may apply the 502  
funds to costs of prosecuting alleged violations of criminal and 503  
civil laws governing real estate and related transactions, 504  
including fraud and abuse. 505

**Sec. 323.131.** (A) Each tax bill prepared and mailed or 506  
delivered under section 323.13 of the Revised Code shall be in the 507  
form and contain the information required by the tax commissioner. 508  
The commissioner may prescribe different forms for each county and 509  
may authorize the county auditor to make up tax bills and tax 510  
receipts to be used by the county treasurer. For any county in 511  
which the board of county commissioners has granted a partial 512  
property tax exemption on homesteads under section 323.158 of the 513  
Revised Code, the commissioner shall require that the tax bills 514

for those homesteads include a notice of the amount of the tax 515  
reduction that results from the partial exemption. In addition to 516  
the information required by the commissioner, each tax bill shall 517  
contain the following information: 518

(1) The taxes levied and the taxes charged and payable 519  
against the property; 520

(2) The effective tax rate. The words "effective tax rate" 521  
shall appear in boldface type. 522

(3) The following notices: 523

(a) "Notice: If the taxes are not paid within ~~one year~~ sixty 524  
days from the date they are ~~due~~ certified delinquent, the property 525  
is subject to foreclosure for tax delinquency." Failure to provide 526  
such notice has no effect upon the validity of any tax foreclosure 527  
to which a property is subjected. 528

(b) "Notice: If the taxes charged against this parcel have 529  
been reduced by the 2-1/2 per cent tax reduction for residences 530  
occupied by the owner but the property is not a residence occupied 531  
by the owner, the owner must notify the county auditor's office 532  
not later than March 31 of the year following the year for which 533  
the taxes are due. Failure to do so may result in the owner being 534  
convicted of a fourth degree misdemeanor, which is punishable by 535  
imprisonment up to 30 days, a fine up to \$250, or both, and in the 536  
owner having to repay the amount by which the taxes were 537  
erroneously or illegally reduced, plus any interest that may 538  
apply. 539

If the taxes charged against this parcel have not been 540  
reduced by the 2-1/2 per cent tax reduction and the parcel 541  
includes a residence occupied by the owner, the parcel may qualify 542  
for the tax reduction. To obtain an application for the tax 543  
reduction or further information, the owner may contact the county 544  
auditor's office at ..... (insert the address and telephone 545

number of the county auditor's office)." 546

(4) For a tract or lot on the real property tax suspension 547  
list under section 319.48 of the Revised Code, the following 548  
notice: "Notice: The taxes shown due on this bill are for the 549  
current year only. Delinquent taxes, penalties, and interest also 550  
are due on this property. Contact the county treasurer to learn 551  
the total amount due." 552

The tax bill shall not contain or be mailed or delivered with 553  
any information or material that is not required by this section 554  
or that is not authorized by section 321.45 of the Revised Code or 555  
by the tax commissioner. 556

(B) If the property is residential rental property, the tax 557  
bill shall contain a statement that the owner of the residential 558  
rental property shall file with the county auditor the information 559  
required under division (A) or (C) of section 5323.02 of the 560  
Revised Code. 561

(C) As used in this section, "residential rental property" 562  
has the same meaning as in section 5323.01 of the Revised Code. 563

**Sec. 323.25.** When taxes charged against an entry on the tax 564  
duplicate, or any part of those taxes, are not paid within sixty 565  
days after delivery of the delinquent land duplicate to the county 566  
treasurer as prescribed by section 5721.011 of the Revised Code, 567  
the county treasurer shall enforce the lien for the taxes by civil 568  
action in the treasurer's official capacity as treasurer, for the 569  
sale of such premises in the same way mortgage liens are enforced 570  
or for the transfer of such premises to an electing subdivision 571  
pursuant to section 323.28 or 323.78 of the Revised Code, in the 572  
court of common pleas of the county, in a municipal court with 573  
jurisdiction, or in the county board of revision with jurisdiction 574  
pursuant to section 323.66 of the Revised Code. ~~After~~ Nothing in 575  
this section prohibits the treasurer from instituting such an 576

action before the delinquent tax list or delinquent vacant land 577  
tax list that includes the premises has been published pursuant to 578  
division (B) of section 5721.03 of the Revised Code if the list is 579  
not published within the time prescribed by that division. 580

After the civil action has been instituted, but before the 581  
expiration of the applicable redemption period, any person 582  
entitled to redeem the land may do so by tendering to the county 583  
treasurer an amount sufficient, as determined by the court or 584  
board of revision, to pay the taxes, assessments, penalties, 585  
interest, and charges then due and unpaid, and the costs incurred 586  
in the civil action, and by demonstrating that the property is in 587  
compliance with all applicable zoning regulations, land use 588  
restrictions, and building, health, and safety codes. 589

If the delinquent land duplicate lists minerals or rights to 590  
minerals listed pursuant to sections 5713.04, 5713.05, and 5713.06 591  
of the Revised Code, the county treasurer may enforce the lien for 592  
taxes against such minerals or rights to minerals by civil action, 593  
in the treasurer's official capacity as treasurer, in the manner 594  
prescribed by this section, or proceed as provided under section 595  
5721.46 of the Revised Code. 596

If service by publication is necessary, such publication 597  
shall be made once a week for three consecutive weeks instead of 598  
as provided by the Rules of Civil Procedure, and the service shall 599  
be complete at the expiration of three weeks after the date of the 600  
first publication. If the prosecuting attorney determines that 601  
service upon a defendant may be obtained ultimately only by 602  
publication, the prosecuting attorney may cause service to be made 603  
simultaneously by certified mail, return receipt requested, 604  
ordinary mail, and publication. The county treasurer shall not 605  
enforce the lien for taxes against real property to which any of 606  
the following applies: 607

(A) The real property is the subject of an application for 608

exemption from taxation under section 5715.27 of the Revised Code 609  
and does not appear on the delinquent land duplicate; 610

(B) The real property is the subject of a valid delinquent 611  
tax contract under section 323.31 of the Revised Code for which 612  
the county treasurer has not made certification to the county 613  
auditor that the delinquent tax contract has become void in 614  
accordance with that section; 615

(C) A tax certificate respecting that property has been sold 616  
under section 5721.32 or 5721.33 of the Revised Code; provided, 617  
however, that nothing in this division shall prohibit the county 618  
treasurer or the county prosecuting attorney from enforcing the 619  
lien of the state and its political subdivisions for taxes against 620  
a certificate parcel with respect to any or all of such taxes that 621  
at the time of enforcement of such lien are not the subject of a 622  
tax certificate. 623

Upon application of the plaintiff, the court shall advance 624  
such cause on the docket, so that it may be first heard. 625

The court may order that the proceeding be transferred to the 626  
county board of revision if so authorized under section 323.691 of 627  
the Revised Code. 628

**Sec. 323.28.** (A) A finding shall be entered in a proceeding 629  
under section 323.25 of the Revised Code for taxes, assessments, 630  
penalties, interest, and charges due and payable at the time the 631  
deed of real property sold or transferred under this section is 632  
transferred to the purchaser or transferee, plus the cost of the 633  
proceeding. For purposes of determining such amount, the county 634  
treasurer may estimate the amount of taxes, assessments, interest, 635  
penalties, charges, and costs that will be payable at the time the 636  
deed of the property is transferred to the purchaser or 637  
transferee. 638

The court of common pleas, a municipal court with 639  
jurisdiction, or the county board of revision with jurisdiction 640  
pursuant to section 323.66 of the Revised Code shall order such 641  
premises to be transferred pursuant to division (E) of this 642  
section or shall order such premises to be sold for payment of the 643  
finding, but for not less than either of the following, unless the 644  
county treasurer applies for an appraisal: 645

(1) The total amount of such finding; 646

(2) The fair market value of the premises, as determined by 647  
the county auditor, plus the cost of the proceeding. 648

If the county treasurer applies for an appraisal, the 649  
premises shall be appraised in the manner provided by section 650  
2329.17 of the Revised Code, and shall be sold for at least 651  
two-thirds of the appraised value. 652

Notwithstanding the minimum sales price provisions of 653  
divisions (A)(1) and (2) of this section to the contrary, a parcel 654  
sold pursuant to this section shall not be sold for less than the 655  
amount described in division (A)(1) of this section if the highest 656  
bidder is the owner of record of the parcel immediately prior to 657  
the judgment of foreclosure or a member of the following class of 658  
parties connected to that owner: a member of that owner's 659  
immediate family, a person with a power of attorney appointed by 660  
that owner who subsequently transfers the parcel to the owner, a 661  
sole proprietorship owned by that owner or a member of the owner's 662  
immediate family, or partnership, trust, business trust, 663  
corporation, or association in which the owner or a member of the 664  
owner's immediate family owns or controls directly or indirectly 665  
more than fifty per cent. If a parcel sells for less than the 666  
amount described in division (A)(1) of this section, the officer 667  
conducting the sale shall require the buyer to complete an 668  
affidavit stating that the buyer is not the owner of record 669  
immediately prior to the judgment of foreclosure or a member of 670

the specified class of parties connected to that owner, and the 671  
affidavit shall become part of the court records of the 672  
proceeding. If the county auditor discovers within three years 673  
after the date of the sale that a parcel was sold to that owner or 674  
a member of the specified class of parties connected to that owner 675  
for a price less than the amount so described, and if the parcel 676  
is still owned by that owner or a member of the specified class of 677  
parties connected to that owner, the auditor within thirty days 678  
after such discovery shall add the difference between that amount 679  
and the sale price to the amount of taxes that then stand charged 680  
against the parcel and is payable at the next succeeding date for 681  
payment of real property taxes. As used in this paragraph, 682  
"immediate family" means a spouse who resides in the same 683  
household and children. 684

(B) From the proceeds of the sale the costs shall be first 685  
paid, next the amount found due for taxes, then the amount of any 686  
taxes accruing after the entry of the finding and before the deed 687  
of the property is transferred to the purchaser following the 688  
sale, all of which taxes shall be deemed satisfied, though the 689  
amount applicable to them is deficient, and any balance shall be 690  
distributed according to section 5721.20 of the Revised Code. No 691  
statute of limitations shall apply to such action. Upon sale, all 692  
liens for taxes due at the time the deed of the property is 693  
transferred to the purchaser following the sale, and liens 694  
subordinate to liens for taxes, shall be deemed satisfied and 695  
discharged unless otherwise provided by the order of sale. 696

(C) If the county treasurer's estimate of the amount of the 697  
finding under division (A) of this section exceeds the amount of 698  
taxes, assessments, interest, penalties, and costs actually 699  
payable when the deed is transferred to the purchaser, the officer 700  
who conducted the sale shall refund to the purchaser the 701  
difference between the estimate and the amount actually payable. 702

If the amount of taxes, assessments, interest, penalties, and 703  
costs actually payable when the deed is transferred to the 704  
purchaser exceeds the county treasurer's estimate, the officer 705  
shall certify the amount of the excess to the treasurer, who shall 706  
enter that amount on the real and public utility property tax 707  
duplicate opposite the property; the amount of the excess shall be 708  
payable at the next succeeding date prescribed for payment of 709  
taxes in section 323.12 of the Revised Code, and shall not be 710  
deemed satisfied and discharged pursuant to division (B) of this 711  
section. 712

(D) Premises ordered to be sold under this section but 713  
remaining unsold for want of bidders after being offered for sale 714  
on two separate occasions, not less than two weeks apart, or after 715  
being offered for sale on one occasion in the case of abandoned 716  
land as defined in section 323.65 of the Revised Code, shall be 717  
forfeited to the state or to a political subdivision, school 718  
district, or county land reutilization corporation pursuant to 719  
Chapter 5722. or section 5723.01 of the Revised Code, and shall be 720  
disposed of pursuant to Chapter 5722. or 5723. of the Revised 721  
Code. 722

(E) Notwithstanding section 5722.03 of the Revised Code, if 723  
the complaint alleges that the property is delinquent vacant land 724  
as defined in section 5721.01 of the Revised Code, abandoned lands 725  
as defined in section 323.65 of the Revised Code, or lands 726  
described in division ~~(E)~~(F) of section 5722.01 of the Revised 727  
Code, and the value of the taxes, assessments, penalties, 728  
interest, and all other charges and costs of the action exceed the 729  
auditor's fair market value of the parcel, then the court or board 730  
of revision having jurisdiction over the matter on motion of the 731  
plaintiff, or on the court's or board's own motion, shall, upon 732  
any adjudication of foreclosure, order, without appraisal and 733  
without sale, the fee simple title of the property to be 734

transferred to and vested in an electing subdivision as defined in 735  
division (A) of section 5722.01 of the Revised Code. For purposes 736  
of determining whether the taxes, assessments, penalties, 737  
interest, and all other charges and costs of the action exceed the 738  
actual fair market value of the parcel, the auditor's most current 739  
valuation shall be rebuttably presumed to be, and constitute 740  
prima-facie evidence of, the fair market value of the parcel. In 741  
such case, the filing for journalization of a decree of 742  
foreclosure ordering that direct transfer without appraisal or 743  
sale shall constitute confirmation of the transfer and thereby 744  
terminate any further statutory or common law right of redemption. 745

(F) Whenever the officer charged to conduct the sale offers 746  
any parcel for sale, the officer first shall read aloud a complete 747  
legal description of the parcel, or in the alternative, may read 748  
aloud only a summary description and a parcel number if the county 749  
has adopted a permanent parcel number system and if the 750  
advertising notice published prior to the sale includes a complete 751  
legal description or indicates where the complete legal 752  
description may be obtained. 753

**Sec. 323.47.** (A) If land held by tenants in common is sold 754  
upon proceedings in partition, or taken by the election of any of 755  
the parties to such proceedings, or real estate is sold by 756  
administrators, executors, guardians, or trustees, the court shall 757  
order that the taxes, penalties, and assessments then due and 758  
payable, and interest on those taxes, penalties, and assessments, 759  
that are or will be a lien on such land or real estate at the time 760  
the deed is transferred following the sale, be discharged out of 761  
the proceeds of such sale or election. For purposes of determining 762  
such amount, the county treasurer shall estimate the amount of 763  
taxes, assessments, interest, and penalties that will be payable 764  
at the time the deed of the property is transferred to the 765  
purchaser. If the county treasurer's estimate exceeds the amount 766

of taxes, assessments, interest, and penalties actually payable 767  
when the deed is transferred to the purchaser, the officer who 768  
conducted the sale shall refund to the purchaser the difference 769  
between the estimate and the amount actually payable. If the 770  
amount of taxes, assessments, interest, and penalties actually 771  
payable when the deed is transferred to the purchaser exceeds the 772  
county treasurer's estimate, the officer shall certify the amount 773  
of the excess to the treasurer, who shall enter that amount on the 774  
real and public utility property tax duplicate opposite the 775  
property; the amount of the excess shall be payable at the next 776  
succeeding date prescribed for payment of taxes in section 323.12 777  
of the Revised Code. 778

(B)(1) ~~If~~ Except as provided in division (B)(3) of this 779  
section, if real estate is sold at judicial sale, the court shall 780  
order that the total of the following amounts shall be discharged 781  
out of the proceeds of the sale but only to the extent of such 782  
proceeds: 783

(a) Taxes and assessments the lien for which attaches before 784  
the confirmation of sale but that are not yet determined, 785  
assessed, and levied for the year in which confirmation occurs, 786  
apportioned pro rata to the part of that year that precedes 787  
confirmation, and any penalties and interest on those taxes and 788  
assessments; 789

(b) All other taxes, assessments, penalties, and interest the 790  
lien for which attached for a prior tax year but that have not 791  
been paid on or before the date of confirmation. 792

(2) Upon the request of the officer who conducted the sale, 793  
the county treasurer shall estimate the amount in division 794  
(B)(1)(a) of this section. If the county treasurer's estimate 795  
exceeds that amount, the officer who conducted the sale shall 796  
refund to the purchaser the difference between the estimate and 797  
the actual amount. If the actual amount exceeds the county 798

treasurer's estimate, the officer shall certify the amount of the 799  
excess to the treasurer, who shall enter that amount on the real 800  
and public utility property tax duplicate opposite the property; 801  
the amount of the excess shall be payable at the next succeeding 802  
date prescribed for payment of taxes in section 323.12 of the 803  
Revised Code. 804

(3) The amounts described in division (B)(1) of this section 805  
shall not be discharged out of the proceeds of a judicial sale, 806  
but shall instead be deemed to be satisfied and extinguished upon 807  
confirmation of sale, if both of the following conditions apply: 808

(a) The real estate is sold pursuant to a foreclosure 809  
proceeding other than a tax foreclosure proceeding initiated by 810  
the county treasurer under section 323.25, sections 323.65 to 811  
323.79, or Chapter 5721. of the Revised Code. 812

(b) A county land reutilization corporation organized under 813  
Chapter 1724. of the Revised Code is both the purchaser of the 814  
real estate and the judgment creditor or assignee of all rights, 815  
title, and interest in the judgment arising from the foreclosure 816  
proceeding. 817

**Sec. 323.65.** As used in sections 323.65 to 323.79 of the 818  
Revised Code: 819

(A) "Abandoned land" means delinquent lands or delinquent 820  
vacant lands, including any improvements on the lands, that are 821  
unoccupied and that first appeared on the list compiled under 822  
division (C) of section 323.67 of the Revised Code, or the 823  
delinquent tax list or delinquent vacant land tax list compiled 824  
under section 5721.03 of the Revised Code, at whichever of the 825  
following times is applicable: 826

(1) In the case of lands other than agricultural lands, at 827  
any time after the county auditor makes the certification of the 828

delinquent land list under section 5721.011 of the Revised Code; 829

(2) In the case of agricultural lands, at any time after two 830  
years after the county auditor makes the certification of the 831  
delinquent land list under section 5721.011 of the Revised Code. 832

(B) "Agricultural land" means lands on the agricultural land 833  
tax list maintained under section 5713.33 of the Revised Code. 834

(C) "Clerk of court" means the clerk of the court of common 835  
pleas of the county in which specified abandoned land is located. 836

(D) "Delinquent lands" ~~has~~ and "delinquent vacant lands" have 837  
the same ~~meaning~~ meanings as in section 5721.01 of the Revised 838  
Code. 839

(E) ~~"Delinquent vacant lands" means all lands that are~~ 840  
~~delinquent lands and that are unimproved by any structure.~~ 841

~~(F)~~ "Impositions" means delinquent taxes, assessments, 842  
penalties, interest, costs, reasonable attorney's fees of a 843  
certificate holder, applicable and permissible costs of the 844  
prosecuting attorney of a county, and other permissible charges 845  
against abandoned land. 846

~~(G)~~(F)(1) "Unoccupied," with respect to a parcel of ~~abandoned~~ 847  
land, means any of the following: 848

(a) No building, structure, land, or other improvement that 849  
is subject to taxation and that is located on the parcel is 850  
physically inhabited as a dwelling; 851

(b) No trade or business is actively being conducted on the 852  
parcel by the owner, a tenant, or another party occupying the 853  
parcel pursuant to a lease or other legal authority, or in a 854  
building, structure, or other improvement that is subject to 855  
taxation and that is located on the parcel; 856

(c) The parcel is uninhabited and there are no signs that it 857  
is undergoing a change in tenancy and remains legally habitable, 858

or that it is undergoing improvements, as indicated by an 859  
application for a building permit or other facts indicating that 860  
the parcel is experiencing ongoing improvements+ 861

~~(d) In the case of delinquent vacant land, there is no 862  
permanent structure or improvement affixed on the land. 863~~

(2) For purposes of division ~~(G)~~(F)(1) of this section, it is 864  
prima-facie evidence and a rebuttable presumption that may be 865  
rebutted to the county board of revision that ~~abandoned a parcel~~ 866  
of land is unoccupied if, at the time the county auditor makes the 867  
certification under section 5721.011 of the Revised Code, the 868  
~~abandoned land parcel~~ is not agricultural land, and two or more of 869  
the following apply: 870

(a) At the time of the inspection of the ~~abandoned land~~ 871  
parcel by a county, municipal corporation, or township in which 872  
the ~~abandoned land parcel~~ is located, no person, trade, or 873  
business inhabits, or is visibly present from an exterior 874  
inspection of, the ~~abandoned land parcel~~. 875

(b) No utility connections, including, but not limited to, 876  
water, sewer, natural gas, or electric connections, service the 877  
~~abandoned land parcel~~, or no such utility connections are actively 878  
being billed by any utility provider regarding the ~~abandoned land~~ 879  
parcel. 880

(c) The ~~abandoned land parcel or any improvement thereon~~ is 881  
boarded up or otherwise sealed because, immediately prior to being 882  
boarded up or sealed, it was deemed by a political subdivision 883  
pursuant to its municipal, county, state, or federal authority to 884  
be open, vacant, or vandalized. 885

(d) The parcel or any improvement thereon is, upon visible 886  
inspection, insecure, vacant, or vandalized. 887

~~(H)~~(G) "Community development organization" means a nonprofit 888  
corporation that is formed or organized under Chapter 1702. or 889

1724. of the Revised Code and to which both of the following 890  
apply: 891

(1) The organization is in good standing under law at the 892  
time the county auditor makes the certification under section 893  
5721.011 of the Revised Code and has remained in good standing 894  
uninterrupted for at least the two years immediately preceding the 895  
time of that certification or, in the case of a county land 896  
reutilization corporation, has remained so from the date of 897  
organization if less than two years. 898

(2) As of the time the county auditor makes the certification 899  
under section 5721.011 of the Revised Code, the organization has 900  
received from the county, municipal corporation, or township in 901  
which abandoned land is located official authority or agreement by 902  
a duly authorized officer of that county, municipal corporation, 903  
or township to accept the owner's fee simple interest in the 904  
abandoned land and to the abandoned land being foreclosed, and 905  
that official authority or agreement had been delivered to the 906  
county treasurer or county board of revision in a form that will 907  
reasonably confirm the county's, municipal corporation's, or 908  
township's assent to transfer the land to that community 909  
development organization under section 323.74 of the Revised Code. 910  
No such official authority or agreement by a duly authorized 911  
officer of a county, municipal corporation, or township must be 912  
received if a county land reutilization corporation is authorized 913  
to receive tax-foreclosed property under its articles of 914  
incorporation, regulations, or Chapter 1724. of the Revised Code. 915

~~(I)~~(H) "Certificate holder" has the same meaning as in 916  
section 5721.30 of the Revised Code. 917

~~(J)~~(I) "Abandoned land list" means the list of abandoned 918  
lands compiled under division (A) of section 323.67 of the Revised 919  
Code. 920

~~(K)~~(J) "Alternative redemption period," in any action to 921  
foreclose the state's lien for unpaid delinquent taxes, 922  
assessments, charges, penalties, interest, and costs on a parcel 923  
of real property pursuant to section 323.25, sections 323.65 to 924  
323.79, or section 5721.18 of the Revised Code, means ~~forty-five~~ 925  
twenty-eight days after an adjudication of foreclosure of the 926  
parcel is journalized by a court or county board of revision 927  
having jurisdiction over the foreclosure proceedings. Upon the 928  
expiration of the alternative redemption period, the right and 929  
equity of redemption of any owner or party shall terminate without 930  
further order of the court or board of revision. As used in any 931  
section of the Revised Code and for any proceeding under this 932  
chapter or section 5721.18 of the Revised Code, for purposes of 933  
determining the alternative redemption period, the period 934  
commences on the day immediately following the journalization of 935  
the adjudication of foreclosure and ends on and includes the 936  
~~forty-fifth~~ twenty-eighth day thereafter. 937

~~(L)~~(K) "County land reutilization corporation" means a 938  
corporation organized under Chapter 1724. of the Revised Code. 939

**Sec. 323.69.** (A) Upon the completion of the title search 940  
required by section 323.68 of the Revised Code, the prosecuting 941  
attorney, representing the county treasurer, the county land 942  
reutilization corporation, or the certificate holder may file with 943  
the clerk of court a complaint for the foreclosure of each parcel 944  
of abandoned land appearing on the abandoned land list, and for 945  
the equity of redemption on each parcel. The complaint shall name 946  
all parties having any interest of record in the abandoned land 947  
that was discovered in the title search. The prosecuting attorney, 948  
county land reutilization corporation, or certificate holder may 949  
file such a complaint regardless of whether the parcel has 950  
appeared on a delinquent tax list or delinquent vacant land tax 951  
list published pursuant to division (B) of section 5721.03 of the 952

Revised Code. 953

(B)(1) In accordance with Civil Rule 4, the clerk of court 954  
promptly shall serve notice of the summons and the complaint filed 955  
under division (A) of this section to the last known address of 956  
the record owner of the abandoned land and to the last known 957  
address of each lienholder or other person having a legal or 958  
equitable ownership interest or security interest of record 959  
identified by the title search. The notice shall inform the 960  
addressee that delinquent taxes stand charged against the 961  
abandoned land; that the land will be sold at public auction or 962  
otherwise disposed of if not redeemed by the owner or other 963  
addressee; that the sale or transfer will occur at a date, time, 964  
and place, and in the manner prescribed in sections 323.65 to 965  
323.79 of the Revised Code; that the owner or other addressee may 966  
redeem the land by paying the total of the impositions against the 967  
land at any time before confirmation of sale or transfer of the 968  
parcel as prescribed in sections 323.65 to 323.79 of the Revised 969  
Code or before the expiration of the alternative redemption 970  
period, as may be applicable to the proceeding; that the case is 971  
being prosecuted by the prosecuting attorney of the county in the 972  
name of the county treasurer for the county in which the abandoned 973  
land is located or by a certificate holder, whichever is 974  
applicable; of the name, address, and telephone number of the 975  
county board of revision before which the action is pending; of 976  
the board case number for the action, which shall be maintained in 977  
the official file and docket of the clerk of court; and that all 978  
subsequent pleadings, petitions, and papers associated with the 979  
case and filed by any interested party must be filed with the 980  
clerk of court and will become part of the case file for the board 981  
of revision. 982

(2) The notice required by division (B)(1) of this section 983  
also shall inform the addressee that any owner of record may, at 984

any time on or before the ~~twentieth~~ fourteenth day after service 985  
of process is perfected, file a pleading with the clerk of court 986  
requesting that the board ~~dismiss the complaint and order that the~~ 987  
~~abandoned land identified in the notice be removed from the~~ 988  
~~abandoned land list. The notice shall further inform the addressee~~ 989  
~~that, upon filing such a pleading to remove the abandoned land~~ 990  
~~from that list, the abandoned land will be removed from the list~~ 991  
~~and cannot thereafter be disposed of under sections 323.65 to~~ 992  
~~323.79 of the Revised Code, until the record owner of the~~ 993  
~~abandoned land who is provided notice under division (B)(1) of~~ 994  
~~this section sells or otherwise conveys the owner's ownership~~ 995  
~~interest, and that any future attempts to collect delinquent~~ 996  
~~taxes, interest, penalties, and charges owed with respect to that~~ 997  
~~land and appearing on the delinquent tax list or delinquent vacant~~ 998  
~~land tax list, whichever transfer the case may be, will to a court~~ 999  
~~of competent jurisdiction to be conducted in accordance with the~~ 1000  
~~judicial foreclosure proceedings and other remedies and procedures~~ 1001  
~~prescribed under sections 323.25 to 323.28 or under Chapters~~ 1002  
~~5721., 5722., and 5723. of the Revised Code until the record owner~~ 1003  
~~sells or otherwise conveys the owner's ownership interest~~ 1004  
~~applicable laws.~~ 1005

(C) ~~Subsequent~~ Subject to division (D) of this section, 1006  
subsequent pleadings, motions, or papers associated with the case 1007  
and filed with the clerk of court shall be served upon all parties 1008  
of record in accordance with Civil Rules 4 and 5, except that 1009  
service by publication in any case requiring such service shall 1010  
require that any such publication shall be advertised in the 1011  
manner, and for the time periods and frequency, prescribed in 1012  
section 5721.18 of the Revised Code. ~~A party that fails to appear~~ 1013  
~~after being served with notice of a final or interim hearing, by~~ 1014  
~~publication or otherwise, shall be deemed to be in default, and no~~ 1015  
~~further service as to any subsequent proceedings is required on~~ 1016  
~~such a party.~~ Any inadvertent noncompliance with those rules does 1017

not serve to defeat or terminate the case, or subject the case to 1018  
dismissal, as long as actual notice or service of filed papers is 1019  
shown by a preponderance of the evidence or is acknowledged by the 1020  
party charged with notice or service, including by having made an 1021  
appearance or filing in relation to the case. The county board of 1022  
revision may conduct evidentiary hearings on the sufficiency of 1023  
process, service of process, or sufficiency of service of papers 1024  
in any proceeding arising from a complaint filed under this 1025  
section. Other than the notice and service provisions contained in 1026  
Civil Rules 4 and 5, the Rules of Civil Procedure shall not be 1027  
applicable to the proceedings of the board. The board of revision 1028  
may utilize procedures contained in the Rules of Civil Procedure 1029  
to the extent that such use facilitates the needs of the 1030  
proceedings, such as vacating orders, correcting clerical 1031  
mistakes, and providing notice to parties. To the extent not 1032  
otherwise provided in sections 323.65 to 323.79 of the Revised 1033  
Code, the board may apply the procedures prescribed by sections 1034  
323.25 to 323.28 or Chapters 5721., 5722., and 5723. of the 1035  
Revised Code. Board practice shall be in accordance with the 1036  
practice and rules, if any, of the board that are promulgated by 1037  
the board under section 323.66 of the Revised Code and are not 1038  
inconsistent with sections 323.65 to 323.79 of the Revised Code. 1039

(D)(1) A party shall be deemed to be in default of the 1040  
proceedings in an action brought under sections 323.65 to 323.79 1041  
of the Revised Code if either of the following occurs: 1042

(a) The party fails to appear at any hearing after being 1043  
served with notice of the summons and complaint by certified or 1044  
ordinary mail. 1045

(b) For a party upon whom notice of summons and complaint is 1046  
required by publication as provided under section 5721.18 of the 1047  
Revised Code and has been considered served pursuant to that 1048  
section, the party fails to appear, move, or plead to the 1049

complaint within twenty-eight days after service by publication is 1050  
completed. 1051

(2) If a party is deemed to be in default pursuant to 1052  
division (D)(1) of this section, no further service of any 1053  
subsequent pleadings, papers, or proceedings is required on the 1054  
party by the court or any other party. 1055

(E) At any time after a foreclosure action is filed under 1056  
this section, the county board of revision may, upon its own 1057  
motion, ~~dismiss the case without prejudice~~ transfer the case to a 1058  
court pursuant to section 323.691 of the Revised Code if it 1059  
determines that, given the complexity of the case or other 1060  
circumstances, a court would be a more appropriate forum for the 1061  
action. 1062

**Sec. 323.691.** (A)(1) A county board of revision may order 1063  
that a proceeding arising from a complaint filed under section 1064  
323.69 of the Revised Code be transferred to the court of common 1065  
pleas or to a municipal court with jurisdiction. The board may 1066  
order such a transfer upon the motion of the record owner of the 1067  
parcel or the county prosecuting attorney, representing the county 1068  
treasurer, or upon its own motion. 1069

(2) A court of common pleas or municipal court may order that 1070  
a proceeding arising from a complaint filed under sections 323.25 1071  
to 323.28 or Chapter 5721. of the Revised Code be transferred to a 1072  
county board of revision if the court determines that the real 1073  
property that is the subject of the complaint is abandoned land, 1074  
provided that the appropriate board of revision has adopted a 1075  
resolution under section 323.66 of the Revised Code to adjudicate 1076  
cases as provided under sections 323.65 to 323.79 of the Revised 1077  
Code. There is a rebuttable presumption that a parcel of land is 1078  
unoccupied if any of the factors described in division (F)(2) of 1079  
section 323.65 of the Revised Code apply to the parcel. The court 1080

may order a transfer under this division upon the motion of the 1081  
record owner of the parcel or the county prosecuting attorney, 1082  
representing the county treasurer, or upon its own motion. 1083

(B) On or before the twenty-eighth day after the 1084  
journalization of an order of transfer issued pursuant to division 1085  
(A) of this section, the county prosecuting attorney shall file a 1086  
copy of the journalized order of transfer and a notice of transfer 1087  
and dismissal with the clerk of court and with the court or board 1088  
to which the case was transferred. In any action transferred to a 1089  
county board of revision, the prosecuting attorney shall serve the 1090  
notice of transfer upon all parties to the action except any party 1091  
that previously failed to answer, plea, or appear in the 1092  
proceeding as required in Civil Rule 12. In any action transferred 1093  
to a court, the prosecuting attorney shall serve the notice of 1094  
transfer upon all parties to the action except those parties 1095  
deemed to be in default under division (D) of section 323.69 of 1096  
the Revised Code. 1097

(C) Upon journalization of the order of transfer, the clerk 1098  
of court shall proceed as if the transferred complaint had been 1099  
filed with the court or board to which the proceeding was 1100  
transferred, except that the clerk is not required to perfect a 1101  
notice of summons and complaint to any party that had already been 1102  
served such notice. When the prosecuting attorney files the notice 1103  
of transfer as prescribed in division (B) of this section, the 1104  
clerk shall stamp or otherwise indicate on the notice a new case 1105  
number for the proceeding. The clerk shall assign the entire case 1106  
file to the court or board to which the proceeding was 1107  
transferred, including any preliminary or final reports, 1108  
documents, or other evidence made available to the transferring 1109  
court or board. All such reports, documents, and other evidence 1110  
shall be received by the court or board to which the proceeding 1111  
was transferred as competent evidence for the purposes of 1112

adjudicating the proceeding. That court or board shall accept all 1113  
such reports, documents, and evidence in the case file unless 1114  
otherwise required by law or unless the court or board determines 1115  
that doing so would not be in the interests of justice. 1116

The court or board to which the proceeding is transferred 1117  
shall serve notice of the summons and the complaint as required in 1118  
Civil Rule 4 or section 323.69 of the Revised Code, as applicable, 1119  
upon any parties not yet served such notice in the proceeding. 1120

(D) If a county prosecuting attorney does not file a notice 1121  
of transfer as required under division (B) of this section on or 1122  
before the twenty-eighth day after the journalization of an order 1123  
of transfer issued under division (A) of this section, or upon the 1124  
motion of the prosecuting attorney, court, or board before that 1125  
date, the complaint that is the subject of the order of transfer 1126  
shall be deemed to have been dismissed without prejudice by both 1127  
the court and the board of revision. 1128

(E) Upon the journalization of an order of transfer issued 1129  
under division (A) of this section, the case shall be deemed to 1130  
have been dismissed without prejudice by the transferring court or 1131  
board. 1132

**Sec. 323.70.** (A) Subject to this section and to sections 1133  
323.71 and 323.72 of the Revised Code, a county board of revision 1134  
shall conduct a final hearing on the merits of a complaint filed 1135  
under section 323.69 of the Revised Code, including the validity 1136  
or amount of any impositions alleged in the complaint, not sooner 1137  
than thirty days after the service of notice of summons and 1138  
complaint has been perfected. If, after a hearing, the board finds 1139  
that the validity or amount of all or a portion of the impositions 1140  
is not supported by a preponderance of the evidence, the board may 1141  
order the county auditor to remove from the tax list and duplicate 1142  
amounts the board finds invalid or not supported by a 1143

preponderance of the evidence. The auditor shall remove all such 1144  
amounts from the tax list and duplicate as ordered by the board of 1145  
revision, including any impositions asserted under sections 715.26 1146  
and 715.261 of the Revised Code. 1147

(B) If, on or before the ~~twentieth~~ fourteenth day after 1148  
service of process is perfected under division (B) of section 1149  
323.69 of the Revised Code, a record owner ~~or the United States~~ 1150  
~~government~~ files with the clerk of court a motion requesting that 1151  
the county board of revision order the ~~complaint~~ case to be 1152  
~~dismissed and the abandoned land removed from the abandoned land~~ 1153  
~~list transferred to a court pursuant to section 323.691 of the~~ 1154  
Revised Code, the board shall, without conducting a hearing on the 1155  
matter, promptly ~~dismiss~~ transfer the ~~complaint~~ case for 1156  
foreclosure of that land ~~and order the land to be removed from the~~ 1157  
~~list. Thereafter, until the record owner sells or otherwise~~ 1158  
~~conveys the owner's ownership interest, any attempts to collect~~ 1159  
~~delinquent taxes, interest, penalties, and charges owed with~~ 1160  
~~respect to that land and appearing on the delinquent tax list or~~ 1161  
~~delinquent vacant land tax list, whichever the case may be, shall~~ 1162  
to a court pursuant to section 323.691 of the Revised Code to be 1163  
conducted in accordance with the ~~judicial foreclosure proceedings~~ 1164  
~~and other remedies and procedures prescribed under sections 323.25~~ 1165  
~~to 323.28 or under Chapters 5721., 5722., and 5723. of the Revised~~ 1166  
Code applicable laws. 1167

(C) A county board of revision, in accordance with the Rules 1168  
of Civil Procedure, may issue subpoenas compelling the attendance 1169  
of witnesses and the production of papers, books, accounts, and 1170  
testimony as necessary to conduct a hearing under this section or 1171  
to otherwise adjudicate a case under sections 323.65 to 323.79 of 1172  
the Revised Code. 1173

**Sec. 323.71.** (A)(1) If the county board of revision, upon its 1174

own motion or pursuant to a hearing under division (A)(2) of this 1175  
section, determines that the impositions against a parcel of 1176  
abandoned land that is the subject of a complaint filed under 1177  
section 323.69 of the Revised Code exceed the fair market value of 1178  
that parcel as currently shown by the latest valuation by the 1179  
auditor of the county in which the land is located, then the board 1180  
may proceed to hear and adjudicate the case as provided under 1181  
sections 323.70 and 323.72 of the Revised Code. Upon entry of an 1182  
order of foreclosure, the parcel may be disposed of as prescribed 1183  
by division (G) of section 323.73 of the Revised Code. 1184

If the board of revision, upon its own motion or pursuant to 1185  
a hearing under division (A)(2) of this section, determines that 1186  
the impositions against a parcel do not exceed the fair market 1187  
value of the parcel as shown by the county auditor's then-current 1188  
valuation of the parcel, the parcel shall not be disposed of as 1189  
prescribed by division (G) of section 323.73 of the Revised Code, 1190  
but may be disposed of as otherwise provided in section 323.73, 1191  
323.74, 323.75, 323.77, or 323.78 of the Revised Code. 1192

(2) By a motion filed not later than seven days before a 1193  
final hearing on a complaint is held under section 323.70 of the 1194  
Revised Code, an owner or lienholder may file with the county 1195  
board of revision a good faith appraisal of the parcel from a 1196  
licensed professional appraiser and request a hearing to determine 1197  
whether the impositions against the parcel of abandoned land 1198  
exceed or do not exceed the fair market value of that parcel as 1199  
shown by the auditor's then-current valuation of that parcel. If 1200  
the motion is timely filed, the board of revision shall conduct a 1201  
hearing and shall make a factual finding as to whether the 1202  
impositions against the parcel exceed or do not exceed the fair 1203  
market value of that parcel as shown by the auditor's then-current 1204  
valuation of that parcel. An owner or lienholder must show by a 1205  
preponderance of the evidence that the impositions against the 1206

parcel do not exceed the auditor's then-current valuation of the 1207  
parcel in order to preclude the application of division (G) of 1208  
section 323.73 of the Revised Code. 1209

~~(B) Any parcel of abandoned land for which the complaint is 1210  
not dismissed and that is not removed from the abandoned land list 1211  
in accordance with division (A) of this section or pursuant to a 1212  
dismissal petition filed under division (B) of section 323.70 of 1213  
the Revised Code shall be disposed of as prescribed in sections 1214  
323.65 to 323.79 of the Revised Code. 1215~~

~~(C) Notwithstanding sections 323.65 to 323.79 of the Revised 1216  
Code to the contrary, for purposes of determining in any 1217  
proceeding under those sections whether the total of the 1218  
impositions against the abandoned land exceed the fair market 1219  
value of the abandoned land, it is prima-facie evidence and a 1220  
rebuttable presumption that may be rebutted to the county board of 1221  
revision that the auditor's then-current valuation of that 1222  
abandoned land is the fair market value of the land, regardless of 1223  
whether an independent appraisal has been performed. 1224~~

**Sec. 323.72.** (A)(1) At any time after a complaint is filed 1225  
under section 323.69 of the Revised Code, and before a decree of 1226  
foreclosure is entered, the record owner or another person having 1227  
a legal or equitable ownership interest in the abandoned land may 1228  
plead only that the impositions shown by the notice to be due and 1229  
outstanding have been paid in full or are invalid or inapplicable 1230  
in whole or in part, and may raise issues pertaining to service of 1231  
process and the parcel's status as abandoned land. 1232

(2) At any time before ~~confirmation of sale or transfer of~~ 1233  
~~abandoned land or before the expiration of the alternative~~ 1234  
redemption period a decree of foreclosure is filed under section 1235  
323.69 of the Revised Code, a lienholder or another person having 1236  
a security interest of record in the abandoned land may plead ~~that~~ 1237

either of the following: 1238

(a) That the impositions shown by the notice to be due and 1239  
outstanding have been paid in full ~~or, subject;~~ 1240

(b) Subject to division (C) of this section, that in order to 1241  
preserve the lienholder's or other person's security interest of 1242  
record in the land, ~~the complaint should be dismissed and the~~ 1243  
~~abandoned land should be removed from the abandoned land list and~~ 1244  
not be disposed of as provided in sections 323.65 to 323.79 of the 1245  
Revised Code and the case should be transferred to a court 1246  
pursuant to section 323.691 of the Revised Code. 1247

(B) If the record owner or another person having a legal or 1248  
equitable ownership interest in a parcel of abandoned land files a 1249  
pleading with the county board of revision under division (A)(1) 1250  
of this section, or if a lienholder or another person having a 1251  
security interest of record in the abandoned land files a pleading 1252  
with the board under division (A)(2) of this section that asserts 1253  
that the impositions have been paid in full, the board shall 1254  
schedule a hearing for a date not sooner than thirty days, and not 1255  
later than ninety days, after the board receives the pleading. 1256  
Upon scheduling the hearing, the board shall notify the person 1257  
that filed the pleading and all interested parties, other than 1258  
parties in default, of the date, time, and place of the hearing, 1259  
and shall conduct the hearing. The only questions to be considered 1260  
at the hearing are the amount and validity of all or a portion of 1261  
the impositions, whether those impositions have in fact been paid 1262  
in full, and, under division (A)(1) of this section, whether valid 1263  
issues pertaining to service of process and the parcel's status as 1264  
abandoned land have been raised. If the record owner, lienholder, 1265  
or other person shows by a preponderance of the evidence that all 1266  
impositions against the parcel have been paid, the board shall 1267  
dismiss the complaint and remove the parcel of abandoned land from 1268  
the abandoned land list, and that land shall not be offered for 1269

sale or otherwise conveyed under sections 323.65 to 323.79 of the 1270  
Revised Code. If the record owner, lienholder, or other person 1271  
fails to appear, or appears and fails to show by a preponderance 1272  
of the evidence that all impositions against the parcel have been 1273  
paid, the board shall proceed in the manner prescribed in section 1274  
323.73 of the Revised Code. A hearing under this division may be 1275  
consolidated with any final hearing on the matter under section 1276  
323.70 of the Revised Code. 1277

If the board determines that the impositions have been paid, 1278  
then the board, on its own motion, may dismiss the case without a 1279  
hearing. 1280

(C) If a lienholder or another person having a security 1281  
interest of record in the abandoned land, other than the owner, 1282  
timely files a pleading under division (A)(2)(b) of this section 1283  
requesting that ~~the complaint be dismissed and the parcel of land~~ 1284  
~~be removed from the abandoned land list and not be~~ disposed of as 1285  
provided in sections 323.65 to 323.79 of the Revised Code and the 1286  
complaint be transferred to a court pursuant to section 323.691 of 1287  
the Revised Code in order to preserve the lienholder's or other 1288  
person's security interest, the county board of revision may 1289  
approve the request if the board finds that the sale or other 1290  
conveyance of the parcel of land under ~~these~~ sections 323.65 to 1291  
323.79 of the Revised Code would unreasonably jeopardize the 1292  
lienholder's or other person's ability to enforce the security 1293  
interest or to otherwise preserve the lienholder's or other 1294  
person's security interest. The board may conduct a hearing on the 1295  
request and make a ruling based on the available and submitted 1296  
evidence of the parties. If the board approves the request without 1297  
a hearing, the board shall file the decision with the clerk of 1298  
court, and the clerk shall send a notice of the decision to the 1299  
lienholder or other person by ordinary mail. In order for a 1300  
lienholder or other person having a security interest to show for 1301

purposes of this division that the parcel of abandoned land should 1302  
not be removed from the list disposed of pursuant to sections 1303  
323.65 to 323.78 of the Revised Code and the complaint should be 1304  
transferred to a court pursuant to section 323.691 of the Revised 1305  
Code in order "to preserve the lienholder's or other person's 1306  
security interest," the lienholder or other person must first make 1307  
a minimum showing by a preponderance of the evidence pursuant to 1308  
section 323.71 of the Revised Code that the impositions against 1309  
the parcel of abandoned land do not exceed the fair market value 1310  
of the abandoned land as determined by the auditor's then-current 1311  
valuation of that parcel, which valuation is presumed, subject to 1312  
rebuttal, to be the fair market value of the land. If the 1313  
lienholder or other person having a security interest makes the 1314  
minimum showing, the board of revision may consider the request 1315  
and make a ruling based on the available and submitted evidence of 1316  
the parties. If the lienholder or other person having a security 1317  
interest fails to make the minimum showing, the board of revision 1318  
shall deny the request. 1319

(D) If a pleading as described in division (B) or (C) of this 1320  
section is filed and the county board of revision approves a 1321  
request made under those divisions, regardless of whether a 1322  
hearing is conducted under division (C) of this section, the board 1323  
shall dismiss the complaint in the case of pleadings described in 1324  
division (B) of this section or transfer the complaint to a court 1325  
in the case of pleadings described in division (C) of this 1326  
section. 1327

If the county board of revision does not dismiss the 1328  
complaint in the case of pleadings described in division (B) of 1329  
this section or does not approve a request to transfer to a court 1330  
as described in division ~~(B)~~ or (C) of this section after 1331  
conducting a hearing, the board shall proceed with the final 1332  
hearing prescribed in section 323.70 of the Revised Code and file 1333

its decision on the complaint for foreclosure with the clerk of 1334  
court. The clerk shall send written notice of the decision to the 1335  
parties by ordinary mail or by certified mail, return receipt 1336  
requested. If the board renders a decision ordering the 1337  
foreclosure and forfeiture of the parcel of abandoned land, the 1338  
parcel shall be disposed of under section 323.73 of the Revised 1339  
Code. 1340

**Sec. 323.73.** (A) Except as provided in division (G) of this 1341  
section or section 323.78 of the Revised Code, a parcel of 1342  
abandoned land that is to be disposed of under this section shall 1343  
be disposed of at a public auction scheduled and conducted as 1344  
described in this section. At least twenty-one days prior to the 1345  
date of the public auction, the clerk of court or sheriff of the 1346  
county shall advertise the public auction in a newspaper of 1347  
general circulation that meets the requirements of section 7.12 of 1348  
the Revised Code in the county in which the land is located. The 1349  
advertisement shall include the date, time, and place of the 1350  
auction, the permanent parcel number of the land if a permanent 1351  
parcel number system is in effect in the county as provided in 1352  
section 319.28 of the Revised Code or, if a permanent parcel 1353  
number system is not in effect, any other means of identifying the 1354  
parcel, and a notice stating that the abandoned land is to be sold 1355  
subject to the terms of sections 323.65 to 323.79 of the Revised 1356  
Code. 1357

(B) The sheriff of the county or a designee of the sheriff 1358  
shall conduct the public auction at which the abandoned land will 1359  
be offered for sale. To qualify as a bidder, a person shall file 1360  
with the sheriff on a form provided by the sheriff a written 1361  
acknowledgment that the abandoned land being offered for sale is 1362  
to be conveyed in fee simple to the successful bidder. At the 1363  
auction, the sheriff of the county or a designee of the sheriff 1364  
shall begin the bidding at an amount equal to the total of the 1365

impositions against the abandoned land, plus the costs apportioned 1366  
to the land under section 323.75 of the Revised Code. The 1367  
abandoned land shall be sold to the highest bidder. The county 1368  
sheriff or designee may reject any and all bids not meeting the 1369  
minimum bid requirements specified in this division. 1370

(C) Except as otherwise permitted under section 323.74 of the 1371  
Revised Code, the successful bidder at a public auction conducted 1372  
under this section shall pay the sheriff of the county or a 1373  
designee of the sheriff a deposit of at least ten per cent of the 1374  
purchase price in cash, or by bank draft or official bank check, 1375  
at the time of the public auction, and shall pay the balance of 1376  
the purchase price within thirty days after the day on which the 1377  
auction was held. ~~Notwithstanding~~ At the time of the public 1378  
auction and before the successful bidder pays the deposit, the 1379  
sheriff or a designee of the sheriff may provide notice to the 1380  
successful bidder that failure to pay the balance of the purchase 1381  
price within the prescribed period shall be considered a default 1382  
under the terms of the sale and shall result in retention of the 1383  
deposit as payment for the costs associated with advertising and 1384  
offering the abandoned land for sale at a future public auction. 1385  
If such a notice is provided to the successful bidder and the 1386  
bidder fails to pay the balance of the purchase price within the 1387  
prescribed period, the sale shall be deemed rejected by the county 1388  
board of revision due to default, and the sheriff shall retain the 1389  
full amount of the deposit. In such a case, rejection of the sale 1390  
shall occur automatically without any action necessary on the part 1391  
of the sheriff, county prosecuting attorney, or board. If the 1392  
amount retained by the sheriff is less than the total costs of 1393  
advertising and offering the abandoned land for sale at a future 1394  
public auction, the sheriff or county prosecuting attorney may 1395  
initiate an action to recover the amount of any deficiency from 1396  
the bidder in the court of common pleas of the county or in a 1397  
municipal court with jurisdiction. 1398

Following a default and rejection of sale under this 1399  
division, the abandoned land involved in the rejected sale shall 1400  
be disposed of in accordance with sections 323.65 to 323.79 of the 1401  
Revised Code or as otherwise prescribed by law. The defaulting 1402  
bidder, any member of the bidder's immediate family, any person 1403  
with a power of attorney granted by the bidder, and any 1404  
pass-through entity, trust, corporation, association, or other 1405  
entity directly or indirectly owned or controlled by the bidder or 1406  
a member of the defaulting bidder's immediate family shall be 1407  
prohibited from bidding on the abandoned land at any future public 1408  
auction for five years from the date of the bidder's default. 1409

Notwithstanding section 321.261 of the Revised Code, with 1410  
respect to any proceedings initiated pursuant to sections 323.65 1411  
to 323.79 of the Revised Code, from the total proceeds arising 1412  
from the sale, transfer, or redemption of abandoned land, twenty 1413  
per cent of such proceeds shall be deposited to the credit of the 1414  
county treasurer's delinquent tax and assessment collection fund 1415  
to reimburse the fund for costs paid from the fund for the 1416  
transfer, redemption, or sale of abandoned land at public auction. 1417  
Not more than one-half of the twenty per cent may be used by the 1418  
treasurer for community development, nuisance abatement, 1419  
foreclosure prevention, demolition, and related services or 1420  
distributed by the treasurer to a land reutilization corporation. 1421  
The balance of the proceeds, if any, shall be distributed to the 1422  
appropriate political subdivisions and other taxing units in 1423  
proportion to their respective claims for taxes, assessments, 1424  
interest, and penalties on the land. Upon the sale of foreclosed 1425  
lands, the clerk of court shall hold any surplus proceeds in 1426  
excess of the impositions until the clerk receives an order of 1427  
priority and amount of distribution of the surplus that are 1428  
adjudicated by a court of competent jurisdiction or receives a 1429  
certified copy of an agreement between the parties entitled to a 1430  
share of the surplus providing for the priority and distribution 1431

of the surplus. Any party to the action claiming a right to 1432  
distribution of surplus shall have a separate cause of action in 1433  
the county or municipal court of the jurisdiction in which the 1434  
land reposes, provided the board confirms the transfer or 1435  
regularity of the sale. Any dispute over the distribution of the 1436  
surplus shall not affect or revive the equity of redemption after 1437  
the board confirms the transfer or sale. 1438

(D) Upon the confirmation of sale or transfer of abandoned 1439  
land pursuant to this section, the owner's fee simple interest in 1440  
the land shall be conveyed to the purchaser. A conveyance under 1441  
this division is free and clear of any liens and encumbrances of 1442  
the parties named in the complaint for foreclosure attaching 1443  
before the sale or transfer, and free and clear of any liens for 1444  
taxes, except for federal tax liens and covenants and easements of 1445  
record attaching before the sale. 1446

(E) The county board of revision shall reject the sale of 1447  
abandoned land to any person if it is shown by a preponderance of 1448  
the evidence that the person is delinquent in the payment of taxes 1449  
levied by or pursuant to Chapter 307., 322., 324., 5737., 5739., 1450  
5741., or 5743. of the Revised Code or any real property taxing 1451  
provision of the Revised Code. The board also shall reject the 1452  
sale of abandoned land to any person if it is shown by a 1453  
preponderance of the evidence that the person is delinquent in the 1454  
payment of property taxes on any parcel in the county, or to a 1455  
member of any of the following classes of parties connected to 1456  
that person: 1457

(1) A member of that person's immediate family; 1458

(2) Any other person with a power of attorney appointed by 1459  
that person; 1460

(3) A sole proprietorship owned by that person or a member of 1461  
that person's immediate family; 1462

(4) A partnership, trust, business trust, corporation, 1463  
association, or other entity in which that person or a member of 1464  
that person's immediate family owns or controls directly or 1465  
indirectly any beneficial or legal interest. 1466

(F) If the purchase of abandoned land sold pursuant to this 1467  
section or section 323.74 of the Revised Code is for less than the 1468  
sum of the impositions against the abandoned land and the costs 1469  
apportioned to the land under division (A) of section 323.75 of 1470  
the Revised Code, then, upon the sale or transfer, all liens for 1471  
taxes due at the time the deed of the property is conveyed to the 1472  
purchaser following the sale or transfer, and liens subordinate to 1473  
liens for taxes, shall be deemed satisfied and discharged. 1474

(G) If the county board of revision finds that the total of 1475  
the impositions against the abandoned land are greater than the 1476  
fair market value of the abandoned land as determined by the 1477  
auditor's then-current valuation of that land, the board, at any 1478  
final hearing under section 323.70 of the Revised Code, may order 1479  
the property foreclosed and, without an appraisal or public 1480  
auction, order the sheriff to execute a deed to the certificate 1481  
holder or county land reutilization corporation that filed a 1482  
complaint under section 323.69 of the Revised Code, or to a 1483  
community development organization, school district, municipal 1484  
corporation, county, or township, whichever is applicable, as 1485  
provided in section 323.74 of the Revised Code. Upon a transfer 1486  
under this division, all liens for taxes due at the time the deed 1487  
of the property is transferred to the certificate holder, 1488  
community development organization, school district, municipal 1489  
corporation, county, or township following the conveyance, and 1490  
liens subordinate to liens for taxes, shall be deemed satisfied 1491  
and discharged. 1492

**Sec. 323.78. (A)** Notwithstanding anything in Chapters 323., 1493

~~5721., and 5723. of the Revised Code, if the a county treasurer of 1494  
a county in which a county land reutilization operates, in any 1495  
petition for foreclosure of abandoned lands, elects to invoke the 1496  
alternative redemption period, then upon any adjudication of 1497  
foreclosure by any court or the board of revision in any 1498  
proceeding under section 323.25, sections 323.65 to 323.79, or 1499  
section 5721.18 of the Revised Code, the following apply: 1500~~

~~(A) Unless otherwise ordered by a motion of the court or 1501  
board of revision, the petition shall assert, and any notice of 1502  
final hearing shall include, that upon foreclosure of the parcel, 1503  
the equity of redemption in any parcel by its owner shall be 1504  
forever terminated after the expiration of the alternative 1505  
redemption period, that the parcel thereafter may be sold at 1506  
sheriff's sale either by itself or together with other parcels as 1507  
permitted by law; or that the parcel may, by order of the court or 1508  
board of revision, be transferred directly to a municipal 1509  
corporation, township, county, school district, or county land 1510  
reutilization corporation without appraisal and without a sale, 1511  
free and clear of all impositions and any other liens on the 1512  
property, which shall be deemed forever satisfied and discharged. 1513~~

~~(B) After the expiration of the alternative redemption period 1514  
following an adjudication of foreclosure, by order of the court or 1515  
board of revision, any equity of redemption is forever 1516  
extinguished, and the parcel may be transferred individually or in 1517  
lots with other tax foreclosed properties to a municipal 1518  
corporation, township, county, school district, or county land 1519  
reutilization corporation without appraisal and without a sale, 1520  
upon which all impositions and any other liens subordinate to 1521  
liens for impositions due at the time the deed to the property is 1522  
conveyed to a purchaser or transferred to a community development 1523  
organization, county land reutilization corporation, municipal 1524  
corporation, county, township, or school district, shall be deemed 1525~~

~~satisfied and discharged. Other than the order of the court or 1526  
board of revision so ordering the transfer of the parcel, no 1527  
further act of confirmation or other order shall be required for 1528  
such a transfer, or for the extinguishment of any right of 1529  
redemption. 1530~~

~~(C) Upon the expiration of the alternative redemption period 1531  
in cases to which the alternative redemption period has been 1532  
ordered, may elect to invoke the alternative redemption period in 1533  
any petition for foreclosure of abandoned lands under section 1534  
323.25, sections 323.65 to 323.79, or section 5721.18 of the 1535  
Revised Code. 1536~~

~~(B) If a county treasurer invokes the alternative redemption 1537  
period pursuant to this section, and if a municipal corporation, 1538  
township, county, school district, community development 1539  
organization, or county land reutilization corporation has 1540  
requested title to the parcel, then upon adjudication of 1541  
foreclosure of the parcel, the court or board of revision shall 1542  
order, in the decree of foreclosure or by separate order, that the 1543  
equity of redemption and any statutory or common law right of 1544  
redemption in the parcel by its owner shall be forever terminated 1545  
after the expiration of the alternative redemption period and that 1546  
the parcel shall be transferred by deed directly to the requesting 1547  
municipal corporation, township, county, school district, 1548  
community development corporation, or county land reutilization 1549  
corporation without appraisal and without a sale, free and clear 1550  
of all impositions and any other liens on the property, which 1551  
shall be deemed forever satisfied and discharged. The court or 1552  
board of revision shall order such a transfer regardless of 1553  
whether the value of the taxes, assessments, penalties, interest, 1554  
and other charges due on the parcel, and the costs of the action, 1555  
exceed the fair market value of the parcel. No further act of 1556  
confirmation or other order shall be required for such a transfer, 1557~~

or for the extinguishment of any statutory or common law right of redemption. 1558  
1559

(C) If a county treasurer invokes the alternative redemption period pursuant to this section and 1560  
if no community development 1561  
organization, county land reutilization corporation, municipal 1562  
corporation, county, township, or school district has requested 1563  
title to the parcel, then upon adjudication of foreclosure of the 1564  
parcel, the court or board of revision ~~may~~ shall order the 1565  
property sold as otherwise provided in Chapters 323. and 5721. of 1566  
the Revised Code, and, failing any bid at any such sale, the 1567  
parcel shall be forfeited to the state and otherwise disposed of 1568  
pursuant to Chapter 5723. of the Revised Code. 1569

**Sec. 323.79.** Any party to any proceeding instituted pursuant 1570  
to sections 323.65 to 323.79 of the Revised Code who is aggrieved 1571  
in any of the proceedings of the county board of revision under 1572  
those sections may file an appeal in the court of common pleas 1573  
pursuant to Chapters 2505. and 2506. of the Revised Code upon a 1574  
final order of foreclosure and forfeiture by the board. A final 1575  
order of foreclosure and forfeiture occurs upon confirmation of 1576  
any sale or upon confirmation of any conveyance or transfer to a 1577  
certificate holder, community development organization, county 1578  
land reutilization corporation organized under Chapter 1724. of 1579  
the Revised Code, municipal corporation, county, or township 1580  
pursuant to sections 323.65 to 323.79 of the Revised Code. An 1581  
appeal as provided in this section shall proceed as an appeal de 1582  
novo and may include issues raised or adjudicated in the 1583  
proceedings before the county board of revision, as well as other 1584  
issues that are raised for the first time on appeal and that are 1585  
pertinent to the abandoned land that is the subject of those 1586  
proceedings. 1587

An appeal shall be filed not later than fourteen days after 1588

one of the date following dates: 1589

(A) The date on which the order of confirmation of the sale 1590  
er of the conveyance or transfer to a certificate holder, 1591  
community development organization, county land reutilization 1592  
corporation, municipal corporation, county, or township is filed 1593  
with and journalized by the clerk of court; 1594

(B) In the case of a direct transfer to a certificate holder, 1595  
community development organization, county land reutilization 1596  
corporation, municipal corporation, county, or township under 1597  
section 323.78 or division (G) of section 323.73 of the Revised 1598  
Code, the date on which an order of transfer or conveyance, 1599  
whether included in the decree of foreclosure or a separate order, 1600  
is first filed with and journalized by the clerk of court. The 1601

The court does not have jurisdiction to hear any appeal filed 1602  
after the expiration of that the applicable fourteen-day period. 1603  
If the fourteenth day after the date on which the confirmation 1604  
order is filed with the clerk of court falls upon a weekend or 1605  
official holiday during which the court is closed, then the filing 1606  
shall be made on the next day the court is open for business. 1607

The expiration of the fourteen-day period in which an appeal 1608  
may be filed with respect to an abandoned parcel under this 1609  
section shall not extinguish or otherwise affect the right of a 1610  
party to redeem the parcel as otherwise provided in sections 1611  
323.65 to 323.79 of the Revised Code. 1612

**Sec. 715.261.** (A) As used in this section, ~~"total:~~ 1613

(1) "Total cost" means any costs incurred due to the use of 1614  
employees, materials, or equipment of the municipal corporation or 1615  
its agent pursuant to division (E) of this section, any costs 1616  
arising out of contracts for labor, materials, or equipment, and 1617  
costs of service of notice or publication required under this 1618

section. 1619

(2) "Abatement activity" means each instance of any of the 1620  
following: 1621

(a) Removing, repairing, or securing insecure, unsafe, 1622  
structurally defective, abandoned, deserted, or open and vacant 1623  
buildings or other structures; 1624

(b) Making emergency corrections of hazardous conditions; 1625

(c) Abatement of any nuisance by a municipal corporation or 1626  
its agent pursuant to division (E) of this section. 1627

(B) A municipal corporation or its agent pursuant to division 1628  
(E) of this section may collect the total cost of ~~removing,~~ 1629  
~~repairing, or securing insecure, unsafe, structurally defective,~~ 1630  
~~abandoned, deserted, or open and vacant buildings or other~~ 1631  
~~structures, of making emergency corrections of hazardous~~ 1632  
~~conditions, or of abating any nuisance~~ abatement activities by any 1633  
of the ~~following~~ methods+ prescribed in division (B)(1), (2), or 1634  
(3) of this section. 1635

(1) ~~The~~ For each abatement activity in which costs are 1636  
incurred, the clerk of the legislative authority of the municipal 1637  
corporation or its agent pursuant to division (E) of this section 1638  
may certify the total costs of each abatement activity, together 1639  
with ~~a~~ the parcel number or another proper description of the 1640  
lands on which the abatement activity occurred, the date the costs 1641  
were incurred for each abatement activity, and the name of the 1642  
owner of record at the time the costs were incurred for each 1643  
abatement activity, to the county auditor who shall place the 1644  
costs as a charge upon the tax list and duplicate. The costs are a 1645  
lien upon such lands from and after the date the costs were 1646  
incurred. The costs shall be collected as other taxes and returned 1647  
to the municipal corporation or its agent pursuant to division (E) 1648  
of this section, as directed by the clerk of the legislative 1649

authority in the certification of the total costs or in an 1650  
affidavit from the agent delivered to the county auditor or county 1651  
treasurer. The placement of the costs on the tax list and 1652  
duplicate relates back to, and is effective in priority, as of the 1653  
date the costs were incurred, provided that the municipal 1654  
corporation or its agent pursuant to division (E) of this section 1655  
certifies the total costs within one year from the date the costs 1656  
were incurred. 1657

If a lien placed on a parcel of land pursuant to this 1658  
division is extinguished as provided in division (H) of this 1659  
section, a municipal corporation may pursue the remedy available 1660  
under division (B)(2) of this section to recoup the costs incurred 1661  
with respect to that parcel from any person that held title to the 1662  
parcel at the time the costs were incurred. 1663

(2) The municipal corporation or its agent pursuant to 1664  
division (E) of this section may commence a civil action to 1665  
recover the total costs from the ~~owner~~ person that held title to 1666  
the parcel at the time the costs were incurred. 1667

(3) A municipal corporation or its agent pursuant to division 1668  
(E) of this section may file a lien on a parcel of land for the 1669  
total costs incurred under this section with respect to the parcel 1670  
by filing a written affidavit with the county recorder of the 1671  
county in which the parcel is located that states the parcel 1672  
number, the total costs incurred with respect to the parcel, and 1673  
the date such costs were incurred. The municipal corporation or 1674  
its agent may pursue a foreclosure action to enforce the lien in a 1675  
court of competent jurisdiction or, pursuant to sections 323.65 to 1676  
323.79 of the Revised Code, with the board of revision. The 1677  
municipal corporation or its agent may elect to acquire the parcel 1678  
by indicating such an election in the complaint for foreclosure or 1679  
in an amended complaint. Upon the entry of a decree of 1680  
foreclosure, the county sheriff shall advertise and offer the 1681

property for sale on at least one occasion. The minimum bid with 1682  
regard to the sale of the foreclosed property shall equal the sum 1683  
of the taxes, penalties, interest, costs, and assessments due and 1684  
payable on the property, the total costs incurred by the municipal 1685  
corporation or its agent with respect to the property, and any 1686  
associated court costs and interest as authorized by law. An owner 1687  
of the property may redeem the property by paying the minimum bid 1688  
within ten days after the entry of the decree of foreclosure. If 1689  
an owner fails to so redeem the property, and if the parcel is not 1690  
sold for want of a minimum bid, the property shall be disposed of 1691  
as follows: 1692

(a) If the municipal corporation or its agent elects to 1693  
acquire the property, the parcel shall be transferred to the 1694  
municipal corporation or its agent as if the property were 1695  
transferred by all owners in title to the municipal corporation or 1696  
its agent in lieu of foreclosure as provided in section 5722.10 of 1697  
the Revised Code; 1698

(b) If the municipal corporation or its agent does not elect 1699  
to acquire the property, the parcel shall be forfeited to the 1700  
state or to a political subdivision or school district as provided 1701  
in Chapter 5723. of the Revised Code. 1702

When a municipal corporation or its agent acquires property 1703  
as provided in this division, the property shall not be subject to 1704  
foreclosure or forfeiture under section 323.25 or Chapter 5721. or 1705  
5723. of the Revised Code, and any lien on the property for costs 1706  
incurred under this section or for any unpaid taxes, penalties, 1707  
interest, charges, or assessments shall be extinguished. 1708

(C) This section applies to any action taken by a municipal 1709  
corporation, or its agent pursuant to division (E) of this 1710  
section, pursuant to section 715.26 of the Revised Code or 1711  
pursuant to Section 3 of Article XVIII, Ohio Constitution. 1712

(D)(1) A municipal corporation or its agent pursuant to 1713  
division (E) of this section shall not certify to the county 1714  
auditor for placement upon the tax list and duplicate ~~and the east~~ 1715  
county auditor shall not place upon the tax list and duplicate as 1716  
a charge against the land the costs of any action that it takes 1717  
abatement activity undertaken under division (B) of this section 1718  
if ~~the action~~ any of the following apply: 1719

(a) The abatement activity occurred on land that has been 1720  
transferred or sold to an electing subdivision as defined in 1721  
section 5722.01 of the Revised Code, regardless of whether the 1722  
electing subdivision is still the owner of the land, and the 1723  
abatement activity occurred on a date prior to the transfer or 1724  
confirmation of sale to the electing subdivision. 1725

(b) The abatement activity occurred on land that has been 1726  
sold to a purchaser at sheriff's sale or auditor's sale, the 1727  
abatement activity occurred on a date prior to the confirmation of 1728  
sale, and the purchaser is not the owner of record of the land 1729  
immediately prior to the judgment of foreclosure nor any of the 1730  
following: 1731

(i) A member of that owner's immediate family; 1732

(ii) A person with a power of attorney appointed by that 1733  
owner who subsequently transfers the land to the owner; 1734

(iii) A sole proprietorship owned by that owner or a member 1735  
of that owner's immediate family; 1736

(iv) A partnership, trust, business trust, corporation, or 1737  
association of which the owner or a member of the owner's 1738  
immediate family owns or controls directly or indirectly more than 1739  
fifty per cent. 1740

(c) The abatement activity is taken on land that has been 1741  
forfeited to this state for delinquent taxes, unless the owner of 1742  
record redeems the land. 1743

(2) Upon valid written notice to the county auditor by any 1744  
owner possessing an ownership interest of record of the land or by 1745  
an electing subdivision previously in the chain of title of the 1746  
land that the costs of an abatement activity undertaken under 1747  
division (B) of this section was certified for placement or placed 1748  
upon the tax list and duplicate as a charge against the land in 1749  
violation of this division, the county auditor shall promptly 1750  
remove such charge from the tax duplicate. This written notice to 1751  
the county auditor shall include all of the following: 1752

(a) The parcel number of the land; 1753

(b) The common address of the land; 1754

(c) The date of the recording of the transfer of the land to 1755  
the owner or electing subdivision; 1756

(d) The charge allegedly placed in violation of this 1757  
division. 1758

(E) A municipal corporation may enter into an agreement with 1759  
a county land reutilization corporation organized under Chapter 1760  
1724. of the Revised Code wherein the county land reutilization 1761  
corporation agrees to act as the agent of the municipal 1762  
corporation in connection with removing, repairing, or securing 1763  
insecure, unsafe, structurally defective, abandoned, deserted, or 1764  
open and vacant buildings or other structures, making emergency 1765  
corrections of hazardous conditions, or abating any nuisance, 1766  
including high weeds, overgrown brush, and trash and debris from 1767  
vacant lots. The total costs of such actions may be collected by 1768  
the corporation pursuant to division (B) of this section, and 1769  
shall be paid to the corporation if it paid or incurred such costs 1770  
and has not been reimbursed by the owner of record at the time of 1771  
the action or any other party with a recorded interest in the 1772  
land. 1773

(F) In the case of the lien of a county land reutilization 1774

**As Reported by the House Financial Institutions, Housing, and Urban Development Committee**

corporation that is the agent of a municipal corporation, a 1775  
notation shall be placed on the tax list and duplicate showing the 1776  
amount of the lien ascribed specifically to the agent's total 1777  
costs. The agent has standing to pursue a separate cause of action 1778  
for money damages to satisfy the lien or pursue a foreclosure 1779  
action in a court of competent jurisdiction or with the board of 1780  
revision to enforce the lien without regard to occupancy. For 1781  
purposes of a foreclosure proceeding by the county treasurer for 1782  
delinquent taxes, this division does not affect the lien priority 1783  
as between a county land reutilization corporation and the county 1784  
treasurer, but the corporation's lien is superior to the lien of 1785  
any other lienholder of the property. As to a direct action by a 1786  
county land reutilization corporation, the lien for the taxes, 1787  
assessment, charges, costs, penalties, and interest on the tax 1788  
list and duplicate is in all cases superior to the lien of a 1789  
county land reutilization corporation, whose lien for total costs 1790  
shall be next in priority as against all other interests, except 1791  
as provided in division (G) of this section. 1792

(G) A county land reutilization corporation acting as an 1793  
agent of a municipal corporation under an agreement under this 1794  
section may, with the county treasurer's consent, petition the 1795  
court or board of revision with jurisdiction over an action 1796  
undertaken under division (F) of this section pleading that the 1797  
lien of the corporation, as agent, for the total costs shall be 1798  
superior to the lien for the taxes, assessments, charges, costs, 1799  
penalties, and interest. If the court or board of revision 1800  
determines that the lien is for total costs paid or incurred by 1801  
the corporation as such an agent, and that subordinating the lien 1802  
for such taxes and other impositions to the lien of the 1803  
corporation promotes the expeditious abatement of public 1804  
nuisances, the court or board may order the lien for the taxes and 1805  
other impositions to be subordinate to the corporation's lien. The 1806  
court or board may not subordinate the lien for taxes and other 1807

such impositions to any other liens. 1808

(H) When a parcel of land upon which a lien has been placed 1809  
under division (B)(1) or (3) of this section is transferred to a 1810  
county land reutilization corporation, the lien on the parcel 1811  
shall be extinguished if the lien is for costs or charges that 1812  
were incurred before the date of the transfer to the corporation 1813  
and if the corporation did not incur the costs or charges, 1814  
regardless of whether the lien was attached or the costs or 1815  
charges were certified before the date of transfer. In such a 1816  
case, the county land reutilization corporation and its successors 1817  
in title shall take title to the property free and clear of any 1818  
such lien and shall be immune from liability in any action to 1819  
collect such costs or charges. 1820

If a county land reutilization corporation takes title to 1821  
property before any costs or charges have been certified or any 1822  
lien has been placed with respect to the property under division 1823  
(B)(1) or (3) of this section, the corporation shall be deemed a 1824  
bona fide purchaser for value without knowledge of such costs or 1825  
lien, regardless of whether the corporation had actual or 1826  
constructive knowledge of the costs or lien, and any such lien 1827  
shall be void and unenforceable against the corporation and its 1828  
successors in title. 1829

(I) A municipal corporation or county land reutilization 1830  
corporation may file an affidavit with the county recorder under 1831  
section 5301.252 of the Revised Code stating the nature and extent 1832  
of any proceedings undertaken under this section. Such an 1833  
affidavit may include a legal description of a parcel or, in lieu 1834  
thereof, the common address of the parcel and the permanent parcel 1835  
number to which such address applies. 1836

**Sec. 743.04.** (A) For the purpose of paying the expenses of 1837  
conducting and managing the waterworks of a municipal corporation, 1838

including operating expenses and the costs of permanent 1839  
improvements, the director of public service or any other city 1840  
official or body authorized by charter may assess and collect a 1841  
water rent or charge of sufficient amount and in such manner as ~~he~~ 1842  
the director, other official, or ~~it~~ body determines to be most 1843  
equitable from all tenements and premises supplied with water. 1844  
~~When~~ 1845

(1) When water rents or charges are not paid when due, the 1846  
director or other official or body may do either or both of the 1847  
following: 1848

~~(A)~~(a) Certify them, together with any penalties, to the 1849  
county auditor. The county auditor shall place the certified 1850  
amount on the real property tax list and duplicate against the 1851  
property served by the connection if ~~he~~ the auditor also receives 1852  
from the director or other official or body additional 1853  
certification that the unpaid rents or charges have arisen 1854  
pursuant to a service contract made directly with an owner who 1855  
occupies the property served. 1856

The amount placed on the tax list and duplicate shall be a 1857  
lien on the property served from the date placed on the list and 1858  
duplicate and shall be collected in the same manner as other 1859  
taxes, except that, notwithstanding section 323.15 of the Revised 1860  
Code, a county treasurer shall accept a payment in such amount 1861  
when separately tendered as payment for the full amount of such 1862  
unpaid water rents or charges and associated penalties. The lien 1863  
shall be released immediately upon payment in full of the 1864  
certified amount. Any amounts collected by the county treasurer 1865  
under this division shall be immediately placed in the distinct 1866  
fund established by section 743.06 of the Revised Code. 1867

~~(B)~~(b) Collect them by actions at law, in the name of the 1868  
city from an owner, tenant, or other person who is liable to pay 1869  
the rents or charges. 1870

(2) The director or other official body shall not certify to the county auditor for placement upon the tax list and duplicate and the county auditor shall not place upon the tax list and duplicate as a charge against the property the amount of any unpaid water rents or charges together with any penalties as described in division (A)(1)(a) of this section if any of the following apply:

(a) The property served by the connection has been transferred or sold to an electing subdivision as defined in section 5722.01 of the Revised Code, regardless of whether the electing subdivision is still the owner of the property, and the unpaid water rents or charges together with any penalties have arisen from a period of time prior to the transfer or confirmation of sale to the electing subdivision;

(b) The property served by the connection has been sold to a purchaser at sheriff's sale or auditor's sale, the unpaid water rents or charges together with any penalties have arisen from a period of time prior to the confirmation of sale, and the purchaser is not the owner of record of the property immediately prior to the judgment of foreclosure nor any of the following:

(i) A member of that owner's immediate family;

(ii) A person with a power of attorney appointed by that owner who subsequently transfers the land to the owner;

(iii) A sole proprietorship owned by that owner or a member of that owner's immediate family;

(iv) A partnership, trust, business trust, corporation, or association of which the owner or a member of the owner's immediate family owns or controls directly or indirectly more than fifty per cent.

(c) The property served by the connection has been forfeited to this state for delinquent taxes, unless the owner of record

redeems the property. 1902

(3) Upon valid written notice to the county auditor by any 1903  
owner possessing an ownership interest of record of the property 1904  
or by an electing subdivision previously in the chain of title of 1905  
the property that the unpaid water rents or charges together with 1906  
any penalties have been certified for placement or placed upon the 1907  
tax list and duplicate as a charge against the property in 1908  
violation of division (A)(2) of this section, the county auditor 1909  
shall promptly remove such charge from the tax duplicate. This 1910  
written notice to the county auditor shall include all of the 1911  
following: 1912

(a) The parcel number of the property; 1913

(b) The common address of the property; 1914

(c) The date of the recording of the transfer of the property 1915  
to the owner or electing subdivision; 1916

(d) The charge allegedly placed in violation of division 1917  
(A)(2) of this section. 1918

(4) Each director or other official or body that assesses 1919  
water rents or charges shall determine the actual amount of rents 1920  
due based upon an actual reading of each customer's meter at least 1921  
once in each three-month period, and at least quarterly the 1922  
director or other official or body shall render a bill for the 1923  
actual amount shown by the meter reading to be due, except 1924  
estimated bills may be rendered if access to a customer's meter 1925  
was unobtainable for a timely reading. Each director or other 1926  
official or body that assesses water rents or charges shall 1927  
establish procedures providing fair and reasonable opportunity for 1928  
resolution of billing disputes. 1929

(5) When property to which water service is provided is about 1930  
to be sold, any party to the sale or ~~his~~ the agent of any such 1931  
party may request the director or other official or body to read 1932

the meter at that property and to render within ten days following 1933  
the date on which the request is made, a final bill for all 1934  
outstanding rents and charges for water service. Such a request 1935  
shall be made at least fourteen days prior to the transfer of the 1936  
title of such property. 1937

(6) At any time prior to a certification under division 1938  
(A)(1)(a) of this section, the director or other official or body 1939  
shall accept any partial payment of unpaid water rents or charges, 1940  
in the amount of ten dollars or more. 1941

(B)(1) When title to a parcel of land that is subject to any 1942  
of the actions described in division (A)(1) of this section is 1943  
transferred to a county land reutilization corporation, any lien 1944  
placed on the parcel under division (A)(1)(a) of this section 1945  
shall be extinguished, and the corporation shall not be held 1946  
liable for unpaid rents or charges in any collection action 1947  
brought under division (A)(1)(b) of this section, if the rents or 1948  
charges certified under division (A)(1)(a) of this section or 1949  
subject to collection under division (A)(1)(b) of this section 1950  
were incurred before the date of the transfer to the corporation 1951  
and if the corporation did not incur the rents or charges, 1952  
regardless of whether the rents or charges were certified, the 1953  
lien was attached, or the action was brought before the date of 1954  
transfer. In such a case, the corporation and its successors in 1955  
title shall take title to the property free and clear of any such 1956  
lien and shall be immune from liability in any such collection 1957  
action. 1958

If a county land reutilization corporation takes title to 1959  
property before any rents or charges have been certified or any 1960  
lien has been placed with respect to the property under division 1961  
(A)(1) of this section, the corporation shall be deemed a bona 1962  
fide purchaser for value without knowledge of such rents, charges, 1963  
or lien, regardless of whether the corporation had actual or 1964

constructive knowledge of the rents, charges, or lien, and any 1965  
such lien shall be void and unenforceable against the corporation 1966  
and its successors in title. 1967

(2) If a lien placed on a parcel is extinguished as provided 1968  
in division (B)(1) of this section, the municipal corporation may 1969  
pursue the remedy available under division (A)(1)(b) of this 1970  
section to recoup the rents and charges incurred with respect to 1971  
the parcel from any owner, tenant, or other person liable to pay 1972  
such rents and charges. 1973

**Sec. 1724.02.** In furtherance of the purposes set forth in 1974  
section 1724.01 of the Revised Code, a community improvement 1975  
corporation shall have the following powers: 1976

(A)(1) To borrow money for any of the purposes of the 1977  
community improvement corporation by means of loans, lines of 1978  
credit, or any other financial instruments or securities, 1979  
including the issuance of its bonds, debentures, notes, or other 1980  
evidences of indebtedness, whether secured or unsecured, and to 1981  
secure the same by mortgage, pledge, deed of trust, or other lien 1982  
on its property, franchises, rights, and privileges of every kind 1983  
and nature or any part thereof or interest therein; and 1984

(2) If the community improvement corporation is a county land 1985  
reutilization corporation, the corporation may request, by 1986  
resolution: 1987

(a) That the board of county commissioners of the county 1988  
served by the corporation pledge a specifically identified source 1989  
or sources of revenue pursuant to division (C) of section 307.78 1990  
of the Revised Code as security for such borrowing by the 1991  
corporation; and 1992

(b)(i) If the land subject to reutilization is located within 1993  
an unincorporated area of the county, that the board of county 1994

commissioners issue notes under section 307.082 of the Revised 1995  
Code for the purpose of constructing public infrastructure 1996  
improvements and take other actions as the board determines are in 1997  
the interest of the county and are authorized under sections 1998  
5709.78 to 5709.81 of the Revised Code or bonds or notes under 1999  
section 5709.81 of the Revised Code for the refunding purposes set 2000  
forth in that section; or 2001

(ii) If the land subject to reutilization is located within 2002  
the corporate boundaries of a municipal corporation, that the 2003  
municipal corporation issue bonds for the purpose of constructing 2004  
public infrastructure improvements and take such other actions as 2005  
the municipal corporation determines are in its interest and are 2006  
authorized under sections 5709.40 to 5709.43 of the Revised Code. 2007

(B) To make loans to any person, firm, partnership, 2008  
corporation, joint stock company, association, or trust, and to 2009  
establish and regulate the terms and conditions with respect to 2010  
any such loans; provided that an economic development corporation 2011  
shall not approve any application for a loan unless and until the 2012  
person applying for said loan shows that the person has applied 2013  
for the loan through ordinary banking or commercial channels and 2014  
that the loan has been refused by at least one bank or other 2015  
financial institution. Nothing in this division shall preclude a 2016  
county land reutilization corporation from making revolving loans 2017  
to community development corporations, private entities, or any 2018  
person for the purposes contained in the corporation's plan under 2019  
section 1724.10 of the Revised Code. 2020

(C) To purchase, receive, hold, manage, lease, 2021  
lease-purchase, or otherwise acquire and to sell, convey, 2022  
transfer, lease, sublease, or otherwise dispose of real and 2023  
personal property, together with such rights and privileges as may 2024  
be incidental and appurtenant thereto and the use thereof, 2025  
including but not restricted to, any real or personal property 2026

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acquired by the community improvement corporation from time to 2027  
time in the satisfaction of debts or enforcement of obligations, 2028  
and to enter into contracts with third parties, including the 2029  
federal government, the state, any political subdivision, or any 2030  
other entity. A county land reutilization corporation shall not 2031  
acquire an interest in real property if such acquisition causes 2032  
the ~~percentage number of unoccupied occupied~~ real ~~property~~ 2033  
~~properties~~ held by the corporation to ~~become less than seventy~~ 2034  
~~exceed the greater of either fifty properties or twenty-five per~~ 2035  
cent of all real property held by the corporation for 2036  
reutilization, reclamation, or rehabilitation. ~~For the purposes of~~ 2037  
~~this division, "unoccupied" has the same meaning as in section~~ 2038  
~~323.65 of the Revised Code.~~ 2039

(D) To acquire the good will, business, rights, real and 2040  
personal property, and other assets, or any part thereof, or 2041  
interest therein, of any persons, firms, partnerships, 2042  
corporations, joint stock companies, associations, or trusts, and 2043  
to assume, undertake, or pay the obligations, debts, and 2044  
liabilities of any such person, firm, partnership, corporation, 2045  
joint stock company, association, or trust; to acquire, reclaim, 2046  
manage, or contract for the management of improved or unimproved 2047  
and underutilized real estate for the purpose of constructing 2048  
industrial plants, other business establishments, or housing 2049  
thereon, or causing the same to occur, for the purpose of 2050  
assembling and enhancing utilization of the real estate, or for 2051  
the purpose of disposing of such real estate to others in whole or 2052  
in part for the construction of industrial plants, other business 2053  
establishments, or housing; and to acquire, reclaim, manage, 2054  
contract for the management of, construct or reconstruct, alter, 2055  
repair, maintain, operate, sell, convey, transfer, lease, 2056  
sublease, or otherwise dispose of industrial plants, business 2057  
establishments, or housing. 2058

(E) To acquire, subscribe for, own, hold, sell, assign, 2059  
transfer, mortgage, pledge, or otherwise dispose of the stock, 2060  
shares, bonds, debentures, notes, or other securities and 2061  
evidences of interest in, or indebtedness of, any person, firm, 2062  
corporation, joint stock company, association, or trust, and while 2063  
the owner or holder thereof, to exercise all the rights, powers, 2064  
and privileges of ownership, including the right to vote therein, 2065  
provided that no tax revenue, if any, received by a community 2066  
improvement corporation shall be used for such acquisition or 2067  
subscription. 2068

(F) To mortgage, pledge, or otherwise encumber any property 2069  
acquired pursuant to the powers contained in ~~divisions~~ division 2070  
(C), (D), or (E) of this section. 2071

(G) Nothing in this section shall limit the right of a 2072  
community improvement corporation to become a member of or a 2073  
stockholder in a corporation formed under Chapter 1726. of the 2074  
Revised Code. 2075

(H) To serve as an agent for grant applications and for the 2076  
administration of grants, or to make applications as principal for 2077  
grants for county land reutilization corporations. 2078

(I) To exercise the powers enumerated under Chapter 5722. of 2079  
the Revised Code on behalf of a county that organizes or contracts 2080  
with a county land reutilization corporation. 2081

(J) To engage in code enforcement and nuisance abatement, 2082  
including, but not limited to, cutting grass and weeds, boarding 2083  
up vacant or abandoned structures, and demolishing condemned 2084  
structures on properties that are subject to a delinquent tax or 2085  
assessment lien, or property for which a municipal corporation or 2086  
township has contracted with a county land reutilization 2087  
corporation to provide code enforcement or nuisance abatement 2088  
assistance. 2089

(K) To charge fees or exchange in-kind goods or services for 2090  
services rendered to political subdivisions and other persons or 2091  
entities for whom services are rendered. 2092

(L) To employ and provide compensation for an executive 2093  
director who shall manage the operations of a county land 2094  
reutilization corporation and employ others for the benefit of the 2095  
corporation as approved and funded by the board of directors. No 2096  
employee of the corporation is or shall be deemed to be an 2097  
employee of the political subdivision for whose benefit the 2098  
corporation is organized solely because the employee is employed 2099  
by the corporation. 2100

(M) To purchase tax certificates at auction, negotiated sale, 2101  
or from a third party who purchased and is a holder of one or more 2102  
tax certificates issued pursuant to sections 5721.30 to 5721.43 of 2103  
the Revised Code. 2104

(N) To be assigned a mortgage on real property from a 2105  
mortgagee in lieu of acquiring such real property subject to a 2106  
mortgage. 2107

(O) To do all acts and things necessary or convenient to 2108  
carry out the purposes of section 1724.01 of the Revised Code and 2109  
the powers especially created for a community improvement 2110  
corporation in Chapter 1724. of the Revised Code, including, but 2111  
not limited to, contracting with the federal government, the state 2112  
or any political subdivision, a board of county commissioners 2113  
pursuant to section 307.07 of the Revised Code, a county auditor 2114  
pursuant to section 319.10 of the Revised Code, a county treasurer 2115  
pursuant to section 321.49 of the Revised Code, and any other 2116  
party, whether nonprofit or for-profit. An employee of a board of 2117  
county commissioners, county auditor, or county treasurer who, 2118  
pursuant to a contract entered into in accordance with section 2119  
307.07, 319.10, or 321.49 of the Revised Code, provides services 2120  
to a county land reutilization corporation shall remain an 2121

employee of the county during the provision of those services. 2122

The powers enumerated in this chapter shall not be construed 2123  
to limit the general powers of a community improvement 2124  
corporation. The powers granted under this chapter are in addition 2125  
to those powers granted by any other chapter of the Revised Code, 2126  
but, as to a county land reutilization corporation, shall be used 2127  
only for the purposes enumerated under division (B)(2) of section 2128  
1724.01 of the Revised Code. 2129

**Sec. 1724.10.** (A) A community improvement corporation may be 2130  
designated: 2131

(1) By a county, one or more townships, one or more municipal 2132  
corporations, two or more adjoining counties, or any combination 2133  
of the foregoing as the agency of each such political subdivision 2134  
for the industrial, commercial, distribution, and research 2135  
development in such political subdivision when the legislative 2136  
authority of such political subdivision has determined that the 2137  
policy of the political subdivision is to promote the health, 2138  
safety, morals, and general welfare of its inhabitants through the 2139  
designation of a community improvement corporation as such agency; 2140

(2) Solely by a county as the agency for the reclamation, 2141  
rehabilitation, and reutilization of vacant, abandoned, 2142  
tax-foreclosed, or other real property in the county; 2143

(3) By any political subdivision as the agency for the 2144  
reclamation, rehabilitation, and reutilization of vacant, 2145  
abandoned, tax-foreclosed, or other real property within the 2146  
political subdivision if the subdivision enters into an agreement 2147  
with the community improvement corporation that is the agency of a 2148  
county, under division (A)(2) of this section, designating the 2149  
corporation as the agency of the political subdivision. 2150

(B) Designations under this section shall be made by the 2151

legislative authority of the political subdivision by resolution 2152  
or ordinance. Any political subdivision which has designated a 2153  
community improvement corporation as such agency under this 2154  
section may enter into an agreement with it to provide any one or 2155  
more of the following: 2156

(1) That the community improvement corporation shall prepare 2157  
a plan for the political subdivision of industrial, commercial, 2158  
distribution, and research development, or of reclamation, 2159  
rehabilitation, and reutilization of vacant, abandoned, 2160  
tax-foreclosed, or other real property, and such plan shall 2161  
provide therein the extent to which the community improvement 2162  
corporation shall participate as the agency of the political 2163  
subdivision in carrying out such plan. Such plan shall be 2164  
confirmed by the legislative authority of the political 2165  
subdivision. A community improvement corporation may insure 2166  
mortgage payments required by a first mortgage on any industrial, 2167  
economic, commercial, or civic property for which funds have been 2168  
loaned by any person, corporation, bank, or financial or lending 2169  
institution upon such terms and conditions as the community 2170  
improvement corporation may prescribe. A community improvement 2171  
corporation may incur debt, mortgage its property acquired under 2172  
this section or otherwise, and issue its obligations, for the 2173  
purpose of acquiring, constructing, improving, and equipping 2174  
buildings, structures, and other properties, and acquiring sites 2175  
therefor, for lease or sale by the community improvement 2176  
corporation in order to carry out its participation in such plan. 2177  
Except as provided for in division (C) of section 307.78 of the 2178  
Revised Code, any such debt shall be solely that of the 2179  
corporation and shall not be secured by the pledge of any moneys 2180  
received or to be received from any political subdivision. All 2181  
revenue bonds issued under sections 1724.02 and 1724.10 of the 2182  
Revised Code are lawful investments of banks, savings and loan 2183  
associations, deposit guarantee associations, trust companies, 2184

trustees, fiduciaries, trustees or other officers having charge of 2185  
sinking or bond retirement funds of municipal corporations and 2186  
other subdivisions of the state, and of domestic insurance 2187  
companies notwithstanding sections 3907.14 and 3925.08 of the 2188  
Revised Code. Not less than two-fifths of the governing board of 2189  
any economic development corporation designated as the agency of 2190  
one or more political subdivisions shall be composed of mayors, 2191  
members of municipal legislative authorities, members of boards of 2192  
township trustees, members of boards of county commissioners, or 2193  
any other appointed or elected officers of such political 2194  
subdivisions, provided that at least one officer from each 2195  
political subdivision shall be a member of the governing board. 2196  
Membership on the governing board of a community improvement 2197  
corporation does not constitute the holding of a public office or 2198  
employment within the meaning of sections 731.02 and 731.12 of the 2199  
Revised Code or any other section of the Revised Code. The board 2200  
of directors of a county land reutilization corporation shall be 2201  
composed of the members set forth in section 1724.03 of the 2202  
Revised Code. Membership on such governing boards shall not 2203  
constitute an interest, either direct or indirect, in a contract 2204  
or expenditure of money by any municipal corporation, township, 2205  
county, or other political subdivision. No member of such 2206  
governing boards shall be disqualified from holding any public 2207  
office or employment, nor shall such member forfeit any such 2208  
office or employment, by reason of membership on the governing 2209  
board of a community improvement corporation notwithstanding any 2210  
law to the contrary. 2211

Actions taken under this section shall be in accordance with 2212  
any applicable planning or zoning regulations. 2213

Any agreement entered into under this section may be amended 2214  
or supplemented from time to time by the parties thereto. 2215

An economic development corporation designated as the agency 2216

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of a political subdivision under this section shall promote and 2217  
encourage the establishment and growth in such subdivision of 2218  
industrial, commercial, distribution, and research facilities. A 2219  
county land reutilization corporation designated as the agency of 2220  
a political subdivision in an agreement between a political 2221  
subdivision and a corporation shall promote the reclamation, 2222  
rehabilitation, and reutilization of vacant, abandoned, 2223  
tax-foreclosed, or other real property in the subdivision. 2224

(2) Authorization for the community improvement corporation 2225  
to sell or to lease any lands or interests in lands owned by the 2226  
political subdivision determined from time to time by the 2227  
legislative authority thereof not to be required by such political 2228  
subdivision for its purposes, for uses determined by the 2229  
legislative authority as those that will promote the welfare of 2230  
the people of the political subdivision, stabilize the economy, 2231  
provide employment, assist in the development of industrial, 2232  
commercial, distribution, and research activities to the benefit 2233  
of the people of the political subdivision, will provide 2234  
additional opportunities for their gainful employment, or will 2235  
promote the reclamation, rehabilitation, and reutilization of 2236  
vacant, abandoned, tax-foreclosed, or other real property within 2237  
the subdivision. The legislative authority shall specify the 2238  
consideration for such sale or lease and any other terms thereof. 2239  
Any determinations made by the legislative authority under this 2240  
division shall be conclusive. The community improvement 2241  
corporation acting through its officers and on behalf and as agent 2242  
of the political subdivision shall execute the necessary 2243  
instruments, including deeds conveying the title of the political 2244  
subdivision or leases, to accomplish such sale or lease. Such 2245  
conveyance or lease shall be made without advertising and receipt 2246  
of bids. A copy of such agreement shall be recorded in the office 2247  
of the county recorder of any county in which lands or interests 2248  
in lands to be sold or leased are situated prior to the recording 2249

~~of a deed or lease executed pursuant to such agreement. The county 2250~~  
~~recorder shall not charge a county land reutilization corporation 2251~~  
~~a fee as otherwise provided in section 317.32 of the Revised Code 2252~~  
~~for the recording, indexing, or making of a certified copy or for 2253~~  
~~the filing of any instrument by a county land reutilization 2254~~  
~~corporation consistent with its public purposes. 2255~~

(3) That the political subdivision executing the agreement 2256  
will convey to the community improvement corporation lands and 2257  
interests in lands owned by the political subdivision and 2258  
determined by the legislative authority thereof not to be required 2259  
by the political subdivision for its purposes and that such 2260  
conveyance of such land or interests in land will promote the 2261  
welfare of the people of the political subdivision, stabilize the 2262  
economy, provide employment, assist in the development of 2263  
industrial, commercial, distribution, and research activities to 2264  
the benefit of the people of the political subdivision, provide 2265  
additional opportunities for their gainful employment or will 2266  
promote the reclamation, rehabilitation, and reutilization of 2267  
vacant, abandoned, tax-foreclosed, or other real property in the 2268  
subdivision, for the consideration and upon the terms established 2269  
in the agreement, and further that as the agency for development 2270  
or land reutilization the community improvement corporation may 2271  
acquire from others additional lands or interests in lands, and 2272  
any lands or interests in land so conveyed by it for uses that 2273  
will promote the welfare of the people of the political 2274  
subdivision, stabilize the economy, provide employment, assist in 2275  
the development of industrial, commercial, distribution, and 2276  
research activities required for the people of the political 2277  
subdivision and for their gainful employment or will promote the 2278  
reclamation, rehabilitation, and reutilization of vacant, 2279  
abandoned, tax-foreclosed, or other real property in the 2280  
subdivision. Any conveyance or lease by the political subdivision 2281  
to the community improvement corporation shall be made without 2282

advertising and receipt of bids. If any lands or interests in land 2283  
conveyed by a political subdivision under this division are sold 2284  
by the community improvement corporation at a price in excess of 2285  
the consideration received by the political subdivision from the 2286  
community improvement corporation, such excess shall be paid to 2287  
such political subdivision after deducting, to the extent and in 2288  
the manner provided in the agreement, the costs of such 2289  
acquisition and sale, taxes, assessments, costs of maintenance, 2290  
costs of improvements to the land by the community improvement 2291  
corporation, service fees, and any debt service charges of the 2292  
corporation attributable to such land or interests. 2293

**Sec. 2744.01.** As used in this chapter: 2294

(A) "Emergency call" means a call to duty, including, but not 2295  
limited to, communications from citizens, police dispatches, and 2296  
personal observations by peace officers of inherently dangerous 2297  
situations that demand an immediate response on the part of a 2298  
peace officer. 2299

(B) "Employee" means an officer, agent, employee, or servant, 2300  
whether or not compensated or full-time or part-time, who is 2301  
authorized to act and is acting within the scope of the officer's, 2302  
agent's, employee's, or servant's employment for a political 2303  
subdivision. "Employee" does not include an independent contractor 2304  
and does not include any individual engaged by a school district 2305  
pursuant to section 3319.301 of the Revised Code. "Employee" 2306  
includes any elected or appointed official of a political 2307  
subdivision. "Employee" also includes a person who has been 2308  
convicted of or pleaded guilty to a criminal offense and who has 2309  
been sentenced to perform community service work in a political 2310  
subdivision whether pursuant to section 2951.02 of the Revised 2311  
Code or otherwise, and a child who is found to be a delinquent 2312  
child and who is ordered by a juvenile court pursuant to section 2313

2152.19 or 2152.20 of the Revised Code to perform community	2314
service or community work in a political subdivision.	2315
(C)(1) "Governmental function" means a function of a	2316
political subdivision that is specified in division (C)(2) of this	2317
section or that satisfies any of the following:	2318
(a) A function that is imposed upon the state as an	2319
obligation of sovereignty and that is performed by a political	2320
subdivision voluntarily or pursuant to legislative requirement;	2321
(b) A function that is for the common good of all citizens of	2322
the state;	2323
(c) A function that promotes or preserves the public peace,	2324
health, safety, or welfare; that involves activities that are not	2325
engaged in or not customarily engaged in by nongovernmental	2326
persons; and that is not specified in division (G)(2) of this	2327
section as a proprietary function.	2328
(2) A "governmental function" includes, but is not limited	2329
to, the following:	2330
(a) The provision or nonprovision of police, fire, emergency	2331
medical, ambulance, and rescue services or protection;	2332
(b) The power to preserve the peace; to prevent and suppress	2333
riots, disturbances, and disorderly assemblages; to prevent,	2334
mitigate, and clean up releases of oil and hazardous and extremely	2335
hazardous substances as defined in section 3750.01 of the Revised	2336
Code; and to protect persons and property;	2337
(c) The provision of a system of public education;	2338
(d) The provision of a free public library system;	2339
(e) The regulation of the use of, and the maintenance and	2340
repair of, roads, highways, streets, avenues, alleys, sidewalks,	2341
bridges, aqueducts, viaducts, and public grounds;	2342
(f) Judicial, quasi-judicial, prosecutorial, legislative, and	2343

quasi-legislative functions;	2344
(g) The construction, reconstruction, repair, renovation,	2345
maintenance, and operation of buildings that are used in	2346
connection with the performance of a governmental function,	2347
including, but not limited to, office buildings and courthouses;	2348
(h) The design, construction, reconstruction, renovation,	2349
repair, maintenance, and operation of jails, places of juvenile	2350
detention, workhouses, or any other detention facility, as defined	2351
in section 2921.01 of the Revised Code;	2352
(i) The enforcement or nonperformance of any law;	2353
(j) The regulation of traffic, and the erection or	2354
nonerection of traffic signs, signals, or control devices;	2355
(k) The collection and disposal of solid wastes, as defined	2356
in section 3734.01 of the Revised Code, including, but not limited	2357
to, the operation of solid waste disposal facilities, as	2358
"facilities" is defined in that section, and the collection and	2359
management of hazardous waste generated by households. As used in	2360
division (C)(2)(k) of this section, "hazardous waste generated by	2361
households" means solid waste originally generated by individual	2362
households that is listed specifically as hazardous waste in or	2363
exhibits one or more characteristics of hazardous waste as defined	2364
by rules adopted under section 3734.12 of the Revised Code, but	2365
that is excluded from regulation as a hazardous waste by those	2366
rules.	2367
(l) The provision or nonprovision, planning or design,	2368
construction, or reconstruction of a public improvement,	2369
including, but not limited to, a sewer system;	2370
(m) The operation of a job and family services department or	2371
agency, including, but not limited to, the provision of assistance	2372
to aged and infirm persons and to persons who are indigent;	2373

(n) The operation of a health board, department, or agency,	2374
including, but not limited to, any statutorily required or	2375
permissive program for the provision of immunizations or other	2376
inoculations to all or some members of the public, provided that a	2377
"governmental function" does not include the supply, manufacture,	2378
distribution, or development of any drug or vaccine employed in	2379
any such immunization or inoculation program by any supplier,	2380
manufacturer, distributor, or developer of the drug or vaccine;	2381
(o) The operation of mental health facilities, mental	2382
retardation or developmental disabilities facilities, alcohol	2383
treatment and control centers, and children's homes or agencies;	2384
(p) The provision or nonprovision of inspection services of	2385
all types, including, but not limited to, inspections in	2386
connection with building, zoning, sanitation, fire, plumbing, and	2387
electrical codes, and the taking of actions in connection with	2388
those types of codes, including, but not limited to, the approval	2389
of plans for the construction of buildings or structures and the	2390
issuance or revocation of building permits or stop work orders in	2391
connection with buildings or structures;	2392
(q) Urban renewal projects and the elimination of slum	2393
conditions, <u>including the performance of any activity that a</u>	2394
<u>county land reutilization corporation is authorized to perform</u>	2395
<u>under Chapter 1724. or 5722. of the Revised Code;</u>	2396
(r) Flood control measures;	2397
(s) The design, construction, reconstruction, renovation,	2398
operation, care, repair, and maintenance of a township cemetery;	2399
(t) The issuance of revenue obligations under section 140.06	2400
of the Revised Code;	2401
(u) The design, construction, reconstruction, renovation,	2402
repair, maintenance, and operation of any school athletic	2403
facility, school auditorium, or gymnasium or any recreational area	2404

or facility, including, but not limited to, any of the following:	2405
(i) A park, playground, or playfield;	2406
(ii) An indoor recreational facility;	2407
(iii) A zoo or zoological park;	2408
(iv) A bath, swimming pool, pond, water park, wading pool, wave pool, water slide, or other type of aquatic facility;	2409 2410
(v) A golf course;	2411
(vi) A bicycle motocross facility or other type of recreational area or facility in which bicycling, skating, skate boarding, or scooter riding is engaged;	2412 2413 2414
(vii) A rope course or climbing walls;	2415
(viii) An all-purpose vehicle facility in which all-purpose vehicles, as defined in section 4519.01 of the Revised Code, are contained, maintained, or operated for recreational activities.	2416 2417 2418
(v) The provision of public defender services by a county or joint county public defender's office pursuant to Chapter 120. of the Revised Code;	2419 2420 2421
(w)(i) At any time before regulations prescribed pursuant to 49 U.S.C.A 20153 become effective, the designation, establishment, design, construction, implementation, operation, repair, or maintenance of a public road rail crossing in a zone within a municipal corporation in which, by ordinance, the legislative authority of the municipal corporation regulates the sounding of locomotive horns, whistles, or bells;	2422 2423 2424 2425 2426 2427 2428
(ii) On and after the effective date of regulations prescribed pursuant to 49 U.S.C.A. 20153, the designation, establishment, design, construction, implementation, operation, repair, or maintenance of a public road rail crossing in such a zone or of a supplementary safety measure, as defined in 49 U.S.C.A 20153, at or for a public road rail crossing, if and to	2429 2430 2431 2432 2433 2434

the extent that the public road rail crossing is excepted, 2435  
pursuant to subsection (c) of that section, from the requirement 2436  
of the regulations prescribed under subsection (b) of that 2437  
section. 2438

(x) A function that the general assembly mandates a political 2439  
subdivision to perform. 2440

(D) "Law" means any provision of the constitution, statutes, 2441  
or rules of the United States or of this state; provisions of 2442  
charters, ordinances, resolutions, and rules of political 2443  
subdivisions; and written policies adopted by boards of education. 2444  
When used in connection with the "common law," this definition 2445  
does not apply. 2446

(E) "Motor vehicle" has the same meaning as in section 2447  
4511.01 of the Revised Code. 2448

(F) "Political subdivision" or "subdivision" means a 2449  
municipal corporation, township, county, school district, or other 2450  
body corporate and politic responsible for governmental activities 2451  
in a geographic area smaller than that of the state. "Political 2452  
subdivision" includes, but is not limited to, a county hospital 2453  
commission appointed under section 339.14 of the Revised Code, 2454  
board of hospital commissioners appointed for a municipal hospital 2455  
under section 749.04 of the Revised Code, board of hospital 2456  
trustees appointed for a municipal hospital under section 749.22 2457  
of the Revised Code, regional planning commission created pursuant 2458  
to section 713.21 of the Revised Code, county planning commission 2459  
created pursuant to section 713.22 of the Revised Code, joint 2460  
planning council created pursuant to section 713.231 of the 2461  
Revised Code, interstate regional planning commission created 2462  
pursuant to section 713.30 of the Revised Code, port authority 2463  
created pursuant to section 4582.02 or 4582.26 of the Revised Code 2464  
or in existence on December 16, 1964, regional council established 2465  
by political subdivisions pursuant to Chapter 167. of the Revised 2466

Code, emergency planning district and joint emergency planning 2467  
district designated under section 3750.03 of the Revised Code, 2468  
joint emergency medical services district created pursuant to 2469  
section 307.052 of the Revised Code, fire and ambulance district 2470  
created pursuant to section 505.375 of the Revised Code, joint 2471  
interstate emergency planning district established by an agreement 2472  
entered into under that section, county solid waste management 2473  
district and joint solid waste management district established 2474  
under section 343.01 or 343.012 of the Revised Code, community 2475  
school established under Chapter 3314. of the Revised Code, county 2476  
land reutilization corporation organized under Chapter 1724. of 2477  
the Revised Code, the county or counties served by a 2478  
community-based correctional facility and program or district 2479  
community-based correctional facility and program established and 2480  
operated under sections 2301.51 to 2301.58 of the Revised Code, a 2481  
community-based correctional facility and program or district 2482  
community-based correctional facility and program that is so 2483  
established and operated, and the facility governing board of a 2484  
community-based correctional facility and program or district 2485  
community-based correctional facility and program that is so 2486  
established and operated. 2487

(G)(1) "Proprietary function" means a function of a political 2488  
subdivision that is specified in division (G)(2) of this section 2489  
or that satisfies both of the following: 2490

(a) The function is not one described in division (C)(1)(a) 2491  
or (b) of this section and is not one specified in division (C)(2) 2492  
of this section; 2493

(b) The function is one that promotes or preserves the public 2494  
peace, health, safety, or welfare and that involves activities 2495  
that are customarily engaged in by nongovernmental persons. 2496

(2) A "proprietary function" includes, but is not limited to, 2497  
the following: 2498

(a) The operation of a hospital by one or more political subdivisions;	2499 2500
(b) The design, construction, reconstruction, renovation, repair, maintenance, and operation of a public cemetery other than a township cemetery;	2501 2502 2503
(c) The establishment, maintenance, and operation of a utility, including, but not limited to, a light, gas, power, or heat plant, a railroad, a busline or other transit company, an airport, and a municipal corporation water supply system;	2504 2505 2506 2507
(d) The maintenance, destruction, operation, and upkeep of a sewer system;	2508 2509
(e) The operation and control of a public stadium, auditorium, civic or social center, exhibition hall, arts and crafts center, band or orchestra, or off-street parking facility.	2510 2511 2512
(H) "Public roads" means public roads, highways, streets, avenues, alleys, and bridges within a political subdivision. "Public roads" does not include berms, shoulders, rights-of-way, or traffic control devices unless the traffic control devices are mandated by the Ohio manual of uniform traffic control devices.	2513 2514 2515 2516 2517
(I) "State" means the state of Ohio, including, but not limited to, the general assembly, the supreme court, the offices of all elected state officers, and all departments, boards, offices, commissions, agencies, colleges and universities, institutions, and other instrumentalities of the state of Ohio. "State" does not include political subdivisions.	2518 2519 2520 2521 2522 2523
<b>Sec. 5709.12.</b> (A) As used in this section, "independent living facilities" means any residential housing facilities and related property that are not a nursing home, residential care facility, or residential facility as defined in division (A) of section 5701.13 of the Revised Code.	2524 2525 2526 2527 2528

(B) Lands, houses, and other buildings belonging to a county, 2529  
township, or municipal corporation and used exclusively for the 2530  
accommodation or support of the poor, or leased to the state or 2531  
any political subdivision for public purposes shall be exempt from 2532  
taxation. Real and tangible personal property belonging to 2533  
institutions that is used exclusively for charitable purposes 2534  
shall be exempt from taxation, including real property belonging 2535  
to an institution that is a nonprofit corporation that receives a 2536  
grant under the Thomas Alva Edison grant program authorized by 2537  
division (C) of section 122.33 of the Revised Code at any time 2538  
during the tax year and being held for leasing or resale to 2539  
others. If, at any time during a tax year for which such property 2540  
is exempted from taxation, the corporation ceases to qualify for 2541  
such a grant, the director of development shall notify the tax 2542  
commissioner, and the tax commissioner shall cause the property to 2543  
be restored to the tax list beginning with the following tax year. 2544  
All property owned and used by a nonprofit organization 2545  
exclusively for a home for the aged, as defined in section 5701.13 2546  
of the Revised Code, also shall be exempt from taxation. 2547

(C)(1) If a home for the aged described in division (B)(1) of 2548  
section 5701.13 of the Revised Code is operated in conjunction 2549  
with or at the same site as independent living facilities, the 2550  
exemption granted in division (B) of this section shall include 2551  
kitchen, dining room, clinic, entry ways, maintenance and storage 2552  
areas, and land necessary for access commonly used by both 2553  
residents of the home for the aged and residents of the 2554  
independent living facilities. Other facilities commonly used by 2555  
both residents of the home for the aged and residents of 2556  
independent living units shall be exempt from taxation only if the 2557  
other facilities are used primarily by the residents of the home 2558  
for the aged. Vacant land currently unused by the home, and 2559  
independent living facilities and the lands connected with them 2560  
are not exempt from taxation. Except as provided in division 2561

(A)(1) of section 5709.121 of the Revised Code, property of a home 2562  
leased for nonresidential purposes is not exempt from taxation. 2563

(2) Independent living facilities are exempt from taxation if 2564  
they are operated in conjunction with or at the same site as a 2565  
home for the aged described in division (B)(2) of section 5701.13 2566  
of the Revised Code; operated by a corporation, association, or 2567  
trust described in division (B)(1)(b) of that section; operated 2568  
exclusively for the benefit of members of the corporation, 2569  
association, or trust who are retired, aged, or infirm; and 2570  
provided to those members without charge in consideration of their 2571  
service, without compensation, to a charitable, religious, 2572  
fraternal, or educational institution. For the purposes of 2573  
division (C)(2) of this section, "compensation" does not include 2574  
furnishing room and board, clothing, health care, or other 2575  
necessities, or stipends or other de minimis payments to defray 2576  
the cost thereof. 2577

(D)(1) A private corporation established under federal law, 2578  
as defined in 36 U.S.C. 1101, Pub. L. No. 102-199, 105 Stat. 1629, 2579  
as amended, the objects of which include encouraging the 2580  
advancement of science generally, or of a particular branch of 2581  
science, the promotion of scientific research, the improvement of 2582  
the qualifications and usefulness of scientists, or the increase 2583  
and diffusion of scientific knowledge is conclusively presumed to 2584  
be a charitable or educational institution. A private corporation 2585  
established as a nonprofit corporation under the laws of a state, 2586  
that is exempt from federal income taxation under section 2587  
501(c)(3) of the Internal Revenue Code of 1986, 100 Stat. 2085, 26 2588  
U.S.C.A. 1, as amended, and that has as its principal purpose one 2589  
or more of the foregoing objects, also is conclusively presumed to 2590  
be a charitable or educational institution. 2591

The fact that an organization described in this division 2592  
operates in a manner that results in an excess of revenues over 2593

expenses shall not be used to deny the exemption granted by this 2594  
section, provided such excess is used, or is held for use, for 2595  
exempt purposes or to establish a reserve against future 2596  
contingencies; and, provided further, that such excess may not be 2597  
distributed to individual persons or to entities that would not be 2598  
entitled to the tax exemptions provided by this chapter. Nor shall 2599  
the fact that any scientific information diffused by the 2600  
organization is of particular interest or benefit to any of its 2601  
individual members be used to deny the exemption granted by this 2602  
section, provided that such scientific information is available to 2603  
the public for purchase or otherwise. 2604

(2) Division (D)(2) of this section does not apply to real 2605  
property exempted from taxation under this section and division 2606  
(A)(3) of section 5709.121 of the Revised Code and belonging to a 2607  
nonprofit corporation described in division (D)(1) of this section 2608  
that has received a grant under the Thomas Alva Edison grant 2609  
program authorized by division (C) of section 122.33 of the 2610  
Revised Code during any of the tax years the property was exempted 2611  
from taxation. 2612

When a private corporation described in division (D)(1) of 2613  
this section sells all or any portion of a tract, lot, or parcel 2614  
of real estate that has been exempt from taxation under this 2615  
section and section 5709.121 of the Revised Code, the portion sold 2616  
shall be restored to the tax list for the year following the year 2617  
of the sale and, except in connection with a sale and transfer of 2618  
such a tract, lot, or parcel to a county land reutilization 2619  
corporation organized under Chapter 1724. of the Revised Code, a 2620  
charge shall be levied against the sold property in an amount 2621  
equal to the tax savings on such property during the four tax 2622  
years preceding the year the property is placed on the tax list. 2623  
The tax savings equals the amount of the additional taxes that 2624  
would have been levied if such property had not been exempt from 2625

taxation. 2626

The charge constitutes a lien of the state upon such property 2627  
as of the first day of January of the tax year in which the charge 2628  
is levied and continues until discharged as provided by law. The 2629  
charge may also be remitted for all or any portion of such 2630  
property that the tax commissioner determines is entitled to 2631  
exemption from real property taxation for the year such property 2632  
is restored to the tax list under any provision of the Revised 2633  
Code, other than sections 725.02, 1728.10, 3735.67, 5709.40, 2634  
5709.41, 5709.62, 5709.63, 5709.71, 5709.73, 5709.78, and 5709.84, 2635  
upon an application for exemption covering the year such property 2636  
is restored to the tax list filed under section 5715.27 of the 2637  
Revised Code. 2638

(E) Real property held by an organization organized and 2639  
operated exclusively for charitable purposes as described under 2640  
section 501(c)(3) of the Internal Revenue Code and exempt from 2641  
federal taxation under section 501(a) of the Internal Revenue 2642  
Code, 26 U.S.C.A. 501(a) and (c)(3), as amended, for the purpose 2643  
of constructing or rehabilitating residences for eventual transfer 2644  
to qualified low-income families through sale, lease, or land 2645  
installment contract, shall be exempt from taxation. 2646

The exemption shall commence on the day title to the property 2647  
is transferred to the organization and shall continue to the end 2648  
of the tax year in which the organization transfers title to the 2649  
property to a qualified low-income family. In no case shall the 2650  
exemption extend beyond the second succeeding tax year following 2651  
the year in which the title was transferred to the organization. 2652  
If the title is transferred to the organization and from the 2653  
organization to a qualified low-income family in the same tax 2654  
year, the exemption shall continue to the end of that tax year. 2655  
The proportionate amount of taxes that are a lien but not yet 2656  
determined, assessed, and levied for the tax year in which title 2657

is transferred to the organization shall be remitted by the county auditor for each day of the year that title is held by the organization.

Upon transferring the title to another person, the organization shall file with the county auditor an affidavit affirming that the title was transferred to a qualified low-income family or that the title was not transferred to a qualified low-income family, as the case may be; if the title was transferred to a qualified low-income family, the affidavit shall identify the transferee by name. If the organization transfers title to the property to anyone other than a qualified low-income family, the exemption, if it has not previously expired, shall terminate, and the property shall be restored to the tax list for the year following the year of the transfer and a charge shall be levied against the property in an amount equal to the amount of additional taxes that would have been levied if such property had not been exempt from taxation. The charge constitutes a lien of the state upon such property as of the first day of January of the tax year in which the charge is levied and continues until discharged as provided by law.

The application for exemption shall be filed as otherwise required under section 5715.27 of the Revised Code, except that the organization holding the property shall file with its application documentation substantiating its status as an organization organized and operated exclusively for charitable purposes under section 501(c)(3) of the Internal Revenue Code and its qualification for exemption from federal taxation under section 501(a) of the Internal Revenue Code, and affirming its intention to construct or rehabilitate the property for the eventual transfer to qualified low-income families.

As used in this division, "qualified low-income family" means a family whose income does not exceed two hundred per cent of the

official federal poverty guidelines as revised annually in 2690  
accordance with section 673(2) of the "Omnibus Budget 2691  
Reconciliation Act of 1981," 95 Stat. 511, 42 U.S.C.A. 9902, as 2692  
amended, for a family size equal to the size of the family whose 2693  
income is being determined. 2694

(F)(1)(a) Real property held by a county land reutilization 2695  
corporation organized under Chapter 1724. of the Revised Code 2696  
shall be exempt from taxation. Notwithstanding section 5715.27 of 2697  
the Revised Code, a county land reutilization corporation is not 2698  
required to apply to any county or state agency in order to 2699  
qualify for the exemption. 2700

(b) Real property acquired or held by an electing subdivision 2701  
other than a county land reutilization corporation on or after 2702  
April 9, 2009, for the purpose of implementing an effective land 2703  
reutilization program or for a related public purpose shall be 2704  
exempt from taxation until sold or transferred by the electing 2705  
subdivision. Notwithstanding section 5715.27 of the Revised Code, 2706  
an electing subdivision is not required to apply to any county or 2707  
state agency in order to qualify for an exemption with respect to 2708  
property acquired or held for such purposes on or after such date, 2709  
regardless of how the electing subdivision acquires the property. 2710

As used in this section, "electing subdivision" and "land 2711  
reutilization program" have the same meanings as in section 2712  
5722.01 of the Revised Code, and "county land reutilization 2713  
corporation" means a county land reutilization corporation 2714  
organized under Chapter 1724. of the Revised Code and any 2715  
subsidiary wholly owned by such a county land reutilization 2716  
corporation that is identified as "a wholly owned subsidiary of a 2717  
county land reutilization corporation" in the deed of conveyance 2718  
transferring title to the subsidiary. 2719

The (2) An exemption authorized under division (F)(1) of this 2720  
section shall commence on the day title to the property is 2721

transferred to the corporation or electing subdivision and shall 2722  
continue to the end of the tax year in which the instrument 2723  
transferring title from the corporation or subdivision to another 2724  
owner is recorded, if the use to which the other owner puts the 2725  
property does not qualify for an exemption under this section or 2726  
any other section of the Revised Code. If the title to the 2727  
property is transferred to the corporation and from the 2728  
corporation, or to the subdivision and from the subdivision, in 2729  
the same tax year, the exemption shall continue to the end of that 2730  
tax year. The proportionate amount of taxes that are a lien but 2731  
not yet determined, assessed, and levied for the tax year in which 2732  
title is transferred to the corporation or subdivision shall be 2733  
remitted by the county auditor for each day of the year that title 2734  
is held by the corporation or subdivision. 2735

Upon transferring the title to another person, the 2736  
corporation or electing subdivision shall file with the county 2737  
auditor an affidavit or conveyance form affirming that the title 2738  
was transferred to such other person and shall identify the 2739  
transferee by name. If the corporation or subdivision transfers 2740  
title to the property to anyone that does not qualify or the use 2741  
to which the property is put does not qualify the property for an 2742  
exemption under this section or any other section of the Revised 2743  
Code, the exemption, if it has not previously expired, shall 2744  
terminate, and the property shall be restored to the tax list for 2745  
the year following the year of the transfer. A charge shall be 2746  
levied against the property in an amount equal to the amount of 2747  
additional taxes that would have been levied if such property had 2748  
not been exempt from taxation. The charge constitutes a lien of 2749  
the state upon such property as of the first day of January of the 2750  
tax year in which the charge is levied and continues until 2751  
discharged as provided by law. 2752

In lieu of the application for exemption otherwise required 2753

to be filed as required under section 5715.27 of the Revised Code, 2754  
a ~~count~~ county land reutilization corporation holding the property 2755  
shall, upon the request of any county or state agency, submit its 2756  
articles of incorporation substantiating its status as a county 2757  
land reutilization corporation. 2758

**Sec. 5721.01.** (A) As used in this chapter: 2759

(1) "Delinquent lands" means all lands, including lands that 2760  
are unimproved by any dwelling, upon which delinquent taxes, as 2761  
defined in section 323.01 of the Revised Code, remain unpaid at 2762  
the time a settlement is made between the county treasurer and 2763  
auditor pursuant to division (C) of section 321.24 of the Revised 2764  
Code. 2765

(2) "Delinquent vacant lands" means all lands that have been 2766  
delinquent lands for at least one year and that are unimproved by 2767  
any dwelling. 2768

(3) "County land reutilization corporation" means a county 2769  
land reutilization corporation organized under Chapter 1724. of 2770  
the Revised Code. 2771

(B) As used in sections 5719.04, 5721.03, and 5721.31 of the 2772  
Revised Code and in any other sections of the Revised Code to 2773  
which those sections are applicable, a "newspaper" or "newspaper 2774  
of general circulation" has the same meaning as in section 7.12 of 2775  
the Revised Code. 2776

**Sec. 5721.03.** (A) At the time of making the delinquent land 2777  
list, as provided in section 5721.011 of the Revised Code, the 2778  
county auditor shall compile a delinquent tax list consisting of 2779  
all lands on the delinquent land list on which taxes have become 2780  
delinquent at the close of the collection period immediately 2781  
preceding the making of the delinquent land list. The auditor 2782  
shall also compile a delinquent vacant land tax list of all 2783

delinquent vacant lands prior to the institution of any 2784  
foreclosure and forfeiture actions against delinquent vacant lands 2785  
under section 5721.14 of the Revised Code or any foreclosure 2786  
actions against delinquent vacant lands under section 5721.18 of 2787  
the Revised Code. 2788

The delinquent tax list, and the delinquent vacant land tax 2789  
list if one is compiled, shall contain all of the information 2790  
included on the delinquent land list, except that, if the 2791  
auditor's records show that the name of the person in whose name 2792  
the property currently is listed is not the name that appears on 2793  
the delinquent land list, the name used in the delinquent tax list 2794  
or the delinquent vacant land tax list shall be the name of the 2795  
person the auditor's records show as the person in whose name the 2796  
property currently is listed. 2797

Lands that have been included in a previously published 2798  
delinquent tax list shall not be included in the delinquent tax 2799  
list so long as taxes have remained delinquent on such lands for 2800  
the entire intervening time. 2801

In either list, there may be included lands that have been 2802  
omitted in error from a prior list and lands with respect to which 2803  
the auditor has received a certification that a delinquent tax 2804  
contract has become void since the publication of the last 2805  
previously published list, provided the name of the owner was 2806  
stricken from a prior list under section 5721.02 of the Revised 2807  
Code. 2808

(B)(1) The auditor shall cause the delinquent tax list and 2809  
the delinquent vacant land tax list, if one is compiled, to be 2810  
published twice within sixty days after the delivery of the 2811  
delinquent land duplicate to the county treasurer, in a newspaper 2812  
of general circulation in the county. The newspaper shall meet the 2813  
requirements of section 7.12 of the Revised Code. The auditor may 2814  
publish the list or lists on a ~~pre-printed~~ preprinted insert in 2815

the newspaper. The cost of the second publication of the list or 2816  
lists shall not exceed three-fourths of the cost of the first 2817  
publication of the list or lists. 2818

The auditor shall insert display notices of the forthcoming 2819  
publication of the delinquent tax list and, if it is to be 2820  
published, the delinquent vacant land tax list once a week for two 2821  
consecutive weeks in a newspaper of general circulation in the 2822  
county. The display notices shall contain the times and methods of 2823  
payment of taxes provided by law, including information concerning 2824  
installment payments made in accordance with a written delinquent 2825  
tax contract. The display notice for the delinquent tax list also 2826  
shall include a notice that an interest charge will accrue on 2827  
accounts remaining unpaid after the last day of November unless 2828  
the taxpayer enters into a written delinquent tax contract to pay 2829  
such taxes in installments. The display notice for the delinquent 2830  
vacant land tax list if it is to be published also shall include a 2831  
notice that delinquent vacant lands in the list are lands on which 2832  
taxes have remained unpaid for one year after being certified 2833  
delinquent, and that they are subject to foreclosure proceedings 2834  
as provided in section 323.25, sections 323.65 to 323.79, or 2835  
section 5721.18 of the Revised Code, or foreclosure and forfeiture 2836  
proceedings as provided in section 5721.14 of the Revised Code. 2837  
Each display notice also shall state that the lands are subject to 2838  
a tax certificate sale under section 5721.32 or 5721.33 of the 2839  
Revised Code or assignment to a county land reutilization 2840  
corporation, as the case may be, and shall include any other 2841  
information that the auditor considers pertinent to the purpose of 2842  
the notice. The display notices shall be furnished by the auditor 2843  
to the newspaper selected to publish the lists at least ten days 2844  
before their first publication. 2845

(2) Publication of the list or lists may be made by a 2846  
newspaper in installments, provided the complete publication of 2847

each list is made twice during the sixty-day period. 2848

(3) There shall be attached to the delinquent tax list a 2849  
notice that the delinquent lands will be certified for foreclosure 2850  
by the auditor unless the taxes, assessments, interest, and 2851  
penalties due and owing on them are paid. There shall be attached 2852  
to the delinquent vacant land tax list, if it is to be published, 2853  
a notice that delinquent vacant lands will be certified for 2854  
foreclosure or foreclosure and forfeiture by the auditor unless 2855  
the taxes, assessments, interest, and penalties due and owing on 2856  
them are paid within twenty-eight days after the final publication 2857  
of the notice. 2858

(4) The auditor shall review the first publication of each 2859  
list for accuracy and completeness and may correct any errors 2860  
appearing in the list in the second publication. 2861

(5) Nothing in this section prohibits a foreclosure action 2862  
from being brought against a parcel of land under section 323.25, 2863  
sections 323.65 to 323.79, or section 5721.18 of the Revised Code 2864  
before the delinquent tax list or delinquent vacant land tax list 2865  
that includes the parcel is published pursuant to division (B)(1) 2866  
of this section if the list is not published within the time 2867  
prescribed by that division. 2868

(C) For the purposes of section 5721.18 of the Revised Code, 2869  
land is first certified delinquent on the date of the 2870  
certification of the delinquent land list containing that land. 2871

**Sec. 5721.14.** Subject to division (A)(2) of this section, on 2872  
receipt of a delinquent vacant land tax certificate or a master 2873  
list of delinquent vacant tracts, a county prosecuting attorney 2874  
shall institute a foreclosure proceeding under section 323.25, 2875  
sections 323.65 to 323.79, or section 5721.18 of the Revised Code, 2876  
or a foreclosure and forfeiture proceeding under this section. If 2877  
the delinquent vacant land tax certificate or a master list of 2878

delinquent vacant tracts lists minerals or rights to minerals 2879  
listed pursuant to sections 5713.04, 5713.05, and 5713.06 of the 2880  
Revised Code, the county prosecuting attorney may institute a 2881  
foreclosure proceeding under section 323.25, sections 323.65 to 2882  
323.79, or section 5721.18 of the Revised Code or a foreclosure 2883  
and forfeiture proceeding under this section against such minerals 2884  
or rights to minerals. 2885

(A)(1) The prosecuting attorney shall institute a proceeding 2886  
under this section by filing, in the name of the county treasurer 2887  
and with the clerk of a court with jurisdiction, a complaint that 2888  
requests that the lien of the state on the property identified in 2889  
the certificate or master list be foreclosed and that the property 2890  
be forfeited to the state. The prosecuting attorney shall 2891  
prosecute the proceeding to final judgment and satisfaction. 2892

(2) If the delinquent taxes, assessments, charges, penalties, 2893  
and interest are paid prior to the time a complaint is filed, the 2894  
prosecuting attorney shall not institute a proceeding under this 2895  
section. If there is a copy of a written delinquent tax contract 2896  
attached to the certificate or an asterisk next to an entry on the 2897  
master list, or if a copy of a delinquent tax contract is received 2898  
from the county auditor prior to the commencement of the 2899  
proceeding under this section, the prosecuting attorney shall not 2900  
institute the proceeding under this section unless the prosecuting 2901  
attorney receives a certification of the county treasurer that the 2902  
delinquent tax contract has become void. 2903

(B) Foreclosure and forfeiture proceedings instituted under 2904  
this section constitute an action in rem. Prior to filing such an 2905  
action in rem, the county prosecuting attorney shall cause a title 2906  
search to be conducted for the purpose of identifying any 2907  
lienholders or other persons with interests in the property that 2908  
is subject to foreclosure and forfeiture. Following the title 2909  
search, the action in rem shall be instituted by filing in the 2910

office of the clerk of a court with jurisdiction a complaint 2911  
bearing a caption substantially in the form set forth in division 2912  
(A) of section 5721.15 of the Revised Code. 2913

Any number of parcels may be joined in one action. Each 2914  
separate parcel included in a complaint shall be given a serial 2915  
number and shall be separately indexed and docketed by the clerk 2916  
of the court in a book kept by the clerk for such purpose. A 2917  
complaint shall contain the permanent parcel number of each parcel 2918  
included in it, the full street address of the parcel when 2919  
available, a description of the parcel as set forth in the 2920  
certificate or master list, the name and address of the last known 2921  
owner of the parcel if they appear on the general tax list, the 2922  
name and address of each lienholder and other person with an 2923  
interest in the parcel identified in the title search relating to 2924  
the parcel that is required by this division, and the amount of 2925  
taxes, assessments, charges, penalties, and interest due and 2926  
unpaid with respect to the parcel. It is sufficient for the county 2927  
treasurer to allege in the complaint that the certificate or 2928  
master list has been duly filed by the county auditor with respect 2929  
to each parcel listed, that the amount of money with respect to 2930  
each parcel appearing to be due and unpaid is due and unpaid, and 2931  
that there is a lien against each parcel, without setting forth 2932  
any other or special matters. The prayer of the complaint shall be 2933  
that the court issue an order that the lien of the state on each 2934  
of the parcels included in the complaint be foreclosed, that the 2935  
property be forfeited to the state, and that the land be offered 2936  
for sale in the manner provided in section 5723.06 of the Revised 2937  
Code. 2938

(C) Within thirty days after the filing of a complaint, the 2939  
clerk of the court in which the complaint was filed shall cause a 2940  
notice of foreclosure and forfeiture substantially in the form of 2941  
the notice set forth in division (B) of section 5721.15 of the 2942

Revised Code to be published once a week for three consecutive 2943  
weeks in a newspaper of general circulation in the county. In any 2944  
county that has adopted a permanent parcel number system, the 2945  
parcel may be described in the notice by parcel number only, 2946  
instead of also with a complete legal description, if the county 2947  
prosecuting attorney determines that the publication of the 2948  
complete legal description is not necessary to provide reasonable 2949  
notice of the foreclosure and forfeiture proceeding to the 2950  
interested parties. If the complete legal description is not 2951  
published, the notice shall indicate where the complete legal 2952  
description may be obtained. 2953

After the third publication, the publisher shall file with 2954  
the clerk of the court an affidavit stating the fact of the 2955  
publication and including a copy of the notice of foreclosure and 2956  
forfeiture as published. Service of process for purposes of the 2957  
action in rem shall be considered as complete on the date of the 2958  
last publication. 2959

Within thirty days after the filing of a complaint and before 2960  
the date of the final publication of the notice of foreclosure and 2961  
forfeiture, the clerk of the court also shall cause a copy of a 2962  
notice substantially in the form of the notice set forth in 2963  
division (C) of section 5721.15 of the Revised Code to be mailed 2964  
by ordinary mail, with postage prepaid, to each person named in 2965  
the complaint as being the last known owner of a parcel included 2966  
in it, or as being a lienholder or other person with an interest 2967  
in a parcel included in it. The notice shall be sent to the 2968  
address of each such person, as set forth in the complaint, and 2969  
the clerk shall enter the fact of such mailing upon the appearance 2970  
docket. If the name and address of the last known owner of a 2971  
parcel included in a complaint is not set forth in it, the county 2972  
auditor shall file an affidavit with the clerk stating that the 2973  
name and address of the last known owner does not appear on the 2974

general tax list. 2975

(D)(1) An answer may be filed in a foreclosure and forfeiture 2976  
proceeding by any person owning or claiming any right, title, or 2977  
interest in, or lien upon, any parcel described in the complaint. 2978  
The answer shall contain the caption and number of the action and 2979  
the serial number of the parcel concerned. The answer shall set 2980  
forth the nature and amount of interest claimed in the parcel and 2981  
any defense or objection to the foreclosure of the lien of the 2982  
state for delinquent taxes, assessments, charges, penalties, and 2983  
interest, as shown in the complaint. The answer shall be filed in 2984  
the office of the clerk of the court, and a copy of the answer 2985  
shall be served on the county prosecuting attorney not later than 2986  
twenty-eight days after the date of final publication of the 2987  
notice of foreclosure and forfeiture. If an answer is not filed 2988  
within such time, a default judgment may be taken as to any parcel 2989  
included in a complaint as to which no answer has been filed. A 2990  
default judgment is valid and effective with respect to all 2991  
persons owning or claiming any right, title, or interest in, or 2992  
lien upon, any such parcel, notwithstanding that one or more of 2993  
such persons are minors, incompetents, absentees or nonresidents 2994  
of the state, or convicts in confinement. 2995

(2)(a) A receiver appointed pursuant to divisions (C)(2) and 2996  
(3) of section 3767.41 of the Revised Code may file an answer 2997  
pursuant to division (D)(1) of this section, but is not required 2998  
to do so as a condition of receiving proceeds in a distribution 2999  
under division (B)(2) of section 5721.17 of the Revised Code. 3000

(b) When a receivership under section 3767.41 of the Revised 3001  
Code is associated with a parcel, the notice of foreclosure and 3002  
forfeiture set forth in division (B) of section 5721.15 of the 3003  
Revised Code and the notice set forth in division (C) of that 3004  
section shall be modified to reflect the provisions of division 3005  
(D)(2)(a) of this section. 3006

(E) At the trial of a foreclosure and forfeiture proceeding, 3007  
the delinquent vacant land tax certificate or master list of 3008  
delinquent vacant tracts filed by the county auditor with the 3009  
county prosecuting attorney shall be prima-facie evidence of the 3010  
amount and validity of the taxes, assessments, charges, penalties, 3011  
and interest appearing due and unpaid on the parcel to which the 3012  
certificate or master list relates and their nonpayment. If an 3013  
answer is properly filed, the court may, in its discretion, and 3014  
shall, at the request of the person filing the answer, grant a 3015  
severance of the proceedings as to any parcel described in such 3016  
answer for purposes of trial or appeal. 3017

(F) The conveyance by the owner of any parcel against which a 3018  
complaint has been filed pursuant to this section at any time 3019  
after the date of publication of the parcel on the delinquent 3020  
vacant land tax list but before the date of a judgment of 3021  
foreclosure and forfeiture pursuant to section 5721.16 of the 3022  
Revised Code shall not nullify the right of the county to proceed 3023  
with the foreclosure and forfeiture. 3024

**Sec. 5721.18.** The county prosecuting attorney, upon the 3025  
delivery to the prosecuting attorney by the county auditor of a 3026  
delinquent land or delinquent vacant land tax certificate, or of a 3027  
master list of delinquent or delinquent vacant tracts, shall 3028  
institute a foreclosure proceeding under this section in the name 3029  
of the county treasurer to foreclose the lien of the state, in any 3030  
court with jurisdiction or in the county board of revision with 3031  
jurisdiction pursuant to section 323.66 of the Revised Code, 3032  
unless the taxes, assessments, charges, penalties, and interest 3033  
are paid prior to the time a complaint is filed, or unless a 3034  
foreclosure or foreclosure and forfeiture action has been or will 3035  
be instituted under section 323.25, sections 323.65 to 323.79, or 3036  
section 5721.14 of the Revised Code. If the delinquent land or 3037  
delinquent vacant land tax certificate or the master list of 3038

delinquent or delinquent vacant tracts lists minerals or rights to 3039  
minerals listed pursuant to sections 5713.04, 5713.05, and 5713.06 3040  
of the Revised Code, the county prosecuting attorney may institute 3041  
a foreclosure proceeding in the name of the county treasurer, in 3042  
any court with jurisdiction, to foreclose the lien of the state 3043  
against such minerals or rights to minerals, unless the taxes, 3044  
assessments, charges, penalties, and interest are paid prior to 3045  
the time the complaint is filed, or unless a foreclosure or 3046  
foreclosure and forfeiture action has been or will be instituted 3047  
under section 323.25, sections 323.65 to 323.79, or section 3048  
5721.14 of the Revised Code. 3049

Nothing in this section or section 5721.03 of the Revised 3050  
Code prohibits the prosecuting attorney from instituting a 3051  
proceeding under this section before the delinquent tax list or 3052  
delinquent vacant land tax list that includes the parcel is 3053  
published pursuant to division (B) of section 5721.03 of the 3054  
Revised Code if the list is not published within the time 3055  
prescribed by that division. The prosecuting attorney shall 3056  
prosecute the proceeding to final judgment and satisfaction. 3057  
Within ten days after obtaining a judgment, the prosecuting 3058  
attorney shall notify the treasurer in writing that judgment has 3059  
been rendered. If there is a copy of a written delinquent tax 3060  
contract attached to the certificate or an asterisk next to an 3061  
entry on the master list, or if a copy of a delinquent tax 3062  
contract is received from the auditor prior to the commencement of 3063  
the proceeding under this section, the prosecuting attorney shall 3064  
not institute the proceeding under this section, unless the 3065  
prosecuting attorney receives a certification of the treasurer 3066  
that the delinquent tax contract has become void. 3067

(A) This division applies to all foreclosure proceedings not 3068  
instituted and prosecuted under section 323.25 of the Revised Code 3069  
or division (B) or (C) of this section. The foreclosure 3070

proceedings shall be instituted and prosecuted in the same manner 3071  
as is provided by law for the foreclosure of mortgages on land, 3072  
except that, if service by publication is necessary, such 3073  
publication shall be made once a week for three consecutive weeks 3074  
instead of as provided by the Rules of Civil Procedure, and the 3075  
service shall be complete at the expiration of three weeks after 3076  
the date of the first publication. In any proceeding prosecuted 3077  
under this section, if the prosecuting attorney determines that 3078  
service upon a defendant may be obtained ultimately only by 3079  
publication, the prosecuting attorney may cause service to be made 3080  
simultaneously by certified mail, return receipt requested, 3081  
ordinary mail, and publication. 3082

In any county that has adopted a permanent parcel number 3083  
system, the parcel may be described in the notice by parcel number 3084  
only, instead of also with a complete legal description, if the 3085  
prosecuting attorney determines that the publication of the 3086  
complete legal description is not necessary to provide reasonable 3087  
notice of the foreclosure proceeding to the interested parties. If 3088  
the complete legal description is not published, the notice shall 3089  
indicate where the complete legal description may be obtained. 3090

It is sufficient, having been made a proper party to the 3091  
foreclosure proceeding, for the treasurer to allege in the 3092  
treasurer's complaint that the certificate or master list has been 3093  
duly filed by the auditor, that the amount of money appearing to 3094  
be due and unpaid is due and unpaid, and that there is a lien 3095  
against the property described in the certificate or master list, 3096  
without setting forth in the complaint any other or special matter 3097  
relating to the foreclosure proceeding. The prayer of the 3098  
complaint shall be that the court or the county board of revision 3099  
with jurisdiction pursuant to section 323.66 of the Revised Code 3100  
issue an order that the property be sold or conveyed by the 3101  
sheriff or otherwise be disposed of, and the equity of redemption 3102

be extinguished, according to the alternative redemption 3103  
procedures prescribed in sections 323.65 to 323.79 of the Revised 3104  
Code, or if the action is in the municipal court by the bailiff, 3105  
in the manner provided in section 5721.19 of the Revised Code. 3106

In the foreclosure proceeding, the treasurer may join in one 3107  
action any number of lots or lands, but the decree shall be 3108  
rendered separately, and any proceedings may be severed, in the 3109  
discretion of the court or board of revision, for the purpose of 3110  
trial or appeal, and the court or board of revision shall make 3111  
such order for the payment of costs as is considered proper. The 3112  
certificate or master list filed by the auditor with the 3113  
prosecuting attorney is prima-facie evidence at the trial of the 3114  
foreclosure action of the amount and validity of the taxes, 3115  
assessments, charges, penalties, and interest appearing due and 3116  
unpaid and of their nonpayment. 3117

(B) Foreclosure proceedings constituting an action in rem may 3118  
be commenced by the filing of a complaint after the end of the 3119  
second year from the date on which the delinquency was first 3120  
certified by the auditor. Prior to filing such an action in rem, 3121  
the prosecuting attorney shall cause a title search to be 3122  
conducted for the purpose of identifying any lienholders or other 3123  
persons with interests in the property subject to foreclosure. 3124  
Following the title search, the action in rem shall be instituted 3125  
by filing in the office of the clerk of a court with jurisdiction 3126  
a complaint bearing a caption substantially in the form set forth 3127  
in division (A) of section 5721.181 of the Revised Code. 3128

Any number of parcels may be joined in one action. Each 3129  
separate parcel included in a complaint shall be given a serial 3130  
number and shall be separately indexed and docketed by the clerk 3131  
of the court in a book kept by the clerk for such purpose. A 3132  
complaint shall contain the permanent parcel number of each parcel 3133  
included in it, the full street address of the parcel when 3134

available, a description of the parcel as set forth in the 3135  
certificate or master list, the name and address of the last known 3136  
owner of the parcel if they appear on the general tax list, the 3137  
name and address of each lienholder and other person with an 3138  
interest in the parcel identified in the title search relating to 3139  
the parcel that is required by this division, and the amount of 3140  
taxes, assessments, charges, penalties, and interest due and 3141  
unpaid with respect to the parcel. It is sufficient for the 3142  
treasurer to allege in the complaint that the certificate or 3143  
master list has been duly filed by the auditor with respect to 3144  
each parcel listed, that the amount of money with respect to each 3145  
parcel appearing to be due and unpaid is due and unpaid, and that 3146  
there is a lien against each parcel, without setting forth any 3147  
other or special matters. The prayer of the complaint shall be 3148  
that the court issue an order that the land described in the 3149  
complaint be sold in the manner provided in section 5721.19 of the 3150  
Revised Code. 3151

(1) Within thirty days after the filing of a complaint, the 3152  
clerk of the court in which the complaint was filed shall cause a 3153  
notice of foreclosure substantially in the form of the notice set 3154  
forth in division (B) of section 5721.181 of the Revised Code to 3155  
be published once a week for three consecutive weeks in a 3156  
newspaper of general circulation in the county. The newspaper 3157  
shall meet the requirements of section 7.12 of the Revised Code. 3158  
In any county that has adopted a permanent parcel number system, 3159  
the parcel may be described in the notice by parcel number only, 3160  
instead of also with a complete legal description, if the 3161  
prosecuting attorney determines that the publication of the 3162  
complete legal description is not necessary to provide reasonable 3163  
notice of the foreclosure proceeding to the interested parties. If 3164  
the complete legal description is not published, the notice shall 3165  
indicate where the complete legal description may be obtained. 3166

After the third publication, the publisher shall file with 3167  
the clerk of the court an affidavit stating the fact of the 3168  
publication and including a copy of the notice of foreclosure as 3169  
published. Service of process for purposes of the action in rem 3170  
shall be considered as complete on the date of the last 3171  
publication. 3172

Within thirty days after the filing of a complaint and before 3173  
the final date of publication of the notice of foreclosure, the 3174  
clerk of the court also shall cause a copy of a notice 3175  
substantially in the form of the notice set forth in division (C) 3176  
of section 5721.181 of the Revised Code to be mailed by certified 3177  
mail, with postage prepaid, to each person named in the complaint 3178  
as being the last known owner of a parcel included in it, or as 3179  
being a lienholder or other person with an interest in a parcel 3180  
included in it. The notice shall be sent to the address of each 3181  
such person, as set forth in the complaint, and the clerk shall 3182  
enter the fact of such mailing upon the appearance docket. If the 3183  
name and address of the last known owner of a parcel included in a 3184  
complaint is not set forth in it, the auditor shall file an 3185  
affidavit with the clerk stating that the name and address of the 3186  
last known owner does not appear on the general tax list. 3187

(2)(a) An answer may be filed in an action in rem under this 3188  
division by any person owning or claiming any right, title, or 3189  
interest in, or lien upon, any parcel described in the complaint. 3190  
The answer shall contain the caption and number of the action and 3191  
the serial number of the parcel concerned. The answer shall set 3192  
forth the nature and amount of interest claimed in the parcel and 3193  
any defense or objection to the foreclosure of the lien of the 3194  
state for delinquent taxes, assessments, charges, penalties, and 3195  
interest as shown in the complaint. The answer shall be filed in 3196  
the office of the clerk of the court, and a copy of the answer 3197  
shall be served on the prosecuting attorney, not later than 3198

twenty-eight days after the date of final publication of the 3199  
notice of foreclosure. If an answer is not filed within such time, 3200  
a default judgment may be taken as to any parcel included in a 3201  
complaint as to which no answer has been filed. A default judgment 3202  
is valid and effective with respect to all persons owning or 3203  
claiming any right, title, or interest in, or lien upon, any such 3204  
parcel, notwithstanding that one or more of such persons are 3205  
minors, incompetents, absentees or nonresidents of the state, or 3206  
convicts in confinement. 3207

(b)(i) A receiver appointed pursuant to divisions (C)(2) and 3208  
(3) of section 3767.41 of the Revised Code may file an answer 3209  
pursuant to division (B)(2)(a) of this section, but is not 3210  
required to do so as a condition of receiving proceeds in a 3211  
distribution under division (B)(1) of section 5721.17 of the 3212  
Revised Code. 3213

(ii) When a receivership under section 3767.41 of the Revised 3214  
Code is associated with a parcel, the notice of foreclosure set 3215  
forth in division (B) of section 5721.181 of the Revised Code and 3216  
the notice set forth in division (C) of that section shall be 3217  
modified to reflect the provisions of division (B)(2)(b)(i) of 3218  
this section. 3219

(3) At the trial of an action in rem under this division, the 3220  
certificate or master list filed by the auditor with the 3221  
prosecuting attorney shall be prima-facie evidence of the amount 3222  
and validity of the taxes, assessments, charges, penalties, and 3223  
interest appearing due and unpaid on the parcel to which the 3224  
certificate or master list relates and their nonpayment. If an 3225  
answer is properly filed, the court may, in its discretion, and 3226  
shall, at the request of the person filing the answer, grant a 3227  
severance of the proceedings as to any parcel described in such 3228  
answer for purposes of trial or appeal. 3229

(C) In addition to the actions in rem authorized under 3230

division (B) of this section and section 5721.14 of the Revised Code, an action in rem may be commenced under this division. An action commenced under this division shall conform to all of the requirements of division (B) of this section except as follows:

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

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

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

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

"If pursuant to the action the parcel is sold, the sale shall

not affect or extinguish any lien or encumbrance with respect to 3262  
the parcel other than a receiver's lien and other than the lien 3263  
for land taxes, assessments, charges, interest, and penalties for 3264  
which the lien is foreclosed and in satisfaction of which the 3265  
property is sold. All other liens and encumbrances with respect to 3266  
the parcel shall survive the sale." 3267

(b) The notice to the owner, lienholders, and other persons 3268  
with an interest in a parcel shall be a notice only to the owner 3269  
and to any receiver under section 3767.41 of the Revised Code, and 3270  
the last two sentences of the notice shall be omitted. 3271

(4) As used in this division, a "receiver's lien" means the 3272  
lien of a receiver appointed pursuant to divisions (C)(2) and (3) 3273  
of section 3767.41 of the Revised Code that is acquired pursuant 3274  
to division (H)(2)(b) of that section for any unreimbursed 3275  
expenses and other amounts paid in accordance with division (F) of 3276  
that section by the receiver and for the fees of the receiver 3277  
approved pursuant to division (H)(1) of that section. 3278

~~(D) If the prosecuting attorney determines that an action in 3279  
rem under division (B) or (C) of this section is precluded by law, 3280  
then foreclosure proceedings shall be filed pursuant to division 3281  
(A) of this section, and the complaint in the action in personam 3282  
shall set forth the grounds upon which the action in rem is 3283  
precluded. 3284~~

~~(E)~~ The conveyance by the owner of any parcel against which a 3285  
complaint has been filed pursuant to this section at any time 3286  
after the date of publication of the parcel on the delinquent tax 3287  
list but before the date of a judgment of foreclosure pursuant to 3288  
section 5721.19 of the Revised Code shall not nullify the right of 3289  
the county to proceed with the foreclosure. 3290

**Sec. 5721.19.** (A) In its judgment of foreclosure rendered 3291  
with respect to actions filed pursuant to section 5721.18 of the 3292

Revised Code, the court or the county board of revision with 3293  
jurisdiction pursuant to section 323.66 of the Revised Code shall 3294  
enter a finding with respect to each parcel of the amount of the 3295  
taxes, assessments, charges, penalties, and interest, and the 3296  
costs incurred in the foreclosure proceeding instituted against 3297  
it, that are due and unpaid. The court or the county board of 3298  
revision shall order such premises to be transferred pursuant to 3299  
division (I) of this section or may order each parcel to be sold, 3300  
without appraisal, for not less than either of the following: 3301

(1) The fair market value of the parcel, as determined by the 3302  
county auditor, plus the costs incurred in the foreclosure 3303  
proceeding; 3304

(2) The total amount of the finding entered by the court or 3305  
the county board of revision, including all taxes, assessments, 3306  
charges, penalties, and interest payable subsequent to the 3307  
delivery to the county prosecuting attorney of the delinquent land 3308  
tax certificate or master list of delinquent tracts and prior to 3309  
the transfer of the deed of the parcel to the purchaser following 3310  
confirmation of sale, plus the costs incurred in the foreclosure 3311  
proceeding. For purposes of determining such amount, the county 3312  
treasurer may estimate the amount of taxes, assessments, interest, 3313  
penalties, and costs that will be payable at the time the deed of 3314  
the property is transferred to the purchaser. 3315

Notwithstanding the minimum sales price provisions of 3316  
divisions (A)(1) and (2) of this section to the contrary, a parcel 3317  
sold pursuant to this section shall not be sold for less than the 3318  
amount described in division (A)(2) of this section if the highest 3319  
bidder is the owner of record of the parcel immediately prior to 3320  
the judgment of foreclosure or a member of the following class of 3321  
parties connected to that owner: a member of that owner's 3322  
immediate family, a person with a power of attorney appointed by 3323  
that owner who subsequently transfers the parcel to the owner, a 3324

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sole proprietorship owned by that owner or a member of that 3325  
owner's immediate family, or a partnership, trust, business trust, 3326  
corporation, or association in which the owner or a member of the 3327  
owner's immediate family owns or controls directly or indirectly 3328  
more than fifty per cent. If a parcel sells for less than the 3329  
amount described in division (A)(2) of this section, the officer 3330  
conducting the sale shall require the buyer to complete an 3331  
affidavit stating that the buyer is not the owner of record 3332  
immediately prior to the judgment of foreclosure or a member of 3333  
the specified class of parties connected to that owner, and the 3334  
affidavit shall become part of the court records of the 3335  
proceeding. If the county auditor discovers within three years 3336  
after the date of the sale that a parcel was sold to that owner or 3337  
a member of the specified class of parties connected to that owner 3338  
for a price less than the amount so described, and if the parcel 3339  
is still owned by that owner or a member of the specified class of 3340  
parties connected to that owner, the auditor within thirty days 3341  
after such discovery shall add the difference between that amount 3342  
and the sale price to the amount of taxes that then stand charged 3343  
against the parcel and is payable at the next succeeding date for 3344  
payment of real property taxes. As used in this paragraph, 3345  
"immediate family" means a spouse who resides in the same 3346  
household and children. 3347

(B) Each parcel affected by the court's finding and order of 3348  
sale shall be separately sold, unless the court orders any of such 3349  
parcels to be sold together. 3350

Each parcel shall be advertised and sold by the officer to 3351  
whom the order of sale is directed in the manner provided by law 3352  
for the sale of real property on execution. The advertisement for 3353  
sale of each parcel shall be published once a week for three 3354  
consecutive weeks and shall include the date on which a second 3355  
sale will be conducted if no bid is accepted at the first sale. 3356

Any number of parcels may be included in one advertisement. 3357

The notice of the advertisement shall be substantially in the 3358  
form of the notice set forth in section 5721.191 of the Revised 3359  
Code. In any county that has adopted a permanent parcel number 3360  
system, the parcel may be described in the notice by parcel number 3361  
only, instead of also with a complete legal description, if the 3362  
prosecuting attorney determines that the publication of the 3363  
complete legal description is not necessary to provide reasonable 3364  
notice of the foreclosure sale to potential bidders. If the 3365  
complete legal description is not published, the notice shall 3366  
indicate where the complete legal description may be obtained. 3367

(C)(1) Whenever the officer charged to conduct the sale 3368  
offers any parcel for sale the officer first shall read aloud a 3369  
complete legal description of the parcel, or in the alternative, 3370  
may read aloud only a summary description, including the complete 3371  
street address of the parcel, if any, and a parcel number if the 3372  
county has adopted a permanent parcel number system and if the 3373  
advertising notice prepared pursuant to this section includes a 3374  
complete legal description or indicates where the complete legal 3375  
description may be obtained. Whenever the officer charged to 3376  
conduct the sale offers any parcel for sale and no bids are made 3377  
equal to the lesser of the amounts described in divisions (A)(1) 3378  
and (2) of this section, the officer shall adjourn the sale of the 3379  
parcel to the second date that was specified in the advertisement 3380  
of sale. The second date shall be not less than two weeks or more 3381  
than six weeks from the day on which the parcel was first offered 3382  
for sale. The second sale shall be held at the same place and 3383  
commence at the same time as set forth in the advertisement of 3384  
sale. The officer shall offer any parcel not sold at the first 3385  
sale. Upon the conclusion of any sale, or if any parcel remains 3386  
unsold after being offered at two sales, the officer conducting 3387  
the sale shall report the results to the court. 3388

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

(b) If reductions occur pursuant to division (C)(2)(a) of this section, and if at a subsequent time a parcel is sold at a foreclosure sale or a forfeiture sale pursuant to Chapter 5723. of the Revised Code, then, notwithstanding other provisions of the Revised Code, except section 5721.17 of the Revised Code, governing the distribution of the proceeds of a foreclosure or forfeiture sale, the proceeds first shall be distributed to reimburse the taxing districts subjected to reductions in their otherwise distributable real property taxes. The distributions shall be based on the same proportions used for purposes of division (C)(2)(a) of this section.

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

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

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

(2) Following the payment required by division (D)(1) of this section, the part of the proceeds that is equal to five per cent of the taxes and assessments due shall be deposited in equal shares into each of the delinquent tax and assessment collection funds created pursuant to section 321.261 of the Revised Code. If a county land reutilization corporation is operating in the county, the board of county commissioners, by resolution, may provide that an additional amount, not to exceed five per cent of such taxes and assessments, shall be credited to the county land reutilization corporation fund created by section 321.263 of the Revised Code to pay for the corporation's expenses. If such a resolution is in effect, the percentage of such taxes and assessments so provided shall be credited to that fund.

(3) Following the payment required by division (D)(2) of this section, the amount found due for taxes, assessments, charges, penalties, and interest shall be paid, including all taxes, assessments, charges, penalties, and interest payable subsequent to the delivery to the county prosecuting attorney of the delinquent land tax certificate or master list of delinquent tracts and prior to the transfer of the deed of the parcel to the purchaser following confirmation of sale. If the proceeds

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available for distribution pursuant to division (D)(3) of this 3454  
section are sufficient to pay the entire amount of those taxes, 3455  
assessments, charges, penalties, and interest, the portion of the 3456  
proceeds representing taxes, interest, and penalties shall be paid 3457  
to each claimant in proportion to the amount of taxes levied by 3458  
the claimant in the preceding tax year, and the amount 3459  
representing assessments and other charges shall be paid to each 3460  
claimant in the order in which they became due. If the proceeds 3461  
are not sufficient to pay that entire amount, the proportion of 3462  
the proceeds representing taxes, penalties, and interest shall be 3463  
paid to each claimant in the same proportion that the amount of 3464  
taxes levied by the claimant against the parcel in the preceding 3465  
tax year bears to the taxes levied by all such claimants against 3466  
the parcel in the preceding tax year, and the proportion of the 3467  
proceeds representing items of assessments and other charges shall 3468  
be credited to those items in the order in which they became due. 3469

(E) If the proceeds from the sale of a parcel are 3470  
insufficient to pay in full the amount of the taxes, assessments, 3471  
charges, penalties, and interest which are due and unpaid; the 3472  
costs incurred in the foreclosure proceeding instituted against it 3473  
which are due and unpaid; and, if division (B)(1) of section 3474  
5721.17 of the Revised Code is applicable, any notes issued by a 3475  
receiver pursuant to division (F) of section 3767.41 of the 3476  
Revised Code and any receiver's lien as defined in division (C)(4) 3477  
of section 5721.18 of the Revised Code, the court, pursuant to 3478  
section 5721.192 of the Revised Code, may enter a deficiency 3479  
judgment against the owner of record of the parcel for the unpaid 3480  
amount. If that owner of record is a corporation, the court may 3481  
enter the deficiency judgment against the stockholder holding a 3482  
majority of that corporation's stock. 3483

If after distribution of proceeds from the sale of the parcel 3484  
under division (D) of this section the amount of proceeds to be 3485

applied to pay the taxes, assessments, charges, penalties, 3486  
interest, and costs is insufficient to pay them in full, and the 3487  
court does not enter a deficiency judgment against the owner of 3488  
record pursuant to this division, the taxes, assessments, charges, 3489  
penalties, interest, and costs shall be deemed satisfied. 3490

(F)(1) Upon confirmation of a sale, a spouse of the party 3491  
charged with the delinquent taxes or assessments shall thereby be 3492  
barred of the right of dower in the property sold, though such 3493  
spouse was not a party to the action. No statute of limitations 3494  
shall apply to such action. When the land or lots stand charged on 3495  
the tax duplicate as certified delinquent, it is not necessary to 3496  
make the state a party to the foreclosure proceeding, but the 3497  
state shall be deemed a party to such action through and be 3498  
represented by the county treasurer. 3499

(2) Except as otherwise provided in divisions (F)(3) and (G) 3500  
of this section, unless such land or lots were previously redeemed 3501  
pursuant to section 5721.25 of the Revised Code, upon the filing 3502  
of the entry of confirmation of any sale or the expiration of the 3503  
alternative redemption period as defined in section 323.65 of the 3504  
Revised Code, if applicable, the title to such land or lots shall 3505  
be incontestable in the purchaser and shall be free and clear of 3506  
all liens and encumbrances, except a federal tax lien notice of 3507  
which is properly filed in accordance with section 317.09 of the 3508  
Revised Code prior to the date that a foreclosure proceeding is 3509  
instituted pursuant to division (B) of section 5721.18 of the 3510  
Revised Code and the easements and covenants of record running 3511  
with the land or lots that were created prior to the time the 3512  
taxes or assessments, for the nonpayment of which the land or lots 3513  
are sold at foreclosure, became due and payable. 3514

(3) When proceedings for foreclosure are instituted under 3515  
division (C) of section 5721.18 of the Revised Code, unless the 3516  
land or lots were previously redeemed pursuant to section 5721.25 3517

of the Revised Code or before the expiration of the alternative 3518  
redemption period, upon the filing of the entry of confirmation of 3519  
sale or after the expiration of the alternative redemption period, 3520  
as may apply to the case, the title to such land or lots shall be 3521  
incontestable in the purchaser and shall be free of any receiver's 3522  
lien as defined in division (C)(4) of section 5721.18 of the 3523  
Revised Code and, except as otherwise provided in division (G) of 3524  
this section, the liens for land taxes, assessments, charges, 3525  
interest, and penalties for which the lien was foreclosed and in 3526  
satisfaction of which the property was sold. All other liens and 3527  
encumbrances with respect to the land or lots shall survive the 3528  
sale. 3529

(4) The title shall not be invalid because of any 3530  
irregularity, informality, or omission of any proceedings under 3531  
this chapter, or in any processes of taxation, if such 3532  
irregularity, informality, or omission does not abrogate the 3533  
provision for notice to holders of title, lien, or mortgage to, or 3534  
other interests in, such foreclosed lands or lots, as prescribed 3535  
in this chapter. 3536

(G) If a parcel is sold under this section for the amount 3537  
described in division (A)(2) of this section, and the county 3538  
treasurer's estimate exceeds the amount of taxes, assessments, 3539  
interest, penalties, and costs actually payable when the deed is 3540  
transferred to the purchaser, the officer who conducted the sale 3541  
shall refund to the purchaser the difference between the estimate 3542  
and the amount actually payable. If the amount of taxes, 3543  
assessments, interest, penalties, and costs actually payable when 3544  
the deed is transferred to the purchaser exceeds the county 3545  
treasurer's estimate, the officer shall certify the amount of the 3546  
excess to the treasurer, who shall enter that amount on the real 3547  
and public utility property tax duplicate opposite the property; 3548  
the amount of the excess shall be payable at the next succeeding 3549

date prescribed for payment of taxes in section 323.12 of the Revised Code.

(H) If a parcel is sold or transferred under this section or sections 323.28 and 323.65 to ~~323.78~~ 323.79 of the Revised Code, the officer who conducted the sale or made the transfer of the property shall collect the recording fee and any associated costs to cover the recording from the purchaser or transferee at the time of the sale or transfer and, following confirmation of the sale or transfer, shall execute and record the deed conveying title to the parcel to the purchaser or transferee. For purposes of recording such deed, by placement of a bid or making a statement of interest by any party ultimately awarded the parcel, that purchaser or transferee thereby appoints the officer who makes the sale or is charged with executing and delivering the deed as agent for the purchaser or transferee for the sole purpose of accepting delivery of the deed. For such purposes, the confirmation of any such sale or order to transfer the parcel without appraisal or sale shall be deemed delivered upon the confirmation of such sale or transfer.

(I) Notwithstanding section 5722.03 of the Revised Code, if the complaint alleges that the property is delinquent vacant land as defined in section 5721.01 of the Revised Code, abandoned lands as defined in section 323.65 of the Revised Code, or lands described in division ~~(E)~~(F) of section 5722.01 of the Revised Code, and the value of the taxes, assessments, penalties, interest, and all other charges and costs of the action exceed the auditor's fair market value of the parcel, then the court or board of revision having jurisdiction over the matter on motion of the plaintiff, or on the court's or board's own motion, shall, upon any adjudication of foreclosure, order, without appraisal and without sale, the fee simple title of the property to be transferred to and vested in an electing subdivision as defined in

division (A) of section 5722.01 of the Revised Code. For purposes 3582  
of determining whether the taxes, assessments, penalties, 3583  
interest, and all other charges and costs of the action exceed the 3584  
actual fair market value of the parcel, the auditor's most current 3585  
valuation shall be rebuttably presumed to be, and constitute 3586  
prima-facie evidence of, the fair market value of the parcel. In 3587  
such case, the filing for journalization of a decree of 3588  
foreclosure ordering that direct transfer without appraisal or 3589  
sale shall constitute confirmation of the transfer and thereby 3590  
terminate any further statutory or common law right of redemption. 3591

**Sec. 5721.36.** (A)(1) Except as otherwise provided in division 3592  
(A)(2) of this section, the purchaser of a tax certificate sold as 3593  
part of a block sale pursuant to section 5721.32 of the Revised 3594  
Code may transfer the certificate to any person, and any other 3595  
purchaser of a tax certificate pursuant to section 5721.32 or 3596  
5721.33 of the Revised Code may transfer the certificate to any 3597  
person, except the owner of the certificate parcel or any 3598  
corporation, partnership, or association in which such owner has 3599  
an interest. The transferee of a tax certificate subsequently may 3600  
transfer the certificate to any other person to whom the purchaser 3601  
could have transferred the certificate. The transferor of a tax 3602  
certificate shall endorse the certificate and shall swear to the 3603  
endorsement before a notary public or other officer empowered to 3604  
administer oaths. The transferee shall present the endorsed 3605  
certificate and a notarized copy of a valid form of identification 3606  
showing the transferee's taxpayer identification number to the 3607  
county treasurer of the county where the certificate is 3608  
registered, who shall, upon payment of a fee of twenty dollars to 3609  
cover the costs associated with the transfer of a tax certificate, 3610  
enter upon the register of certificate holders opposite the 3611  
certificate entry the name and address of the transferee, the date 3612  
of entry, and, upon presentation to the treasurer of instructions 3613

signed by the transferee, the name and address of any secured 3614  
party of the transferee having an interest in the tax certificate. 3615  
The treasurer shall deposit the fee in the county treasury to the 3616  
credit of the tax certificate administration fund. 3617

3618

Except as otherwise provided in division (A)(2) of this 3619  
section, no request for foreclosure or notice of intent to 3620  
foreclose, as the case may be, shall be filed by any person other 3621  
than the person shown on the tax certificate register to be the 3622  
certificate holder or a private attorney for that person properly 3623  
authorized to act in that person's behalf. 3624

(2) Upon registration of a security interest with the county 3625  
treasurer, both of the following apply: 3626

(a) No purchaser or transferee of a tax certificate, other 3627  
than a county land reutilization corporation, may transfer that 3628  
tax certificate except upon presentation to the treasurer of 3629  
instructions signed by the secured party authorizing such action. 3630  
A county land reutilization corporation may transfer or assign tax 3631  
certificates consistent with its public purposes and plan adopted 3632  
pursuant to Chapter 1724. of the Revised Code. 3633

(b) Only the secured party may issue a request for 3634  
foreclosure or notice of intent to foreclose concerning that tax 3635  
certificate. 3636

(3) If a tax certificate is sold as part of a block sale 3637  
under section 5721.32 or 5721.33 of the Revised Code, and if the 3638  
certificate parcel is abandoned land as defined in section 323.65 3639  
of the Revised Code, a county, municipal corporation, township, or 3640  
county land reutilization corporation may acquire the tax 3641  
certificate within one year from the date the certificate was sold 3642  
by providing to the certificate holder a written request to 3643  
purchase the certificate and payment of the actual cost the 3644

purchaser paid for the certificate. The acquiring subdivision or 3645  
county land reutilization shall pay any costs or fees assessed by 3646  
the county treasurer or auditor in relation to the transfer of the 3647  
certificate. 3648

(B)(1) Application may be made to the county treasurer for a 3649  
duplicate certificate if a certificate is alleged by affidavit to 3650  
have been lost or destroyed. The treasurer shall issue a duplicate 3651  
certificate, upon payment of a fee of twenty dollars to cover the 3652  
costs of issuing the duplicate certificate. The treasurer shall 3653  
deposit the fee in the county treasury to the credit of the tax 3654  
certificate administration fund. 3655

(2) The duplicate certificate shall be plainly marked or 3656  
stamped "duplicate." 3657

(3) The treasurer shall enter the fact of the duplicate in 3658  
the tax certificate register. 3659

**Sec. 5722.01.** As used in this chapter: 3660

(A) "Electing subdivision" means a municipal corporation that 3661  
has enacted an ordinance or a township or county that has adopted 3662  
a resolution pursuant to section 5722.02 of the Revised Code for 3663  
purposes of adopting and implementing the procedures set forth in 3664  
sections 5722.02 to 5722.15 of the Revised Code. A county land 3665  
reutilization corporation organized by a county and designated to 3666  
act on behalf of the county pursuant to division (B) of section 3667  
5722.02 of the Revised Code shall be deemed the electing 3668  
subdivision for all purposes of this chapter, except as otherwise 3669  
expressly provided in this chapter. 3670

(B) "County land reutilization corporation" means a county 3671  
land reutilization corporation organized under Chapter 1724. of 3672  
the Revised Code. 3673

(C) "Delinquent lands" ~~has~~ and "delinquent vacant lands" have 3674

the same ~~meaning~~ meanings as in section 5721.01 of the Revised Code, and ~~"delinquent vacant lands" are delinquent lands that are unimproved by any dwelling.~~

(D) "Land reutilization program" means the procedures and activities concerning the acquisition, management, and disposition of affected delinquent lands set forth in sections 5722.02 to 5722.15 of the Revised Code.

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

(F) "Nonproductive land" means any parcel of delinquent vacant land with respect to which a ~~foreclosure proceeding pursuant to section 323.25 or sections 323.65 to 323.79, a foreclosure proceeding pursuant to division (A) or (B) of section 5721.18, or a foreclosure and forfeiture proceeding pursuant to section 5721.14 of the Revised Code has been instituted; and any parcel of delinquent land with respect to which a foreclosure proceeding pursuant to section 323.25, sections 323.65 to 323.79, or division (A) or (B) of section 5721.18 of the Revised Code has been instituted, and upon which there are no buildings or other structures, or upon which there are either~~ to which one of the following criteria applies:

(1) ~~Buildings~~ There are no buildings or structures located on

the land; 3707

(2) The land is abandoned land as defined in section 323.65 3708  
of the Revised Code; 3709

(3) None of the buildings or other structures that are not 3710  
located on the parcel are in the occupancy of any person, and as 3711  
to which the township or municipal corporation within whose 3712  
boundaries the parcel is situated has instituted proceedings under 3713  
section 505.86 or 715.26 of the Revised Code, or Section 3 of 3714  
Article XVIII, Ohio Constitution, for the removal or demolition of 3715  
such buildings or other structures by the township or municipal 3716  
corporation because of their insecure, unsafe, or structurally 3717  
defective condition; 3718

~~(2) Buildings~~ (4) None of the buildings or structures that 3719  
~~are not~~ located on the parcel are in the occupancy of any person 3720  
at the time the foreclosure proceeding is initiated, and ~~whose~~ 3721  
~~acquisition~~ the municipal corporation, county, township, or county 3722  
land reutilization corporation determines ~~to be necessary for the~~ 3723  
~~implementation of an effective~~ that the parcel is eligible for 3724  
acquisition through a land reutilization program. 3725

(G) "Occupancy" means the actual, continuous, and exclusive 3726  
use and possession of a parcel by a person having a lawful right 3727  
to such use and possession. 3728

(H) "Land within an electing subdivision's boundaries" does 3729  
not include land within the boundaries of a municipal corporation, 3730  
unless the electing subdivision is the municipal corporation or 3731  
the municipal corporation adopts an ordinance that gives consent 3732  
to the electing subdivision to include such land. 3733

**Sec. 5722.03.** (A) On and after the effective date of an 3734  
ordinance or resolution adopted pursuant to section 5722.02 of the 3735  
Revised Code, nonproductive land within an electing subdivision's 3736

boundaries that the subdivision wishes to acquire and that has 3737  
either been advertised and offered for sale or is otherwise 3738  
available for acquisition pursuant to a foreclosure proceeding as 3739  
provided in section 323.25, sections 323.65 to 323.79, or section 3740  
5721.18 of the Revised Code, but is not sold for want of a minimum 3741  
bid, shall be sold or transferred to the electing subdivision in 3742  
the manner set forth in this section or sections 323.65 to 323.79 3743  
of the Revised Code. 3744

(B) Upon receipt of an ordinance or resolution under section 3745  
5722.02 of the Revised Code, the county prosecuting attorney shall 3746  
compile and deliver to the electing subdivision a list of all 3747  
delinquent land within the electing subdivision with respect to 3748  
which a foreclosure proceeding pursuant to section 323.25, 3749  
sections 323.65 to 323.79, or section 5721.18 of the Revised Code 3750  
has been instituted and is pending. The prosecuting attorney shall 3751  
notify the electing subdivision of the identity of all delinquent 3752  
land within the subdivision whenever a foreclosure proceeding 3753  
pursuant to section 323.25, sections 323.65 to 323.79, or section 3754  
5721.18 of the Revised Code is commenced with respect to that 3755  
land. 3756

(C) The electing subdivision shall select from such lists the 3757  
delinquent lands that constitute nonproductive lands that it 3758  
wishes to acquire, and shall notify the prosecuting attorney of 3759  
its selection prior to the advertisement and sale of the 3760  
nonproductive lands pursuant to such a foreclosure proceeding, or 3761  
as otherwise provided in sections 323.65 to 323.79 of the Revised 3762  
Code. Notwithstanding the sales price provisions to the contrary 3763  
in division (A) of section 323.28 or in divisions (A)(1) and (C) 3764  
of section 5721.19 of the Revised Code, selected nonproductive 3765  
lands subject to a foreclosure proceeding pursuant to section 3766  
323.25, sections 323.65 to 323.79, or section 5721.18 of the 3767  
Revised Code that require a sale shall be advertised for sale and 3768

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be sold, without appraisal, for not less than the amount 3769  
determined under division (A)(1) of section 323.28 or sections 3770  
323.65 to 323.79 of the Revised Code in the case of selected 3771  
nonproductive lands subject to a foreclosure proceeding pursuant 3772  
to section 323.25 or sections 323.65 to 323.79 of the Revised 3773  
Code, or the amount determined under division (A)(2) of section 3774  
5721.19 in the case of selected nonproductive lands subject to a 3775  
foreclosure proceeding pursuant to section 5721.18 of the Revised 3776  
Code, or as prescribed in sections 323.65 to 323.79 of the Revised 3777  
Code. Except as otherwise authorized in section 323.78 of the 3778  
Revised Code, all nonproductive lands so selected, when advertised 3779  
for sale pursuant to a foreclosure proceeding, shall be advertised 3780  
separately from the advertisement applicable to other delinquent 3781  
lands. Notwithstanding division (A) of section 5721.191 of the 3782  
Revised Code, the minimum amount for which selected nonproductive 3783  
lands subject to a foreclosure proceeding pursuant to section 3784  
5721.18 of the Revised Code will be sold, as specified in the 3785  
advertisement for sale, shall equal the sum of the taxes, 3786  
assessments, charges, penalties, interest, and costs due on the 3787  
parcel as determined under division (A)(2) of section 5721.19 of 3788  
the Revised Code. Notwithstanding provisions to the contrary in 3789  
division (A) of section 323.28 of the Revised Code, the minimum 3790  
amount for which selected nonproductive lands subject to a 3791  
foreclosure proceeding pursuant to section 323.25 of the Revised 3792  
Code will be sold, as specified in the advertisement for sale, 3793  
shall equal the amount specified in division (A)(1) of section 3794  
323.28 of the Revised Code. The advertisement relating to the 3795  
selected nonproductive lands also shall include a statement that 3796  
the lands have been determined by the electing subdivision to be 3797  
nonproductive lands and that, if at a foreclosure sale no bid for 3798  
the appropriate amount specified in this division is received, 3799  
such lands shall be sold or transferred to the electing 3800  
subdivision. 3801

(D) ~~Except for sales and transfers under sections 323.65 to~~ 3802  
~~323.79 of the Revised Code, if~~ If any nonproductive land selected 3803  
by an electing subdivision is advertised and offered for sale at 3804  
~~two sales~~ one sale pursuant to this section but is not sold for 3805  
want of a minimum bid, the electing subdivision that selected the 3806  
nonproductive land shall be deemed to have submitted the winning 3807  
bid at ~~the second~~ such sale ~~for the land~~, and the land is deemed 3808  
sold to the electing subdivision for no consideration other than 3809  
the ~~fee~~ amounts charged under ~~division~~ divisions (E) and (F) of 3810  
this section. If both a county and a township within that county 3811  
have adopted a resolution pursuant to section 5722.02 of the 3812  
Revised Code and both subdivisions select the same parcel or 3813  
parcels of land, the subdivision that first notifies the 3814  
prosecuting attorney of such selection shall be the electing 3815  
subdivision deemed to have submitted the winning bid under this 3816  
division. If a municipal corporation and a county land 3817  
reutilization corporation select the same parcel or parcels of 3818  
land, the municipal corporation shall be deemed the winning bidder 3819  
under this division. The officer conducting the sale shall 3820  
announce the bid of the electing subdivision at the sale and shall 3821  
report the proceedings to the court for confirmation of sale. 3822

(E) Upon the sale or transfer of any nonproductive land to an 3823  
electing subdivision, the county auditor shall charge the costs, 3824  
as determined by the court, incurred in the foreclosure proceeding 3825  
instituted under section 323.25, sections 323.65 to 323.79, or 3826  
section 5721.18 of the Revised Code and applicable to the 3827  
nonproductive land to the taxing districts, including the electing 3828  
subdivision, in direct proportion to their interest in the taxes, 3829  
assessments, charges, penalties, and interest on the nonproductive 3830  
land due and payable at the time the land was sold pursuant to the 3831  
foreclosure proceeding. The interest of each taxing district in 3832  
the taxes, assessments, charges, penalties, and interest on the 3833  
nonproductive land shall bear the same proportion to the amount of 3834

those taxes, assessments, charges, penalties, and interest that 3835  
the amount of taxes levied by each district against the 3836  
nonproductive land in the preceding tax year bears to the taxes 3837  
levied by all such districts against the nonproductive land in the 3838  
preceding tax year. For the purposes of this division, a county 3839  
land reutilization corporation shall be deemed to have the 3840  
proportionate interest of the county on whose behalf it has been 3841  
designated and organized in the taxes, assessments, charges, 3842  
penalties, and interest on the nonproductive land in that county. 3843  
In making a semiannual apportionment of funds, the auditor shall 3844  
retain at the next apportionment the amount charged to each such 3845  
taxing district, except that in the case of a county land 3846  
reutilization corporation acting on behalf of a county, the 3847  
auditor shall provide an invoice to the corporation for the amount 3848  
charged to it. 3849

(F) The officer conducting the sale shall execute and file 3850  
for recording a deed conveying title to the land upon the filing 3851  
of the ~~the~~ entry of the confirmation of sale, unless the 3852  
nonproductive land is redeemed under section 323.31 or 5721.18 of 3853  
the Revised Code. If the alternative redemption period applies 3854  
under section 323.78 of the Revised Code, the officer shall not 3855  
execute the deed and file it for recording until the alternative 3856  
redemption period expires. In either case, once the deed has been 3857  
recorded, the officer shall deliver the deed to the electing 3858  
subdivision; thereupon, title to the land is incontestable in the 3859  
electing subdivision and free and clear of all liens and 3860  
encumbrances, except those easements and covenants of record 3861  
running with the land and created prior to the time at which the 3862  
taxes or assessments, for the nonpayment of which the land is sold 3863  
or transferred at foreclosure, became due and payable. ~~At~~ 3864

When title to a parcel of land upon which a lien has been 3865  
placed under section 715.261, 743.04, or 6119.06 of the Revised 3866

Code is transferred to a county land reutilization corporation 3867  
under this section, the lien on the parcel shall be extinguished 3868  
if the lien is for costs or charges that were incurred before the 3869  
date of the transfer to the corporation and if the corporation did 3870  
not incur the costs or charges, regardless of whether the lien was 3871  
attached or the costs or charges were certified before the date of 3872  
transfer. In such a case, the corporation and its successors in 3873  
title shall take title to the property free and clear of any such 3874  
lien and shall be immune from liability in any action to collect 3875  
such costs or charges. 3876

If a county land reutilization corporation takes title to 3877  
property under this chapter before any costs or charges have been 3878  
certified or any lien has been placed with respect to the property 3879  
under section 715.261, 743.04, or 6119.06 of the Revised Code, the 3880  
corporation shall be deemed a bona fide purchaser for value 3881  
without knowledge of such costs or lien, regardless of whether the 3882  
corporation had actual or constructive knowledge of the costs or 3883  
lien, and any such lien shall be void and unenforceable against 3884  
the corporation and its successors in title. 3885

At the time of the sale or transfer, the officer shall 3886  
collect and the electing subdivision shall pay the fee required by 3887  
law for transferring and recording of deeds. In accordance with 3888  
section 1724.10 of the Revised Code, an electing subdivision that 3889  
is a county land reutilization corporation shall not be required 3890  
to pay any such fee. 3891

The title is not invalid because of any irregularity, 3892  
informality, or omission of any proceedings under section 323.25, 3893  
sections 323.65 to 323.79, this chapter, or Chapter 5721. of the 3894  
Revised Code, or in any processes of taxation, if such 3895  
irregularity, informality, or omission does not abrogate any 3896  
provision of such chapters for notice to holders of title, lien, 3897  
or mortgage to, or other interests in, the foreclosed lands. 3898

Sec. 5722.031. (A) If, in any foreclosure proceeding 3899  
initiated under section 323.25, sections 323.65 to 323.79, or 3900  
section 5721.18 of the Revised Code, a county board of revision, 3901  
court of common pleas, or municipal court issues a decree of 3902  
foreclosure, order of sale, order of transfer, or confirmation of 3903  
sale under section 5722.03 of the Revised Code that transfers a 3904  
delinquent parcel to an electing subdivision, the electing 3905  
subdivision may file a petition with the board or court to vacate 3906  
the decree, order, or confirmation of sale on the basis that such 3907  
electing subdivision does not wish to acquire the parcel. The 3908  
electing subdivision may file such a petition notwithstanding any 3909  
prior request by the electing subdivision or a party acting on 3910  
behalf of the electing subdivision to acquire the parcel. 3911

If the electing subdivision files the petition within sixty 3912  
days after the journalization of the decree, order, or 3913  
confirmation of sale, the board or court shall vacate the decree, 3914  
order, or confirmation of sale. If the electing subdivision files 3915  
the petition more than sixty days after the journalization of the 3916  
decree, order, or confirmation of sale, the board or court may 3917  
vacate the decree, order, or confirmation of sale at its 3918  
discretion utilizing standards of review prescribed in or 3919  
consistent with Civil Rule 60. 3920

(B) An electing subdivision that files a petition under 3921  
division (A) of this section shall not be required to intervene in 3922  
the proceeding to which the petition relates, but shall file the 3923  
petition in the same manner as would a party to the action. Upon 3924  
filing the petition, the electing subdivision shall serve notice 3925  
of the petition upon all parties to the action, except any party 3926  
that previously failed to answer, plead, or appear in the 3927  
proceeding as required in Civil Rule 12 or that is deemed to be in 3928  
default under division (D) of section 323.69 of the Revised Code. 3929

(C) Upon the vacation of a decree, order, or confirmation of sale under division (A) of this section, the court of common pleas, municipal court, or board of revision shall reinstate the proceeding and schedule any further hearing or disposition required by law. The court or board shall not issue any further decree, order, or confirmation of sale transferring the delinquent parcel to the electing subdivision unless the electing subdivision petitions the court or board to acquire the parcel under sections 323.28, 323.74, 323.78, 5721.19, or 5722.03 of the Revised Code at least seven days before a scheduled final hearing or sale of the parcel pursuant to the proceeding. In such a case, the electing subdivision shall not file, and the court or board shall not approve, any subsequent petition to vacate a decree, order, or confirmation of sale transferring the parcel to the electing subdivision.

**Sec. 5722.04.** (A) Upon receipt of an ordinance or resolution adopted pursuant to section 5722.02 of the Revised Code, the county auditor shall deliver to the electing subdivision a list of all delinquent lands within an electing subdivision's boundaries that have been forfeited to the state pursuant to section 5723.01 of the Revised Code and thereafter shall notify the electing subdivision of any additions to or deletions from such list.

The electing subdivision shall select from such lists the forfeited lands that constitute nonproductive lands that the subdivision wishes to acquire, and shall notify the county auditor of its selection prior to the advertisement and sale of such lands. Notwithstanding the sales price provisions of division (A)(1) of section 5723.06 of the Revised Code, the selected nonproductive lands shall be advertised for sale and be sold to the highest bidder for an amount at least sufficient to pay the amount determined under division (A)(2) of section 5721.16 of the Revised Code. All nonproductive lands forfeited to the state and

selected by an electing subdivision, when advertised for sale 3962  
pursuant to the relevant procedures set forth in Chapter 5723. of 3963  
the Revised Code, shall be advertised separately from the 3964  
advertisement applicable to other forfeited lands. The 3965  
advertisement relating to the selected nonproductive lands also 3966  
shall include a statement that the lands have been selected by the 3967  
electing subdivision as nonproductive lands that it wishes to 3968  
acquire and that, if at the forfeiture sale no bid for the sum of 3969  
the taxes, assessments, charges, penalties, interest, and costs 3970  
due on the parcel as determined under division (A)(1)(a) of 3971  
section 5723.06 of the Revised Code is received, the lands shall 3972  
be sold to the electing subdivision. 3973

(B) If any nonproductive land that has been forfeited to the 3974  
state and selected by an electing subdivision is advertised and 3975  
offered for sale by the auditor pursuant to Chapter 5723. of the 3976  
Revised Code, but no minimum bid is received, the electing 3977  
subdivision shall be deemed to have submitted the winning bid, and 3978  
the land is deemed sold to the electing subdivision for no 3979  
consideration other than the fee charged under division (C) of 3980  
this section. If both a county and a township in that county have 3981  
adopted a resolution pursuant to section 5722.02 of the Revised 3982  
Code and both subdivisions select the same parcel or parcels of 3983  
land, the electing subdivision deemed to have submitted the 3984  
winning bid under this division shall be determined pursuant to 3985  
division (D) of section 5722.03 of the Revised Code. 3986

The auditor shall announce the bid at the sale and shall 3987  
declare the selected nonproductive land to be sold to the electing 3988  
subdivision. The auditor shall deliver to the electing subdivision 3989  
a certificate of sale. 3990

(C) On the returning of the certificate of sale to the 3991  
auditor, the auditor shall execute and file for recording a deed 3992  
conveying title to the selected nonproductive land and, once the 3993

deed has been recorded, deliver it to the electing subdivision. 3994  
Thereupon, all previous title is extinguished, and the title in 3995  
the electing subdivision is incontestable and free and clear from 3996  
all liens and encumbrances, except taxes and special assessments 3997  
that are not due at the time of the sale and any easements and 3998  
covenants of record running with the land and created prior to the 3999  
time at which the taxes or assessments, for the nonpayment of 4000  
which the nonproductive land was forfeited, became due and 4001  
payable. At 4002

When title to a parcel of land upon which a lien has been 4003  
placed under section 715.261, 743.04, or 6119.06 of the Revised 4004  
Code is transferred to a county land reutilization corporation 4005  
under this section, the lien on the parcel shall be extinguished 4006  
if the lien is for costs or charges that were incurred before the 4007  
date of the transfer to the corporation and if the corporation did 4008  
not incur the costs or charges, regardless of whether the lien was 4009  
attached or the costs or charges were certified before the date of 4010  
transfer. In such a case, the corporation and its successors in 4011  
title shall take title to the property free and clear of any such 4012  
lien and shall be immune from liability in any action to collect 4013  
such costs or charges. 4014

If a county land reutilization corporation takes title to 4015  
property before any costs or charges have been certified or any 4016  
lien has been placed with respect to the property under section 4017  
715.261, 743.04, or 6119.06 of the Revised Code, the corporation 4018  
shall be deemed a bona fide purchaser for value without knowledge 4019  
of such costs or lien, regardless of whether the corporation had 4020  
actual or constructive knowledge of the costs or lien, and any 4021  
such lien shall be void and unenforceable against the corporation 4022  
and its successors in title. 4023

At the time of the sale, the auditor shall collect and the 4024  
electing subdivision shall pay the fee required by law for 4025

transferring and recording of deeds. 4026

Upon delivery of a deed conveying any nonproductive land to 4027  
an electing subdivision, the county auditor shall charge all costs 4028  
incurred in any proceeding instituted under section 5721.14 or 4029  
5721.18 of the Revised Code or incurred as a result of the 4030  
forfeiture and sale of the nonproductive land to the taxing 4031  
districts, including the electing subdivision, in direct 4032  
proportion to their interest in the taxes, assessments, charges, 4033  
interest, and penalties on the nonproductive land due and payable 4034  
at the time the land was sold at the forfeiture sale. The interest 4035  
of each taxing district in the taxes, assessments, charges, 4036  
penalties, and interest on the nonproductive land shall bear the 4037  
same proportion to the amount of those taxes, assessments, 4038  
charges, penalties, and interest that the amount of taxes levied 4039  
by each district against the nonproductive land in the preceding 4040  
tax year bears to the taxes levied by all such districts against 4041  
the nonproductive land in the preceding tax year. For the purposes 4042  
of this division, a county land reutilization corporation shall be 4043  
deemed to have the proportionate interest as the county 4044  
designating or organizing such corporation in the taxes, 4045  
assessments, charges, penalties, and interest on the nonproductive 4046  
land in the county. In making a semiannual apportionment of funds, 4047  
the auditor shall retain at the next apportionment the amount 4048  
charged to each such taxing district, except for a county land 4049  
reutilization corporation acting on behalf of a county, the 4050  
auditor shall invoice the corporation the amount charged to it. 4051

(D) ~~where~~ If no political subdivision has requested to 4052  
purchase a parcel of land at a foreclosure sale, any lands 4053  
otherwise forfeited to the state for want of a bid at the 4054  
foreclosure sale may, upon the request of a county land 4055  
reutilization corporation, be transferred directly to the 4056  
corporation without appraisal or public bidding. 4057

**Sec. 5722.07.** As used in this section, "fair market value" 4058  
means the appraised value of the nonproductive land made with 4059  
reference to such redevelopment and reutilization restrictions as 4060  
may be imposed by the electing subdivision as a condition of sale 4061  
or as may be otherwise applicable to such land. 4062

An electing subdivision may, without competitive bidding, 4063  
sell any land acquired by it as a part of its land reutilization 4064  
program at such times, to such persons, and upon such terms and 4065  
conditions, and subject to such restrictions and covenants as it 4066  
deems necessary or appropriate to assure the land's effective 4067  
reutilization. Except with respect to a sale by or to a county 4068  
land reutilization corporation, such land shall be sold at not 4069  
less than its fair market value. However, except with respect to 4070  
land held by a county land reutilization corporation, upon the 4071  
approval of the legislative authorities of those taxing districts 4072  
entitled to share in the proceeds from the sale thereof, the 4073  
electing subdivision may either retain such land for devotion by 4074  
it to public use, or sell, lease, or otherwise transfer any such 4075  
land to another political subdivision for the devotion to public 4076  
use by such political subdivision for a consideration less than 4077  
fair market value. 4078

Whenever an electing subdivision sells any land acquired as 4079  
part of its land reutilization program for an amount equal to or 4080  
greater than fair market value, it shall execute and deliver all 4081  
agreements and instruments incident thereto. The electing 4082  
subdivision may execute and deliver all agreements and instruments 4083  
without procuring any approval, consent, conveyance, or other 4084  
instrument from any other person or entity, including the other 4085  
taxing districts entitled to share in the proceeds from the sale 4086  
thereof. 4087

An electing subdivision may, for purposes of land 4088

## As Reported by the House Financial Institutions, Housing, and Urban Development Committee

disposition, consolidate, assemble, or subdivide individual 4089  
parcels of land acquired as part of its land reutilization 4090  
program. 4091

**Sec. 5722.10.** An electing subdivision may accept a conveyance 4092  
in lieu of foreclosure of ~~any~~ delinquent land from the ~~proper~~ 4093  
owners thereof. Such conveyance may only be accepted with the 4094  
consent of the county auditor acting as the agent of the state 4095  
pursuant to section 5721.09 of the Revised Code. If an electing 4096  
subdivision or county land reutilization corporation certifies to 4097  
the auditor in writing that the delinquent land is abandoned land 4098  
as defined in section 323.65 of the Revised Code, the auditor 4099  
shall consent to the conveyance. If the electing subdivision or 4100  
county land reutilization corporation does not certify to the 4101  
auditor in writing that the delinquent land is abandoned land, the 4102  
auditor may consent to the conveyance for any reason authorized in 4103  
this chapter. The owners or the electing municipal corporation or 4104  
township shall pay all expenses incurred by the county in 4105  
connection with any foreclosure or foreclosure and forfeiture 4106  
proceeding filed pursuant to section 323.25, sections 323.65 to 4107  
323.79, or section 5721.18 or 5721.14 of the Revised Code relative 4108  
to such land. When the electing subdivision is the county or 4109  
county land reutilization corporation acting on behalf of a 4110  
county, it may require the owner to pay the expenses. The owner 4111  
shall present the electing subdivision with evidence satisfactory 4112  
to the subdivision that it will obtain by such conveyance fee 4113  
simple title to such delinquent land. Unless otherwise agreed to 4114  
by the electing subdivision accepting the conveyance, the title 4115  
shall be free and clear of all liens and encumbrances, except such 4116  
easements and covenants of record running with the land as were 4117  
created prior to the time of the conveyance and delinquent taxes, 4118  
assessments, penalties, interest, and charges, and taxes and 4119  
special assessments that are a lien on the real property at the 4120

time of the conveyance. Any costs, charges, or liens that have 4121  
been assessed, certified, or placed under section 715.261, 743.04, 4122  
or 6119.06 of the Revised Code with respect to real property 4123  
acquired by or transferred to a county land reutilization 4124  
corporation under this section shall, at the time of the 4125  
conveyance to the corporation, be extinguished and of no force and 4126  
effect as against the corporation, its successors, or its 4127  
assignees, provided that the lien is for charges or costs that 4128  
were incurred before the date of transfer to the corporation and 4129  
that were not incurred by the corporation. 4130

Real property acquired by an electing subdivision under this 4131  
section shall not be subject to foreclosure or forfeiture under 4132  
Chapter 5721. or 5723. of the Revised Code. The sale or other 4133  
transfer, as authorized by section 5722.07 of the Revised Code, of 4134  
real property acquired under this section shall extinguish the 4135  
lien on the title for all taxes, assessments, penalties, interest, 4136  
and charges delinquent at the time of the conveyance of the 4137  
delinquent land to the electing subdivision. 4138

**Sec. 5722.11.** All lands acquired and held by an electing 4139  
subdivision pursuant to this chapter shall be deemed real property 4140  
used for a public purpose and, notwithstanding section 5709.08 of 4141  
the Revised Code, shall be exempt from taxation until sold. The 4142  
exemption of such property shall be governed by the provisions of 4143  
division (F) of section 5709.12 of the Revised Code, regardless of 4144  
the manner in which such property is acquired. 4145

**Sec. 5723.01.** (A)(1) Every tract of land and town lot, which, 4146  
pursuant to foreclosure proceedings under section 323.25, sections 4147  
323.65 to 323.79, or section 5721.18 of the Revised Code, has been 4148  
advertised and offered for sale on two separate occasions, not 4149  
less than two weeks apart, and not sold for want of bidders, shall 4150  
be forfeited to the state or to a political subdivision, school 4151

district, or county land reutilization corporation pursuant to 4152  
division (A)(3) of this section. 4153

(2) The county prosecuting attorney shall certify to the 4154  
court that such tract of land or town lot has been twice offered 4155  
for sale and not sold for want of a bidder. Such forfeiture of 4156  
lands and town lots shall be effective when the court by entry 4157  
orders such lands and town lots forfeited to the state or to a 4158  
political subdivision, school district, or county land 4159  
reutilization corporation pursuant to division (A)(3) of this 4160  
section. A copy of such entry shall be certified to the county 4161  
auditor and, after the date of the certification, all the right, 4162  
title, claim, and interest of the former owner is transferred to 4163  
and vested in the state to be disposed of in compliance with this 4164  
chapter. 4165

(3) After having been notified pursuant to division (A)(2) of 4166  
this section that the tract of land or town lot has been twice 4167  
offered for sale and not sold for want of bidders, the court shall 4168  
notify the political subdivision and school district in which the 4169  
property is located, and any county land reutilization corporation 4170  
in the county, and offer to forfeit the property to the political 4171  
subdivision, school district, or corporation, or to an electing 4172  
subdivision as defined in section 5722.01 of the Revised Code, 4173  
upon a petition from the political subdivision, school district, 4174  
or corporation. If no such petition is filed with the court within 4175  
ten days after notification by the court, the court shall forfeit 4176  
the property to the state in accordance with division (A)(2) of 4177  
this section. If a political subdivision, school district, or 4178  
corporation requests through a petition to receive the property 4179  
through forfeiture, the forfeiture of land and town lots is 4180  
effective when, by entry, the court orders such lands and town 4181  
lots forfeited to the political subdivision, school district, or 4182  
corporation. The court shall certify a copy of the entry to the 4183

county auditor and, after the date of certification, all the 4184  
right, title, claim, and interest of the former owner is 4185  
transferred to and vested in the political subdivision, school 4186  
district, or corporation. 4187

(4) From and after the date of journalization of the order 4188  
forfeiting a tract of land or a town lot to the state pursuant to 4189  
division (A)(2) of this section and until such forfeited land has 4190  
been redeemed by the former owner pursuant to section 5723.03 of 4191  
the Revised Code or sold or transferred pursuant to section 4192  
5723.04 of the Revised Code, any political subdivision in which 4193  
the forfeited land is located or the county land reutilization 4194  
corporation of the county in which the forfeited land is located, 4195  
or an officer, agent, or employee of the subdivision or 4196  
corporation, upon knowledge or belief that the forfeited land is 4197  
unoccupied as defined in section 323.65 of the Revised Code, may 4198  
enter the forfeited lands and any buildings, structures, or other 4199  
improvements located on that land, for any of the following 4200  
purposes: 4201

(a) Conducting an appraisal or inspection of the buildings, 4202  
structures, or other improvements located on the forfeited land; 4203

(b) Conducting a voluntary action as defined in Chapter 3746. 4204  
of the Revised Code or other environment assessment of the 4205  
forfeited land and any buildings, structures, or other 4206  
improvements located on that land; 4207

(c) Conducting any other health and safety inspection of the 4208  
forfeited land and any buildings, structures, or other 4209  
improvements located on that land. 4210

Unless an action or omission of a political subdivision or 4211  
county land reutilization corporation, or an officer, agent, or 4212  
employee of the subdivision or corporation, by clear and 4213  
convincing evidence, constitutes willful or wanton misconduct or 4214

intentionally tortious conduct, the political subdivision or 4215  
county land reutilization corporation, or an officer, agent, or 4216  
employee of a subdivision or corporation, that enters the 4217  
forfeited land pursuant to this division is not liable in any 4218  
civil or administrative action, including an action in trespass, 4219  
resulting from the entry onto the forfeited land or for any tort 4220  
action as defined in section 3746.24 of the Revised Code resulting 4221  
from the testing for or actual presence of hazardous substances or 4222  
petroleum at, or the release of hazardous substances or petroleum 4223  
from, a property where a voluntary action is being or has been 4224  
conducted pursuant to Chapter 3746. of the Revised Code and the 4225  
rules adopted under it. This immunity is in addition to any 4226  
immunities from civil liability or defenses established by any 4227  
other section of the Revised Code or available at common law. Any 4228  
entry upon forfeited land and any buildings, structures, or 4229  
improvements located on that land pursuant to division (A)(4) of 4230  
this section shall not constitute the exercise of dominion or 4231  
control over the land or buildings, structures, or improvements on 4232  
the land when that entry is for the purposes described in 4233  
divisions (A)(4)(a) to (c) of this section. 4234

(B) Every parcel against which a judgment of foreclosure and 4235  
forfeiture is made in accordance with section 5721.16 of the 4236  
Revised Code is forfeited to the state on the date the court 4237  
enters a finding under that section. After that date, all the 4238  
right, title, claim, and interest of the former owner is 4239  
transferred to the state to be disposed of in compliance with the 4240  
relevant provisions of this chapter. 4241

**Sec. 5723.04.** (A) The county auditor shall maintain a list of 4242  
forfeited lands and shall offer such lands for sale annually, or 4243  
more frequently if the auditor determines that more frequent sales 4244  
are necessary. 4245

(B) Notwithstanding division (A) of this section, upon the request of a county land reutilization corporation organized under Chapter 1724. of the Revised Code, the county auditor shall promptly transfer to such corporation, by auditor's deed, the fee simple title to a parcel on the list of forfeited lands, which shall pass to such corporation free and clear of all taxes, assessments, charges, penalties, interest, and costs. Any Subject to division (C) of this section, any subordinate liens shall be deemed fully and forever satisfied and discharged. Upon such request, the land is deemed sold by the state for no consideration. The county land reutilization corporation shall file the deed for recording.

(C) When title to a parcel of land upon which a lien has been placed under section 715.261, 743.04, or 6119.06 of the Revised Code is transferred to a county land reutilization corporation under this section, the lien on the parcel shall be extinguished if the lien is for costs or charges that were incurred before the date of the transfer to the corporation and if the corporation did not incur the costs or charges, regardless of whether the lien was attached or the costs or charges were certified before the date of transfer. In such a case, the corporation and its successors in title shall take title to the property free and clear of any such lien and shall be immune from liability in any action to collect such costs or charges.

If a county land reutilization corporation takes title to property before any costs or charges have been certified or any lien has been placed with respect to the property under section 715.261, 743.04, or 6119.06 of the Revised Code, the corporation shall be deemed a bona fide purchaser for value without knowledge of such costs or lien, regardless of whether the corporation had actual or constructive knowledge of the costs or lien, and any such lien shall be void and unenforceable against the corporation

and its successors in title. 4278

**Sec. 5723.12.** (A) The county auditor, on making a sale of a 4279  
tract of land to any person under this chapter, shall give the 4280  
purchaser a certificate of sale. On producing or returning to the 4281  
auditor the certificate of sale, the auditor, on payment to the 4282  
auditor by the purchaser, the purchaser's heirs, or assigns, of 4283  
the sum of forty-five dollars, shall execute and file for 4284  
recording a deed, which deed shall be prima-facie evidence of 4285  
title in the purchaser, the purchaser's heirs, or assigns. Once 4286  
the deed has been recorded, the county auditor shall deliver the 4287  
deed to the purchaser. At the time of the sale, the county auditor 4288  
shall collect and the purchaser shall pay the fee required by law 4289  
for the recording of deeds. In the case of land sold to the state 4290  
under division (B) of section 5723.06 of the Revised Code, the 4291  
director of natural resources or a county land reutilization 4292  
corporation shall execute and file for recording the deed, and pay 4293  
the fee required by law for transferring deeds directly to the 4294  
county auditor and recording deeds directly to the county 4295  
recorder. 4296

(B) Except as otherwise provided in division (C) of this 4297  
section and except for foreclosures to which the alternative 4298  
redemption period has expired under sections 323.65 to 323.79 of 4299  
the Revised Code, when a tract of land has been duly forfeited to 4300  
the state and sold under this chapter, the conveyance of the real 4301  
estate by the auditor shall extinguish all previous title and 4302  
invest the purchaser with a new and perfect title that is free 4303  
from all liens and encumbrances, except taxes and installments of 4304  
special assessments and reassessments not due at the time of the 4305  
sale, federal tax liens other than federal tax liens that are 4306  
discharged in accordance with subsection (b) or (c) of section 4307  
7425 of the "Internal Revenue Code of 1954," 68A Stat. 3, 26 4308  
U.S.C. 1, as amended, and any easements and covenants running with 4309

the land that were created prior to the time the taxes or 4310  
assessments, for the nonpayment of which the land was forfeited, 4311  
became due and payable and except that, if there is a federal tax 4312  
lien on the tract of land at the time of the sale, the United 4313  
States is entitled to redeem the tract of land at any time within 4314  
one hundred twenty days after the sale pursuant to subsection (d) 4315  
of section 7425 of the "Internal Revenue Code of 1954," 68A Stat. 4316  
3, 26 U.S.C. 1, as amended. 4317

(C) ~~Except for foreclosures to which the alternative~~ 4318  
~~redemption period has already expired under sections 323.65 to~~ 4319  
~~323.79 of the Revised Code, when~~ When a tract of forfeited land 4320  
that was foreclosed upon as a result of proceedings for 4321  
foreclosure instituted under section 323.25, sections 323.65 to 4322  
323.79, or division (C) of section 5721.18 of the Revised Code is 4323  
sold or transferred to any person, including a county land 4324  
reutilization corporation, under this chapter, the conveyance of 4325  
the real estate by the auditor shall extinguish all previous title 4326  
and invest the purchaser or transferee with a new title free from 4327  
the lien for land taxes, assessments, charges, penalties, and 4328  
interest for which the lien was foreclosed, the property was 4329  
forfeited to the state, and in satisfaction of which the property 4330  
was sold or transferred under this chapter, ~~but subject to all~~ 4331  
~~other liens and encumbrances with respect to the tract.~~ In all 4332  
such cases, the purchaser or transferee shall be deemed a bona 4333  
fide purchaser for value in accordance with division (C) of 4334  
section 5723.04 of the Revised Code. 4335

**Sec. 6119.06.** Upon the declaration of the court of common 4336  
pleas organizing the regional water and sewer district pursuant to 4337  
section 6119.04 of the Revised Code and upon the qualifying of its 4338  
board of trustees and the election of a president and a secretary, 4339  
said district shall exercise in its own name all the rights, 4340  
powers, and duties vested in it by Chapter 6119. of the Revised 4341

Code, and, subject to such reservations, limitations and 4342  
qualifications as are set forth in this ~~Chapter~~ chapter, such 4343  
district may: 4344

(A) Adopt bylaws for the regulation of its affairs, the 4345  
conduct of its business, and notice of its actions; 4346

(B) Adopt an official seal; 4347

(C) Maintain a principal office and suboffices at such places 4348  
within the district as it designates; 4349

(D) Sue and plead in its own name; be sued and impleaded in 4350  
its own name with respect to its contracts or torts of its 4351  
members, employees, or agents acting within the scope of their 4352  
employment, or to enforce its obligations and covenants made under 4353  
sections 6119.09, 6119.12, and 6119.14 of the Revised Code. Any 4354  
such actions against the district shall be brought in the court of 4355  
common pleas of the county in which the principal office of the 4356  
district is located, or in the court of common pleas of the county 4357  
in which the cause of action arose, and all summonses, exceptions, 4358  
and notices of every kind shall be served on the district by 4359  
leaving a copy thereof at the principal office with the person in 4360  
charge thereof or with the secretary of the district. 4361

(E) Assume any liability or obligation of any person or 4362  
political subdivision, including a right on the part of such 4363  
district to indemnify and save harmless the other contracting 4364  
party from any loss, cost, or liability by reason of the failure, 4365  
refusal, neglect, or omission of such district to perform any 4366  
agreement assumed by it or to act or discharge any such 4367  
obligation; 4368

(F) Make loans and grants to political subdivisions for the 4369  
acquisition or construction of water resource projects by such 4370  
political subdivisions and adopt rules, regulations, and 4371  
procedures for making such loans and grants; 4372

(G) Acquire, construct, reconstruct, enlarge, improve,	4373
furnish, equip, maintain, repair, operate, lease or rent to or	4374
from, or contract for operation by or for, a political subdivision	4375
or person, water resource projects within or without the district;	4376
(H) Make available the use or service of any water resource	4377
project to one or more persons, one or more political	4378
subdivisions, or any combination thereof;	4379
(I) Levy and collect taxes and special assessments;	4380
(J) Issue bonds and notes and refunding bonds and notes as	4381
provided in Chapter 6119. of the Revised Code;	4382
(K) Acquire by gift or purchase, hold, and dispose of real	4383
and personal property in the exercise of its powers and the	4384
performance of its duties under Chapter 6119. of the Revised Code;	4385
(L) Dispose of, by public or private sale, or lease any real	4386
or personal property determined by the board of trustees to be no	4387
longer necessary or needed for the operation or purposes of the	4388
district;	4389
(M) Acquire, in the name of the district, by purchase or	4390
otherwise, on such terms and in such manner as it considers	4391
proper, or by the exercise of the right of condemnation in the	4392
manner provided by section 6119.11 of the Revised Code, such	4393
public or private lands, including public parks, playgrounds, or	4394
reservations, or parts thereof or rights therein, rights-of-way,	4395
property, rights, easements, and interests as it considers	4396
necessary for carrying out Chapter 6119. of the Revised Code, but	4397
excluding the acquisition by the exercise of the right of	4398
condemnation of any waste water facility or water management	4399
facility owned by any person or political subdivision, and	4400
compensation shall be paid for public or private lands so taken;	4401
(N) Adopt rules and regulations to protect augmented flow by	4402
the district in waters of the state, to the extent augmented by a	4403

water resource project, from depletion so it will be available for 4404  
beneficial use, to provide standards for the withdrawal from 4405  
waters of the state of the augmented flow created by a water 4406  
resource project which is not returned to the waters of the state 4407  
so augmented, and to establish reasonable charges therefor, if 4408  
considered necessary by the district; 4409

(O) Make and enter into all contracts and agreements and 4410  
execute all instruments necessary or incidental to the performance 4411  
of its duties and the execution of its powers under Chapter 6119. 4412  
of the Revised Code; 4413

(P) Enter into contracts with any person or any political 4414  
subdivision to render services to such contracting party for any 4415  
service the district is authorized to provide; 4416

(Q) Enter into agreements for grants or the receipt and 4417  
repayment of loans from a board of township trustees under section 4418  
505.705 of the Revised Code; 4419

(R) Make provision for, contract for, or sell any of its 4420  
by-products or waste; 4421

(S) Exercise the power of eminent domain in the manner 4422  
provided in Chapter 6119. of the Revised Code; 4423

(T) Remove or change the location of any fence, building, 4424  
railroad, canal, or other structure or improvement located in or 4425  
out of the district, and in case it is not feasible or economical 4426  
to move any such building, structure, or improvement situated in 4427  
or upon lands required, and if the cost is determined by the board 4428  
to be less than that of purchase or condemnation, to acquire land 4429  
and construct, acquire, or install therein or thereon buildings, 4430  
structures, or improvements similar in purpose, to be exchanged 4431  
for such buildings, structures, or improvements under contracts 4432  
entered into between the owner thereof and the district; 4433

(U) Receive and accept, from any federal or state agency, 4434

grants for or in aid of the construction of any water resource 4435  
project, and receive and accept aid or contributions from any 4436  
source of money, property, labor, or other things of value, to be 4437  
held, used, and applied only for the purposes for which such 4438  
grants and contributions are made; 4439

(V) Purchase fire and extended coverage and liability 4440  
insurance for any water resource project and for the principal 4441  
office and suboffices of the district, insurance protecting the 4442  
district and its officers and employees against liability for 4443  
damage to property or injury to or death of persons arising from 4444  
its operations, and any other insurance the district may agree to 4445  
provide under any resolution authorizing its water resource 4446  
revenue bonds or in any trust agreement securing the same; 4447

(W)(1) Charge, alter, and collect rentals and other charges 4448  
for the use of services of any water resource project as provided 4449  
in section 6119.09 of the Revised Code. Such district may refuse 4450  
the services of any of its projects if any of such rentals or 4451  
other charges, including penalties for late payment, are not paid 4452  
by the user thereof, and, if such rentals or other charges are not 4453  
paid when due and upon certification of nonpayment to the county 4454  
auditor, such rentals or other charges constitute a lien upon the 4455  
property so served, shall be placed by the auditor upon the real 4456  
property tax list and duplicate, and shall be collected in the 4457  
same manner as other taxes. 4458

(2) A district shall not certify to the county auditor for 4459  
placement upon the tax list and duplicate and the county auditor 4460  
shall not place upon the tax list or duplicate as a charge against 4461  
the property the amount of unpaid rentals or other charges 4462  
including any penalties for late payment as described in division 4463  
(W)(1) of this section if any of the following apply: 4464

(a) The property served has been transferred or sold to an 4465  
electing subdivision as defined in section 5722.01 of the Revised 4466

Code, regardless of whether the electing subdivision is still the 4467  
owner of the property, and the unpaid rentals or other charges 4468  
including penalties for late payment have arisen from a period of 4469  
time prior to the transfer or confirmation of sale to the electing 4470  
subdivision. 4471

(b) The property served has been sold to a purchaser at 4472  
sheriff's sale or auditor's sale, the unpaid rentals or other 4473  
charges including penalties for late payment have arisen from a 4474  
period of time prior to the confirmation of sale, and the 4475  
purchaser is not the owner of record of the property immediately 4476  
prior to the judgment of foreclosure nor any of the following: 4477

(i) A member of that owner's immediate family; 4478

(ii) A person with a power of attorney appointed by that 4479  
owner who subsequently transfers the property to the owner; 4480

(iii) A sole proprietorship owned by that owner or a member 4481  
of that owner's immediate family; 4482

(iv) A partnership, trust, business trust, corporation, or 4483  
association of which the owner or a member of the owner's 4484  
immediate family owns or controls directly or indirectly more than 4485  
fifty per cent. 4486

(c) The property served has been forfeited to this state for 4487  
delinquent taxes, unless the owner of record redeems the property. 4488

(3) Upon valid written notice to the county auditor by any 4489  
owner possessing an ownership interest of record of the property 4490  
or an electing subdivision previously in the chain of title to the 4491  
property that the unpaid water rents or charges together with any 4492  
penalties have been certified for placement or placed upon the tax 4493  
list and duplicate as a charge against the property in violation 4494  
of division (W)(2) of this section, the county auditor shall 4495  
promptly remove such charge from the tax duplicate. This written 4496  
notice to the county auditor shall include all of the following: 4497

<u>(a) The parcel number of the property;</u>	4498
<u>(b) The common address of the property;</u>	4499
<u>(c) The date of the recording of the transfer of the property</u> <u>to the owner or electing subdivision;</u>	4500 4501
<u>(d) The charge allegedly placed in violation of division</u> <u>(W)(2) of this section.</u>	4502 4503
<u>(4) When title to property is transferred to a county land</u> <u>reutilization corporation, any lien placed on the property under</u> <u>this division shall be extinguished, and the corporation shall not</u> <u>be held liable for any rentals or charges certified under this</u> <u>division with respect to the property, if the rentals or charges</u> <u>were incurred before the date of the transfer to the corporation</u> <u>and if the corporation did not incur the rentals or charges,</u> <u>regardless of whether the rentals or charges were certified, or</u> <u>the lien was attached, before the date of transfer. In such a</u> <u>case, the corporation and its successors in title shall take title</u> <u>to the property free and clear of any such lien and shall be</u> <u>immune from liability in any collection action brought with</u> <u>respect to such rentals or charges. If a lien placed on property</u> <u>is extinguished as provided in this division, the district shall</u> <u>retain the ability to recoup the rents and charges incurred with</u> <u>respect to the property from any owner, tenant, or other person</u> <u>liable to pay such rents and charges before the property was</u> <u>transferred to the corporation.</u>	4504 4505 4506 4507 4508 4509 4510 4511 4512 4513 4514 4515 4516 4517 4518 4519 4520 4521
<u>(X) Provide coverage for its employees under Chapters 145.,</u> <u>4123., and 4141. of the Revised Code;</u>	4522 4523
<u>(Y) Merge or combine with any other regional water and sewer</u> <u>district into a single district, which shall be one of the</u> <u>constituent districts, on terms so that the surviving district</u> <u>shall be possessed of all rights, capacity, privileges, powers,</u> <u>franchises, and authority of the constituent districts and shall</u>	4524 4525 4526 4527 4528

be subject to all the liabilities, obligations, and duties of each 4529  
of the constituent districts and all rights of creditors of such 4530  
constituent districts shall be preserved unimpaired, limited in 4531  
lien to the property affected by such liens immediately prior to 4532  
the time of the merger and all debts, liabilities, and duties of 4533  
the respective constituent districts shall thereafter attach to 4534  
the surviving district and may be enforced against it, and such 4535  
other terms as are agreed upon, provided two-thirds of the members 4536  
of each of the boards consent to such merger or combination. Such 4537  
merger or combination shall become legally effective unless, prior 4538  
to the ninetieth day following the later of the consents, 4539  
qualified electors residing in either district equal in number to 4540  
a majority of the qualified electors voting at the last general 4541  
election in such district file with the secretary of the board of 4542  
trustees of their regional water and sewer district a petition of 4543  
remonstrance against such merger or combination. The secretary 4544  
shall cause the board of elections of the proper county or 4545  
counties to check the sufficiency of the signatures on such 4546  
petition. 4547

(Z) Exercise the powers of the district without obtaining the 4548  
consent of any other political subdivision, provided that all 4549  
public or private property damaged or destroyed in carrying out 4550  
the powers of the district shall be restored or repaired and 4551  
placed in its original condition as nearly as practicable or 4552  
adequate compensation made therefor by the district; 4553

(AA) Require the owner of any premises located within the 4554  
district to connect the owner's premises to a water resource 4555  
project determined to be accessible to such premises and found to 4556  
require such connection so as to prevent or abate pollution or 4557  
protect the health and property of persons in the district. Such 4558  
connection shall be made in accordance with procedures established 4559  
by the board of trustees of such district and pursuant to such 4560

orders as the board may find necessary to ensure and enforce 4561  
compliance with such procedures. 4562

(BB) Do all acts necessary or proper to carry out the powers 4563  
granted in Chapter 6119. of the Revised Code. 4564

**Section 2.** That existing sections 317.32, 319.203, 319.54, 4565  
321.261, 323.131, 323.25, 323.28, 323.47, 323.65, 323.69, 323.70, 4566  
323.71, 323.72, 323.73, 323.78, 323.79, 715.261, 743.04, 1724.02, 4567  
1724.10, 2744.01, 5709.12, 5721.01, 5721.03, 5721.14, 5721.18, 4568  
5721.19, 5721.36, 5722.01, 5722.03, 5722.04, 5722.07, 5722.10, 4569  
5722.11, 5723.01, 5723.04, 5723.12, and 6119.06 of the Revised 4570  
Code are hereby repealed. 4571