

As Introduced

**134th General Assembly
Regular Session
2021-2022**

S. B. No. 112

Senator Dolan

A BILL

To amend sections 317.32, 319.48, 319.54, 321.261, 1
321.263, 321.343, 323.25, 323.26, 323.28, 2
323.31, 323.33, 323.65, 323.66, 323.67, 323.69, 3
323.691, 323.70, 323.71, 323.72, 323.73, 323.75, 4
323.76, 323.77, 323.79, 505.86, 715.261, 721.28, 5
1721.10, 1724.02, 1724.11, 3737.87, 3745.11, 6
5709.12, 5721.01, 5721.02, 5721.03, 5721.04, 7
5721.06, 5721.13, 5721.17, 5721.18, 5721.19, 8
5721.192, 5721.20, 5721.25, 5721.26, 5721.30, 9
5721.32, 5721.33, 5721.37, 5722.01, 5722.02, 10
5722.03, 5722.031, 5722.04, 5722.05, 5722.06, 11
5722.07, 5722.08, 5722.10, 5722.11, 5722.14, 12
5722.15, 5722.21, 5723.01, 5723.03, 5723.04, 13
5723.05, 5723.06, 5723.10, 5723.13, 5723.18, and 14
5739.02; to enact sections 5721.182, 5721.183, 15
5722.111, and 5723.20; and to repeal sections 16
323.74, 5721.14, 5721.15, 5721.16, 5722.09, and 17
5722.13 of the Revised Code to make changes to 18
the law relating to tax foreclosures and county 19
land reutilization corporations. 20

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

Section 1. That sections 317.32, 319.48, 319.54, 321.261, 21
321.263, 321.343, 323.25, 323.26, 323.28, 323.31, 323.33, 22
323.65, 323.66, 323.67, 323.69, 323.691, 323.70, 323.71, 323.72, 23
323.73, 323.75, 323.76, 323.77, 323.79, 505.86, 715.261, 721.28, 24
1721.10, 1724.02, 1724.11, 3737.87, 3745.11, 5709.12, 5721.01, 25
5721.02, 5721.03, 5721.04, 5721.06, 5721.13, 5721.17, 5721.18, 26
5721.19, 5721.192, 5721.20, 5721.25, 5721.26, 5721.30, 5721.32, 27
5721.33, 5721.37, 5722.01, 5722.02, 5722.03, 5722.031, 5722.04, 28
5722.05, 5722.06, 5722.07, 5722.08, 5722.10, 5722.11, 5722.14, 29
5722.15, 5722.21, 5723.01, 5723.03, 5723.04, 5723.05, 5723.06, 30
5723.10, 5723.13, 5723.18, and 5739.02 be amended and sections 31
5721.182, 5721.183, 5722.111, and 5723.20 of the Revised Code be 32
enacted to read as follows: 33

Sec. 317.32. The county recorder shall charge and collect 34
the following fees, to include, except as otherwise provided in 35
division (A)(2) of this section, base fees for the recorder's 36
services and housing trust fund fees collected pursuant to 37
section 317.36 of the Revised Code: 38

(A)(1) Except as otherwise provided in division (A)(2) of 39
this section, for recording and indexing an instrument if the 40
photocopy or any similar process is employed, a base fee of 41
seventeen dollars for the first two pages and a housing trust 42
fund fee of seventeen dollars, and a base fee of four dollars 43
and a housing trust fund fee of four dollars for each subsequent 44
page, size eight and one-half inches by fourteen inches, or 45
fraction of a page, including the caption page, of such 46
instrument; 47

(2) For recording and indexing an instrument described in 48
division (D) of section 317.08 of the Revised Code if the 49
photocopy or any similar process is employed, a fee of twenty- 50

eight dollars for the first two pages to be deposited as 51
specified elsewhere in this division, and a fee of eight dollars 52
to be deposited in the same manner for each subsequent page, 53
size eight and one-half inches by fourteen inches, or fraction 54
of a page, including the caption page, of that instrument. If 55
the county recorder's technology fund has been established under 56
section 317.321 of the Revised Code, of the twenty-eight 57
dollars, fourteen dollars shall be deposited into the county 58
treasury to the credit of the county recorder's technology fund 59
and fourteen dollars shall be deposited into the county treasury 60
to the credit of the county general fund. If the county 61
recorder's technology fund has not been established, the twenty- 62
eight dollars shall be deposited into the county treasury to the 63
credit of the county general fund. 64

(B) For certifying a photocopy from the record previously 65
recorded, a base fee of one dollar and a housing trust fund fee 66
of one dollar per page, size eight and one-half inches by 67
fourteen inches, or fraction of a page; for each certification 68
if the recorder's seal is required, except as to instruments 69
issued by the armed forces of the United States, a base fee of 70
fifty cents and a housing trust fund fee of fifty cents; 71

(C) For entering any marginal reference by separate 72
recorded instrument, a base fee of two dollars and a housing 73
trust fund fee of two dollars for each marginal reference set 74
out in that instrument, in addition to the fees set forth in 75
division (A) (1) of this section; 76

(D) For indexing in the real estate mortgage records, 77
pursuant to section 1309.519 of the Revised Code, financing 78
statements covering crops growing or to be grown, timber to be 79
cut, minerals or the like, including oil and gas, accounts 80

subject to section 1309.301 of the Revised Code, or fixture 81
filings made pursuant to section 1309.334 of the Revised Code, a 82
base fee of two dollars and a housing trust fund fee of two 83
dollars for each name indexed; 84

(E) For filing zoning resolutions, including text and 85
maps, in the office of the recorder as required under sections 86
303.11 and 519.11 of the Revised Code, a base fee of twenty-five 87
dollars and a housing trust fund fee of twenty-five dollars, 88
regardless of the size or length of the resolutions; 89

(F) For filing zoning amendments, including text and maps, 90
in the office of the recorder as required under sections 303.12 91
and 519.12 of the Revised Code, a base fee of ten dollars and a 92
housing trust fund fee of ten dollars regardless of the size or 93
length of the amendments; 94

(G) For photocopying a document, other than at the time of 95
recording and indexing as provided for in division (A)(1) or (2) 96
of this section, a base fee of one dollar and a housing trust 97
fund fee of one dollar per page, size eight and one-half inches 98
by fourteen inches, or fraction thereof; 99

(H) For local facsimile transmission of a document, a base 100
fee of one dollar and a housing trust fund fee of one dollar per 101
page, size eight and one-half inches by fourteen inches, or 102
fraction thereof; for long distance facsimile transmission of a 103
document, a base fee of two dollars and a housing trust fund fee 104
of two dollars per page, size eight and one-half inches by 105
fourteen inches, or fraction thereof; 106

(I) For recording a declaration executed pursuant to 107
section 2133.02 of the Revised Code or a durable power of 108
attorney for health care executed pursuant to section 1337.12 of 109

the Revised Code, or both a declaration and a durable power of attorney for health care, a base fee of at least fourteen dollars but not more than twenty dollars and a housing trust fund fee of at least fourteen dollars but not more than twenty dollars.

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

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

The fees provided for in this section shall not apply to the recording, indexing, or making of a certified copy or to the filing of any instrument by a county land reutilization corporation, or its wholly owned subsidiary, or any other. For electing ~~subdivision~~ subdivisions, other than a county land

reutilization corporation, the fees provided for in this section 140
shall not apply to the recording, indexing, or making of a 141
certified copy or to the filing of any instrument that transfers 142
land to the electing subdivision's land reutilization program as 143
those terms are defined in section 5722.01 of the Revised Code, 144
if the instrument states that the land is being acquired by the 145
electing subdivision as part of its land reutilization program. 146

Sec. 319.48. (A) The county auditor shall maintain a real 147
property tax suspension list of tracts and lots certified to ~~him~~ 148
the auditor under section 323.33 of the Revised Code as being 149
charged with delinquent amounts most likely uncollectible except 150
through foreclosure ~~or through foreclosure and forfeiture.~~ 151
Tracts and lots on the list shall be listed in the same form and 152
order or sequence as on the general tax list of real and public 153
utility property. The list also shall include a description of 154
the tract or lot and the name of the person under whom it is 155
listed. 156

(B) When the county auditor enters current taxes and 157
delinquent amounts on the general tax list and duplicate of real 158
and public utility property under section 319.30 of the Revised 159
Code, ~~he the auditor~~ shall enter against a tract or lot that is 160
on the suspension list only the current taxes levied against the 161
tract or lot; ~~he the auditor~~ shall not enter on the general tax 162
list and duplicate the delinquent taxes, penalties, and interest 163
charged against the tract or lot. Instead, ~~he the auditor~~ shall 164
indicate on the general tax list and duplicate with an asterisk 165
or other marking that the tract or lot appears on the real 166
property tax suspension list, that delinquent taxes, penalties, 167
and interest stand charged against it, and that the amount of 168
the delinquency may be obtained through the county auditor or 169
treasurer. 170

(C) If a tract or lot is foreclosed upon ~~or foreclosed~~ 171
~~upon and forfeited~~ for payment of delinquent taxes, penalties, 172
and interest or is redeemed by the owner or another authorized 173
taxpayer, the county auditor shall immediately strike the tract 174
or lot from the real property tax suspension list. 175

Sec. 319.54. (A) On all moneys collected by the county 176
treasurer on any tax duplicate of the county, other than estate 177
tax duplicates, and on all moneys received as advance payments 178
of personal property and classified property taxes, the county 179
auditor, on settlement with the treasurer and tax commissioner, 180
on or before the date prescribed by law for such settlement or 181
any lawful extension of such date, shall be allowed as 182
compensation for the county auditor's services the following 183
percentages: 184

(1) On the first one hundred thousand dollars, two and 185
one-half per cent; 186

(2) On the next two million dollars, eight thousand three 187
hundred eighteen ten-thousandths of one per cent; 188

(3) On the next two million dollars, six thousand six 189
hundred fifty-five ten-thousandths of one per cent; 190

(4) On all further sums, one thousand six hundred sixty- 191
three ten-thousandths of one per cent. 192

If any settlement is not made on or before the date 193
prescribed by law for such settlement or any lawful extension of 194
such date, the aggregate compensation allowed to the auditor 195
shall be reduced one per cent for each day such settlement is 196
delayed after the prescribed date. No penalty shall apply if the 197
auditor and treasurer grant all requests for advances up to 198
ninety per cent of the settlement pursuant to section 321.34 of 199

the Revised Code. The compensation allowed in accordance with 200
this section on settlements made before the dates prescribed by 201
law, or the reduced compensation allowed in accordance with this 202
section on settlements made after the date prescribed by law or 203
any lawful extension of such date, shall be apportioned ratably 204
by the auditor and deducted from the shares or portions of the 205
revenue payable to the state as well as to the county, 206
townships, municipal corporations, and school districts. 207

(B) For the purpose of reimbursing county auditors for the 208
expenses associated with the increased number of applications 209
for reductions in real property taxes under sections 323.152 and 210
4503.065 of the Revised Code that result from the amendment of 211
those sections by Am. Sub. H.B. 119 of the 127th general 212
assembly, there shall be paid from the state's general revenue 213
fund to the county treasury, to the credit of the real estate 214
assessment fund created by section 325.31 of the Revised Code, 215
an amount equal to one per cent of the total annual amount of 216
property tax relief reimbursement paid to that county under 217
sections 323.156 and 4503.068 of the Revised Code for the 218
preceding tax year. Payments made under this division shall be 219
made at the same times and in the same manner as payments made 220
under section 323.156 of the Revised Code. 221

(C) From all moneys collected by the county treasurer on 222
any tax duplicate of the county, other than estate tax 223
duplicates, and on all moneys received as advance payments of 224
personal property and classified property taxes, there shall be 225
paid into the county treasury to the credit of the real estate 226
assessment fund created by section 325.31 of the Revised Code, 227
an amount to be determined by the county auditor, which shall 228
not exceed the percentages prescribed in divisions (C) (1) and 229
(2) of this section. 230

(1) For payments made after June 30, 2007, and before 2011, the following percentages:	231 232
(a) On the first five hundred thousand dollars, four per cent;	233 234
(b) On the next five million dollars, two per cent;	235
(c) On the next five million dollars, one per cent;	236
(d) On all further sums not exceeding one hundred fifty million dollars, three-quarters of one per cent;	237 238
(e) On amounts exceeding one hundred fifty million dollars, five hundred eighty-five thousandths of one per cent.	239 240
(2) For payments made in or after 2011, the following percentages:	241 242
(a) On the first five hundred thousand dollars, four per cent;	243 244
(b) On the next ten million dollars, two per cent;	245
(c) On amounts exceeding ten million five hundred thousand dollars, three-fourths of one per cent.	246 247
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.	248 249 250 251
(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.	252 253 254 255
(E) On all estate tax moneys collected by the county treasurer, the county auditor, on settlement annually with the	256 257

tax commissioner, shall be allowed, as compensation for the 258
auditor's services under Chapter 5731. of the Revised Code, the 259
following percentages: 260

(1) Four per cent on the first one hundred thousand 261
dollars; 262

(2) One-half of one per cent on all additional sums. 263

Such percentages shall be computed upon the amount 264
collected and reported at each annual settlement, and shall be 265
for the use of the general fund of the county. 266

(F) On all cigarette license moneys collected by the 267
county treasurer, the county auditor, on settlement semiannually 268
with the treasurer, shall be allowed as compensation for the 269
auditor's services in the issuing of such licenses one-half of 270
one per cent of such moneys, to be apportioned ratably and 271
deducted from the shares of the revenue payable to the county 272
and subdivisions, for the use of the general fund of the county. 273

(G) The county auditor shall charge and receive fees as 274
follows: 275

(1) For deeds of land sold for taxes to be paid by the 276
purchaser, ~~five~~forty-five dollars; 277

(2) For the transfer or entry of land, lot, or part of 278
lot, or the transfer or entry on or after January 1, 2000, of a 279
used manufactured home or mobile home as defined in section 280
5739.0210 of the Revised Code, fifty cents for each transfer or 281
entry, to be paid by the person requiring it; 282

(3) For receiving statements of value and administering 283
section 319.202 of the Revised Code, one dollar, or ten cents 284
for each one hundred dollars or fraction of one hundred dollars, 285

whichever is greater, of the value of the real property	286
transferred or, for sales occurring on or after January 1, 2000,	287
the value of the used manufactured home or used mobile home, as	288
defined in section 5739.0210 of the Revised Code, transferred,	289
except no fee shall be charged when the transfer is made:	290
(a) To or from the United States, this state, or any	291
instrumentality, agency, or political subdivision of the United	292
States or this state;	293
(b) Solely in order to provide or release security for a	294
debt or obligation;	295
(c) To confirm or correct a deed previously executed and	296
recorded or when a current owner on any record made available to	297
the general public on the internet or a publicly accessible	298
database and the general tax list of real and public utility	299
property and the general duplicate of real and public utility	300
property is a peace officer, parole officer, prosecuting	301
attorney, assistant prosecuting attorney, correctional employee,	302
youth services employee, firefighter, EMT, or investigator of	303
the bureau of criminal identification and investigation and is	304
changing the current owner name listed on any record made	305
available to the general public on the internet or a publicly	306
accessible database and the general tax list of real and public	307
utility property and the general duplicate of real and public	308
utility property to the initials of the current owner as	309
prescribed in division (B)(1) of section 319.28 of the Revised	310
Code;	311
(d) To evidence a gift, in trust or otherwise and whether	312
revocable or irrevocable, between husband and wife, or parent	313
and child or the spouse of either;	314

(e) On sale for delinquent taxes or assessments;	315
(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;	316 317 318
(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;	319 320 321 322 323 324
(h) By a subsidiary corporation to its parent corporation for no consideration, nominal consideration, or in sole consideration of the cancellation or surrender of the subsidiary's stock;	325 326 327 328
(i) By lease, whether or not it extends to mineral or mineral rights, unless the lease is for a term of years renewable forever;	329 330 331
(j) When the value of the real property or the manufactured or mobile home or the value of the interest that is conveyed does not exceed one hundred dollars;	332 333 334
(k) Of an occupied residential property, including a manufactured or mobile home, being transferred to the builder of a new residence or to the dealer of a new manufactured or mobile home when the former residence is traded as part of the consideration for the new residence or new manufactured or mobile home;	335 336 337 338 339 340
(l) To a grantee other than a dealer in real property or in manufactured or mobile homes, solely for the purpose of, and as a step in, the prompt sale of the real property or	341 342 343

manufactured or mobile home to others;	344
(m) To or from a person when no money or other valuable	345
and tangible consideration readily convertible into money is	346
paid or to be paid for the real estate or manufactured or mobile	347
home and the transaction is not a gift;	348
(n) Pursuant to division (B) of section 317.22 of the	349
Revised Code, or section 2113.61 of the Revised Code, between	350
spouses or to a surviving spouse pursuant to section 5302.17 of	351
the Revised Code as it existed prior to April 4, 1985, between	352
persons pursuant to section 5302.17 or 5302.18 of the Revised	353
Code on or after April 4, 1985, to a person who is a surviving,	354
survivorship tenant pursuant to section 5302.17 of the Revised	355
Code on or after April 4, 1985, or pursuant to section 5309.45	356
of the Revised Code;	357
(o) To a trustee acting on behalf of minor children of the	358
deceased;	359
(p) Of an easement or right-of-way when the value of the	360
interest conveyed does not exceed one thousand dollars;	361
(q) Of property sold to a surviving spouse pursuant to	362
section 2106.16 of the Revised Code;	363
(r) To or from an organization exempt from federal income	364
taxation under section 501(c)(3) of the "Internal Revenue Code	365
of 1986," 100 Stat. 2085, 26 U.S.C.A. 1, as amended, provided	366
such transfer is without consideration and is in furtherance of	367
the charitable or public purposes of such organization;	368
(s) Among the heirs at law or devisees, including a	369
surviving spouse, of a common decedent, when no consideration in	370
money is paid or to be paid for the real property or	371
manufactured or mobile home;	372

(t) To a trustee of a trust, when the grantor of the trust has reserved an unlimited power to revoke the trust;	373 374
(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;	375 376 377 378
(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;	379 380 381 382
(w) To a corporation for incorporation into a sports facility constructed pursuant to section 307.696 of the Revised Code;	383 384 385
(x) Between persons pursuant to section 5302.18 of the Revised Code;	386 387
(y) From a county land reutilization corporation organized under Chapter 1724. of the Revised Code, or its wholly owned subsidiary, to a third party.	388 389 390
(4) For the cost of publishing the delinquent manufactured home tax list, <u>and</u> 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.	391 392 393 394 395 396
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	397 398 399 400 401

daily to the credit of the general fund of the county, except 402
that fees charged and received under division (G) (3) of this 403
section for a transfer of real property to a county land 404
reutilization corporation shall be credited to the county land 405
reutilization corporation fund established under section 321.263 406
of the Revised Code. 407

The real property transfer fee provided for in division 408
(G) (3) of this section shall be applicable to any conveyance of 409
real property presented to the auditor on or after January 1, 410
1968, regardless of its time of execution or delivery. 411

The transfer fee for a used manufactured home or used 412
mobile home shall be computed by and paid to the county auditor 413
of the county in which the home is located immediately prior to 414
the transfer. 415

Sec. 321.261. (A) In each county treasury there shall be 416
created the treasurer's delinquent tax and assessment collection 417
fund and the prosecuting attorney's delinquent tax and 418
assessment collection fund. Except as otherwise provided in this 419
division, two and one-half per cent of all delinquent real 420
property, personal property, and manufactured and mobile home 421
taxes and assessments collected by the county treasurer shall be 422
deposited in the treasurer's delinquent tax and assessment 423
collection fund, and two and one-half per cent of such 424
delinquent taxes and assessments shall be deposited in the 425
prosecuting attorney's delinquent tax and assessment collection 426
fund. The board of county commissioners shall appropriate to the 427
county treasurer from the treasurer's delinquent tax and 428
assessment collection fund, and shall appropriate to the 429
prosecuting attorney from the prosecuting attorney's delinquent 430
tax and assessment collection fund, money to the credit of the 431

respective fund, and except as provided in division (D) of this 432
section, the appropriation shall be used only for the following 433
purposes: 434

(1) By the county treasurer or the county prosecuting 435
attorney in connection with the collection of delinquent real 436
property, personal property, and manufactured and mobile home 437
taxes and assessments, including proceedings related to 438
foreclosure of the state's lien for such taxes against such 439
property; 440

(2) With respect to any portion of the amount appropriated 441
from the treasurer's delinquent tax and assessment collection 442
fund for the benefit of a county land reutilization corporation 443
organized under Chapter 1724. of the Revised Code, the county 444
land reutilization corporation. Upon the deposit of amounts in 445
the treasurer's delinquent tax and assessment collection fund, 446
any amounts allocated at the direction of the treasurer to the 447
support of the county land reutilization corporation shall be 448
paid out of such fund to the corporation upon a warrant of the 449
county auditor. 450

If the balance in the treasurer's or prosecuting 451
attorney's delinquent tax and assessment collection fund exceeds 452
three times the amount deposited into the fund in the preceding 453
year, the treasurer or prosecuting attorney, on or before the 454
twentieth day of October of the current year, may direct the 455
county auditor to forgo the allocation of delinquent taxes and 456
assessments to that officer's respective fund in the ensuing 457
year. If the county auditor receives such direction, the auditor 458
shall cause the portion of taxes and assessments that otherwise 459
would be credited to the fund under this section in that ensuing 460
year to be allocated and distributed among taxing units' funds 461

as otherwise provided in this chapter and other applicable law. 462

(B) During the period of time that a county land 463
reutilization corporation is functioning as such on behalf of a 464
county, the board of county commissioners, upon the request of 465
the county treasurer, a county commissioner, or the county land 466
reutilization corporation, may designate by resolution that an 467
additional amount, not exceeding five per cent of all 468
collections of delinquent real property, personal property, and 469
manufactured and mobile home taxes and assessments, shall be 470
deposited in the ~~treasurer's delinquent tax and assessment~~ 471
~~collection~~ county land reutilization corporation fund 472
established under section 321.263 of the Revised Code and be 473
available for appropriation by the board for the use of the 474
corporation. Any such amounts so deposited and appropriated 475
under this division shall be paid out of the ~~treasurer's~~ 476
~~delinquent tax and assessment collection~~ county land 477
reutilization corporation fund to the corporation upon a warrant 478
of the county auditor. 479

(C) Annually by the first day of December, the county 480
treasurer and the prosecuting attorney each shall submit a 481
report to the board of county commissioners regarding the use of 482
the moneys appropriated from their respective delinquent tax and 483
assessment collection funds. Each report shall specify the 484
amount appropriated from the fund during the current calendar 485
year, an estimate of the amount so appropriated that will be 486
expended by the end of the year, a summary of how the amount 487
appropriated has been expended in connection with delinquent tax 488
collection activities or land reutilization, and an estimate of 489
the amount that will be credited to the fund during the ensuing 490
calendar year. 491

The annual report of a county land reutilization corporation required by section 1724.05 of the Revised Code shall include information regarding the amount and use of the moneys that the corporation received from the ~~treasurer's delinquent tax and assessment collection~~ county land reutilization corporation fund.

(D) (1) In any county, if the county treasurer or prosecuting attorney determines that the balance to the credit of that officer's corresponding delinquent tax and assessment collection fund exceeds the amount required to be used as prescribed by division (A) of this section, the county treasurer or prosecuting attorney may expend the excess to prevent residential mortgage foreclosures in the county and to address problems associated with other foreclosed real property. The amount used for that purpose in any year may not exceed the amount that would cause the fund to have a reserve of less than twenty per cent of the amount expended in the preceding year for the purposes of division (A) of this section.

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

and demolition. 523

(2) In a county having a population of more than one 524
hundred thousand according to the department of development's 525
2006 census estimate, if the county treasurer or prosecuting 526
attorney determines that the balance to the credit of that 527
officer's corresponding delinquent tax and assessment collection 528
fund exceeds the amount required to be used as prescribed by 529
division (A) of this section, the county treasurer or 530
prosecuting attorney may expend the excess to assist county land 531
reutilization corporations, townships, or municipal corporations 532
located in the county as provided in division (D) (2) of this 533
section, provided that the combined amount so expended each year 534
in a county shall not exceed five million dollars. Upon 535
application for the funds by a county land reutilization 536
corporation, township, or municipal corporation, the county 537
treasurer or prosecuting attorney may assist the county land 538
reutilization corporation, township, or municipal corporation in 539
abating foreclosed residential nuisances, including paying the 540
costs of securing such buildings, lot maintenance, and 541
demolition. At the prosecuting attorney's discretion, the 542
prosecuting attorney also may apply the funds to costs of 543
prosecuting alleged violations of criminal and civil laws 544
governing real estate and related transactions, including fraud 545
and abuse. 546

Sec. 321.263. A county land reutilization corporation fund 547
shall be established in the county treasury of each county in 548
which a county land reutilization corporation has been organized 549
under Chapter 1724. of the Revised Code ~~and in which~~. Any 550
amount in the county land reutilization corporation fund 551
appropriated by a board of county commissioners shall be paid to 552
the corporation, upon the corporation's written request, by the 553

county treasurer upon the warrant of the county auditor. 554

If the county treasurer has made advance payments under 555
section 321.341 of the Revised Code. ~~The, the~~ county treasurer 556
shall credit all penalties and interest on the current year 557
unpaid taxes and the current year delinquent taxes advanced to 558
the fund as provided under section 321.341 of the Revised Code 559
when the current year unpaid taxes and current year delinquent 560
taxes are collected. 561

~~Any amount in the county land reutilization corporation~~ 562
~~fund appropriated by a board of county commissioners shall be~~ 563
~~paid to the corporation, upon its written request, by the county~~ 564
~~treasurer upon the warrant of the county auditor.~~ At the end of 565
the year immediately following the year in which an amount of 566
penalties and interest was deposited in the county land 567
reutilization corporation fund, any balance of that amount of 568
penalties and interest remaining in the fund shall be encumbered 569
for the repayment of any borrowed money, and interest accrued 570
thereon, that was used to make an advance payment under section 571
321.341 of the Revised Code, and that has not yet been repaid. 572
The balance remaining in the fund from any amount of penalties 573
and interest deposited in the fund shall be determined as if all 574
amounts deposited into the fund are drawn from the fund on a 575
first-in, first-out basis. The amount encumbered shall not 576
exceed the county's aggregate liability for the borrowed money 577
and interest, and shall be determined as if the liability were 578
to be discharged on the termination or maturity date of the 579
instrument under which the money was borrowed. If the balance of 580
penalties and interest is not or will not be reserved for 581
appropriation or reappropriation to the corporation in a 582
succeeding fiscal year, it shall be transferred by the county 583
treasurer to the undivided general tax fund of the county. Such 584

amounts of penalties and interest shall be apportioned and 585
distributed to the appropriate taxing districts in the same 586
manner as the distribution of delinquent taxes and assessments. 587

Sec. 321.343. A county treasurer of a county in which a 588
county land reutilization corporation has been organized under 589
Chapter 1724. of the Revised Code may enter into an agreement 590
with the county land reutilization corporation for the benefit 591
of the holders of debt obligations of the corporation for the 592
repayment of which will be pledged the penalties and interest on 593
current year unpaid taxes and current year delinquent taxes, as 594
defined in and available under section 321.341 of the Revised 595
Code. The pledge agreement may include, without limitation, a 596
pledge by the county treasurer of and a grant of a security 597
interest in the penalties and interest deposited into the county 598
land reutilization corporation fund to the payment of debt 599
service on the debt obligations and a covenant of the county 600
treasurer to continue to make the special tax advances 601
authorized under section 321.341 of the Revised Code when the 602
debt obligations remain outstanding if necessary to generate 603
from the penalties and interest at least the amount needed to 604
pay the debt service on the debt obligations when due. The 605
penalties and interest so pledged and so deposited are 606
immediately subject to the pledge and security interest without 607
any physical delivery thereof or further act. The pledge and 608
security interest are valid, binding, and enforceable against 609
all parties having claims of any kind against the county land 610
reutilization corporation or the county treasurer, irrespective 611
of notice thereof, and such pledge and grant of a security 612
interest creates a perfected security interest for all purposes 613
of Chapter 1309. of the Revised Code, without the necessity for 614
separation or delivery or possession of the pledged penalties 615

and interest, or for the filing or recording of the document by 616
which the pledge and security interest are created. The 617
penalties and interest so deposited may be applied to the 618
purposes for which pledged without necessity for any act of 619
appropriation. The performance under this pledge agreement is 620
expressly determined and declared to be a duty specifically 621
enjoined by law upon the county treasurer and each officer and 622
employee having authority to perform the duty of the county 623
treasurer resulting from an office, trust, or station, within 624
the meaning of section 2731.01 of the Revised Code, enforceable 625
by writ of mandamus. 626

Sec. 323.25. When taxes charged against an entry on the 627
tax duplicate, or any part of those taxes, are not paid within 628
sixty days after delivery of the delinquent land duplicate to 629
the county treasurer as prescribed by section 5721.011 of the 630
Revised Code, the county treasurer shall enforce the lien for 631
the taxes by civil action in the treasurer's official capacity 632
as treasurer, for the sale of such premises in the same way 633
mortgage liens are enforced or for the transfer of such premises 634
to an electing subdivision pursuant to section 323.28 or 323.78 635
of the Revised Code, in the court of common pleas of the county, 636
in a municipal court with jurisdiction, or in the county board 637
of revision with jurisdiction pursuant to section 323.66 of the 638
Revised Code. Nothing in this section prohibits the treasurer 639
from instituting such an action before the delinquent tax list 640
~~or delinquent vacant land tax list~~ that includes the premises 641
has been published pursuant to division (B) of section 5721.03 642
of the Revised Code if the list is not published within the time 643
prescribed by that division. 644

After the civil action has been instituted, but before the 645
expiration of the applicable redemption period, any person 646

entitled to redeem the land may do so by tendering to the county 647
treasurer an amount sufficient, as determined by the court or 648
board of revision, to pay the taxes, assessments, penalties, 649
interest, and charges then due and unpaid, and the costs 650
incurred in the civil action, and by demonstrating that the 651
property is in compliance with all applicable zoning 652
regulations, land use restrictions, and building, health, and 653
safety codes. 654

If the delinquent land duplicate lists minerals or rights 655
to minerals listed pursuant to sections 5713.04, 5713.05, and 656
5713.06 of the Revised Code, the county treasurer may enforce 657
the lien for taxes against such minerals or rights to minerals 658
by civil action, in the treasurer's official capacity as 659
treasurer, in the manner prescribed by this section, or proceed 660
as provided under section 5721.46 of the Revised Code. 661

If service by publication is necessary, such publication 662
shall be made once a week for three consecutive weeks instead of 663
as provided by the Rules of Civil Procedure, and the service 664
shall be complete at the expiration of three weeks after the 665
date of the first publication, or published electronically for 666
fourteen consecutive days pursuant to section 5721.182 of the 667
Revised Code. If the prosecuting attorney determines that 668
service upon a defendant may be obtained ultimately only by 669
publication, the prosecuting attorney may cause service to be 670
made simultaneously by certified mail, return receipt requested, 671
ordinary mail, and publication. The county treasurer shall not 672
enforce the lien for taxes against real property to which any of 673
the following applies: 674

(A) The real property is the subject of an application for 675
exemption from taxation under section 5715.27 of the Revised 676

Code and does not appear on the delinquent land duplicate; 677

(B) The real property is the subject of a valid delinquent 678
tax contract under section 323.31 of the Revised Code for which 679
the county treasurer has not made certification to the county 680
auditor that the delinquent tax contract has become void in 681
accordance with that section; 682

(C) A tax certificate respecting that property has been 683
sold under section 5721.32 or 5721.33 of the Revised Code; 684
provided, however, that nothing in this division shall prohibit 685
the county treasurer or the county prosecuting attorney from 686
enforcing the lien of the state and its political subdivisions 687
for taxes against a certificate parcel with respect to any or 688
all of such taxes that at the time of enforcement of such lien 689
are not the subject of a tax certificate. 690

Upon application of the plaintiff, the court shall advance 691
such cause on the docket, so that it may be first heard. 692

The court may order that the proceeding be transferred to 693
the county board of revision if so authorized under section 694
323.691 of the Revised Code. 695

Sec. 323.26. Having ~~made~~named the proper parties in a 696
suit under section 323.25 of the Revised Code, it shall be 697
sufficient for the county treasurer to allege in the treasurer's 698
petition that the taxes are charged on the tax duplicate against 699
lands, lots, or parcels thereof, the amount of the taxes, and 700
that the taxes are unpaid, and the treasurer shall not be 701
required to set forth in the petition any other or further 702
special matter relating to such taxes. A certified copy of the 703
entry on the tax duplicate or an affidavit from the county 704
treasurer or deputy treasurer describing the lands, lots, or 705

parcels and the amount of the taxes, assessments, charges, 706
interest, and penalties due and unpaid, and stating that the 707
amount has been certified by the auditor to the county treasurer 708
as delinquent shall be prima-facie evidence of such allegations 709
and the validity of the taxes. In the petition, the county 710
treasurer of a county in which a county land reutilization 711
corporation is organized under Chapter 1724. of the Revised Code 712
may invoke the alternative redemption period provided under 713
section 323.78 of the Revised Code. Notwithstanding the 714
provisions for sale of property foreclosed under Chapters 323. 715
and 5721. of the Revised Code, if the treasurer's petition 716
invokes the alternative redemption period, upon the expiration 717
of the alternative redemption period, title to the parcels may 718
be transferred by deed to a municipal corporation, county, 719
township, school district, or a county land reutilization 720
corporation in accordance with section 323.78 of the Revised 721
Code. 722

Sec. 323.28. (A) A finding shall be entered in a 723
proceeding under section 323.25 of the Revised Code for taxes, 724
assessments, penalties, interest, and charges due and payable at 725
the time the deed of real property sold or transferred under 726
this section is transferred to the purchaser or transferee, plus 727
the cost of the proceeding. For purposes of determining such 728
amount, the county treasurer may estimate the amount of taxes, 729
assessments, interest, penalties, charges, and costs that will 730
be payable at the time the deed of the property is transferred 731
to the purchaser or transferee. 732

The court of common pleas, a municipal court with 733
jurisdiction, or the county board of revision with jurisdiction 734
pursuant to section 323.66 of the Revised Code shall order such 735
premises to be transferred pursuant to division (E) of this 736

section or shall order such premises to be sold for payment of 737
the finding, but for not less than either of the following, 738
unless the county treasurer applies for an appraisal: 739

(1) The total amount of such finding; 740

(2) The fair market value of the premises, as determined 741
by the county auditor, plus the cost of the proceeding. 742

If the county treasurer applies for an appraisal, the 743
premises shall be appraised in the manner provided by section 744
2329.17 of the Revised Code, and shall be sold for at least two- 745
thirds of the appraised value. 746

Notwithstanding the minimum sales price provisions of 747
divisions (A) (1) and (2) of this section to the contrary, a 748
parcel sold pursuant to this section shall not be sold for less 749
than the amount described in division (A) (1) of this section if 750
the highest bidder is the owner of record of the parcel 751
immediately prior to the judgment of foreclosure or a member of 752
the following class of parties connected to that owner: a member 753
of that owner's immediate family, a person with a power of 754
attorney appointed by that owner who subsequently transfers the 755
parcel to the owner, a sole proprietorship owned by that owner 756
or a member of the owner's immediate family, or partnership, 757
trust, business trust, corporation, or association in which the 758
owner or a member of the owner's immediate family owns or 759
controls directly or indirectly more than fifty per cent. If a 760
parcel sells for less than the amount described in division (A) 761
(1) of this section, the officer conducting the sale shall 762
require the buyer to complete an affidavit stating that the 763
buyer is not the owner of record immediately prior to the 764
judgment of foreclosure or a member of the specified class of 765
parties connected to that owner, and the affidavit shall become 766

part of the court records of the proceeding. If the county 767
auditor discovers within three years after the date of the sale 768
that a parcel was sold to that owner or a member of the 769
specified class of parties connected to that owner for a price 770
less than the amount so described, and if the parcel is still 771
owned by that owner or a member of the specified class of 772
parties connected to that owner, the auditor within thirty days 773
after such discovery shall add the difference between that 774
amount and the sale price to the amount of taxes that then stand 775
charged against the parcel and is payable at the next succeeding 776
date for payment of real property taxes. As used in this 777
paragraph, "immediate family" means a spouse who resides in the 778
same household and children. 779

(B) From the proceeds of the sale the costs shall be first 780
paid, next the amount found due for taxes, then the amount of 781
any taxes accruing after the entry of the finding and before the 782
deed of the property is transferred to the purchaser following 783
the sale, all of which taxes shall be deemed satisfied, though 784
the amount applicable to them is deficient, and any balance 785
shall be distributed according to section 5721.20 of the Revised 786
Code. No statute of limitations shall apply to such action. Upon 787
sale, all liens for taxes due at the time the deed of the 788
property is transferred to the purchaser following the sale, and 789
liens subordinate to liens for taxes, shall be deemed satisfied 790
and discharged unless otherwise provided by the order of sale. 791

(C) If the county treasurer's estimate of the amount of 792
the finding under division (A) of this section exceeds the 793
amount of taxes, assessments, interest, penalties, and costs 794
actually payable when the deed is transferred to the purchaser, 795
the officer who conducted the sale shall refund to the purchaser 796
the difference between the estimate and the amount actually 797

payable. If the amount of taxes, assessments, interest, 798
penalties, and costs actually payable when the deed is 799
transferred to the purchaser exceeds the county treasurer's 800
estimate, the officer shall certify the amount of the excess to 801
the treasurer, who shall enter that amount on the real and 802
public utility property tax duplicate opposite the property; the 803
amount of the excess shall be payable at the next succeeding 804
date prescribed for payment of taxes in section 323.12 of the 805
Revised Code, and shall not be deemed satisfied and discharged 806
pursuant to division (B) of this section. 807

(D) Premises ordered to be sold under this section but 808
remaining unsold for want of bidders after being offered for 809
sale on two separate occasions, not less than two weeks apart, 810
or after being offered for sale on one occasion in the case of 811
abandoned land as defined in section 323.65 of the Revised Code, 812
shall be forfeited to the state ~~or to a political subdivision,~~ 813
~~school district, or county land reutilization corporation~~ 814
pursuant to Chapter 5722. ~~or section 5723.01 of the Revised~~ 815
~~Code, and shall be disposed of pursuant to Chapter 5722. or~~ 816
5723. of the Revised Code. 817

(E) Notwithstanding section 5722.03 of the Revised Code, 818
if the complaint alleges that the property is ~~delinquent vacant~~ 819
~~land as defined in section 5721.01 of the Revised Code,~~ 820
~~abandoned lands~~ land as defined in section 323.65 of the 821
Revised Code, ~~or lands described in division (F) of~~ 822
nonproductive land as defined in section 5722.01 of the Revised 823
Code, and if an electing subdivision indicates its desire to 824
acquire the parcel by way of an affidavit filed in the case 825
prior to the adjudication of foreclosure, and if the value of 826
the taxes, assessments, penalties, interest, and all other 827
charges and costs of the action exceed the auditor's fair market 828

value of the parcel, then the court or board of revision having 829
jurisdiction over the matter on motion of the plaintiff, or on 830
the court's or board's own motion, shall, upon any adjudication 831
of foreclosure, order, without appraisal and without sale, the 832
fee simple title of the property to be transferred to and vested 833
in an electing subdivision as defined in ~~division (A) of~~ section 834
5722.01 of the Revised Code. For purposes of determining whether 835
the taxes, assessments, penalties, interest, and all other 836
charges and costs of the action exceed the actual fair market 837
value of the parcel, the auditor's most current valuation shall 838
be rebuttably presumed to be, and constitute prima-facie 839
evidence of, the fair market value of the parcel regardless of 840
what the actual fair market value may in fact be. In such case, 841
the filing for journalization of a decree of foreclosure 842
ordering that direct transfer without appraisal or sale shall 843
constitute confirmation of the transfer and thereby terminate 844
any further statutory or common law right of redemption. 845

(F) Whenever the officer charged to conduct the sale 846
offers any parcel for sale, the officer first shall read aloud a 847
complete legal description of the parcel, or in the alternative, 848
may read aloud only a summary description and a parcel number if 849
the county has adopted a permanent parcel number system and if 850
the advertising notice published prior to the sale includes a 851
complete legal description or indicates where the complete legal 852
description may be obtained. 853

Sec. 323.31. (A) (1) A person who owns agricultural real 854
property or owns and occupies residential real property or a 855
manufactured or mobile home that does not have an outstanding 856
tax lien certificate or judgment of foreclosure against it, and 857
a person who is a vendee of such property under a purchase 858
agreement or land contract and who occupies the property, shall 859

have at least one opportunity to pay any delinquent or unpaid 860
current taxes, or both, charged against the property by entering 861
into a written delinquent tax contract with the county treasurer 862
in a form prescribed or approved by the tax commissioner. 863
Subsequent opportunities to enter into a delinquent tax contract 864
shall be at the county treasurer's sole discretion. 865

(2) The treasurer may enter into a delinquent tax contract 866
in accordance with division (A) of this section with an owner or 867
vendee of real property, other than residential real property or 868
a manufactured or mobile home that is occupied by the owner, and 869
other than agricultural real property. 870

(3) The delinquent tax contract described in division (A) 871
of this section may be entered into at any time prior to an 872
adjudication of foreclosure pursuant to proceedings by the 873
county treasurer and the county prosecuting attorney pursuant to 874
section 323.25 or 323.65 to 323.79 of the Revised Code or by the 875
county prosecuting attorney pursuant to section 5721.18 of the 876
Revised Code, the adjudication of foreclosure pursuant to 877
proceedings by a private attorney pursuant to section 5721.37 of 878
the Revised Code, ~~the commencement of foreclosure and forfeiture~~ 879
~~proceedings pursuant to section 5721.14 of the Revised Code, or~~ 880
the commencement of collection proceedings pursuant to division 881
(H) of section 4503.06 of the Revised Code by the filing of a 882
civil action as provided in that division. A duplicate copy of 883
each delinquent tax contract shall be filed with the county 884
auditor, who shall attach the copy to the delinquent land tax 885
certificate, ~~delinquent vacant land tax certificate~~, or the 886
delinquent manufactured home tax list, or who shall enter an 887
asterisk in the margin next to the entry for the tract or lot on 888
the master list of delinquent tracts, ~~master list of delinquent~~ 889
~~vacant tracts~~, or next to the entry for the home on the 890

delinquent manufactured home tax list, prior to filing it with 891
the prosecuting attorney under section 5721.13 of the Revised 892
Code, or, in the case of the delinquent manufactured home tax 893
list, prior to delivering it to the county treasurer under 894
division (H) (2) of section 4503.06 of the Revised Code. If the 895
delinquent tax contract is entered into after the certificate or 896
the master list has been filed with the prosecuting attorney, 897
the treasurer shall file the duplicate copy with the prosecuting 898
attorney. 899

(4) A delinquent tax contract entered into under division 900
(A) of this section shall provide for the payment of any 901
delinquent or unpaid current taxes, or both, in installments 902
over a period, beginning on the date of the first payment made 903
under the contract, not to exceed one of the following: 904

(a) Five years for a person entering into a contract on 905
the basis of residential real property the person owns and 906
occupies, except the period shall be not less than two years if 907
the person so requests; 908

(b) Ten years for a person entering into a contract on the 909
basis of a qualifying athletic complex, as defined in section 910
5709.57 of the Revised Code; 911

(c) Five years for a person entering into a contract on 912
the basis of property other than that described in division (A) 913
(4) (a) or (b) of this section. 914

(5) For each delinquent tax contract entered into under 915
division (A) of this section, the county treasurer shall 916
determine and shall specify in the delinquent tax contract the 917
number of installments, the amount of each installment, and the 918
schedule for payment of the installments. Except as otherwise 919

provided for taxes, penalties, and interest under division (B) 920
of section 319.43 of the Revised Code, the part of each 921
installment payment representing taxes and penalties and 922
interest thereon shall be apportioned among the several taxing 923
districts in the same proportion that the amount of taxes levied 924
by each district against the entry in the preceding tax year 925
bears to the taxes levied by all such districts against the 926
entry in the preceding tax year. The part of each payment 927
representing assessments and other charges shall be credited to 928
those items in the order in which they became due. Each payment 929
made to a taxing district shall be apportioned among the taxing 930
district's several funds for which taxes or assessments have 931
been levied. 932

(6) When an installment payment is not received by the 933
treasurer when due under a delinquent tax contract entered into 934
under division (A) of this section or any current taxes or 935
special assessments charged against the property become unpaid, 936
the delinquent tax contract becomes void unless the treasurer 937
permits a new delinquent tax contract to be entered into; if the 938
treasurer does not permit a new delinquent tax contract to be 939
entered into, the treasurer shall certify to the auditor that 940
the delinquent tax contract has become void. 941

(7) Upon receipt of certification described in division 942
(A) (6) of this section, the auditor shall destroy the duplicate 943
copy of the voided delinquent tax contract. If such copy has 944
been filed with the prosecuting attorney, the auditor 945
immediately shall deliver the certification to the prosecuting 946
attorney, who shall attach it to the appropriate certificate and 947
the duplicate copy of the voided delinquent tax contract or 948
strike through the asterisk entered in the margin of the master 949
list next to the entry for the tract or lot that is the subject 950

of the voided delinquent tax contract. The prosecuting attorney 951
then shall institute a proceeding to foreclose the lien of the 952
state in accordance with section 323.25, sections 323.65 to 953
323.79, or section 5721.18 of the Revised Code ~~or, in the case~~ 954
~~of delinquent vacant land, a foreclosure proceeding in~~ 955
~~accordance with section 323.25, sections 323.65 to 323.79, or~~ 956
~~section 5721.18 of the Revised Code, or a foreclosure and~~ 957
~~forfeiture proceeding in accordance with section 5721.14 of the~~ 958
~~Revised Code.~~ In the case of a manufactured or mobile home, the 959
county treasurer shall cause a civil action to be brought as 960
provided under division (H) of section 4503.06 of the Revised 961
Code. 962

(B) If there is an outstanding tax certificate respecting 963
a delinquent parcel under section 5721.32 or 5721.33 of the 964
Revised Code, a written delinquent tax contract may not be 965
entered into under this section. To redeem a tax certificate in 966
installments, the owner or other person seeking to redeem the 967
tax certificate shall enter into a redemption payment plan under 968
division (C) of section 5721.38 of the Revised Code. 969

(C) As used in this section, "unpaid current taxes" means 970
any current taxes charged on the general tax list and duplicate 971
of real and public utility property or the manufactured home tax 972
list and duplicate that remain unpaid after the last day 973
prescribed for payment of the first installment of such taxes 974
without penalty, and any penalties associated with such taxes. 975

Sec. 323.33. If a county treasurer determines, for a tract 976
or lot of real property on the delinquent land list and 977
duplicate on which no taxes have been paid for at least five 978
years, that the delinquent amounts are most likely uncollectible 979
except through foreclosure ~~or through foreclosure and~~ 980

~~forfeiture, he the treasurer~~ may certify that determination 981
together with ~~his the treasurer's~~ reasons for it to the county 982
board of revision and the prosecuting attorney. If the board of 983
revision and the prosecuting attorney determine that the 984
delinquent amounts are most likely uncollectible except through 985
foreclosure or through foreclosure and forfeiture, they shall 986
certify that determination to the county auditor. Upon receipt 987
of the determination, the county auditor shall place the tract 988
or lot on the real property tax suspension list maintained under 989
section 319.48 of the Revised Code. 990

Sec. 323.65. As used in sections 323.65 to 323.79 of the 991
Revised Code: 992

(A) "Abandoned land" means delinquent lands ~~or delinquent~~ 993
~~vacant lands~~, including any improvements on the lands, that are 994
unoccupied and that first appeared on the list compiled under 995
division (C) of section 323.67 of the Revised Code, or the 996
delinquent tax list ~~or delinquent vacant land tax list~~ compiled 997
under section 5721.03 of the Revised Code, at whichever of the 998
following times is applicable: 999

(1) In the case of lands other than agricultural lands, at 1000
any time after the county auditor makes the certification of the 1001
delinquent land list under section 5721.011 of the Revised Code; 1002

(2) In the case of agricultural lands, at any time after 1003
two years after the county auditor makes the certification of 1004
the delinquent land list under section 5721.011 of the Revised 1005
Code. 1006

(B) "Agricultural land" means lands on the agricultural 1007
land tax list maintained under section 5713.33 of the Revised 1008
Code. 1009

(C) "Clerk of court" means the clerk of the court of 1010
common pleas of the county in which specified abandoned land is 1011
located. 1012

(D) "Delinquent lands" ~~and "delinquent vacant lands" have~~ 1013
has the same ~~meanings~~ meaning as in section 5721.01 of the 1014
Revised Code. 1015

(E) "Impositions" means delinquent taxes, assessments, 1016
penalties, interest, costs, reasonable attorney's fees of a 1017
certificate holder, applicable and permissible costs of the 1018
prosecuting attorney of a county, and other permissible charges 1019
against abandoned land. 1020

(F) (1) "Unoccupied," with respect to a parcel of land, 1021
means any of the following: 1022

(a) No building, structure, land, or other improvement 1023
that is subject to taxation and that is located on the parcel is 1024
physically inhabited as a dwelling; 1025

(b) No trade or business is actively being conducted on 1026
the parcel by the owner, a tenant, or another party occupying 1027
the parcel pursuant to a lease or other legal authority, or in a 1028
building, structure, or other improvement that is subject to 1029
taxation and that is located on the parcel; 1030

(c) The parcel is uninhabited and there are no signs that 1031
it is undergoing a change in tenancy and remains legally 1032
habitable, or that it is undergoing improvements, as indicated 1033
by an application for a building permit or other facts 1034
indicating that the parcel is experiencing ongoing improvements. 1035

(2) For purposes of division (F) (1) of this section, it is 1036
prima-facie evidence and a rebuttable presumption that may be 1037
rebutted to the county board of revision that a parcel of land 1038

is unoccupied if, at the time the county ~~auditor makes the~~ 1039
~~certification under section 5721.011 of the Revised Code~~ 1040
prosecutor files the complaint in the foreclosure action, the 1041
parcel is not agricultural land, and two or more of the 1042
following apply: 1043

(a) At the time of the inspection of the parcel by a 1044
county, municipal corporation, or township in which the parcel 1045
is located, no person, trade, or business inhabits, or is 1046
visibly present from an exterior inspection of, the parcel. 1047

(b) No utility connections, including, but not limited to, 1048
water, sewer, natural gas, or electric connections, service the 1049
parcel, or no such utility connections are actively being billed 1050
by any utility provider regarding the parcel. 1051

(c) The parcel or any improvement thereon is boarded up or 1052
otherwise sealed because, immediately prior to being boarded up 1053
or sealed, it was deemed by a political subdivision pursuant to 1054
its municipal, county, state, or federal authority to be open, 1055
vacant, or vandalized. 1056

(d) The parcel or any improvement thereon is, upon visible 1057
inspection, insecure, vacant, or vandalized. 1058

(G) "Community development organization" means a nonprofit 1059
corporation that is formed or organized under Chapter 1702. or 1060
1724. of the Revised Code and to which both of the following 1061
apply: 1062

(1) The organization is in good standing under law at the 1063
time the county auditor makes the certification under section 1064
5721.011 of the Revised Code and has remained in good standing 1065
uninterrupted for at least the two years immediately preceding 1066
the time of that certification or, in the case of a county land 1067

reutilization corporation, has remained so from the date of 1068
organization if less than two years. 1069

(2) As of the time the county auditor makes the 1070
certification under section 5721.011 of the Revised Code, the 1071
organization has received from the county, municipal 1072
corporation, or township in which abandoned land is located 1073
official authority or agreement by a duly authorized officer of 1074
that county, municipal corporation, or township to accept the 1075
owner's fee simple interest in the abandoned land and to the 1076
abandoned land being foreclosed, and that official authority or 1077
agreement had been delivered to the county treasurer or county 1078
board of revision in a form that will reasonably confirm the 1079
county's, municipal corporation's, or township's assent to 1080
transfer the land to that community development organization 1081
under section ~~323.74~~323.71 or 323.78 of the Revised Code. No 1082
such official authority or agreement by a duly authorized 1083
officer of a county, municipal corporation, or township must be 1084
received if a county land reutilization corporation is 1085
authorized to receive tax-foreclosed property under its articles 1086
of incorporation, regulations, or Chapter 1724. of the Revised 1087
Code. 1088

(H) "Certificate holder" has the same meaning as in 1089
section 5721.30 of the Revised Code. 1090

(I) "Abandoned land list" means the list of abandoned 1091
lands compiled under division (A) of section 323.67 of the 1092
Revised Code. 1093

(J) "Alternative redemption period," in any action to 1094
foreclose the state's lien for unpaid delinquent taxes, 1095
assessments, charges, penalties, interest, and costs on a parcel 1096
of real property pursuant to section 323.25, sections 323.65 to 1097

323.79, or section 5721.18 of the Revised Code, means twenty- 1098
eight days after an adjudication of foreclosure of the parcel is 1099
journalized by a court or county board of revision having 1100
jurisdiction over the foreclosure proceedings. Upon the 1101
expiration of the alternative redemption period, the right and 1102
equity of redemption of any owner or party shall terminate 1103
without further order of the court or board of revision. As used 1104
in any section of the Revised Code and for any proceeding under 1105
this chapter or section 5721.18 of the Revised Code, for 1106
purposes of determining the alternative redemption period, the 1107
period commences on the day immediately following the 1108
journalization of the adjudication of foreclosure and ends on 1109
and includes the twenty-eighth day thereafter. 1110

(K) "County land reutilization corporation" means a 1111
corporation organized under Chapter 1724. of the Revised Code. 1112

Sec. 323.66. (A) In lieu of utilizing the judicial 1113
foreclosure proceedings and other procedures and remedies 1114
available under sections 323.25 to 323.28 or under Chapter 1115
5721., 5722., or 5723. of the Revised Code, a county board of 1116
revision created under section 5715.01 of the Revised Code, upon 1117
the board's initiative, expressed by resolution, may foreclose 1118
the state's lien for real estate taxes upon abandoned land in 1119
the county and, upon the complaint of a certificate holder or 1120
county land reutilization corporation, foreclose the lien of the 1121
state or the certificate holder held under sections 5721.30 to 1122
5721.43 of the Revised Code. The board shall order disposition 1123
of the abandoned land by public auction or by other conveyance 1124
in the manner prescribed by sections 323.65 to 323.79 of the 1125
Revised Code. 1126

(B) (1) A county board of revision may adopt rules as are 1127

necessary to administer cases subject to its jurisdiction under 1128
Chapter 5715. or adjudicated under sections 323.65 to 323.79 of 1129
the Revised Code, as long as the rules are ~~consistent~~ not 1130
irreconcilably inconsistent with rules adopted by the tax 1131
commissioner under Chapter 5715. of the Revised Code. Rules 1132
adopted by a board shall be limited to rules relating to hearing 1133
procedure, the scheduling and location of proceedings, case 1134
management, motions, and practice forms. 1135

(2) A county board of revision, upon any adjudication of 1136
foreclosure under sections 323.65 to 323.79 of the Revised Code, 1137
may prepare final orders of sale and deeds. For such purposes, 1138
the board may create its own order of sale and deed forms. The 1139
sheriff or clerk of court shall execute and deliver any forms 1140
prepared under this division in the manner prescribed in 1141
sections 323.65 to 323.79 of the Revised Code. 1142

(3) Section 2703.26 of the Revised Code shall apply to all 1143
complaints filed pursuant to sections 323.65 to 323.79 of the 1144
Revised Code. 1145

(C) In addition to all other duties and functions provided 1146
by law, under sections 323.65 to 323.79 of the Revised Code the 1147
clerk of court, in the same manner as in civil actions, shall 1148
provide summons and notice of hearings, maintain an official 1149
case file, docket all proceedings, and tax as costs all 1150
necessary actions in connection therewith in furtherance of the 1151
foreclosure of abandoned land under those sections. The county 1152
board of revision shall file with the clerk of court all orders 1153
and adjudications of the board, and the clerk shall docket, as 1154
needed, and journalize all orders and adjudications so filed by 1155
the board. The clerk may utilize the court's existing journal or 1156
maintain a separate journal for purposes of sections 323.65 to 1157

323.79 of the Revised Code. Other than notices of hearings, the 1158
orders and adjudications of the board shall not become effective 1159
until journalized by the clerk. Staff of the board of revision 1160
may schedule and execute, and file with the clerk of courts, 1161
notices of hearings. 1162

(D) For the purpose of efficiently and promptly 1163
implementing sections 323.65 to 323.79 of the Revised Code, the 1164
prosecuting attorney of the county, the county treasurer, the 1165
clerk of court of the county, the county auditor, and the 1166
sheriff of the county may promulgate rules, not inconsistent 1167
with sections 323.65 to 323.79 of the Revised Code, regarding 1168
practice forms, forms of notice for hearings and notice to 1169
parties, forms of orders and adjudications, fees, publication, 1170
and other procedures customarily within their official purview 1171
and respective duties. 1172

Sec. 323.67. (A) The county treasurer, county auditor, a 1173
county land reutilization corporation, or a certificate holder, 1174
from the list compiled under division (C) of this section or the 1175
delinquent tax list ~~or delinquent vacant land tax list~~ compiled 1176
under section 5721.03 of the Revised Code, may identify and 1177
compile a list of the parcels in the county that the treasurer, 1178
auditor, corporation, or certificate holder determines to be 1179
abandoned lands suitable for disposition under sections 323.65 1180
to 323.79 of the Revised Code. The list may contain one or more 1181
parcels and may be transmitted to the board of revision in such 1182
a form and manner that allows the board to reasonably discern 1183
that the parcels constitute abandoned lands. 1184

(B) (1) From the list of parcels compiled under division 1185
(A) of this section, the county treasurer or prosecuting 1186
attorney, for purposes of collecting the delinquent taxes, 1187

interest, penalties, and charges levied on those parcels and 1188
expeditiously restoring them to the tax list, may proceed to 1189
foreclose the lien for those impositions in the manner 1190
prescribed by sections 323.65 to 323.79 of the Revised Code. 1191

(2) If a certificate holder or county land reutilization 1192
corporation compiles a list of parcels under division (A) of 1193
this section that the certificate holder determines to be 1194
abandoned lands suitable for disposition under sections 323.65 1195
to 323.79 of the Revised Code, the certificate holder or 1196
corporation may proceed under sections 323.68 and 323.69 of the 1197
Revised Code. 1198

(C) For purposes of sections 323.65 to 323.79 of the 1199
Revised Code, the county auditor or county treasurer may compile 1200
or certify a list of abandoned lands in any manner and at such 1201
times as will give effect to the expedited foreclosure of 1202
abandoned land. 1203

Sec. 323.69. (A) Upon the completion of the title search 1204
required by section 323.68 of the Revised Code, the prosecuting 1205
attorney or designated counsel hired by the prosecuting 1206
attorney, representing the county treasurer, the county land 1207
reutilization corporation, or the certificate holder may file 1208
with the clerk of court a complaint for the foreclosure of each 1209
parcel of abandoned land appearing on the abandoned land list, 1210
and for the equity of redemption on each parcel. The complaint 1211
shall name all parties having any interest of record in the 1212
abandoned land that was discovered in the title search. The 1213
prosecuting attorney, county land reutilization corporation, or 1214
certificate holder may file such a complaint regardless of 1215
whether the parcel has appeared on a delinquent tax list ~~or~~ 1216
~~delinquent vacant land tax list~~ published pursuant to division 1217

(B) of section 5721.03 of the Revised Code. 1218

(B) (1) In accordance with Civil Rule 4, the clerk of court 1219
promptly shall serve notice of the summons and the complaint 1220
filed under division (A) of this section to the last known 1221
address of the record owner of the abandoned land and to the 1222
last known address of each lienholder or other person having a 1223
legal or equitable ownership interest or security interest of 1224
record identified by the title search. The notice shall inform 1225
the addressee that delinquent taxes stand charged against the 1226
abandoned land; that the land will be sold at public auction or 1227
otherwise disposed of if not redeemed by the owner or other 1228
addressee; that the sale or transfer will occur at a date, time, 1229
and place, and in the manner prescribed in sections 323.65 to 1230
323.79 of the Revised Code; that the owner or other addressee 1231
may redeem the land by paying the total of the impositions 1232
against the land and otherwise in accordance with section 323.25 1233
of the Revised Code at any time before confirmation of sale or 1234
transfer of the parcel as prescribed in sections 323.65 to 1235
323.79 of the Revised Code or before the expiration of the 1236
alternative redemption period, as may be applicable to the 1237
proceeding; that the case is being prosecuted by the prosecuting 1238
attorney of the county or its designated counsel in the name of 1239
the county treasurer for the county in which the abandoned land 1240
is located or by a certificate holder, whichever is applicable; 1241
~~of the name,~~ address, and telephone number of the county board 1242
of revision before which the action is pending; of the board 1243
case number for the action, which shall be maintained in the 1244
official file and docket of the clerk of court; and that all 1245
subsequent pleadings, petitions, and papers associated with the 1246
case and filed by any interested party must be filed with the 1247
clerk of court and will become part of the case file for the 1248

board of revision. 1249

(2) The notice required by division (B)(1) of this section 1250
also shall inform the addressee that any owner of record may, at 1251
any time on or before the fourteenth day after service of 1252
process is perfected on such owner, file a pleading with the 1253
clerk of court requesting that the board transfer the case to a 1254
court of competent jurisdiction to be conducted in accordance 1255
with the applicable laws. 1256

(C) Subject to division (D) of this section, subsequent 1257
pleadings, motions, or papers associated with the case and filed 1258
with the clerk of court shall be served upon all parties of 1259
record in accordance with Civil Rules 4 and 5, except that 1260
service by publication ~~in any case requiring such service shall~~ 1261
~~require that any such publication, if required, shall be~~ 1262
advertised in the manner, and for the time periods and 1263
frequency, prescribed in section 5721.18 of the Revised Code or 1264
as prescribed in section 5721.182 of the Revised Code. Any 1265
inadvertent noncompliance with those rules does not serve to 1266
defeat or terminate the case, or subject the case to dismissal, 1267
as long as actual notice or service of filed papers is shown by 1268
a preponderance of the evidence or is acknowledged by the party 1269
charged with notice or service, including by having made an 1270
appearance or filing in relation to the case. The county board 1271
of revision may conduct evidentiary hearings on the sufficiency 1272
of process, service of process, or sufficiency of service of 1273
papers in any proceeding arising from a complaint filed under 1274
this section. Other than the notice and service provisions 1275
contained in Civil Rules 4 and 5 and electronic publication as 1276
prescribed in section 5721.182 of the Revised Code, the Rules of 1277
Civil Procedure shall not be applicable to the proceedings of 1278
the board. The board of revision may utilize procedures 1279

contained in the Rules of Civil Procedure to the extent that 1280
such use facilitates the needs of the proceedings, such as 1281
vacating orders, correcting clerical mistakes, and providing 1282
notice to parties. To the extent not otherwise provided in 1283
sections 323.65 to 323.79 of the Revised Code, the board may 1284
apply the procedures prescribed by sections 323.25 to 323.28 or 1285
Chapters 5721., 5722., and 5723. of the Revised Code. Board 1286
practice shall be in accordance with the practice and rules, if 1287
any, of the board that are promulgated by the board under 1288
section 323.66 of the Revised Code and are not inconsistent with 1289
sections 323.65 to 323.79 of the Revised Code. 1290

(D) (1) A party shall be deemed to be in default of the 1291
proceedings in an action brought under sections 323.65 to 323.79 1292
of the Revised Code if either of the following occurs: 1293

(a) The party fails to appear at any hearing after being 1294
served with notice of the summons and complaint by certified or 1295
ordinary mail. 1296

(b) For a party upon whom notice of summons and complaint 1297
is required by publication as provided under section 5721.18 of 1298
the Revised Code and has been considered served pursuant to that 1299
section, the party fails to appear, move, or plead to the 1300
complaint within twenty-eight days after service by publication 1301
is completed. 1302

(2) If a party is deemed to be in default pursuant to 1303
division (D) (1) of this section, no further service of any 1304
subsequent pleadings, papers, or proceedings is required on the 1305
party by the court or any other party. 1306

(E) At any time after a foreclosure action is filed under 1307
this section, the county board of revision may, upon its own 1308

motion, transfer the case to a court pursuant to section 323.691 1309
of the Revised Code if it determines, upon a preponderance of 1310
evidence provided by the parties, that, ~~given the complexity of~~ 1311
~~the case or other circumstances,~~ a court would be a more 1312
~~appropriate forum for the action~~ the property is not abandoned 1313
land. 1314

Sec. 323.691. (A) (1) A county board of revision may order 1315
that a proceeding arising from a complaint filed under section 1316
323.69 of the Revised Code be transferred to the court of common 1317
pleas or to a municipal court with jurisdiction. The board may 1318
only order such a transfer upon the motion of the record owner 1319
of the parcel pursuant to division (B) (2) of section 323.69 of 1320
the Revised Code, or upon the motion of the county prosecuting 1321
attorney or designated counsel hired by the prosecuting 1322
attorney, representing the county treasurer, or upon ~~its~~ the 1323
board's own motion pursuant to division (E) of section 323.69 of 1324
the Revised Code. 1325

(2) A court of common pleas or municipal court may order 1326
that a proceeding arising from a complaint filed under sections 1327
323.25 to 323.28 or Chapter 5721. of the Revised Code be 1328
transferred to a county board of revision if the court 1329
determines that the real property that is the subject of the 1330
complaint is abandoned land, provided that the appropriate board 1331
of revision has adopted a resolution under section 323.66 of the 1332
Revised Code to adjudicate cases as provided under sections 1333
323.65 to 323.79 of the Revised Code. There is a rebuttable 1334
presumption that a parcel of land is unoccupied if any of the 1335
factors described in division (F) (2) of section 323.65 of the 1336
Revised Code apply to the parcel. The court may order a transfer 1337
under this division upon the motion of the record owner of the 1338
parcel or the county prosecuting attorney, representing the 1339

county treasurer, or upon its own motion. 1340

(B) On or before the twenty-eighth day after the 1341
journalization of an order of transfer issued pursuant to 1342
division (A) of this section, the county prosecuting attorney 1343
shall file a copy of the journalized order of transfer and a 1344
notice of transfer and dismissal with the clerk of court and 1345
with the court or board to which the case was transferred. In 1346
any action transferred to a county board of revision, the 1347
prosecuting attorney shall serve the notice of transfer upon all 1348
parties to the action except any party that previously failed to 1349
answer, plea, or appear in the proceeding as required in Civil 1350
Rule 12. In any action transferred to a court, the prosecuting 1351
attorney shall serve the notice of transfer upon all parties to 1352
the action except those parties deemed to be in default under 1353
division (D) of section 323.69 of the Revised Code. 1354

(C) Upon journalization of the order of transfer, the 1355
clerk of court shall proceed as if the transferred complaint had 1356
been filed with the court or board to which the proceeding was 1357
transferred, except that the clerk is not required to perfect a 1358
notice of summons and complaint to any party that had already 1359
been served such notice. When the prosecuting attorney files the 1360
notice of transfer as prescribed in division (B) of this 1361
section, the clerk shall stamp or otherwise indicate on the 1362
notice a new case number for the proceeding. The clerk shall 1363
assign the entire case file to the court or board to which the 1364
proceeding was transferred, including any preliminary or final 1365
reports, documents, or other evidence made available to the 1366
transferring court or board. All such reports, documents, and 1367
other evidence shall be received by the court or board to which 1368
the proceeding was transferred as competent evidence for the 1369
purposes of adjudicating the proceeding. That court or board 1370

shall accept all such reports, documents, and evidence in the 1371
case file unless otherwise required by law or unless the court 1372
or board determines that doing so would not be in the interests 1373
of justice. 1374

The court or board to which the proceeding is transferred 1375
shall serve notice of the summons and the complaint as required 1376
in Civil Rule 4 or section 323.69 of the Revised Code, as 1377
applicable, upon any parties not yet served such notice in the 1378
proceeding. 1379

(D) If a county prosecuting attorney does not file a 1380
notice of transfer as required under division (B) of this 1381
section on or before the twenty-eighth day after the 1382
journalization of an order of transfer issued under division (A) 1383
of this section, ~~or upon the motion of the prosecuting attorney,~~ 1384
~~court, or board before that date,~~ the complaint that is the 1385
subject of the order of transfer ~~shall be deemed to have been~~ 1386
may be dismissed without prejudice by both the court and the 1387
board of revision. 1388

(E) Upon the journalization of an order of transfer issued 1389
under division (A) of this section, the case shall be deemed to 1390
have been dismissed without prejudice by the transferring court 1391
or board. 1392

Sec. 323.70. (A) Subject to this section and to sections 1393
323.71 and 323.72 of the Revised Code, a county board of 1394
revision shall conduct a final hearing on the merits of a 1395
complaint filed under section 323.69 of the Revised Code, 1396
including the validity or amount of any impositions alleged in 1397
the complaint, not sooner than thirty days after the service of 1398
notice of summons and complaint has been perfected. If, after a 1399
hearing, the board finds that the validity or amount of all or a 1400

portion of the impositions is not supported by a preponderance 1401
of the evidence, the board may order the county auditor to 1402
remove from the tax list and duplicate amounts the board finds 1403
invalid or not supported by a preponderance of the evidence. The 1404
auditor shall remove all such amounts from the tax list and 1405
duplicate as ordered by the board of revision, including any 1406
impositions asserted under sections 715.26 and 715.261 of the 1407
Revised Code. 1408

(B) If, on or before the fourteenth day after service of 1409
process is perfected under division (B) of section 323.69 of the 1410
Revised Code, a record owner files with the clerk of court a 1411
motion requesting that the county board of revision order the 1412
case to be transferred to a court pursuant to section 323.691 of 1413
the Revised Code, the board shall, without conducting a hearing 1414
on the matter, promptly transfer the case for foreclosure of 1415
that land to a court pursuant to section 323.691 of the Revised 1416
Code to be conducted in accordance with the applicable laws. 1417

(C) A county board of revision, in accordance with rule 45 1418
of the Rules of Civil Procedure, may issue subpoenas compelling 1419
the attendance of witnesses and the production of papers, books, 1420
accounts, and testimony as necessary to conduct a hearing under 1421
this section or to otherwise adjudicate a case under sections 1422
323.65 to 323.79 of the Revised Code. 1423

Sec. 323.71. (A) (1) If the county board of revision, upon 1424
its own motion or pursuant to a hearing under division (A) (2) of 1425
this section, determines that the impositions against a parcel 1426
of abandoned land that is the subject of a complaint filed under 1427
section 323.69 of the Revised Code exceed the fair market value 1428
of that parcel as currently shown by the latest valuation by the 1429
auditor of the county in which the land is located, then the 1430

board may proceed to hear and adjudicate the case as provided 1431
under sections 323.70 and 323.72 of the Revised Code. Upon entry 1432
of an order of foreclosure, the parcel may be disposed of as 1433
prescribed by division (G) of section 323.73 of the Revised 1434
Code. 1435

If the board of revision, upon its own motion or pursuant 1436
to a hearing under division (A)(2) of this section, determines 1437
that the impositions against a parcel do not exceed the fair 1438
market value of the parcel as shown by the county auditor's 1439
then-current valuation of the parcel, the parcel shall not be 1440
disposed of as prescribed by division (G) of section 323.73 of 1441
the Revised Code, but may be disposed of as otherwise provided 1442
in section 323.73, ~~323.74, 323.75,~~ 323.77, or 323.78 of the 1443
Revised Code. 1444

(2) By a motion filed not later than seven days before a 1445
final hearing on a complaint is held under section 323.70 of the 1446
Revised Code, an owner or lienholder may file with the county 1447
board of revision a good faith appraisal of the parcel from a 1448
licensed professional appraiser and request a hearing to 1449
determine whether the impositions against the parcel of 1450
abandoned land exceed or do not exceed the fair market value of 1451
that parcel as shown by the auditor's then-current valuation of 1452
that parcel. If the motion is timely filed, the board of 1453
revision shall conduct a hearing and shall make a factual 1454
finding as to whether the impositions against the parcel exceed 1455
or do not exceed the fair market value of that parcel as shown 1456
by the auditor's then-current valuation of that parcel. An owner 1457
or lienholder must show by a preponderance of the evidence that 1458
the impositions against the parcel do not exceed the auditor's 1459
then-current valuation of the parcel in order to preclude the 1460
application of division (G) of section 323.73 of the Revised 1461

Code. Notwithstanding such determination, the board of revision 1462
may order the parcel disposed of pursuant to section 323.78 of 1463
the Revised Code. 1464

(B) Notwithstanding sections 323.65 to 323.79 of the 1465
Revised Code to the contrary, for purposes of determining in any 1466
proceeding under those sections whether the total of the 1467
impositions against the abandoned land exceed the fair market 1468
value of the abandoned land, it is prima-facie evidence and a 1469
rebuttable presumption that may be rebutted to the county board 1470
of revision that the auditor's then-current valuation of that 1471
abandoned land is the fair market value of the land, regardless 1472
of whether an independent appraisal has been performed and 1473
regardless of what the actual fair market value may in fact be. 1474
Notwithstanding such determination, the board of revision may 1475
order the parcel disposed of pursuant to section 323.78 of the 1476
Revised Code. 1477

Sec. 323.72. (A) (1) At any time after a complaint is filed 1478
under section 323.69 of the Revised Code, and before a decree of 1479
foreclosure is entered, the record owner or another person 1480
having a legal or equitable ownership interest in the abandoned 1481
land may plead only that the impositions shown by the notice to 1482
be due and outstanding have been paid in full or are invalid or 1483
inapplicable in whole or in part, and may raise issues 1484
pertaining to service of process and the parcel's status as 1485
abandoned land. 1486

(2) At any time before a decree of foreclosure is filed 1487
under section 323.69 of the Revised Code, a lienholder or 1488
another person having a security interest of record in the 1489
abandoned land may plead ~~either of the following:~~ 1490

~~(a) That~~ that the impositions shown by the notice to be 1491

due and outstanding have been paid in full+ 1492

~~(b) Subject to division (C) of this section, that in order 1493
to preserve the lienholder's or other person's security interest 1494
of record in the land, the abandoned land should not be disposed 1495
of as provided in sections 323.65 to 323.79 of the Revised Code 1496
and the case should be transferred to a court pursuant to 1497
section 323.691 of the Revised Code. 1498~~

(B) If the record owner or another person having a legal 1499
or equitable ownership interest in a parcel of abandoned land 1500
files a pleading with the county board of revision under 1501
division (A) (1) of this section, or if a lienholder or another 1502
person having a security interest of record in the abandoned 1503
land files a pleading with the board under division (A) (2) of 1504
this section that asserts that the impositions have been paid in 1505
full, the board shall schedule a hearing for a date not sooner 1506
than thirty days, and not later than ninety days, after the 1507
board receives the pleading. Upon scheduling the hearing, the 1508
board shall notify the person that filed the pleading and all 1509
interested parties, other than parties in default, of the date, 1510
time, and place of the hearing, and shall conduct the hearing. 1511
The only questions to be considered at the hearing are the 1512
amount and validity of all or a portion of the impositions, 1513
whether those impositions have in fact been paid in full, and, 1514
under division (A) (1) of this section, whether valid issues 1515
pertaining to service of process and the parcel's status as 1516
abandoned land have been raised. If the record owner, 1517
lienholder, or other person shows by a preponderance of the 1518
evidence that all impositions against the parcel have been paid, 1519
the board shall dismiss the complaint and remove the parcel of 1520
abandoned land from the abandoned land list, and that land shall 1521
not be offered for sale or otherwise conveyed under sections 1522

323.65 to 323.79 of the Revised Code. If the record owner, 1523
lienholder, or other person fails to appear, or appears and 1524
fails to show by a preponderance of the evidence that all 1525
impositions against the parcel have been paid, the board shall 1526
proceed in the manner prescribed in section 323.73 of the 1527
Revised Code. A hearing under this division may be consolidated 1528
with any final hearing on the matter under section 323.70 of the 1529
Revised Code. 1530

If the board determines that the impositions have been 1531
paid, then the board, on its own motion, may dismiss the case 1532
without a hearing. 1533

~~(C) If a lienholder or another person having a security 1534
interest of record in the abandoned land, other than the owner, 1535
timely files a pleading under division (A) (2) (b) of this section 1536
requesting that the abandoned land not be disposed of as 1537
provided in sections 323.65 to 323.79 of the Revised Code and 1538
the complaint be transferred to a court pursuant to section 1539
323.691 of the Revised Code in order to preserve the 1540
lienholder's or other person's security interest, the county 1541
board of revision may approve the request if the board finds 1542
that the sale or other conveyance of the parcel of land under 1543
sections 323.65 to 323.79 of the Revised Code would unreasonably 1544
jeopardize the lienholder's or other person's ability to enforce 1545
the security interest or to otherwise preserve the lienholder's 1546
or other person's security interest. The board may conduct a 1547
hearing on the request and make a ruling based on the available 1548
and submitted evidence of the parties. If the board approves the 1549
request without a hearing, the board shall file the decision 1550
with the clerk of court, and the clerk shall send a notice of 1551
the decision to the lienholder or other person by ordinary mail. 1552
In order for a lienholder or other person having a security 1553~~

~~interest to show for purposes of this division that the parcel- 1554
of abandoned land should not be disposed of pursuant to sections- 1555
323.65 to 323.78 of the Revised Code and the complaint should be- 1556
transferred to a court pursuant to section 323.691 of the- 1557
Revised Code in order "to preserve the lienholder's or other- 1558
person's security interest," the lienholder or other person must- 1559
first make a minimum showing by a preponderance of the evidence- 1560
pursuant to section 323.71 of the Revised Code that the- 1561
impositions against the parcel of abandoned land do not exceed- 1562
the fair market value of the abandoned land as determined by the- 1563
auditor's then current valuation of that parcel, which valuation- 1564
is presumed, subject to rebuttal, to be the fair market value of- 1565
the land. If the lienholder or other person having a security- 1566
interest makes the minimum showing, the board of revision may- 1567
consider the request and make a ruling based on the available- 1568
and submitted evidence of the parties. If the lienholder or- 1569
other person having a security interest fails to make the- 1570
minimum showing, the board of revision shall deny the request.- 1571~~

~~(D) If a pleading as described in division (B) or (C) of- 1572
this section is filed and the county board of revision approves- 1573
a request made under those divisions, regardless of whether a- 1574
hearing is conducted under division (C) of this section, the- 1575
board shall dismiss the complaint in the case of pleadings- 1576
described in division (B) of this section or transfer the- 1577
complaint to a court in the case of pleadings described in- 1578
division (C) of this section.- 1579~~

If the county board of revision does not dismiss the 1580
complaint in the case of pleadings described in this division 1581
~~(B) of this section or does not approve a request to transfer to- 1582
a court as described in division (C) of this section after 1583
conducting a hearing, the board shall proceed with the final 1584~~

hearing prescribed in section 323.70 of the Revised Code and 1585
file its decision on the complaint for foreclosure with the 1586
clerk of court. The clerk shall send written notice of the 1587
decision to the parties by ordinary mail or by certified mail, 1588
return receipt requested. If the board renders a decision 1589
ordering the foreclosure ~~and forfeiture~~ of the parcel of 1590
abandoned land, the parcel shall be disposed of under section 1591
323.73 or 323.78 of the Revised Code. 1592

Sec. 323.73. (A) Except as provided in division (G) of 1593
this section or section 323.78 of the Revised Code, a parcel of 1594
abandoned land that is to be disposed of under this section 1595
shall be disposed of at a public auction scheduled and conducted 1596
as described in this section. At least twenty-one days prior to 1597
the date of the public auction, the clerk of court or sheriff of 1598
the county shall advertise the public auction in a newspaper of 1599
general circulation that meets the requirements of section 7.12 1600
of the Revised Code in the county in which the land is located 1601
or advertise the public auction as prescribed in section 1602
5721.182 of the Revised Code. The advertisement shall include 1603
the date, time, and place of the auction, the permanent parcel 1604
number of the land if a permanent parcel number system is in 1605
effect in the county as provided in section 319.28 of the 1606
Revised Code or, if a permanent parcel number system is not in 1607
effect, any other means of identifying the parcel, and a notice 1608
stating that the abandoned land is to be sold subject to the 1609
terms of sections 323.65 to 323.79 of the Revised Code. 1610

(B) The sheriff of the county or a designee of the sheriff 1611
shall conduct the public auction at which the abandoned land 1612
will be offered for sale. To qualify as a bidder, a person shall 1613
file with the sheriff on a form provided by the sheriff a 1614
written acknowledgment that the abandoned land being offered for 1615

sale is to be conveyed in fee simple to the successful bidder. 1616
At the auction, the sheriff of the county or a designee of the 1617
sheriff shall begin the bidding at an amount equal to the total 1618
of the impositions against the abandoned land, plus the costs 1619
apportioned to the land under section 323.75 of the Revised 1620
Code. The abandoned land shall be sold to the highest bidder. 1621
The county sheriff or designee may reject any and all bids not 1622
meeting the minimum bid requirements specified in this division. 1623

(C) ~~Except as otherwise permitted under section 323.74 of~~ 1624
~~the Revised Code, the~~ The successful bidder at a public auction 1625
conducted under this section shall pay the sheriff of the county 1626
or a designee of the sheriff a deposit of at least ten per cent 1627
of the purchase price in cash, or by bank draft or official bank 1628
check, at the time of the public auction, and shall pay the 1629
balance of the purchase price within thirty days after the day 1630
on which the auction was held. At the time of the public auction 1631
and before the successful bidder pays the deposit, the sheriff 1632
or a designee of the sheriff may provide notice to the 1633
successful bidder that failure to pay the balance of the 1634
purchase price within the prescribed period shall be considered 1635
a default under the terms of the sale and shall result in 1636
retention of the deposit as payment for the costs associated 1637
with advertising and offering the abandoned land for sale at a 1638
future public auction. ~~If such a notice is provided to~~ In any 1639
case, and regardless of such notice, if the successful bidder 1640
~~and the bidder~~ fails to pay the balance of the purchase price 1641
within the prescribed period, the sale shall be deemed rejected 1642
by the county board of revision due to default, and the sheriff 1643
shall retain the full amount of the deposit. In such a case, 1644
rejection of the sale shall occur automatically without any 1645
action necessary on the part of the sheriff, county prosecuting 1646

attorney, or board. If the amount retained by the sheriff is 1647
less than the total costs of advertising and offering the 1648
abandoned land for sale at a future public auction, the sheriff 1649
or county prosecuting attorney may initiate an action to recover 1650
the amount of any deficiency from the bidder in the court of 1651
common pleas of the county or in a municipal court with 1652
jurisdiction. 1653

Following a default and rejection of sale under this 1654
division, the abandoned land involved in the rejected sale shall 1655
be disposed of in accordance with sections 323.65 to 323.79 of 1656
the Revised Code or as otherwise prescribed by law. The 1657
defaulting bidder, any member of the bidder's immediate family, 1658
any person with a power of attorney granted by the bidder, and 1659
any pass-through entity, trust, corporation, association, or 1660
other entity directly or indirectly owned or controlled by the 1661
bidder or a member of the defaulting bidder's immediate family 1662
shall be prohibited from bidding on the abandoned land at any 1663
future public auction for five years from the date of the 1664
bidder's default. 1665

Notwithstanding section 321.261 of the Revised Code, with 1666
respect to any proceedings initiated pursuant to sections 323.65 1667
to 323.79 of the Revised Code, ~~from the~~ proceeds of the sale or 1668
redemption of abandoned land shall be distributed as prescribed 1669
in this section. The total part of the total proceeds arising 1670
from the sale, ~~transfer,~~ or redemption of abandoned land, ~~twenty~~ 1671
that is equal to ten per cent of such proceeds shall be 1672
deposited ~~to the credit of the county treasurer's delinquent tax-~~ 1673
~~and assessment collection fund to reimburse the fund for costs-~~ 1674
~~paid from the fund for the transfer, redemption, or sale of~~ 1675
~~abandoned land at public auction. Not more than one half of the~~ 1676
~~twenty per cent may be used by the treasurer for community~~ 1677

~~development, nuisance abatement, foreclosure prevention,~~ 1678
~~demolition, and related services or distributed by the treasurer~~ 1679
~~to a land reutilization corporation~~in equal shares into each of 1680
the delinquent tax and assessment collection funds created 1681
pursuant to section 321.261 of the Revised Code. If a county 1682
land reutilization corporation is operating in the county, an 1683
additional amount equal to ten per cent of such total proceeds 1684
shall be deposited into the county land reutilization 1685
corporation fund established under section 321.263 of the 1686
Revised Code. The balance of the proceeds, if any, shall be 1687
distributed to the appropriate political subdivisions and other 1688
taxing units in proportion to their respective claims for taxes, 1689
assessments, interest, and penalties on the land. Upon the sale 1690
of foreclosed lands, the clerk of court shall hold any surplus 1691
proceeds in excess of the impositions until the clerk receives 1692
an order of priority and amount of distribution of the surplus 1693
that are adjudicated by a court of competent jurisdiction or 1694
receives a certified copy of an agreement between the parties 1695
entitled to a share of the surplus providing for the priority 1696
and distribution of the surplus. Any party to the action 1697
claiming a right to distribution of surplus shall have a 1698
separate cause of action in interpleader in the county or 1699
municipal court of the jurisdiction in which the land reposes, 1700
provided the board confirms the transfer or regularity of the 1701
sale. Any dispute over the distribution of the surplus shall not 1702
affect or revive the equity of redemption after the board 1703
confirms the transfer or sale. 1704

(D) Upon the confirmation of sale or transfer of abandoned 1705
land pursuant to this section, the owner's fee simple interest 1706
in the land shall be conveyed to the purchaser. A conveyance 1707
under this division is free and clear of any liens and 1708

encumbrances of the parties named in the complaint for 1709
foreclosure attaching before the sale or transfer, and free and 1710
clear of any liens for taxes, except for federal tax liens and 1711
covenants and easements of record attaching before the sale. 1712
Federal liens shall be disposed of as provided under applicable 1713
federal statutes. 1714

(E) The county board of revision shall reject the sale of 1715
abandoned land to any person if it is shown by a preponderance 1716
of the evidence that the person is delinquent in the payment of 1717
taxes levied by or pursuant to Chapter 307., 322., 5737., 5739., 1718
5741., or 5743. of the Revised Code or any real property taxing 1719
provision of the Revised Code. The board also shall reject the 1720
sale of abandoned land to any person if it is shown by a 1721
preponderance of the evidence that the person is delinquent in 1722
the payment of property taxes on any parcel in the county, or to 1723
a member of any of the following classes of parties connected to 1724
that person: 1725

(1) A member of that person's immediate family; 1726

(2) Any other person with a power of attorney appointed by 1727
that person; 1728

(3) A sole proprietorship owned by that person or a member 1729
of that person's immediate family; 1730

(4) A partnership, trust, business trust, corporation, 1731
association, or other entity in which that person or a member of 1732
that person's immediate family owns or controls directly or 1733
indirectly any beneficial or legal interest. 1734

(F) If the ~~purchase of~~ abandoned land is not sold pursuant 1735
to this section ~~or section 323.74~~, then the parcel shall be 1736
ordered forfeited to the state and shall be disposed of as 1737

~~prescribed under Chapter 5723. of the Revised Code is for less-~~ 1738
~~than the sum of the impositions against the abandoned land and~~ 1739
~~the costs apportioned to the land under division (A) of section-~~ 1740
~~323.75 of the Revised Code, then, upon.~~ Upon the confirmation 1741
of sale or transfer, all liens for taxes due at the time the 1742
deed of the property is conveyed to the purchaser following the 1743
sale or transfer, and liens subordinate to liens for taxes, 1744
shall be deemed satisfied and discharged. 1745

(G) If the county board of revision finds that the total 1746
of the impositions against the abandoned land are greater than 1747
the fair market value of the abandoned land as determined by the 1748
auditor's then-current valuation of that land, the board, at any 1749
final hearing under section 323.70 of the Revised Code, may 1750
order the property foreclosed and, without an appraisal or 1751
public auction, order the sheriff to execute a deed to the 1752
certificate holder or county land reutilization corporation that 1753
filed a complaint under section 323.69 of the Revised Code, or 1754
to a community development organization, school district, 1755
municipal corporation, county, or township, whichever is 1756
applicable, ~~as provided in section 323.74 of the Revised Code.~~ 1757
Upon a transfer under this division, all liens for taxes ~~due-~~ 1758
attached at the time the deed of the property is transferred to 1759
the certificate holder, community development organization, 1760
school district, municipal corporation, county, or township 1761
following the conveyance, and liens subordinate to liens for 1762
taxes, shall be deemed satisfied and discharged. The filing for 1763
journalization of a decree of foreclosure pursuant to this 1764
division and section 323.76 of the Revised Code shall constitute 1765
confirmation of the transfer and thereby terminate any further 1766
statutory or common law right of redemption. 1767

Sec. 323.75. (A) The county treasurer or county 1768

prosecuting attorney shall apportion the costs of the 1769
proceedings with respect to abandoned lands offered for sale at 1770
a public auction held pursuant to section 323.73 ~~or 323.74~~ of 1771
the Revised Code among those lands according to actual 1772
identified and advanced costs expended by them, ~~equally~~, or in 1773
proportion to the ~~fair market values of the lands~~ percentage of 1774
which each of their costs bears to the total costs. The costs of 1775
the proceedings include the costs of conducting the title 1776
search, notifying record owners or other persons required to be 1777
notified of the pending sale, advertising the sale, and any 1778
other costs incurred by the county board of revision, county 1779
treasurer, county auditor, clerk of court, prosecuting attorney, 1780
or county sheriff in performing their duties under sections 1781
323.65 to 323.79 of the Revised Code. 1782

(B) All costs assessed in connection with proceedings 1783
under sections 323.65 to 323.79 of the Revised Code may be paid 1784
after they are incurred, as follows: 1785

(1) If the abandoned land in question is purchased at 1786
public auction, from the purchaser of the abandoned land; 1787

~~(2) In the case of abandoned land transferred to a 1788
community development organization, school district, municipal 1789
corporation, county, or township under section 323.74 of the 1790
Revised Code, from either of the following: 1791~~

~~(a) At the discretion of the county treasurer, in whole or 1792
in part from the delinquent tax and assessment collection funds 1793
created under section 321.261 of the Revised Code, allocated 1794
equally among the respective funds of the county treasurer and 1795
of the prosecuting attorney; 1796~~

~~(b) From the community development organization, school 1797~~

~~district, municipal corporation, county, or township, whichever
is applicable.~~ 1798
1799

~~(3) If the abandoned land in question is transferred to a
certificate holder, from the certificate holder.~~ 1800
1801

(C) If a parcel of abandoned land is sold or otherwise 1802
transferred pursuant to sections 323.65 to 323.79 of the Revised 1803
Code, the officer who conducted the sale or made the transfer, 1804
the prosecuting attorney, or the county treasurer may collect a 1805
recording fee from the purchaser or transferee of the parcel at 1806
the time of the sale or transfer and shall prepare the deed 1807
conveying title to the parcel or execute the deed prepared by 1808
the board for that purpose. That officer or the prosecuting 1809
attorney or treasurer is authorized to record on behalf of that 1810
purchaser or transferee, other than a county land reutilization 1811
corporation, the deed conveying title to the parcel, 1812
notwithstanding that the deed may not actually have been 1813
delivered to the purchaser or transferee prior to the recording 1814
of the deed. Receiving title to a parcel under sections 323.65 1815
to 323.79 of the Revised Code constitutes the transferee's 1816
consent to an officer, prosecuting attorney, or county treasurer 1817
to file the deed to the parcel for recording. Nothing in this 1818
division shall be construed to require an officer, prosecuting 1819
attorney, or treasurer to file a deed or to relieve a 1820
transferee's obligation to file a deed. Upon confirmation of 1821
that sale or transfer, the deed shall be deemed delivered to the 1822
purchaser or transferee of the parcel. 1823

~~**Sec. 323.76.** Upon the sale of abandoned land at public
auction pursuant to section 323.73 or 323.74 of the Revised
Code, or upon the county board of revision's order to the
sheriff to transfer abandoned land to a community development~~ 1824
1825
1826
1827

~~organization, school district, municipal corporation, county, or~~ 1828
~~township under section 323.74 of the Revised Code, any Any~~ 1829
common law or statutory right of redemption shall forever 1830
terminate upon the occurrence of whichever of the following is 1831
applicable: 1832

(A) In the case of a sale of ~~the abandoned~~ land at public 1833
auction pursuant to section 323.73 of the Revised Code, upon the 1834
order of confirmation of the sale by the county board of 1835
revision and the ~~filing~~ journalization of such order ~~with~~ by the 1836
clerk of court, who shall enter it upon the journal of the court 1837
or a separate journal; 1838

(B) In the case of a transfer of the land to a county land 1839
reutilization corporation, certificate holder, community 1840
development organization, school district, municipal 1841
corporation, county, or township under division (G) of section 1842
~~323.74~~ 323.73 of the Revised Code, upon the ~~filing with the~~ 1843
~~clerk of court an order to transfer the parcel based on the~~ 1844
~~adjudication of foreclosure by the county board of revision~~ 1845
~~ordering the sheriff to transfer the land in fee simple to the~~ 1846
~~community development organization, school district, municipal~~ 1847
~~corporation, county, or township pursuant to such adjudication,~~ 1848
~~which the clerk shall enter upon the journal of the court or a~~ 1849
~~separate journal and the journalization of such order by the~~ 1850
clerk of court; 1851

(C) ~~(1) In the case of a transfer of the land to a~~ 1852
~~certificate holder or county land reutilization corporation~~ 1853
~~pursuant to division (G) of section 323.73 of the Revised Code,~~ 1854
~~upon the filing with the clerk of court the county board of~~ 1855
~~revision's order to the sheriff to execute a deed to the~~ 1856
~~certificate holder or corporation based on the adjudication of~~ 1857

~~foreclosure, which the clerk shall enter upon the journal of the court or a separate journal;~~ 1858
1859

~~(2) In the case of an a journalized adjudication of foreclosure in which a court or board of revision has included in its adjudication decree that the alternative redemption period authorized in section 323.78 of the Revised Code applies, then upon the expiration of such alternative redemption period without further order of the court or board of revision.~~ 1860
1861
1862
1863
1864
1865

Sec. 323.77. (A) As used in this section, "electing subdivision" has the same meaning as in section 5722.01 of the Revised Code. 1866
1867
1868

(B) ~~At any time from the date the complaint for foreclosure is filed under section 323.69 of the Revised Code, but not later than sixty days after the date on which the land was first offered for sale prior to an adjudication of~~ 1869
1870
1871
1872
foreclosure, an electing subdivision or a county land reutilization corporation may give the county treasurer, 1873
1874
prosecuting attorney, or board of revision notice in writing 1875
1876
that it seeks to acquire any parcel of abandoned land, 1877
1878
identified by parcel number, from the abandoned land list. If 1879
1880
any such parcel of abandoned land identified under this section 1881
1882
is offered for sale pursuant to section 323.73 of the Revised 1883
1884
Code, but is not sold for want of a minimum bid, the electing 1885
1886
subdivision or a county land reutilization corporation that 1887
1888
identified that parcel of abandoned land shall be deemed to have 1889
1890
appeared at the sale and submitted the winning bid at the 1891
1892
auction, and the parcel of abandoned land shall be sold to the 1893
1894
electing subdivision or corporation for no consideration other 1895
1896
than the costs prescribed in section 323.75 of the Revised Code 1897
1898
or those costs to which the electing subdivision or corporation 1899

and the county treasurer mutually agree. The conveyance shall be 1888
confirmed, and any common law or statutory right of redemption 1889
forever terminated, upon the filing with the clerk of court the 1890
order of confirmation based on the adjudication of foreclosure 1891
by the county board of revision, which the clerk shall enter 1892
upon the journal of the court or a separate journal. 1893

If a county land reutilization corporation and an electing 1894
subdivision, other than a county land reutilization corporation, 1895
both request to acquire the parcel, the electing subdivision 1896
shall have priority to acquire the parcel. Notwithstanding its 1897
prior notice to the county treasurer under this section that it 1898
seeks to acquire the parcel of abandoned land, if a county land 1899
reutilization corporation has also requested to acquire the 1900
parcel, the electing subdivision may withdraw the notice before 1901
confirmation of the conveyance, in which case the parcel shall 1902
be conveyed to the county land reutilization corporation. 1903

Sec. 323.79. (A) Any party to any proceeding instituted 1904
pursuant to sections 323.65 to 323.79 of the Revised Code who is 1905
aggrieved in any of the proceedings of the county board of 1906
revision under those sections may file an appeal in the court of 1907
common pleas pursuant to Chapters 2505. and 2506. of the Revised 1908
Code ~~upon a final order of foreclosure and forfeiture by the~~ 1909
~~board. A final order of foreclosure and forfeiture occurs upon~~ 1910
~~confirmation of any sale or upon confirmation of any conveyance~~ 1911
~~or transfer to a certificate holder, community development~~ 1912
~~organization, county land reutilization corporation organized~~ 1913
~~under Chapter 1724. of the Revised Code, municipal corporation,~~ 1914
~~county, or township pursuant to sections 323.65 to 323.79 of the~~ 1915
~~Revised Code.~~ An appeal as provided in this section shall 1916
proceed as an appeal de novo and may include issues raised or 1917
adjudicated in the proceedings before the county board of 1918

revision, as well as other issues that are raised for the first 1919
time on appeal and that are pertinent to the abandoned land that 1920
is the subject of those proceedings. 1921

An appeal shall be filed not later than fourteen days 1922
after one of the following dates: 1923

~~(A)~~ (1) The date on which the order of confirmation of the 1924
sale is filed with and journalized by the clerk of court; 1925

~~(B)~~ (2) In the case of a direct transfer to a certificate 1926
holder, community development organization, county land 1927
reutilization corporation, municipal corporation, county, or 1928
township under section 323.78 or division (G) of section 323.73 1929
of the Revised Code, the date on which an order of transfer or 1930
conveyance, whether included in the decree of foreclosure or a 1931
separate order, is first filed with and journalized by the clerk 1932
of court. 1933

(3) The date on which any final order, as described in 1934
Chapter 2505. of the Revised Code, other than those described in 1935
divisions (A) (1) and (2) of this section is filed and 1936
journalized with the clerk of court. 1937

The court does not have jurisdiction to hear any appeal 1938
filed after the expiration of the applicable fourteen-day 1939
period. If the fourteenth day after the date on which the order 1940
is filed with the clerk of court falls upon a weekend or 1941
official holiday during which the court is closed, then the 1942
filing shall be made on the next day the court is open for 1943
business. 1944

The expiration of the fourteen-day period in which an 1945
appeal may be filed with respect to an abandoned parcel under 1946
this section shall not extinguish or otherwise affect the right 1947

of a party to redeem the parcel as otherwise provided in 1948
sections 323.65 to 323.79 of the Revised Code. 1949

(B) After the expiration of the fourteen-day period for 1950
filing an appeal to the court of common pleas, the board of 1951
revision shall not vacate a final order of foreclosure and 1952
forfeiture or any other final order under any circumstances 1953
except for any of the following: 1954

(1) A failure to perfect service of summons and complaint 1955
upon an interest holder of record at the time of the filing and 1956
shown by clear and convincing evidence; 1957

(2) Upon the motion of a county land reutilization 1958
corporation as prescribed in section 5722.031 of the Revised 1959
Code; 1960

(3) Upon the motion of the county prosecuting attorney or 1961
designated counsel hired by the prosecuting attorney for any 1962
reason justifying relief from the judgment. 1963

(C) Except as provided in divisions (B) (1), (2), and (3) 1964
of this section, motions to vacate or to reconsider filed by any 1965
party after the fourteen-day period of appeal may not be 1966
utilized as substitutes for an appeal. Such motions or their 1967
equivalent shall not be considered by the board of revision, 1968
except for the purpose of denying such motions. 1969

Sec. 505.86. (A) As used in this section: 1970

"Party in interest" means an owner of record of the real 1971
property on which the building or structure is located, and 1972
includes a holder of a legal or equitable lien of record on the 1973
real property or the building or other structure. 1974

"Total cost" means any costs incurred due to the use of 1975

employees, materials, or equipment of the township or its agent 1976
pursuant to division (H) of this section, any costs arising out 1977
of contracts for labor, materials, or equipment, and costs of 1978
service of notice or publication required under this section. 1979

(B) A board of township trustees, by resolution, or its 1980
agent pursuant to division (H) of this section may provide for 1981
the removal, repair, or securance of buildings or other 1982
structures in the township that have been declared insecure, 1983
unsafe, or structurally defective by any fire department under 1984
contract with the township or by the county building department 1985
or other authority responsible under Chapter 3781. of the 1986
Revised Code for the enforcement of building regulations or the 1987
performance of building inspections in the township, or 1988
buildings or other structures that have been declared to be in a 1989
condition dangerous to life or health, or unfit for human 1990
habitation by the board of health of the general health district 1991
of which the township is a part. 1992

At least thirty days before the removal, repair, or 1993
securance of any insecure, unsafe, or structurally defective 1994
building or other structure, the board of township trustees 1995
shall give notice by certified mail, return receipt requested, 1996
to each party in interest of its intention with respect to the 1997
removal, repair, or securance of an insecure, unsafe, or 1998
structurally defective or unfit building or other structure. 1999

If the address of a party in interest is unknown and 2000
cannot reasonably be obtained, it is sufficient to publish the 2001
notice once in a newspaper of general circulation in the 2002
township. 2003

(C) (1) If the board of trustees, in a resolution adopted 2004
under this section, or its agent pursuant to division (H) of 2005

this section pursues action to remove any insecure, unsafe, or 2006
structurally defective building or other structure, the notice 2007
shall include a statement informing the parties in interest that 2008
each party in interest is entitled to a hearing if the party in 2009
interest requests a hearing in writing within twenty days after 2010
the notice was mailed. The written request for a hearing shall 2011
be made to the township fiscal officer. 2012

(2) If a party in interest timely requests a hearing, the 2013
board shall set the date, time, and place for the hearing and 2014
notify the party in interest by certified mail, return receipt 2015
requested. The date set for the hearing shall be within fifteen 2016
days, but not earlier than seven days, after the party in 2017
interest has requested a hearing, unless otherwise agreed to by 2018
both the board and the party in interest. The hearing shall be 2019
recorded by stenographic or electronic means. 2020

(3) The board shall make an order deciding the matter not 2021
later than thirty days after a hearing, or not later than thirty 2022
days after mailing notice to the parties in interest if no party 2023
in interest requested a hearing. The order may dismiss the 2024
matter or direct the removal, repair, or securance of the 2025
building or other structure. At any time, a party in interest 2026
may consent to an order. 2027

(4) A party in interest who requested and participated in 2028
a hearing, and who is adversely affected by the order of the 2029
board, may appeal the order under section 2506.01 of the Revised 2030
Code. 2031

(D) At any time, a party in interest may enter into an 2032
agreement with the board of township trustees to perform the 2033
removal, repair, or securance of the insecure, unsafe, or 2034
structurally defective or unfit building or other structure. 2035

(E) If an emergency exists, as determined by the board, 2036
notice may be given other than by certified mail and less than 2037
thirty days before the removal, repair, or securance. 2038

(F) The township's total cost of removing, repairing, or 2039
securing buildings or other structures that have been declared 2040
insecure, unsafe, structurally defective, or unfit for human 2041
habitation, or of making emergency corrections of hazardous 2042
conditions, when approved by the board, shall be paid out of the 2043
township general fund from moneys not otherwise appropriated, 2044
except that, if the costs incurred exceed five hundred dollars, 2045
the board may borrow moneys from a financial institution to pay 2046
for the costs in whole or in part. 2047

The total cost may be collected by either or both of the 2048
following methods: 2049

(1) The board may have the fiscal officer of the township 2050
certify the total costs, together with ~~a~~the parcel number or 2051
other proper description of the lands to the county auditor who 2052
shall place the costs upon the tax duplicate. If the costs were 2053
incurred by the township's agent pursuant to division (H) of 2054
this section, then the agent may certify its total costs 2055
together with the parcel number of the lands to the county 2056
auditor who shall place the costs upon the tax duplicate. The 2057
costs are a lien upon the lands from and after the date of 2058
entry. The costs shall be collected as other taxes. In the case 2059
of costs certified by the township, the costs shall be returned 2060
to the township and placed in the township's general fund; in 2061
the case of costs certified by an agent pursuant to division (H) 2062
of this section, the costs shall be paid at the next settlement 2063
to the agent directly as instructed in an affidavit from the 2064
agent delivered to the county auditor or county treasurer. In 2065

the case of a lien of an agent pursuant to division (H) of this 2066
section, a notation shall be placed on the tax list and 2067
duplicate showing the amount of the lien ascribed specifically 2068
to the agent's total costs. 2069

(2) The board or its agent pursuant to division (H) of 2070
this section may commence a civil action to recover ~~the~~their 2071
respective total costs from the owner of record of the real 2072
property on which the building or structure is located. 2073

(G) Any board of township trustees may, whenever a policy 2074
or policies of insurance are in force providing coverage against 2075
the peril of fire on a building or structure and the loss agreed 2076
to between the named insured or insureds and the company or 2077
companies is more than five thousand dollars and equals or 2078
exceeds sixty per cent of the aggregate limits of liability on 2079
all fire policies covering the building or structure on the 2080
property, accept security payments and follow the procedures of 2081
divisions (C) and (D) of section 3929.86 of the Revised Code. 2082

(H) A board of township trustees may enter into an 2083
agreement with a county land reutilization corporation organized 2084
under Chapter 1724. of the Revised Code wherein the county land 2085
reutilization corporation agrees to act as the agent of the 2086
board of township trustees in connection with the removal, 2087
repair, or securance of buildings or other structures as 2088
provided in this section. 2089

Sec. 715.261. (A) As used in this section: 2090

(1) "Total cost" means any costs incurred due to the use 2091
of employees, materials, or equipment of the municipal 2092
corporation or its agent pursuant to division (E) of this 2093
section, any costs arising out of contracts for labor, 2094

materials, or equipment, and costs of service of notice or 2095
publication required under this section. 2096

(2) "Abatement activity" means ~~each instance of any one or~~ 2097
any combination of one or more of the following: 2098

(a) Removing, repairing, or securing insecure, unsafe, 2099
structurally defective, abandoned, deserted, or open and vacant 2100
buildings or other structures; 2101

(b) Making emergency corrections of hazardous conditions; 2102

(c) Abatement of any nuisance by a municipal corporation 2103
or its agent pursuant to division (E) of this section. 2104

(B) A municipal corporation or its agent pursuant to 2105
division (E) of this section may collect the total cost of 2106
~~abatement activities~~ activity by any one or more of the methods 2107
prescribed in division (B) (1), (2), or (3) of this section. 2108

(1) For each abatement activity in which costs are 2109
incurred, the clerk of the legislative authority of the 2110
municipal corporation or its agent pursuant to division (E) of 2111
this section may certify the total costs of ~~each the~~ abatement 2112
activity, together with the parcel number or another proper 2113
description of the lands on which the abatement activity 2114
occurred, the date or the period of time during which the ~~costs~~ 2115
~~were incurred for each~~ abatement activity occurred, and the name 2116
of the owner of record at the time the ~~costs were incurred for~~ 2117
~~each~~ abatement activity commenced, to the county auditor who 2118
shall place the costs as a charge upon the tax list and 2119
duplicate. The costs are a lien upon such lands from and after 2120
the date the costs were incurred. The costs shall have the same 2121
priority and be collected as other taxes and returned to the 2122
municipal corporation or its agent pursuant to division (E) of 2123

this section, based upon whichever of them incurred the costs. 2124
Costs collected for the municipal corporation shall be returned 2125
to it as directed by the clerk of the legislative authority in 2126
the certification of the municipal corporation's total costs ~~or~~ 2127
~~in an affidavit from the~~. Costs collected for the agent shall 2128
be directly paid to the agent ~~delivered to the county auditor or~~ 2129
~~county treasurer. The placement of the costs on the tax list and~~ 2130
~~duplicate relates back to, and is effective in priority, as of~~ 2131
~~the date the costs were incurred, provided that the municipal~~ 2132
~~corporation or its agent pursuant to division (E) of this~~ 2133
~~section certifies the total costs within one year from the date~~ 2134
~~the costs were incurred~~ at the next settlement as instructed in 2135
the certification of the agent's total costs. 2136

If a lien placed on a parcel of land pursuant to this 2137
division is extinguished as provided in division (H) of this 2138
section, a municipal corporation or its agent pursuant to 2139
division (E) of this section may still pursue the remedy 2140
available under division (B) (2) of this section to recoup the 2141
costs incurred with respect to that parcel from any person that 2142
held title to the parcel at the time ~~the costs were incurred~~ 2143
abatement activity occurred. 2144

(2) ~~The A~~ municipal corporation or its agent pursuant to 2145
division (E) of this section that incurred the costs may 2146
commence a civil action to recover the total costs from the 2147
person that held title to the parcel at the time ~~the costs were~~ 2148
~~incurred~~ during which the abatement activity occurred. 2149

(3) A municipal corporation or its agent pursuant to 2150
division (E) of this section that incurred the costs may file a 2151
lien on a parcel of land for the total costs incurred under this 2152
section with respect to the parcel by filing a written affidavit 2153

with the county recorder of the county in which the parcel is 2154
located that states the parcel number or legal description of 2155
the land, the total costs incurred with respect to the parcel, 2156
and the date ~~such costs were incurred~~ or period of time during 2157
which the abatement activity giving rise to the costs occurred. 2158
The municipal corporation or its agent may pursue a foreclosure 2159
action to enforce the lien in a court of competent jurisdiction 2160
or, pursuant to sections 323.65 to 323.79 of the Revised Code, 2161
with the board of revision. The municipal corporation or its 2162
agent may elect to acquire the parcel by indicating such an 2163
election in the complaint for foreclosure or in an amended 2164
complaint. Upon the entry of a decree of foreclosure, the county 2165
sheriff shall advertise and offer the property for sale, without 2166
appraisal, on at least one occasion. The minimum bid with regard 2167
to the sale of the foreclosed property shall equal the sum of 2168
the taxes, penalties, interest, costs, and assessments due and 2169
payable on the property, the total costs incurred by the 2170
municipal corporation or its agent with respect to the property, 2171
and any associated court costs and interest as authorized by 2172
law. ~~An owner of the property may redeem the property by paying~~ 2173
~~the minimum bid within ten days after the entry of the decree of~~ 2174
~~foreclosure. If an owner fails to so redeem the property, and if~~ 2175
~~the parcel is not sold for want of a minimum bid, the~~ The 2176
property shall be disposed of as follows: 2177

(a) If the municipal corporation or its agent elects to 2178
acquire the property, ~~the parcel shall be transferred to the~~ 2179
~~municipal corporation or its agent as if~~ and ~~the property were~~ 2180
~~transferred by all owners in title to the municipal corporation~~ 2181
~~or its agent in lieu of foreclosure as provided in section~~ 2182
~~5722.10 of the Revised Code,~~ is advertised and offered for sale 2183
once pursuant to this section, but is not sold for want of a 2184

minimum bid, the municipal corporation or its agent pursuant to 2185
division (E) of this section shall be deemed to have submitted 2186
the winning bid at such sale, and the property is deemed sold to 2187
the municipal corporation or its agent pursuant to division (E) 2188
of this section for no consideration other than the cost of the 2189
proceedings. 2190

The officer conducting the sale shall announce the bid of 2191
the municipal corporation or its agent pursuant to division (E) 2192
of this section at the sale and shall report the proceedings to 2193
the court or board of revision for confirmation of sale. The 2194
officer conducting the sale shall execute and file for recording 2195
the deed conveying title to the property upon the filing of the 2196
entry of the confirmation of sale. Once the deed has been 2197
recorded, the officer shall deliver the deed to the municipal 2198
corporation or its agent. 2199

Once the deed has been recorded, title to the property 2200
shall be incontestable in the municipal corporation or its agent 2201
and free and clear of all liens and encumbrances, including any 2202
unpaid taxes, penalties, interest, charges, or assessments, 2203
except for easements and covenants of record running with the 2204
land and created prior to the time of filing of the lien under 2205
this division. 2206

(b) If the municipal corporation or its agent does not 2207
elect to acquire the property, and the property is advertised 2208
and offered for at least once pursuant to this section but is 2209
not sold for want of a minimum bid, then the parcel shall be 2210
forfeited to the state or to a political subdivision or school 2211
district as provided in Chapter 5723. of the Revised Code. 2212

~~When a municipal corporation or its agent acquires~~ (c) The 2213
owner of the property as provided in this division, may redeem 2214

~~the property shall not be subject to foreclosure or forfeiture~~ 2215
~~under section 323.25 or Chapter 5721. or 5723. of the Revised~~ 2216
~~Code, and any lien on the property for costs incurred under this~~ 2217
~~section or for any unpaid taxes, penalties, interest, charges,~~ 2218
~~or assessments shall be extinguished by paying the minimum bid~~ 2219
~~prior to the journalization of the confirmation of sale.~~ 2220

(C) This section applies to any action taken by a 2221
municipal corporation, or its agent pursuant to division (E) of 2222
this section, pursuant to section 715.26 of the Revised Code or 2223
pursuant to Section 3 of Article XVIII, Ohio Constitution. 2224

(D) (1) A municipal corporation or its agent pursuant to 2225
division (E) of this section shall not certify to the county 2226
auditor for placement upon the tax list and duplicate and the 2227
county auditor shall not place upon the tax list and duplicate 2228
as a charge against the land the costs of any abatement activity 2229
undertaken under division (B) of this section if any of the 2230
following apply: 2231

(a) The abatement activity occurred on land that has been 2232
transferred or sold to an electing subdivision as defined in 2233
section 5722.01 of the Revised Code, regardless of whether the 2234
electing subdivision is still the owner of the land, and the 2235
abatement activity occurred on a date prior to the transfer or 2236
confirmation of sale to the electing subdivision. 2237

(b) The abatement activity occurred on land that has been 2238
sold to a purchaser at sheriff's sale or auditor's sale, the 2239
abatement activity occurred on a date prior to the confirmation 2240
of sale, and the purchaser is not the owner of record of the 2241
land immediately prior to the judgment of foreclosure nor any of 2242
the following: 2243

(i) A member of that owner's immediate family;	2244
(ii) A person with a power of attorney appointed by that owner who subsequently transfers the land to the owner;	2245 2246
(iii) A sole proprietorship owned by that owner or a member of that owner's immediate family;	2247 2248
(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.	2249 2250 2251 2252
(c) The abatement activity is taken on land that has been forfeited to this state for delinquent taxes, unless the owner of record redeems the land.	2253 2254 2255
(2) Upon valid written notice to the county auditor by any owner possessing an ownership interest of record of the land or by an electing subdivision previously in the chain of title of the land that the costs of an abatement activity undertaken under division (B) of this section was certified for placement or placed upon the tax list and duplicate as a charge against the land in violation of this division, the county auditor shall promptly remove such charge from the tax duplicate. This written notice to the county auditor shall include all of the following:	2256 2257 2258 2259 2260 2261 2262 2263 2264
(a) The parcel number of the land;	2265
(b) The common address of the land;	2266
(c) The date of the recording of the transfer of the land to the owner or electing subdivision;	2267 2268
(d) The charge allegedly placed in violation of this division.	2269 2270

(E) A municipal corporation may enter into an agreement 2271
with a county land reutilization corporation organized under 2272
Chapter 1724. of the Revised Code wherein the county land 2273
reutilization corporation agrees to act as the agent of the 2274
municipal corporation in connection with removing, repairing, or 2275
securing insecure, unsafe, structurally defective, abandoned, 2276
deserted, or open and vacant buildings or other structures, 2277
making emergency corrections of hazardous conditions, or abating 2278
any nuisance, including high weeds, overgrown brush, and trash 2279
and debris from vacant lots. The total costs of such actions may 2280
be collected by the corporation pursuant to division (B) of this 2281
section, and shall be paid to the corporation if it paid or 2282
incurred such costs and has not been reimbursed by the owner of 2283
record at the time of the action or any other party with a 2284
recorded interest in the land. 2285

(F) In the case of the lien of a county land reutilization 2286
corporation that is the agent of a municipal corporation 2287
pursuant to division (E) of this section, a notation shall be 2288
placed on the tax list and duplicate showing the amount of the 2289
lien ascribed specifically to the agent's total costs. The agent 2290
has standing to pursue a separate cause of action for money 2291
damages to satisfy the lien or pursue a foreclosure action in a 2292
court of competent jurisdiction or with the board of revision to 2293
enforce the lien without regard to occupancy. For purposes of a 2294
foreclosure proceeding by the county treasurer for delinquent 2295
taxes, this division does not affect the lien priority as 2296
between a county land reutilization corporation and the county 2297
treasurer, but the corporation's lien is superior to the lien of 2298
any other lienholder of the property. As to a direct action by a 2299
county land reutilization corporation, the lien for the taxes, 2300
assessment, charges, costs, penalties, and interest on the tax 2301

list and duplicate is in all cases superior to the lien of a 2302
county land reutilization corporation, whose lien for total 2303
costs shall be next in priority as against all other interests, 2304
except as provided in division (G) of this section. 2305

(G) A county land reutilization corporation acting as an 2306
agent of a municipal corporation ~~under an agreement under~~ 2307
pursuant to division (E) of this section may, with the county 2308
treasurer's consent, petition the court or board of revision 2309
with jurisdiction over an action undertaken under division ~~(F)~~ 2310
(B) (3) of this section pleading that the lien of the 2311
corporation, as agent, for the total costs shall be superior to 2312
the lien for the taxes, assessments, charges, costs, penalties, 2313
and interest. If the court or board of revision determines that 2314
the lien is for total costs paid or incurred by the corporation 2315
as such an agent, and that subordinating the lien for such taxes 2316
and other impositions to the lien of the corporation promotes 2317
the expeditious abatement of public nuisances, the court or 2318
board may order the lien for the taxes and other impositions to 2319
be subordinate to the corporation's lien. The court or board may 2320
not subordinate the lien for taxes and other such impositions to 2321
any other liens. 2322

(H) When a parcel of land upon which a lien has been 2323
placed under division (B) (1) or (3) of this section is 2324
transferred to a county land reutilization corporation, the lien 2325
on the parcel shall be extinguished if the lien is for costs ~~or~~ 2326
~~charges that were incurred related to an abatement activity that~~ 2327
occurred before the date of the transfer to the corporation ~~and~~ 2328
~~if the corporation did not incur the costs or charges,~~ 2329
regardless of whether the lien was attached or the costs or 2330
charges were certified before the date of transfer. In such a 2331
case, the county land reutilization corporation and its 2332

successors in title shall take title to the property free and 2333
clear of any such lien and shall be immune from liability in any 2334
action to collect such costs or charges. 2335

If a county land reutilization corporation takes title to 2336
property before any costs or charges have been certified or any 2337
lien has been placed with respect to the property under division 2338
(B) (1) or (3) of this section, the corporation shall be deemed a 2339
bona fide purchaser for value without knowledge of such costs or 2340
lien, regardless of whether the corporation had actual or 2341
constructive knowledge of the costs or lien, and any such lien 2342
shall be void and unenforceable against the corporation and its 2343
successors in title. 2344

(I) A municipal corporation or county land reutilization 2345
corporation may file an affidavit with the county recorder under 2346
section 5301.252 of the Revised Code stating the nature and 2347
extent of any proceedings undertaken under this section. Such an 2348
affidavit may include a legal description of a parcel or, in 2349
lieu thereof, the common address of the parcel and the permanent 2350
parcel number to which such address applies. 2351

Sec. 721.28. The legislative authority of a municipal 2352
corporation may authorize the transfer, lease, or conveyance of 2353
any real property to a person in accordance with and for the 2354
purposes of a plan adopted by the legislative authority for 2355
urban redevelopment or urban renewal or for any purpose under 2356
Chapter 1724. of the Revised Code if such transfer, lease, or 2357
conveyance of any real property is to a county land 2358
reutilization corporation organized under Chapter 1724. of the 2359
Revised Code or its subsidiary upon such ~~lawful~~ terms and 2360
conditions and in such manner as are prescribed by the 2361
legislative authority, without competitive bidding as required 2362

by section 721.03 of the Revised Code. 2363

Sec. 1721.10. Except as otherwise provided in this 2364
section, lands appropriated and set apart as burial grounds, 2365
either for public or for private use, and recorded or filed as 2366
such in the office of the county recorder of the county where 2367
they are situated, and any burial ground that has been used as 2368
such for fifteen years are exempt from sale on execution on a 2369
judgment, dower, and compulsory partition; but land appropriated 2370
and set apart as a private burial ground is not so exempt if it 2371
exceeds in value the sum of fifty dollars. 2372

The lien for taxes against such burial grounds may be 2373
enforced in the same manner prescribed for abandoned lands under 2374
sections 323.65 to 323.79 of the Revised Code except that the 2375
burial ground may be transferred only to a municipal 2376
corporation, county, or township under division ~~(D)~~ (G) of 2377
section ~~323.74~~ 323.73 or section 323.78 of the Revised Code. No 2378
burial ground that is otherwise exempt from sale or execution 2379
under this section shall be offered for sale at public auction. 2380

Sec. 1724.02. (A) In furtherance of the purposes set forth 2381
in section 1724.01 of the Revised Code, a community improvement 2382
corporation shall have the following powers: 2383

(1) (a) To borrow money for any of the purposes of the 2384
community improvement corporation by means of loans, lines of 2385
credit, or any other financial instruments or securities, 2386
including the issuance of its bonds, debentures, notes, or other 2387
evidences of indebtedness, whether secured or unsecured, and to 2388
secure the same by mortgage, pledge, deed of trust, or other 2389
lien on its property, franchises, rights, and privileges of 2390
every kind and nature or any part thereof or interest therein; 2391
and 2392

(b) If the community improvement corporation is a county
land reutilization corporation, the corporation may request, by
resolution:

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

(ii) (I) If the land subject to reutilization is located
within an unincorporated area of the county, that the board of
county commissioners issue notes under section 307.082 of the
Revised Code for the purpose of constructing public
infrastructure improvements and take other actions as the board
determines are in the interest of the county and are authorized
under sections 5709.78 to 5709.81 of the Revised Code or bonds
or notes under section 5709.81 of the Revised Code for the
refunding purposes set forth in that section; or

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

(2) To make loans to any person, firm, partnership,
corporation, joint stock company, association, or trust, and to
establish and regulate the terms and conditions with respect to
any such loans; provided that an economic development
corporation shall not approve any application for a loan unless
and until the person applying for said loan shows that the

person has applied for the loan through ordinary banking or 2423
commercial channels and that the loan has been refused by at 2424
least one bank or other financial institution. Nothing in this 2425
division shall preclude a county land reutilization corporation 2426
from making revolving loans to community development 2427
corporations, private entities, or any person for the purposes 2428
contained in the corporation's plan under section 1724.10 of the 2429
Revised Code. 2430

(3) To purchase, receive, hold, manage, lease, lease- 2431
purchase, or otherwise acquire and to sell, convey, transfer, 2432
lease, sublease, or otherwise dispose of real and personal 2433
property, together with such rights and privileges as may be 2434
incidental and appurtenant thereto and the use thereof, 2435
including but not restricted to, any real or personal property 2436
acquired by the community improvement corporation from time to 2437
time in the satisfaction of debts or enforcement of obligations, 2438
and to enter into contracts with third parties, including the 2439
federal government, the state, any political subdivision, or any 2440
other entity. A county land reutilization corporation shall not 2441
acquire an interest in real property if such acquisition causes 2442
the number of occupied real properties held by the corporation 2443
to exceed the greater of either fifty properties or twenty-five 2444
per cent of all real property held by the corporation for 2445
reutilization, reclamation, or rehabilitation. For the purposes 2446
of this division, "occupied real properties" includes all real 2447
properties that are not unoccupied as that term is defined in 2448
section 323.65 of the Revised Code. 2449

(4) To acquire the good will, business, rights, real and 2450
personal property, and other assets, or any part thereof, or 2451
interest therein, of any persons, firms, partnerships, 2452
corporations, joint stock companies, associations, or trusts, 2453

and to assume, undertake, or pay the obligations, debts, and 2454
liabilities of any such person, firm, partnership, corporation, 2455
joint stock company, association, or trust; to acquire, reclaim, 2456
manage, or contract for the management of improved or unimproved 2457
and underutilized real estate for the purpose of constructing 2458
industrial plants, other business establishments, or housing 2459
thereon, or causing the same to occur, for the purpose of 2460
assembling and enhancing utilization of the real estate, or for 2461
the purpose of disposing of such real estate to others in whole 2462
or in part for the construction of industrial plants, other 2463
business establishments, or housing; and to acquire, reclaim, 2464
manage, contract for the management of, construct or 2465
reconstruct, alter, repair, maintain, operate, sell, convey, 2466
transfer, lease, sublease, or otherwise dispose of industrial 2467
plants, business establishments, or housing. 2468

(5) To acquire, subscribe for, own, hold, sell, assign, 2469
transfer, mortgage, pledge, or otherwise dispose of the stock, 2470
shares, bonds, debentures, notes, or other securities and 2471
evidences of interest in, or indebtedness of, any person, firm, 2472
corporation, joint stock company, association, or trust, and 2473
while the owner or holder thereof, to exercise all the rights, 2474
powers, and privileges of ownership, including the right to vote 2475
therein, provided that no tax revenue, if any, received by a 2476
community improvement corporation shall be used for such 2477
acquisition or subscription. 2478

(6) To mortgage, pledge, or otherwise encumber any 2479
property acquired pursuant to the powers contained in division 2480
(A) (3), (4), or (5) of this section. 2481

(7) Nothing in this section shall limit the right of a 2482
community improvement corporation to become a member of or a 2483

stockholder in a corporation formed under Chapter 1726. of the Revised Code.	2484 2485
(8) To serve as an agent for grant applications and for the administration of grants, or to make applications as principal for grants for county land reutilization corporations.	2486 2487 2488
(9) To exercise the powers enumerated under Chapter 5722. of the Revised Code on behalf of a county that organizes or contracts with a county land reutilization corporation.	2489 2490 2491
(10) To engage in code enforcement and nuisance abatement, including, but not limited to, cutting grass and weeds, boarding up vacant or abandoned structures, and demolishing condemned structures on properties that are subject to a delinquent tax or assessment lien, or property for which a municipal corporation or township has contracted with a county land reutilization corporation to provide code enforcement or nuisance abatement assistance.	2492 2493 2494 2495 2496 2497 2498 2499
(11) To charge fees or exchange in-kind goods or services for services rendered to political subdivisions and other persons or entities for whom services are rendered.	2500 2501 2502
(12) To employ and provide compensation for an executive director who shall manage the operations of a county land reutilization corporation and employ others for the benefit of the corporation as approved and funded by the board of directors. No employee of the corporation is or shall be deemed to be an employee of the political subdivision for whose benefit the corporation is organized solely because the employee is employed by the corporation.	2503 2504 2505 2506 2507 2508 2509 2510
(13) To purchase tax certificates at auction, negotiated sale, or from a third party who purchased and is a holder of one	2511 2512

or more tax certificates issued pursuant to sections 5721.30 to 2513
5721.43 of the Revised Code. 2514

(14) To be assigned a mortgage on real property from a 2515
mortgagee in lieu of acquiring such real property subject to a 2516
mortgage. 2517

(15) To do all acts and things necessary or convenient to 2518
carry out the purposes of section 1724.01 of the Revised Code 2519
and the powers especially created for a community improvement 2520
corporation in Chapter 1724. of the Revised Code, including, but 2521
not limited to, contracting with the federal government, the 2522
state or any political subdivision, a board of county 2523
commissioners pursuant to section 307.07 of the Revised Code, a 2524
county auditor pursuant to section 319.10 of the Revised Code, a 2525
county treasurer pursuant to section 321.49 of the Revised Code, 2526
and any other party, whether nonprofit or for-profit. An 2527
employee of a board of county commissioners, county auditor, or 2528
county treasurer who, pursuant to a contract entered into in 2529
accordance with section 307.07, 319.10, or 321.49 of the Revised 2530
Code, provides services to a county land reutilization 2531
corporation shall remain an employee of the county during the 2532
provision of those services. 2533

(B) The powers enumerated in this chapter shall not be 2534
construed to limit the general powers of a community improvement 2535
corporation. The powers granted under this chapter are in 2536
addition to those powers granted by any other chapter of the 2537
Revised Code, but, as to a county land reutilization 2538
corporation, shall be used only for the purposes enumerated 2539
under division (B) (2) of section 1724.01 of the Revised Code. 2540

(C) Ownership of real property by an economic development 2541
corporation does not constitute public ownership unless the 2542

economic development corporation has applied for and been 2543
granted a tax exemption for the property under section 5709.08 2544
of the Revised Code. 2545

(D) A county land reutilization corporation shall not be 2546
required to pay any state or local taxes or assessments, 2547
including any sales tax prescribed by section 5739.02 of the 2548
Revised Code, in connection with any project funded by the 2549
corporation, or upon revenues or any property acquired or used 2550
by the corporation, or upon the income therefrom. 2551

(E) A county land reutilization corporation shall not be 2552
considered a public authority under Chapter 4115. of the Revised 2553
Code. 2554

Sec. 1724.11. (A) When a community improvement corporation 2555
is acting as an agent of a political subdivision designated 2556
pursuant to section 1724.10 of the Revised Code and at all times 2557
as a county land reutilization corporation, ~~both~~all of the 2558
following apply: 2559

(1) Any financial and proprietary information, including 2560
trade secrets, submitted by or on behalf of an entity to the 2561
community improvement corporation in connection with the 2562
relocation, location, expansion, improvement, or preservation of 2563
the business of that entity, or in the pursuit of any one or 2564
more of the purposes under division (B) of section 1724.01 of 2565
the Revised Code for which a county land reutilization 2566
corporation is organized, held or kept by the community 2567
improvement corporation, or by any political subdivision for 2568
which the community improvement corporation is acting as agent, 2569
is confidential information and is not a public record subject 2570
to section 149.43 of the Revised Code. 2571

(2) Any other information submitted by or on behalf of an 2572
entity to the community improvement corporation in connection 2573
with the relocation, location, expansion, improvement, or 2574
preservation of the business of that entity held or kept by the 2575
community improvement corporation, or by any political 2576
subdivision for which the community improvement corporation is 2577
acting as agent, is confidential information and is not a public 2578
record subject to section 149.43 of the Revised Code, until the 2579
entity commits in writing to proceed with the relocation, 2580
location, expansion, improvement, preservation of its business, 2581
or other purpose under division (B) of section 1724.01 of the 2582
Revised Code. 2583

(3) Electronic records created or maintained by a 2584
community improvement corporation in a proprietary database or 2585
application are not public records for the purposes of Chapter 2586
149. of the Revised Code. 2587

(B)(1) When the board of directors of a community 2588
improvement corporation or any committee or subcommittee of such 2589
a board meets to consider information that is not a public 2590
record pursuant to division (A) of this section, the board, 2591
committee, or subcommittee, by majority vote of all members 2592
present, may close the meeting during consideration of the 2593
confidential information. The board, committee, or subcommittee 2594
shall consider no other information during the closed session. 2595

(2) Any meeting at which a decision or determination of 2596
the board is required in connection with the relocation, 2597
location, expansion, improvement, or preservation of the 2598
business of the entity or is required in pursuit of any purpose 2599
under division (B) of section 1724.01 of the Revised Code for 2600
which a county land reutilization corporation is organized shall 2601

be open to the public. 2602

Sec. 3737.87. As used in sections 3737.87 to 3737.98 of 2603
the Revised Code: 2604

(A) "Accidental release" means any sudden or nonsudden 2605
release of petroleum that was neither expected nor intended by 2606
the owner or operator of the applicable underground storage tank 2607
system and that results in the need for corrective action or 2608
compensation for bodily injury or property damage. 2609

(B) "Corrective action" means any action necessary to 2610
protect human health and the environment in the event of a 2611
release of petroleum into the environment, including, without 2612
limitation, any action necessary to monitor, assess, and 2613
evaluate the release. In the instance of a suspected release, 2614
"corrective action" includes, without limitation, an 2615
investigation to confirm or disprove the occurrence of the 2616
release. In the instance of a confirmed release, "corrective 2617
action" includes, without limitation, the initial corrective 2618
action taken under section 3737.88 or 3737.882 of the Revised 2619
Code and rules adopted or orders issued under those sections and 2620
any action taken consistent with a remedial action to clean up 2621
contaminated ground water, surface water, soils, and subsurface 2622
material and to address the residual effects of a release after 2623
the initial corrective action is taken. 2624

(C) "Eligible lending institution" means a financial 2625
institution that is eligible to make commercial loans, is a 2626
public depository of state funds under section 135.03 of the 2627
Revised Code, and agrees to participate in the petroleum 2628
underground storage tank linked deposit program provided for in 2629
sections 3737.95 to 3737.98 of the Revised Code. 2630

(D) "Eligible owner" means any person that owns six or fewer petroleum underground storage tanks comprising a petroleum underground storage tank or underground storage tank system.

(E) "Installer" means a person who supervises the installation of, performance of major repairs on site to, abandonment of, or removal of underground storage tank systems.

(F) "Major repair" means the restoration of a tank or an underground storage tank system component that has caused a release of a product from the underground storage tank system. "Major repair" does not include modifications, upgrades, or routine maintenance for normal operational upkeep to prevent an underground storage tank system from releasing a product.

(G) "Operator" means the person in daily control of, or having responsibility for the daily operation of, an underground storage tank system.

(H) "Owner" means:

(1) In the instance of an underground storage tank system in use on November 8, 1984, or brought into use after that date, the person who owns the underground storage tank system;

(2) In the instance of an underground storage tank system in use before November 8, 1984, that was no longer in use on that date, the person who owned the underground storage tank system immediately before the discontinuation of its use.

"Owner" includes any person who holds, or, in the instance of an underground storage tank system in use before November 8, 1984, but no longer in use on that date, any person who held immediately before the discontinuation of its use, a legal, equitable, or possessory interest of any kind in an underground storage tank system or in the property on which the underground

storage tank system is located, including, without limitation, a trust, vendor, vendee, lessor, or lessee. "Owner" does not include any person who, without participating in the management of an underground storage tank system and without otherwise being engaged in petroleum production, refining, or marketing, holds indicia of ownership in an underground storage tank system primarily to protect the person's security interest in it.

(I) "Person," in addition to the meaning in section 3737.01 of the Revised Code, means the United States and any department, agency, or instrumentality thereof.

(J) "Petroleum" means petroleum, including crude oil or any fraction thereof, that is a liquid at the temperature of sixty degrees Fahrenheit and the pressure of fourteen and seven-tenths pounds per square inch absolute. "Petroleum" includes, without limitation, motor fuels, jet fuels, distillate fuel oils, residual fuel oils, lubricants, petroleum solvents, and used oils.

(K) "Petroleum underground storage tank linked deposit" means a certificate of deposit placed by the treasurer of state with an eligible lending institution pursuant to sections 3737.95 to 3737.98 of the Revised Code.

(L) "Regulated substance" means petroleum or any substance identified or listed as a hazardous substance in rules adopted under division (D) of section 3737.88 of the Revised Code.

(M) "Release" means any spilling, leaking, emitting, discharging, escaping, leaching, or disposing of from an underground storage tank system into ground or surface water or subsurface soils or otherwise into the environment.

(N) Notwithstanding division (F) of section 3737.01 of the

Revised Code, "responsible person" means the person who is the owner or operator of an underground storage tank system.	2689 2690
<u>"Responsible person" does not include a county land reutilization corporation organized under Chapter 1724. of the Revised Code or its wholly-owned subsidiary.</u>	2691 2692 2693
(O) "Tank" means a stationary device designed to contain an accumulation of regulated substances that is constructed of manufactured materials.	2694 2695 2696
(P) "Underground storage tank" means one or any combination of tanks, including the underground pipes connected thereto, that are used to contain an accumulation of regulated substances the volume of which, including the volume of the underground pipes connected thereto, is ten per cent or more beneath the surface of the ground.	2697 2698 2699 2700 2701 2702
"Underground storage tank" does not include any of the following or any pipes connected to any of the following:	2703 2704
(1) Pipeline facilities, including gathering lines, regulated under the "Natural Gas Pipeline Safety Act of 1968," 82 Stat. 720, 49 U.S.C.A. 1671, as amended, or the "Hazardous Liquid Pipeline Safety Act of 1979," 93 Stat. 1003, 49 U.S.C.A. 2001, as amended;	2705 2706 2707 2708 2709
(2) Farm or residential tanks of one thousand one hundred gallons or less capacity used for storing motor fuel for noncommercial purposes;	2710 2711 2712
(3) Tanks used for storing heating fuel for consumptive use on the premises where stored;	2713 2714
(4) Surface impoundments, pits, ponds, or lagoons;	2715
(5) Storm or waste water collection systems;	2716

(6) Flow-through process tanks;	2717
(7) Storage tanks located in underground areas, including, without limitation, basements, cellars, mine workings, drifts, shafts, or tunnels, when the tanks are located on or above the surface of the floor;	2718 2719 2720 2721
(8) Septic tanks;	2722
(9) Liquid traps or associated gathering lines directly related to oil or gas production and gathering operations.	2723 2724
(Q) "Underground storage tank system" means an underground storage tank and the connected underground piping, underground ancillary equipment, and containment system, if any.	2725 2726 2727
(R) "Revenues" means all fees, premiums, and charges paid by owners and operators of petroleum underground storage tanks to the petroleum underground storage tank release compensation board created in section 3737.90 of the Revised Code; proceeds received by the board from any insurance, condemnation, or guaranty; the proceeds of petroleum underground storage tank revenue bonds; and the income and profits from the investment of any such revenues.	2728 2729 2730 2731 2732 2733 2734 2735
(S) "Revenue bonds," unless the context indicates a different meaning or intent, means petroleum underground storage tank revenue bonds and petroleum underground storage tank revenue refunding bonds that are issued by the petroleum underground storage tank release compensation board pursuant to sections 3737.90 to 3737.948 of the Revised Code.	2736 2737 2738 2739 2740 2741
(T) "Class C release" means a release of petroleum occurring or identified from an underground storage tank system subject to sections 3737.87 to 3737.89 of the Revised Code for which the responsible person for the release is specifically	2742 2743 2744 2745

determined by the fire marshal not to be a viable person capable 2746
of undertaking or completing the corrective actions required 2747
under those sections for the release. "Class C release" also 2748
includes any of the following: 2749

(1) A release designated as a "class C release" in 2750
accordance with rules adopted under section 3737.88 of the 2751
Revised Code; 2752

(2) A release on property owned by a county land 2753
reutilization corporation; 2754

(3) A release on property owned by the state pursuant to 2755
Chapter 5723. of the Revised Code. 2756

Sec. 3745.11. (A) Applicants for and holders of permits, 2757
licenses, variances, plan approvals, and certifications issued 2758
by the director of environmental protection pursuant to Chapters 2759
3704., 3734., 6109., and 6111. of the Revised Code shall pay a 2760
fee to the environmental protection agency for each such 2761
issuance and each application for an issuance as provided by 2762
this section. No fee shall be charged for any issuance for which 2763
no application has been submitted to the director. 2764

(B) Except as otherwise provided in division (C) (2) of 2765
this section, beginning July 1, 1994, each person who owns or 2766
operates an air contaminant source and who is required to apply 2767
for and obtain a Title V permit under section 3704.036 of the 2768
Revised Code shall pay the fees set forth in this division. For 2769
the purposes of this division, total emissions of air 2770
contaminants may be calculated using engineering calculations, 2771
emissions factors, material balance calculations, or performance 2772
testing procedures, as authorized by the director. 2773

The following fees shall be assessed on the total actual 2774

emissions from a source in tons per year of the regulated 2775
pollutants particulate matter, sulfur dioxide, nitrogen oxides, 2776
organic compounds, and lead: 2777

(1) Fifteen dollars per ton on the total actual emissions 2778
of each such regulated pollutant during the period July through 2779
December 1993, to be collected no sooner than July 1, 1994; 2780

(2) Twenty dollars per ton on the total actual emissions 2781
of each such regulated pollutant during calendar year 1994, to 2782
be collected no sooner than April 15, 1995; 2783

(3) Twenty-five dollars per ton on the total actual 2784
emissions of each such regulated pollutant in calendar year 2785
1995, and each subsequent calendar year, to be collected no 2786
sooner than the fifteenth day of April of the year next 2787
succeeding the calendar year in which the emissions occurred. 2788

The fees levied under this division do not apply to that 2789
portion of the emissions of a regulated pollutant at a facility 2790
that exceed four thousand tons during a calendar year. 2791

(C) (1) The fees assessed under division (B) of this 2792
section are for the purpose of providing funding for the Title V 2793
permit program. 2794

(2) The fees assessed under division (B) of this section 2795
do not apply to emissions from any electric generating unit 2796
designated as a Phase I unit under Title IV of the federal Clean 2797
Air Act prior to calendar year 2000. Those fees shall be 2798
assessed on the emissions from such a generating unit commencing 2799
in calendar year 2001 based upon the total actual emissions from 2800
the generating unit during calendar year 2000 and shall continue 2801
to be assessed each subsequent calendar year based on the total 2802
actual emissions from the generating unit during the preceding 2803

calendar year. 2804

(3) The director shall issue invoices to owners or 2805
operators of air contaminant sources who are required to pay a 2806
fee assessed under division (B) or (D) of this section. Any such 2807
invoice shall be issued no sooner than the applicable date when 2808
the fee first may be collected in a year under the applicable 2809
division, shall identify the nature and amount of the fee 2810
assessed, and shall indicate that the fee is required to be paid 2811
within thirty days after the issuance of the invoice. 2812

(D) (1) Except as provided in division (D) (3) of this 2813
section, from January 1, 1994, through December 31, 2003, each 2814
person who owns or operates an air contaminant source; who is 2815
required to apply for a permit to operate pursuant to rules 2816
adopted under division (G), or a variance pursuant to division 2817
(H), of section 3704.03 of the Revised Code; and who is not 2818
required to apply for and obtain a Title V permit under section 2819
3704.036 of the Revised Code shall pay a single fee based upon 2820
the sum of the actual annual emissions from the facility of the 2821
regulated pollutants particulate matter, sulfur dioxide, 2822
nitrogen oxides, organic compounds, and lead in accordance with 2823
the following schedule: 2824

2825

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A	Total tons per year of regulated pollutants emitted	Annual fee per facility
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B	More than 0, but less than 50	\$ 75
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C	50 or more, but less than 100	\$	300
D	100 or more	\$	700

(2) Except as provided in division (D) (3) of this section, 2826
beginning January 1, 2004, each person who owns or operates an 2827
air contaminant source; who is required to apply for a permit to 2828
operate pursuant to rules adopted under division (G), or a 2829
variance pursuant to division (H), of section 3704.03 of the 2830
Revised Code; and who is not required to apply for and obtain a 2831
Title V permit under section 3704.03 of the Revised Code shall 2832
pay a single fee based upon the sum of the actual annual 2833
emissions from the facility of the regulated pollutants 2834
particulate matter, sulfur dioxide, nitrogen oxides, organic 2835
compounds, and lead in accordance with the following schedule: 2836

2837

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	1	2	
A	Total tons per year of regulated pollutants emitted	Annual fee per facility	
B	More than 0, but less than 10	\$	100
C	10 or more, but less than 50	\$	200
D	50 or more, but less than 100	\$	300
E	100 or more	\$	700

(3) (a) As used in division (D) of this section, "synthetic 2838
minor facility" means a facility for which one or more permits 2839

to install or permits to operate have been issued for the air 2840
contaminant sources at the facility that include terms and 2841
conditions that lower the facility's potential to emit air 2842
contaminants below the major source thresholds established in 2843
rules adopted under section 3704.036 of the Revised Code. 2844

(b) Beginning January 1, 2000, through June 30, 2022, each 2845
person who owns or operates a synthetic minor facility shall pay 2846
an annual fee based on the sum of the actual annual emissions 2847
from the facility of particulate matter, sulfur dioxide, 2848
nitrogen dioxide, organic compounds, and lead in accordance with 2849
the following schedule: 2850

2851

	1	2
A	Combined total tons per year of all regulated pollutants emitted	Annual fee per facility
B	Less than 10	\$ 170
C	10 or more, but less than 20	\$ 340
D	20 or more, but less than 30	\$ 670
E	30 or more, but less than 40	\$ 1,010
F	40 or more, but less than 50	\$ 1,340
G	50 or more, but less than 60	\$ 1,680
H	60 or more, but less than 70	\$ 2,010

I	70 or more, but less than 80	\$	2,350
J	80 or more, but less than 90	\$	2,680
K	90 or more, but less than 100	\$	3,020
L	100 or more	\$	3,350

(4) The fees assessed under division (D) (1) of this section shall be collected annually no sooner than the fifteenth day of April, commencing in 1995. The fees assessed under division (D) (2) of this section shall be collected annually no sooner than the fifteenth day of April, commencing in 2005. The fees assessed under division (D) (3) of this section shall be collected no sooner than the fifteenth day of April, commencing in 2000. The fees assessed under division (D) of this section in a calendar year shall be based upon the sum of the actual emissions of those regulated pollutants during the preceding calendar year. For the purpose of division (D) of this section, emissions of air contaminants may be calculated using engineering calculations, emission factors, material balance calculations, or performance testing procedures, as authorized by the director. The director, by rule, may require persons who are required to pay the fees assessed under division (D) of this section to pay those fees biennially rather than annually.

(E) (1) Consistent with the need to cover the reasonable costs of the Title V permit program, the director annually shall increase the fees prescribed in division (B) of this section by the percentage, if any, by which the consumer price index for the most recent calendar year ending before the beginning of a year exceeds the consumer price index for calendar year 1989. Upon calculating an increase in fees authorized by division (E)

(1) of this section, the director shall compile revised fee schedules for the purposes of division (B) of this section and shall make the revised schedules available to persons required to pay the fees assessed under that division and to the public.

(2) For the purposes of division (E)(1) of this section:

(a) The consumer price index for any year is the average of the consumer price index for all urban consumers published by the United States department of labor as of the close of the twelve-month period ending on the thirty-first day of August of that year.

(b) If the 1989 consumer price index is revised, the director shall use the revision of the consumer price index that is most consistent with that for calendar year 1989.

(F) Each person who is issued a permit to install pursuant to rules adopted under division (F) of section 3704.03 of the Revised Code on or after July 1, 2003, shall pay the fees specified in the following schedules:

(1) Fuel-burning equipment (boilers, furnaces, or process heaters used in the process of burning fuel for the primary purpose of producing heat or power by indirect heat transfer)

2896

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A Input capacity (maximum) (million British thermal units per hour) Permit to install

B Greater than 0, but less than 10 \$ 200

C	10 or more, but less than 100	\$	400
D	100 or more, but less than 300	\$	1,000
E	300 or more, but less than 500	\$	2,250
F	500 or more, but less than 1000	\$	3,750
G	1000 or more, but less than 5000	\$	6,000
H	5000 or more	\$	9,000

Units burning exclusively natural gas, number two fuel oil, or both shall be assessed a fee that is one-half the applicable amount shown in division (F)(1) of this section.

(2) Combustion turbines and stationary internal combustion engines designed to generate electricity

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2902

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A	Generating capacity (mega watts)	Permit to install
B	0 or more, but less than 10	\$ 25
C	10 or more, but less than 25	\$ 150
D	25 or more, but less than 50	\$ 300
E	50 or more, but less than 100	\$ 500
F	100 or more, but less than 250	\$ 1,000

G	250 or more	\$	2,000	
	(3) Incinerators			2903

2904

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A	Input capacity (pounds per hour)		Permit to install	
B	0 to 100	\$	100	
C	101 to 500	\$	500	
D	501 to 2000	\$	1,000	
E	2001 to 20,000	\$	1,500	
F	more than 20,000	\$	3,750	

	(4) (a) Process			2905
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A	Process weight rate (pounds per hour)		Permit to install	
B	0 to 1000	\$	200	
C	1001 to 5000	\$	500	
D	5001 to 10,000	\$	750	

E	10,001 to 50,000	\$	1,000
F	more than 50,000	\$	1,250

In any process where process weight rate cannot be 2907
ascertained, the minimum fee shall be assessed. A boiler, 2908
furnace, combustion turbine, stationary internal combustion 2909
engine, or process heater designed to provide direct heat or 2910
power to a process not designed to generate electricity shall be 2911
assessed a fee established in division (F) (4) (a) of this 2912
section. A combustion turbine or stationary internal combustion 2913
engine designed to generate electricity shall be assessed a fee 2914
established in division (F) (2) of this section. 2915

(b) Notwithstanding division (F) (4) (a) of this section, 2916
any person issued a permit to install pursuant to rules adopted 2917
under division (F) of section 3704.03 of the Revised Code shall 2918
pay the fees set forth in division (F) (4) (c) of this section for 2919
a process used in any of the following industries, as identified 2920
by the applicable two-digit, three-digit, or four-digit standard 2921
industrial classification code according to the Standard 2922
Industrial Classification Manual published by the United States 2923
office of management and budget in the executive office of the 2924
president, 1987, as revised: 2925

Major group 10, metal mining; 2926

Major group 12, coal mining; 2927

Major group 14, mining and quarrying of nonmetallic 2928
minerals; 2929

Industry group 204, grain mill products; 2930

2873 Nitrogen fertilizers; 2931

2874 Phosphatic fertilizers;	2932
3281 Cut stone and stone products;	2933
3295 Minerals and earth, ground or otherwise treated;	2934
4221 Grain elevators (storage only);	2935
5159 Farm related raw materials;	2936
5261 Retail nurseries and lawn and garden supply stores.	2937

(c) The fees set forth in the following schedule apply to	2938
the issuance of a permit to install pursuant to rules adopted	2939
under division (F) of section 3704.03 of the Revised Code for a	2940
process identified in division (F)(4)(b) of this section:	2941

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A	Process weight rate (pounds per hour)		Permit to install
B	0 to 10,000	\$	200
C	10,001 to 50,000	\$	400
D	50,001 to 100,000	\$	500
E	100,001 to 200,000	\$	600
F	200,001 to 400,000	\$	750
G	400,001 or more	\$	900

(5) Storage tanks	2943
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2944

	1		2
A	Gallons (maximum useful capacity)		Permit to install
B	0 to 20,000	\$	100
C	20,001 to 40,000	\$	150
D	40,001 to 100,000	\$	250
E	100,001 to 500,000	\$	400
F	500,001 or greater	\$	750

(6) Gasoline/fuel dispensing facilities 2945

2946

	1		2
A	For each gasoline/fuel dispensing facility (includes all units at the facility)		Permit to install \$ 100

(7) Dry cleaning facilities 2947

2948

	1		2
A	For each dry cleaning facility (includes all units at the facility)		Permit to install \$ 100

(8) Registration status 2949

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A For each source covered by registration Permit to install
status \$ 75

(G) An owner or operator who is responsible for an 2951
asbestos demolition or renovation project pursuant to rules 2952
adopted under section 3704.03 of the Revised Code shall pay, 2953
upon submitting a notification pursuant to rules adopted under 2954
that section, the fees set forth in the following schedule: 2955

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A	Action	Fee
B	Each notification	\$ 75
C	Asbestos removal	\$ 3/unit
D	Asbestos cleanup	\$ 4/cubic yard

For purposes of this division, "unit" means any 2957
combination of linear feet or square feet equal to fifty. 2958

No fee other than the fees set forth in division (G) of 2959
this section shall be charged to an owner or operator by this 2960
state, a municipality, or other political subdivision of this 2961
state in connection with the submission or review of the 2962

notification referred to in this division. 2963

(H) A person who is issued an extension of time for a 2964
permit to install an air contaminant source pursuant to rules 2965
adopted under division (F) of section 3704.03 of the Revised 2966
Code shall pay a fee equal to one-half the fee originally 2967
assessed for the permit to install under this section, except 2968
that the fee for such an extension shall not exceed two hundred 2969
dollars. 2970

(I) A person who is issued a modification to a permit to 2971
install an air contaminant source pursuant to rules adopted 2972
under section 3704.03 of the Revised Code shall pay a fee equal 2973
to one-half of the fee that would be assessed under this section 2974
to obtain a permit to install the source. The fee assessed by 2975
this division only applies to modifications that are initiated 2976
by the owner or operator of the source and shall not exceed two 2977
thousand dollars. 2978

(J) Notwithstanding division (F) of this section, a person 2979
who applies for or obtains a permit to install pursuant to rules 2980
adopted under division (F) of section 3704.03 of the Revised 2981
Code after the date actual construction of the source began 2982
shall pay a fee for the permit to install that is equal to twice 2983
the fee that otherwise would be assessed under the applicable 2984
division unless the applicant received authorization to begin 2985
construction under division (W) of section 3704.03 of the 2986
Revised Code. This division only applies to sources for which 2987
actual construction of the source begins on or after July 1, 2988
1993. The imposition or payment of the fee established in this 2989
division does not preclude the director from taking any 2990
administrative or judicial enforcement action under this 2991
chapter, Chapter 3704., 3714., 3734., or 6111. of the Revised 2992

Code, or a rule adopted under any of them, in connection with a 2993
violation of rules adopted under division (F) of section 3704.03 2994
of the Revised Code. 2995

As used in this division, "actual construction of the 2996
source" means the initiation of physical on-site construction 2997
activities in connection with improvements to the source that 2998
are permanent in nature, including, without limitation, the 2999
installation of building supports and foundations and the laying 3000
of underground pipework. 3001

(K) (1) Money received under division (B) of this section 3002
shall be deposited in the state treasury to the credit of the 3003
Title V clean air fund created in section 3704.035 of the 3004
Revised Code. Annually, not more than fifty cents per ton of 3005
each fee assessed under division (B) of this section on actual 3006
emissions from a source and received by the environmental 3007
protection agency pursuant to that division may be transferred 3008
by the director using an interstate transfer voucher to the 3009
state treasury to the credit of the small business assistance 3010
fund created in section 3706.19 of the Revised Code. In 3011
addition, annually, the amount of money necessary for the 3012
operation of the office of ombudsperson as determined under 3013
division (B) of that section shall be transferred to the state 3014
treasury to the credit of the small business ombudsperson fund 3015
created by that section. 3016

(2) Money received by the agency pursuant to divisions 3017
(D), (F), (G), (H), (I), and (J) of this section shall be 3018
deposited in the state treasury to the credit of the non-Title V 3019
clean air fund created in section 3704.035 of the Revised Code. 3020

(L) (1) A person applying for a plan approval for a 3021
wastewater treatment works pursuant to section 6111.44, 6111.45, 3022

or 6111.46 of the Revised Code shall pay a nonrefundable fee of 3023
one hundred dollars plus sixty-five one-hundredths of one per 3024
cent of the estimated project cost through June 30, 2022, and a 3025
nonrefundable application fee of one hundred dollars plus two- 3026
tenths of one per cent of the estimated project cost on and 3027
after July 1, 2022, except that the total fee shall not exceed 3028
fifteen thousand dollars through June 30, 2022, and five 3029
thousand dollars on and after July 1, 2022. The fee shall be 3030
paid at the time the application is submitted. 3031

(2) A person who has entered into an agreement with the 3032
director under section 6111.14 of the Revised Code shall pay an 3033
administrative service fee for each plan submitted under that 3034
section for approval that shall not exceed the minimum amount 3035
necessary to pay administrative costs directly attributable to 3036
processing plan approvals. The director annually shall calculate 3037
the fee and shall notify all persons who have entered into 3038
agreements under that section, or who have applied for 3039
agreements, of the amount of the fee. 3040

(3) (a) (i) Not later than January 30, 2020, and January 30, 3041
2021, a person holding an NPDES discharge permit issued pursuant 3042
to Chapter 6111. of the Revised Code with an average daily 3043
discharge flow of five thousand gallons or more shall pay a 3044
nonrefundable annual discharge fee. Any person who fails to pay 3045
the fee at that time shall pay an additional amount that equals 3046
ten per cent of the required annual discharge fee. 3047

(ii) The billing year for the annual discharge fee 3048
established in division (L) (3) (a) (i) of this section shall 3049
consist of a twelve-month period beginning on the first day of 3050
January of the year preceding the date when the annual discharge 3051
fee is due. In the case of an existing source that permanently 3052

ceases to discharge during a billing year, the director shall 3053
reduce the annual discharge fee, including the surcharge 3054
applicable to certain industrial facilities pursuant to division 3055
(L) (3) (c) of this section, by one-twelfth for each full month 3056
during the billing year that the source was not discharging, but 3057
only if the person holding the NPDES discharge permit for the 3058
source notifies the director in writing, not later than the 3059
first day of October of the billing year, of the circumstances 3060
causing the cessation of discharge. 3061

(iii) The annual discharge fee established in division (L) 3062
(3) (a) (i) of this section, except for the surcharge applicable 3063
to certain industrial facilities pursuant to division (L) (3) (c) 3064
of this section, shall be based upon the average daily discharge 3065
flow in gallons per day calculated using first day of May 3066
through thirty-first day of October flow data for the period two 3067
years prior to the date on which the fee is due. In the case of 3068
NPDES discharge permits for new sources, the fee shall be 3069
calculated using the average daily design flow of the facility 3070
until actual average daily discharge flow values are available 3071
for the time period specified in division (L) (3) (a) (iii) of this 3072
section. The annual discharge fee may be prorated for a new 3073
source as described in division (L) (3) (a) (ii) of this section. 3074

(b) (i) An NPDES permit holder that is a public discharger 3075
shall pay the fee specified in the following schedule: 3076

3077

1

2

A Average daily discharge flow

Fee due by January 30,
2020, and January 30,

			2021
B	5,000 to 49,999	\$	200
C	50,000 to 100,000	\$	500
D	100,001 to 250,000	\$	1,050
E	250,001 to 1,000,000	\$	2,600
F	1,000,001 to 5,000,000	\$	5,200
G	5,000,001 to 10,000,000	\$	10,350
H	10,000,001 to 20,000,000	\$	15,550
I	20,000,001 to 50,000,000	\$	25,900
J	50,000,001 to 100,000,000	\$	41,400
K	100,000,001 or more	\$	62,100

(ii) Public dischargers owning or operating two or more publicly owned treatment works serving the same political subdivision, as "treatment works" is defined in section 6111.01 of the Revised Code, and that serve exclusively political subdivisions having a population of fewer than one hundred thousand persons shall pay an annual discharge fee under division (L) (3) (b) (i) of this section that is based on the combined average daily discharge flow of the treatment works.

(c) (i) An NPDES permit holder that is an industrial discharger, other than a coal mining operator identified by P in the third character of the permittee's NPDES permit number, shall pay the fee specified in the following schedule:

3090

1	2
A Average daily discharge flow	Fee due by January 30, 2020, and January 30, 2021
B 5,000 to 49,999	\$ 250
C 50,000 to 250,000	\$ 1,200
D 250,001 to 1,000,000	\$ 2,950
E 1,000,001 to 5,000,000	\$ 5,850
F 5,000,001 to 10,000,000	\$ 8,800
G 10,000,001 to 20,000,000	\$ 11,700
H 20,000,001 to 100,000,000	\$ 14,050
I 100,000,001 to 250,000,000	\$ 16,400
J 250,000,001 or more	\$ 18,700

(ii) In addition to the fee specified in the above 3091
 schedule, an NPDES permit holder that is an industrial 3092
 discharger classified as a major discharger during all or part 3093
 of the annual discharge fee billing year specified in division 3094
 (L) (3) (a) (ii) of this section shall pay a nonrefundable annual 3095
 surcharge of seven thousand five hundred dollars not later than 3096
 January 30, 2020, and not later than January 30, 2021. Any 3097
 person who fails to pay the surcharge at that time shall pay an 3098
 additional amount that equals ten per cent of the amount of the 3099
 surcharge. 3100

(d) Notwithstanding divisions (L) (3) (b) and (c) of this section, a public discharger, that is not a separate municipal storm sewer system, identified by I in the third character of the permittee's NPDES permit number and an industrial discharger identified by I, J, L, V, W, X, Y, or Z in the third character of the permittee's NPDES permit number shall pay a nonrefundable annual discharge fee of one hundred eighty dollars not later than January 30, 2020, and not later than January 30, 2021. Any person who fails to pay the fee at that time shall pay an additional amount that equals ten per cent of the required fee.

(4) Each person obtaining an NPDES permit for municipal storm water discharge shall pay a nonrefundable storm water annual discharge fee of ten dollars per one-tenth of a square mile of area permitted. The fee shall not exceed ten thousand dollars and shall be payable on or before January 30, 2004, and the thirtieth day of January of each year thereafter. Any person who fails to pay the fee on the date specified in division (L) (4) of this section shall pay an additional amount per year equal to ten per cent of the annual fee that is unpaid.

(5) The director shall transmit all moneys collected under division (L) of this section to the treasurer of state for deposit into the state treasury to the credit of the surface water protection fund created in section 6111.038 of the Revised Code.

(6) As used in this section:

(a) "NPDES" means the federally approved national pollutant discharge elimination system individual and general program for issuing, modifying, revoking, reissuing, terminating, monitoring, and enforcing permits and imposing and enforcing pretreatment requirements under Chapter 6111. of the

Revised Code and rules adopted under it. 3131

(b) "Public discharger" means any holder of an NPDES 3132
permit identified by P in the second character of the NPDES 3133
permit number assigned by the director. 3134

(c) "Industrial discharger" means any holder of an NPDES 3135
permit identified by I in the second character of the NPDES 3136
permit number assigned by the director. 3137

(d) "Major discharger" means any holder of an NPDES permit 3138
classified as major by the regional administrator of the United 3139
States environmental protection agency in conjunction with the 3140
director. 3141

(M) Through June 30, 2022, a person applying for a license 3142
or license renewal to operate a public water system under 3143
section 6109.21 of the Revised Code shall pay the appropriate 3144
fee established under this division at the time of application 3145
to the director. Any person who fails to pay the fee at that 3146
time shall pay an additional amount that equals ten per cent of 3147
the required fee. The director shall transmit all moneys 3148
collected under this division to the treasurer of state for 3149
deposit into the drinking water protection fund created in 3150
section 6109.30 of the Revised Code. 3151

Except as provided in divisions (M) (4) and (5) of this 3152
section, fees required under this division shall be calculated 3153
and paid in accordance with the following schedule: 3154

(1) For the initial license required under section 6109.21 3155
of the Revised Code for any public water system that is a 3156
community water system as defined in section 6109.01 of the 3157
Revised Code, and for each license renewal required for such a 3158
system prior to January 31, 2022, the fee is: 3159

3160

	1		2
A	Number of service connections		Fee amount
B	Not more than 49	\$	112
C	50 to 99	\$	176
D	Number of service connections		Average cost per connection
E	100 to 2,499	\$	1.92
F	2,500 to 4,999	\$	1.48
G	5,000 to 7,499	\$	1.42
H	7,500 to 9,999	\$	1.34
I	10,000 to 14,999	\$	1.16
J	15,000 to 24,999	\$	1.10
K	25,000 to 49,999	\$	1.04
L	50,000 to 99,999	\$.92
M	100,000 to 149,999	\$.86
N	150,000 to 199,999	\$.80
O	200,000 or more	\$.76

A public water system may determine how it will pay the total amount of the fee calculated under division (M) (1) of this

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section, including the assessment of additional user fees that 3163
may be assessed on a volumetric basis. 3164

As used in division (M)(1) of this section, "service 3165
connection" means the number of active or inactive pipes, 3166
goosenecks, pigtails, and any other fittings connecting a water 3167
main to any building outlet. 3168

(2) For the initial license required under section 6109.21 3169
of the Revised Code for any public water system that is not a 3170
community water system and serves a nontransient population, and 3171
for each license renewal required for such a system prior to 3172
January 31, 2022, the fee is: 3173

3174

1		2	
A	Population served	Fee amount	
B	Fewer than 150	\$	112
C	150 to 299	\$	176
D	300 to 749	\$	384
E	750 to 1,499	\$	628
F	1,500 to 2,999	\$	1,268
G	3,000 to 7,499	\$	2,816
H	7,500 to 14,999	\$	5,510
I	15,000 to 22,499	\$	9,048

J	22,500 to 29,999	\$	12,430
K	30,000 or more	\$	16,820

As used in division (M) (2) of this section, "population served" means the total number of individuals having access to the water supply during a twenty-four-hour period for at least sixty days during any calendar year. In the absence of a specific population count, that number shall be calculated at the rate of three individuals per service connection.

(3) For the initial license required under section 6109.21 of the Revised Code for any public water system that is not a community water system and serves a transient population, and for each license renewal required for such a system prior to January 31, 2022, the fee is:

	1		2
A	Number of wells or sources, other than surface water, supplying system		Fee amount
B	1	\$	112
C	2	\$	112
D	3	\$	176
E	4	\$	278
F	5	\$	568

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3186

G System designated as using a surface \$ 792
water source

As used in division (M) (3) of this section, "number of 3187
wells or sources, other than surface water, supplying system" 3188
means those wells or sources that are physically connected to 3189
the plumbing system serving the public water system. 3190

(4) A public water system designated as using a surface 3191
water source shall pay a fee of seven hundred ninety-two dollars 3192
or the amount calculated under division (M) (1) or (2) of this 3193
section, whichever is greater. 3194

(5) An applicant for an initial license who is proposing 3195
to operate a new public water supply system shall submit a fee 3196
that equals a prorated amount of the appropriate fee for the 3197
remainder of the licensing year. 3198

(N) (1) A person applying for a plan approval for a public 3199
water supply system under section 6109.07 of the Revised Code 3200
shall pay a fee of one hundred fifty dollars plus thirty-five 3201
hundredths of one per cent of the estimated project cost, except 3202
that the total fee shall not exceed twenty thousand dollars 3203
through June 30, 2022, and fifteen thousand dollars on and after 3204
July 1, 2022. The fee shall be paid at the time the application 3205
is submitted. 3206

(2) A person who has entered into an agreement with the 3207
director under division (A) (2) of section 6109.07 of the Revised 3208
Code shall pay an administrative service fee for each plan 3209
submitted under that section for approval that shall not exceed 3210
the minimum amount necessary to pay administrative costs 3211
directly attributable to processing plan approvals. The director 3212
annually shall calculate the fee and shall notify all persons 3213

that have entered into agreements under that division, or who 3214
have applied for agreements, of the amount of the fee. 3215

(3) Through June 30, 2022, the following fee, on a per 3216
survey basis, shall be charged any person for services rendered 3217
by the state in the evaluation of laboratories and laboratory 3218
personnel for compliance with accepted analytical techniques and 3219
procedures established pursuant to Chapter 6109. of the Revised 3220
Code for determining the qualitative characteristics of water: 3221

3222

1

2

A	microbiological		
B	MMO-MUG	\$	2,000
C	MF	\$	2,100
D	MMO-MUG and MF	\$	2,550
E	organic chemical	\$	5,400
F	trace metals	\$	5,400
G	standard chemistry	\$	2,800
H	limited chemistry	\$	1,550

On and after July 1, 2022, the following fee, on a per 3223
survey basis, shall be charged any such person: 3224

3225

	1	2
A	microbiological	\$ 1,650
B	organic chemicals	\$ 3,500
C	trace metals	\$ 3,500
D	standard chemistry	\$ 1,800
E	limited chemistry	\$ 1,000

The fee for those services shall be paid at the time the request for the survey is made. Through June 30, 2022, an individual laboratory shall not be assessed a fee under this division more than once in any three-year period unless the person requests the addition of analytical methods or analysts, in which case the person shall pay eighteen hundred dollars for each additional survey requested.

As used in division (N) (3) of this section:

- (a) "MF" means microfiltration.
- (b) "MMO" means minimal medium ONPG.
- (c) "MUG" means 4-methylumbelliferyl-beta-D-glucuronide.
- (d) "ONPG" means o-nitrophenyl-beta-D-galactopyranoside.

The director shall transmit all moneys collected under this division to the treasurer of state for deposit into the drinking water protection fund created in section 6109.30 of the Revised Code.

(O) Any person applying to the director to take an examination for certification as an operator of a water supply

system or wastewater system under Chapter 6109. or 6111. of the Revised Code that is administered by the director, at the time the application is submitted, shall pay a fee in accordance with the following schedule through November 30, 2022:

	1	2
A	Class A operator	\$ 80
B	Class I operator	\$ 105
C	Class II operator	\$ 120
D	Class III operator	\$ 130
E	Class IV operator	\$ 145

On and after December 1, 2022, the applicant shall pay a fee in accordance with the following schedule:

	1	2
A	Class A operator	\$ 50
B	Class I operator	\$ 70
C	Class II operator	\$ 80
D	Class III operator	\$ 90

E	Class IV operator	\$	100
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Any person applying to the director for certification as	3252
an operator of a water supply system or wastewater system who	3253
has passed an examination administered by an examination	3254
provider approved by the director shall pay a certification fee	3255
of forty-five dollars.	3256

A person shall pay a biennial certification renewal fee	3257
for each applicable class of certification in accordance with	3258
the following schedule:	3259

3260

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A	Class A operator	\$	25
B	Class I operator	\$	35
C	Class II operator	\$	45
D	Class III operator	\$	55
E	Class IV operator	\$	65

If a certification renewal fee is received by the director	3261
more than thirty days, but not more than one year, after the	3262
expiration date of the certification, the person shall pay a	3263
certification renewal fee in accordance with the following	3264
schedule:	3265

3266

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2

A	Class A operator	\$	45
B	Class I operator	\$	55
C	Class II operator	\$	65
D	Class III operator	\$	75
E	Class IV operator	\$	85

A person who requests a replacement certificate shall pay 3267
a fee of twenty-five dollars at the time the request is made. 3268

Any person applying to be a water supply system or 3269
wastewater treatment system examination provider shall pay an 3270
application fee of five hundred dollars. Any person approved by 3271
the director as a water supply system or wastewater treatment 3272
system examination provider shall pay an annual fee that is 3273
equal to ten per cent of the fees that the provider assesses and 3274
collects for administering water supply system or wastewater 3275
treatment system certification examinations in this state for 3276
the calendar year. The fee shall be paid not later than forty- 3277
five days after the end of a calendar year. 3278

The director shall transmit all moneys collected under 3279
this division to the treasurer of state for deposit into the 3280
drinking water protection fund created in section 6109.30 of the 3281
Revised Code. 3282

(P) Any person submitting an application for an industrial 3283
water pollution control certificate under section 6111.31 of the 3284
Revised Code, as that section existed before its repeal by H.B. 3285
95 of the 125th general assembly, shall pay a nonrefundable fee 3286

of five hundred dollars at the time the application is 3287
submitted. The director shall transmit all moneys collected 3288
under this division to the treasurer of state for deposit into 3289
the surface water protection fund created in section 6111.038 of 3290
the Revised Code. A person paying a certificate fee under this 3291
division shall not pay an application fee under division (S)(1) 3292
of this section. On and after June 26, 2003, persons shall file 3293
such applications and pay the fee as required under sections 3294
5709.20 to 5709.27 of the Revised Code, and proceeds from the 3295
fee shall be credited as provided in section 5709.212 of the 3296
Revised Code. 3297

(Q) Except as otherwise provided in division (R) of this 3298
section, a person issued a permit by the director for a new 3299
solid waste disposal facility other than an incineration or 3300
composting facility, a new infectious waste treatment facility 3301
other than an incineration facility, or a modification of such 3302
an existing facility that includes an increase in the total 3303
disposal or treatment capacity of the facility pursuant to 3304
Chapter 3734. of the Revised Code shall pay a fee of ten dollars 3305
per thousand cubic yards of disposal or treatment capacity, or 3306
one thousand dollars, whichever is greater, except that the 3307
total fee for any such permit shall not exceed eighty thousand 3308
dollars. A person issued a modification of a permit for a solid 3309
waste disposal facility or an infectious waste treatment 3310
facility that does not involve an increase in the total disposal 3311
or treatment capacity of the facility shall pay a fee of one 3312
thousand dollars. A person issued a permit to install a new, or 3313
modify an existing, solid waste transfer facility under that 3314
chapter shall pay a fee of two thousand five hundred dollars. A 3315
person issued a permit to install a new or to modify an existing 3316
solid waste incineration or composting facility, or an existing 3317

infectious waste treatment facility using incineration as its 3318
principal method of treatment, under that chapter shall pay a 3319
fee of one thousand dollars. The increases in the permit fees 3320
under this division resulting from the amendments made by 3321
Amended Substitute House Bill 592 of the 117th general assembly 3322
do not apply to any person who submitted an application for a 3323
permit to install a new, or modify an existing, solid waste 3324
disposal facility under that chapter prior to September 1, 1987; 3325
any such person shall pay the permit fee established in this 3326
division as it existed prior to June 24, 1988. In addition to 3327
the applicable permit fee under this division, a person issued a 3328
permit to install or modify a solid waste facility or an 3329
infectious waste treatment facility under that chapter who fails 3330
to pay the permit fee to the director in compliance with 3331
division (V) of this section shall pay an additional ten per 3332
cent of the amount of the fee for each week that the permit fee 3333
is late. 3334

Permit and late payment fees paid to the director under 3335
this division shall be credited to the general revenue fund. 3336

(R) (1) A person issued a registration certificate for a 3337
scrap tire collection facility under section 3734.75 of the 3338
Revised Code shall pay a fee of two hundred dollars, except that 3339
if the facility is owned or operated by a motor vehicle salvage 3340
dealer licensed under Chapter 4738. of the Revised Code, the 3341
person shall pay a fee of twenty-five dollars. 3342

(2) A person issued a registration certificate for a new 3343
scrap tire storage facility under section 3734.76 of the Revised 3344
Code shall pay a fee of three hundred dollars, except that if 3345
the facility is owned or operated by a motor vehicle salvage 3346
dealer licensed under Chapter 4738. of the Revised Code, the 3347

person shall pay a fee of twenty-five dollars. 3348

(3) A person issued a permit for a scrap tire storage 3349
facility under section 3734.76 of the Revised Code shall pay a 3350
fee of one thousand dollars, except that if the facility is 3351
owned or operated by a motor vehicle salvage dealer licensed 3352
under Chapter 4738. of the Revised Code, the person shall pay a 3353
fee of fifty dollars. 3354

(4) A person issued a permit for a scrap tire monocell or 3355
monofill facility under section 3734.77 of the Revised Code 3356
shall pay a fee of ten dollars per thousand cubic yards of 3357
disposal capacity or one thousand dollars, whichever is greater, 3358
except that the total fee for any such permit shall not exceed 3359
eighty thousand dollars. 3360

(5) A person issued a registration certificate for a scrap 3361
tire recovery facility under section 3734.78 of the Revised Code 3362
shall pay a fee of one hundred dollars. 3363

(6) A person issued a permit for a scrap tire recovery 3364
facility under section 3734.78 of the Revised Code shall pay a 3365
fee of one thousand dollars. 3366

(7) In addition to the applicable registration certificate 3367
or permit fee under divisions (R) (1) to (6) of this section, a 3368
person issued a registration certificate or permit for any such 3369
scrap tire facility who fails to pay the registration 3370
certificate or permit fee to the director in compliance with 3371
division (V) of this section shall pay an additional ten per 3372
cent of the amount of the fee for each week that the fee is 3373
late. 3374

(8) The registration certificate, permit, and late payment 3375
fees paid to the director under divisions (R) (1) to (7) of this 3376

section shall be credited to the scrap tire management fund 3377
created in section 3734.82 of the Revised Code. 3378

(S) (1) (a) Except as provided by divisions (L), (M), (N), 3379
(O), (P), and (S) (2) of this section, division (A) (2) of section 3380
3734.05 of the Revised Code, section 3734.79 of the Revised 3381
Code, and rules adopted under division (T) (1) of this section, 3382
any person applying for a registration certificate under section 3383
3734.75, 3734.76, or 3734.78 of the Revised Code or a permit, 3384
variance, or plan approval under Chapter 3734. of the Revised 3385
Code shall pay a nonrefundable fee of fifteen dollars at the 3386
time the application is submitted. 3387

(b) Except as otherwise provided, any person applying for 3388
a permit, variance, or plan approval under Chapter 6109. or 3389
6111. of the Revised Code shall pay a nonrefundable application 3390
fee of one hundred dollars at the time the application is 3391
submitted through June 30, 2022, and a nonrefundable application 3392
fee of fifteen dollars at the time the application is submitted 3393
on and after July 1, 2022. 3394

(c) (i) Except as otherwise provided in divisions (S) (1) (c) 3395
(iii) and (iv) of this section, through June 30, 2022, any 3396
person applying for an NPDES permit under Chapter 6111. of the 3397
Revised Code shall pay a nonrefundable application fee of two 3398
hundred dollars at the time of application for the permit. On 3399
and after July 1, 2022, such a person shall pay a nonrefundable 3400
application fee of fifteen dollars at the time of application. 3401

(ii) In addition to the nonrefundable application fee, any 3402
person applying for an NPDES permit under Chapter 6111. of the 3403
Revised Code shall pay a design flow discharge fee based on each 3404
point source to which the issuance is applicable in accordance 3405
with the following schedule: 3406

3407

	1		2
A	Design flow discharge (gallons per day)		Fee
B	0 to 1,000	\$	0
C	1,001 to 5,000	\$	100
D	5,001 to 50,000	\$	200
E	50,001 to 100,000	\$	300
F	100,001 to 300,000	\$	525
G	over 300,000	\$	750

(iii) Notwithstanding divisions (S) (1) (c) (i) and (ii) of 3408
this section, the application and design flow discharge fee for 3409
an NPDES permit for a public discharger identified by the letter 3410
I in the third character of the NPDES permit number shall not 3411
exceed nine hundred fifty dollars. 3412

(iv) Notwithstanding divisions (S) (1) (c) (i) and (ii) of 3413
this section, the application and design flow discharge fee for 3414
an NPDES permit for a coal mining operation regulated under 3415
Chapter 1513. of the Revised Code shall not exceed four hundred 3416
fifty dollars per mine. 3417

(v) A person issued a modification of an NPDES permit 3418
shall pay a nonrefundable modification fee equal to the 3419
application fee and one-half the design flow discharge fee based 3420
on each point source, if applicable, that would be charged for 3421
an NPDES permit, except that the modification fee shall not 3422
exceed six hundred dollars. 3423

(d) In addition to the application fee established under 3424
division (S)(1)(c)(i) of this section, any person applying for 3425
an NPDES general storm water construction permit shall pay a 3426
nonrefundable fee of twenty dollars per acre for each acre that 3427
is permitted above five acres at the time the application is 3428
submitted. However, the per acreage fee shall not exceed three 3429
hundred dollars. In addition to the application fee established 3430
under division (S)(1)(c)(i) of this section, any person applying 3431
for an NPDES general storm water industrial permit shall pay a 3432
nonrefundable fee of one hundred fifty dollars at the time the 3433
application is submitted. 3434

(e) The director shall transmit all moneys collected under 3435
division (S)(1) of this section pursuant to Chapter 6109. of the 3436
Revised Code to the treasurer of state for deposit into the 3437
drinking water protection fund created in section 6109.30 of the 3438
Revised Code. 3439

(f) The director shall transmit all moneys collected under 3440
division (S)(1) of this section pursuant to Chapter 6111. of the 3441
Revised Code and under division (S)(3) of this section to the 3442
treasurer of state for deposit into the surface water protection 3443
fund created in section 6111.038 of the Revised Code. 3444

(g) If a registration certificate is issued under section 3445
3734.75, 3734.76, or 3734.78 of the Revised Code, the amount of 3446
the application fee paid shall be deducted from the amount of 3447
the registration certificate fee due under division (R)(1), (2), 3448
or (5) of this section, as applicable. 3449

(h) If a person submits an electronic application for a 3450
registration certificate, permit, variance, or plan approval for 3451
which an application fee is established under division (S)(1) of 3452
this section, the person shall pay all applicable fees as 3453

expeditiously as possible after the submission of the electronic 3454
application. An application for a registration certificate, 3455
permit, variance, or plan approval for which an application fee 3456
is established under division (S) (1) of this section shall not 3457
be reviewed or processed until the applicable application fee, 3458
and any other fees established under this division, are paid. 3459

(2) Division (S) (1) of this section does not apply to an 3460
application for a registration certificate for a scrap tire 3461
collection or storage facility submitted under section 3734.75 3462
or 3734.76 of the Revised Code, as applicable, if the owner or 3463
operator of the facility or proposed facility is a motor vehicle 3464
salvage dealer licensed under Chapter 4738. of the Revised Code. 3465

(3) A person applying for coverage under an NPDES general 3466
discharge permit for household sewage treatment systems shall 3467
pay the following fees: 3468

(a) A nonrefundable fee of two hundred dollars at the time 3469
of application for initial permit coverage; 3470

(b) A nonrefundable fee of one hundred dollars at the time 3471
of application for a renewal of permit coverage. 3472

(T) The director may adopt, amend, and rescind rules in 3473
accordance with Chapter 119. of the Revised Code that do all of 3474
the following: 3475

(1) Prescribe fees to be paid by applicants for and 3476
holders of any license, permit, variance, plan approval, or 3477
certification required or authorized by Chapter 3704., 3734., 3478
6109., or 6111. of the Revised Code that are not specifically 3479
established in this section. The fees shall be designed to 3480
defray the cost of processing, issuing, revoking, modifying, 3481
denying, and enforcing the licenses, permits, variances, plan 3482

approvals, and certifications. 3483

The director shall transmit all moneys collected under 3484
rules adopted under division (T)(1) of this section pursuant to 3485
Chapter 6109. of the Revised Code to the treasurer of state for 3486
deposit into the drinking water protection fund created in 3487
section 6109.30 of the Revised Code. 3488

The director shall transmit all moneys collected under 3489
rules adopted under division (T)(1) of this section pursuant to 3490
Chapter 6111. of the Revised Code to the treasurer of state for 3491
deposit into the surface water protection fund created in 3492
section 6111.038 of the Revised Code. 3493

(2) Exempt the state and political subdivisions thereof, 3494
including education facilities or medical facilities owned by 3495
the state or a political subdivision, or any person exempted 3496
from taxation by section 5709.07 or 5709.12 of the Revised Code, 3497
from any fee required by this section; 3498

(3) Provide for the waiver of any fee, or any part 3499
thereof, otherwise required by this section whenever the 3500
director determines that the imposition of the fee would 3501
constitute an unreasonable cost of doing business for any 3502
applicant, class of applicants, or other person subject to the 3503
fee; 3504

(4) Prescribe measures that the director considers 3505
necessary to carry out this section. 3506

(U) When the director reasonably demonstrates that the 3507
direct cost to the state associated with the issuance of a 3508
permit, license, variance, plan approval, or certification 3509
exceeds the fee for the issuance or review specified by this 3510
section, the director may condition the issuance or review on 3511

the payment by the person receiving the issuance or review of, 3512
in addition to the fee specified by this section, the amount, or 3513
any portion thereof, in excess of the fee specified under this 3514
section. The director shall not so condition issuances for which 3515
a fee is prescribed in division (S) (1) (c) (iii) of this section. 3516

(V) Except as provided in divisions (L), (M), (P), and (S) 3517
of this section or unless otherwise prescribed by a rule of the 3518
director adopted pursuant to Chapter 119. of the Revised Code, 3519
all fees required by this section are payable within thirty days 3520
after the issuance of an invoice for the fee by the director or 3521
the effective date of the issuance of the license, permit, 3522
variance, plan approval, or certification. If payment is late, 3523
the person responsible for payment of the fee shall pay an 3524
additional ten per cent of the amount due for each month that it 3525
is late. 3526

(W) As used in this section, "fuel-burning equipment," 3527
"fuel-burning equipment input capacity," "incinerator," 3528
"incinerator input capacity," "process," "process weight rate," 3529
"storage tank," "gasoline dispensing facility," "dry cleaning 3530
facility," "design flow discharge," and "new source treatment 3531
works" have the meanings ascribed to those terms by applicable 3532
rules or standards adopted by the director under Chapter 3704. 3533
or 6111. of the Revised Code. 3534

(X) As used in divisions (B), (D), (E), (F), (H), (I), and 3535
(J) of this section, and in any other provision of this section 3536
pertaining to fees paid pursuant to Chapter 3704. of the Revised 3537
Code: 3538

(1) "Facility," "federal Clean Air Act," "person," and 3539
"Title V permit" have the same meanings as in section 3704.01 of 3540
the Revised Code. 3541

(2) "Title V permit program" means the following 3542
activities as necessary to meet the requirements of Title V of 3543
the federal Clean Air Act and 40 C.F.R. part 70, including at 3544
least: 3545

(a) Preparing and adopting, if applicable, generally 3546
applicable rules or guidance regarding the permit program or its 3547
implementation or enforcement; 3548

(b) Reviewing and acting on any application for a Title V 3549
permit, permit revision, or permit renewal, including the 3550
development of an applicable requirement as part of the 3551
processing of a permit, permit revision, or permit renewal; 3552

(c) Administering the permit program, including the 3553
supporting and tracking of permit applications, compliance 3554
certification, and related data entry; 3555

(d) Determining which sources are subject to the program 3556
and implementing and enforcing the terms of any Title V permit, 3557
not including any court actions or other formal enforcement 3558
actions; 3559

(e) Emission and ambient monitoring; 3560

(f) Modeling, analyses, or demonstrations; 3561

(g) Preparing inventories and tracking emissions; 3562

(h) Providing direct and indirect support to small 3563
business stationary sources to determine and meet their 3564
obligations under the federal Clean Air Act pursuant to the 3565
small business stationary source technical and environmental 3566
compliance assistance program required by section 507 of that 3567
act and established in sections 3704.18, 3704.19, and 3706.19 of 3568
the Revised Code. 3569

(3) "Organic compound" means any chemical compound of carbon, excluding carbon monoxide, carbon dioxide, carbonic acid, metallic carbides or carbonates, and ammonium carbonate.

(Y) (1) Except as provided in divisions (Y) (2), (3), and (4) of this section, each sewage sludge facility shall pay a nonrefundable annual sludge fee equal to three dollars and fifty cents per dry ton of sewage sludge, including the dry tons of sewage sludge in materials derived from sewage sludge, that the sewage sludge facility treats or disposes of in this state. The annual volume of sewage sludge treated or disposed of by a sewage sludge facility shall be calculated using the first day of January through the thirty-first day of December of the calendar year preceding the date on which payment of the fee is due.

(2) (a) Except as provided in division (Y) (2) (d) of this section, each sewage sludge facility shall pay a minimum annual sewage sludge fee of one hundred dollars.

(b) The annual sludge fee required to be paid by a sewage sludge facility that treats or disposes of exceptional quality sludge in this state shall be thirty-five per cent less per dry ton of exceptional quality sludge than the fee assessed under division (Y) (1) of this section, subject to the following exceptions:

(i) Except as provided in division (Y) (2) (d) of this section, a sewage sludge facility that treats or disposes of exceptional quality sludge shall pay a minimum annual sewage sludge fee of one hundred dollars.

(ii) A sewage sludge facility that treats or disposes of exceptional quality sludge shall not be required to pay the

annual sludge fee for treatment or disposal in this state of 3599
exceptional quality sludge generated outside of this state and 3600
contained in bags or other containers not greater than one 3601
hundred pounds in capacity. 3602

A thirty-five per cent reduction for exceptional quality 3603
sludge applies to the maximum annual fees established under 3604
division (Y) (3) of this section. 3605

(c) A sewage sludge facility that transfers sewage sludge 3606
to another sewage sludge facility in this state for further 3607
treatment prior to disposal in this state shall not be required 3608
to pay the annual sludge fee for the tons of sewage sludge that 3609
have been transferred. In such a case, the sewage sludge 3610
facility that disposes of the sewage sludge shall pay the annual 3611
sludge fee. However, the facility transferring the sewage sludge 3612
shall pay the one-hundred-dollar minimum fee required under 3613
division (Y) (2) (a) of this section. 3614

In the case of a sewage sludge facility that treats sewage 3615
sludge in this state and transfers it out of this state to 3616
another entity for disposal, the sewage sludge facility in this 3617
state shall be required to pay the annual sludge fee for the 3618
tons of sewage sludge that have been transferred. 3619

(d) A sewage sludge facility that generates sewage sludge 3620
resulting from an average daily discharge flow of less than five 3621
thousand gallons per day is not subject to the fees assessed 3622
under division (Y) of this section. 3623

(3) No sewage sludge facility required to pay the annual 3624
sludge fee shall be required to pay more than the maximum annual 3625
fee for each disposal method that the sewage sludge facility 3626
uses. The maximum annual fee does not include the additional 3627

amount that may be charged under division (Y) (5) of this section 3628
for late payment of the annual sludge fee. The maximum annual 3629
fee for the following methods of disposal of sewage sludge is as 3630
follows: 3631

(a) Incineration: five thousand dollars; 3632

(b) Preexisting land reclamation project or disposal in a 3633
landfill: five thousand dollars; 3634

(c) Land application, land reclamation, surface disposal, 3635
or any other disposal method not specified in division (Y) (3) (a) 3636
or (b) of this section: twenty thousand dollars. 3637

(4) (a) In the case of an entity that generates sewage 3638
sludge or a sewage sludge facility that treats sewage sludge and 3639
transfers the sewage sludge to an incineration facility for 3640
disposal, the incineration facility, and not the entity 3641
generating the sewage sludge or the sewage sludge facility 3642
treating the sewage sludge, shall pay the annual sludge fee for 3643
the tons of sewage sludge that are transferred. However, the 3644
entity or facility generating or treating the sewage sludge 3645
shall pay the one-hundred-dollar minimum fee required under 3646
division (Y) (2) (a) of this section. 3647

(b) In the case of an entity that generates sewage sludge 3648
and transfers the sewage sludge to a landfill for disposal or to 3649
a sewage sludge facility for land reclamation or surface 3650
disposal, the entity generating the sewage sludge, and not the 3651
landfill or sewage sludge facility, shall pay the annual sludge 3652
fee for the tons of sewage sludge that are transferred. 3653

(5) Not later than the first day of April of the calendar 3654
year following March 17, 2000, and each first day of April 3655
thereafter, the director shall issue invoices to persons who are 3656

required to pay the annual sludge fee. The invoice shall 3657
identify the nature and amount of the annual sludge fee assessed 3658
and state the first day of May as the deadline for receipt by 3659
the director of objections regarding the amount of the fee and 3660
the first day of July as the deadline for payment of the fee. 3661

Not later than the first day of May following receipt of 3662
an invoice, a person required to pay the annual sludge fee may 3663
submit objections to the director concerning the accuracy of 3664
information regarding the number of dry tons of sewage sludge 3665
used to calculate the amount of the annual sludge fee or 3666
regarding whether the sewage sludge qualifies for the 3667
exceptional quality sludge discount established in division (Y) 3668
(2) (b) of this section. The director may consider the objections 3669
and adjust the amount of the fee to ensure that it is accurate. 3670

If the director does not adjust the amount of the annual 3671
sludge fee in response to a person's objections, the person may 3672
appeal the director's determination in accordance with Chapter 3673
119. of the Revised Code. 3674

Not later than the first day of June, the director shall 3675
notify the objecting person regarding whether the director has 3676
found the objections to be valid and the reasons for the 3677
finding. If the director finds the objections to be valid and 3678
adjusts the amount of the annual sludge fee accordingly, the 3679
director shall issue with the notification a new invoice to the 3680
person identifying the amount of the annual sludge fee assessed 3681
and stating the first day of July as the deadline for payment. 3682

Not later than the first day of July, any person who is 3683
required to do so shall pay the annual sludge fee. Any person 3684
who is required to pay the fee, but who fails to do so on or 3685
before that date shall pay an additional amount that equals ten 3686

per cent of the required annual sludge fee. 3687

(6) The director shall transmit all moneys collected under 3688
division (Y) of this section to the treasurer of state for 3689
deposit into the surface water protection fund created in 3690
section 6111.038 of the Revised Code. The moneys shall be used 3691
to defray the costs of administering and enforcing provisions in 3692
Chapter 6111. of the Revised Code and rules adopted under it 3693
that govern the use, storage, treatment, or disposal of sewage 3694
sludge. 3695

(7) Beginning in fiscal year 2001, and every two years 3696
thereafter, the director shall review the total amount of moneys 3697
generated by the annual sludge fees to determine if that amount 3698
exceeded six hundred thousand dollars in either of the two 3699
preceding fiscal years. If the total amount of moneys in the 3700
fund exceeded six hundred thousand dollars in either fiscal 3701
year, the director, after review of the fee structure and 3702
consultation with affected persons, shall issue an order 3703
reducing the amount of the fees levied under division (Y) of 3704
this section so that the estimated amount of moneys resulting 3705
from the fees will not exceed six hundred thousand dollars in 3706
any fiscal year. 3707

If, upon review of the fees under division (Y) (7) of this 3708
section and after the fees have been reduced, the director 3709
determines that the total amount of moneys collected and 3710
accumulated is less than six hundred thousand dollars, the 3711
director, after review of the fee structure and consultation 3712
with affected persons, may issue an order increasing the amount 3713
of the fees levied under division (Y) of this section so that 3714
the estimated amount of moneys resulting from the fees will be 3715
approximately six hundred thousand dollars. Fees shall never be 3716

increased to an amount exceeding the amount specified in 3717
division (Y) (7) of this section. 3718

Notwithstanding section 119.06 of the Revised Code, the 3719
director may issue an order under division (Y) (7) of this 3720
section without the necessity to hold an adjudicatory hearing in 3721
connection with the order. The issuance of an order under this 3722
division is not an act or action for purposes of section 3745.04 3723
of the Revised Code. 3724

(8) As used in division (Y) of this section: 3725

(a) "Sewage sludge facility" means an entity that performs 3726
treatment on or is responsible for the disposal of sewage 3727
sludge. 3728

(b) "Sewage sludge" means a solid, semi-solid, or liquid 3729
residue generated during the treatment of domestic sewage in a 3730
treatment works as defined in section 6111.01 of the Revised 3731
Code. "Sewage sludge" includes, but is not limited to, scum or 3732
solids removed in primary, secondary, or advanced wastewater 3733
treatment processes. "Sewage sludge" does not include ash 3734
generated during the firing of sewage sludge in a sewage sludge 3735
incinerator, grit and screenings generated during preliminary 3736
treatment of domestic sewage in a treatment works, animal 3737
manure, residue generated during treatment of animal manure, or 3738
domestic septage. 3739

(c) "Exceptional quality sludge" means sewage sludge that 3740
meets all of the following qualifications: 3741

(i) Satisfies the class A pathogen standards in 40 C.F.R. 3742
503.32(a); 3743

(ii) Satisfies one of the vector attraction reduction 3744
requirements in 40 C.F.R. 503.33(b) (1) to (b) (8); 3745

(iii) Does not exceed the ceiling concentration	3746
limitations for metals listed in table one of 40 C.F.R. 503.13;	3747
(iv) Does not exceed the concentration limitations for	3748
metals listed in table three of 40 C.F.R. 503.13.	3749
(d) "Treatment" means the preparation of sewage sludge for	3750
final use or disposal and includes, but is not limited to,	3751
thickening, stabilization, and dewatering of sewage sludge.	3752
(e) "Disposal" means the final use of sewage sludge,	3753
including, but not limited to, land application, land	3754
reclamation, surface disposal, or disposal in a landfill or an	3755
incinerator.	3756
(f) "Land application" means the spraying or spreading of	3757
sewage sludge onto the land surface, the injection of sewage	3758
sludge below the land surface, or the incorporation of sewage	3759
sludge into the soil for the purposes of conditioning the soil	3760
or fertilizing crops or vegetation grown in the soil.	3761
(g) "Land reclamation" means the returning of disturbed	3762
land to productive use.	3763
(h) "Surface disposal" means the placement of sludge on an	3764
area of land for disposal, including, but not limited to,	3765
monofills, surface impoundments, lagoons, waste piles, or	3766
dedicated disposal sites.	3767
(i) "Incinerator" means an entity that disposes of sewage	3768
sludge through the combustion of organic matter and inorganic	3769
matter in sewage sludge by high temperatures in an enclosed	3770
device.	3771
(j) "Incineration facility" includes all incinerators	3772
owned or operated by the same entity and located on a contiguous	3773

tract of land. Areas of land are considered to be contiguous 3774
even if they are separated by a public road or highway. 3775

(k) "Annual sludge fee" means the fee assessed under 3776
division (Y)(1) of this section. 3777

(l) "Landfill" means a sanitary landfill facility, as 3778
defined in rules adopted under section 3734.02 of the Revised 3779
Code, that is licensed under section 3734.05 of the Revised 3780
Code. 3781

(m) "Preexisting land reclamation project" means a 3782
property-specific land reclamation project that has been in 3783
continuous operation for not less than five years pursuant to 3784
approval of the activity by the director and includes the 3785
implementation of a community outreach program concerning the 3786
activity. 3787

Sec. 5709.12. (A) As used in this section, "independent 3788
living facilities" means any residential housing facilities and 3789
related property that are not a nursing home, residential care 3790
facility, or residential facility as defined in division (A) of 3791
section 5701.13 of the Revised Code. 3792

(B) Lands, houses, and other buildings belonging to a 3793
county, township, or municipal corporation and used exclusively 3794
for the accommodation or support of the poor, or leased to the 3795
state or any political subdivision for public purposes shall be 3796
exempt from taxation. Real and tangible personal property 3797
belonging to institutions that is used exclusively for 3798
charitable purposes shall be exempt from taxation, including 3799
real property belonging to an institution that is a nonprofit 3800
corporation that receives a grant under the Thomas Alva Edison 3801
grant program authorized by division (C) of section 122.33 of 3802

the Revised Code at any time during the tax year and being held 3803
for leasing or resale to others. If, at any time during a tax 3804
year for which such property is exempted from taxation, the 3805
corporation ceases to qualify for such a grant, the director of 3806
development shall notify the tax commissioner, and the tax 3807
commissioner shall cause the property to be restored to the tax 3808
list beginning with the following tax year. All property owned 3809
and used by a nonprofit organization exclusively for a home for 3810
the aged, as defined in section 5701.13 of the Revised Code, 3811
also shall be exempt from taxation. 3812

(C) (1) If a home for the aged described in division (B) (1) 3813
of section 5701.13 of the Revised Code is operated in 3814
conjunction with or at the same site as independent living 3815
facilities, the exemption granted in division (B) of this 3816
section shall include kitchen, dining room, clinic, entry ways, 3817
maintenance and storage areas, and land necessary for access 3818
commonly used by both residents of the home for the aged and 3819
residents of the independent living facilities. Other facilities 3820
commonly used by both residents of the home for the aged and 3821
residents of independent living units shall be exempt from 3822
taxation only if the other facilities are used primarily by the 3823
residents of the home for the aged. Vacant land currently unused 3824
by the home, and independent living facilities and the lands 3825
connected with them are not exempt from taxation. Except as 3826
provided in division (A) (1) of section 5709.121 of the Revised 3827
Code, property of a home leased for nonresidential purposes is 3828
not exempt from taxation. 3829

(2) Independent living facilities are exempt from taxation 3830
if they are operated in conjunction with or at the same site as 3831
a home for the aged described in division (B) (2) of section 3832
5701.13 of the Revised Code; operated by a corporation, 3833

association, or trust described in division (B) (1) (b) of that 3834
section; operated exclusively for the benefit of members of the 3835
corporation, association, or trust who are retired, aged, or 3836
infirm; and provided to those members without charge in 3837
consideration of their service, without compensation, to a 3838
charitable, religious, fraternal, or educational institution. 3839
For the purposes of division (C) (2) of this section, 3840
"compensation" does not include furnishing room and board, 3841
clothing, health care, or other necessities, or stipends or 3842
other de minimis payments to defray the cost thereof. 3843

(D) (1) A private corporation established under federal 3844
law, as defined in 36 U.S.C. 1101, Pub. L. No. 102-199, 105 3845
Stat. 1629, as amended, the objects of which include encouraging 3846
the advancement of science generally, or of a particular branch 3847
of science, the promotion of scientific research, the 3848
improvement of the qualifications and usefulness of scientists, 3849
or the increase and diffusion of scientific knowledge is 3850
conclusively presumed to be a charitable or educational 3851
institution. A private corporation established as a nonprofit 3852
corporation under the laws of a state that is exempt from 3853
federal income taxation under section 501(c) (3) of the Internal 3854
Revenue Code of 1986, 100 Stat. 2085, 26 U.S.C.A. 1, as amended, 3855
and that has as its principal purpose one or more of the 3856
foregoing objects also is conclusively presumed to be a 3857
charitable or educational institution. 3858

The fact that an organization described in this division 3859
operates in a manner that results in an excess of revenues over 3860
expenses shall not be used to deny the exemption granted by this 3861
section, provided such excess is used, or is held for use, for 3862
exempt purposes or to establish a reserve against future 3863
contingencies; and, provided further, that such excess may not 3864

be distributed to individual persons or to entities that would 3865
not be entitled to the tax exemptions provided by this chapter. 3866
Nor shall the fact that any scientific information diffused by 3867
the organization is of particular interest or benefit to any of 3868
its individual members be used to deny the exemption granted by 3869
this section, provided that such scientific information is 3870
available to the public for purchase or otherwise. 3871

(2) Division (D) (2) of this section does not apply to real 3872
property exempted from taxation under this section and division 3873
(A) (3) of section 5709.121 of the Revised Code and belonging to 3874
a nonprofit corporation described in division (D) (1) of this 3875
section that has received a grant under the Thomas Alva Edison 3876
grant program authorized by division (C) of section 122.33 of 3877
the Revised Code during any of the tax years the property was 3878
exempted from taxation. 3879

When a private corporation described in division (D) (1) of 3880
this section sells all or any portion of a tract, lot, or parcel 3881
of real estate that has been exempt from taxation under this 3882
section and section 5709.121 of the Revised Code, the portion 3883
sold shall be restored to the tax list for the year following 3884
the year of the sale and, except in connection with a sale and 3885
transfer of such a tract, lot, or parcel to a county land 3886
reutilization corporation organized under Chapter 1724. of the 3887
Revised Code, a charge shall be levied against the sold property 3888
in an amount equal to the tax savings on such property during 3889
the four tax years preceding the year the property is placed on 3890
the tax list. The tax savings equals the amount of the 3891
additional taxes that would have been levied if such property 3892
had not been exempt from taxation. 3893

The charge constitutes a lien of the state upon such 3894

property as of the first day of January of the tax year in which 3895
the charge is levied and continues until discharged as provided 3896
by law. The charge may also be remitted for all or any portion 3897
of such property that the tax commissioner determines is 3898
entitled to exemption from real property taxation for the year 3899
such property is restored to the tax list under any provision of 3900
the Revised Code, other than sections 725.02, 1728.10, 3735.67,
5709.40, 5709.41, 5709.45, 5709.62, 5709.63, 5709.71, 5709.73,
5709.78, and 5709.84, upon an application for exemption covering 3902
the year such property is restored to the tax list filed under 3903
section 5715.27 of the Revised Code. 3904
3905

(E) (1) Real property held by an organization organized and 3906
operated exclusively for charitable purposes as described under 3907
section 501(c)(3) of the Internal Revenue Code and exempt from 3908
federal taxation under section 501(a) of the Internal Revenue 3909
Code, 26 U.S.C.A. 501(a) and (c)(3), as amended, for the purpose 3910
of constructing or rehabilitating residences for eventual 3911
transfer to qualified low-income families through sale, lease,
or land installment contract, shall be exempt from taxation. 3912
3913

The exemption shall commence on the day title to the 3914
property is transferred to the organization and shall continue 3915
to the end of the tax year in which the organization transfers 3916
title to the property to a qualified low-income family. In no 3917
case shall the exemption extend beyond the second succeeding tax 3918
year following the year in which the title was transferred to 3919
the organization. If the title is transferred to the 3920
organization and from the organization to a qualified low-income 3921
family in the same tax year, the exemption shall continue to the 3922
end of that tax year. The proportionate amount of taxes that are 3923
a lien but not yet determined, assessed, and levied for the tax 3924
year in which title is transferred to the organization shall be 3925

remitted by the county auditor for each day of the year that 3926
title is held by the organization. 3927

Upon transferring the title to another person, the 3928
organization shall file with the county auditor an affidavit 3929
affirming that the title was transferred to a qualified low- 3930
income family or that the title was not transferred to a 3931
qualified low-income family, as the case may be; if the title 3932
was transferred to a qualified low-income family, the affidavit 3933
shall identify the transferee by name. If the organization 3934
transfers title to the property to anyone other than a qualified 3935
low-income family, the exemption, if it has not previously 3936
expired, shall terminate, and the property shall be restored to 3937
the tax list for the year following the year of the transfer and 3938
a charge shall be levied against the property in an amount equal 3939
to the amount of additional taxes that would have been levied if 3940
such property had not been exempt from taxation. The charge 3941
constitutes a lien of the state upon such property as of the 3942
first day of January of the tax year in which the charge is 3943
levied and continues until discharged as provided by law. 3944

The application for exemption shall be filed as otherwise 3945
required under section 5715.27 of the Revised Code, except that 3946
the organization holding the property shall file with its 3947
application documentation substantiating its status as an 3948
organization organized and operated exclusively for charitable 3949
purposes under section 501(c)(3) of the Internal Revenue Code 3950
and its qualification for exemption from federal taxation under 3951
section 501(a) of the Internal Revenue Code, and affirming its 3952
intention to construct or rehabilitate the property for the 3953
eventual transfer to qualified low-income families. 3954

As used in this division, "qualified low-income family" 3955

means a family whose income does not exceed two hundred per cent 3956
of the official federal poverty guidelines as revised annually 3957
in accordance with section 673(2) of the "Omnibus Budget 3958
Reconciliation Act of 1981," 95 Stat. 511, 42 U.S.C.A. 9902, as 3959
amended, for a family size equal to the size of the family whose 3960
income is being determined. 3961

(2) Real property constituting a retail store, including 3962
the land on which the retail store is located, that is owned and 3963
operated by an organization described in division (E) (1) of this 3964
section shall be exempt from taxation if the retail store sells 3965
primarily donated items suitable for residential housing 3966
purposes and if the proceeds of such sales are used solely for 3967
the purposes of the organization. 3968

(F) (1) Real property that is acquired and held by a county 3969
land reutilization corporation organized under Chapter 1724. of 3970
the Revised Code and that is not otherwise exempt from taxation 3971
under Chapter 5722. of the Revised Code shall be deemed real 3972
property used for a public purpose and shall be exempt from 3973
taxation until sold or transferred by the corporation. 3974
Notwithstanding section 5715.27 of the Revised Code, a county 3975
land reutilization corporation is not required to apply to any 3976
county or state agency in order to qualify for the exemption. 3977

(2) Real property that is acquired and held by an electing 3978
subdivision other than a county land reutilization corporation 3979
on or after April 9, 2009, for the public purpose of 3980
implementing an effective land reutilization program or for a 3981
related public purpose, and that is not otherwise exempt from 3982
taxation under Chapter 5722. of the Revised Code, shall be 3983
exempt from taxation until sold or transferred by the electing 3984
subdivision. Notwithstanding section 5715.27 of the Revised 3985

Code, an electing subdivision is not required to apply to any 3986
county or state agency in order to qualify for an exemption with 3987
respect to property acquired or held for such purposes on or 3988
after such date, regardless of how the electing subdivision 3989
acquires the property, if the instrument transferring title to 3990
the electing subdivision states that the property is being 3991
acquired by the electing subdivision as part of its land 3992
reutilization program. 3993

As used in this section, "electing subdivision" and "land 3994
reutilization program" have the same meanings as in section 3995
5722.01 of the Revised Code, and "county land reutilization 3996
corporation" means a county land reutilization corporation 3997
organized under Chapter 1724. of the Revised Code and any 3998
subsidiary wholly owned by such a county land reutilization 3999
corporation that is identified as "a wholly owned subsidiary of 4000
a county land reutilization corporation" in the deed of 4001
conveyance transferring title to the subsidiary. 4002

In lieu of the application for exemption otherwise 4003
required to be filed as required under section 5715.27 of the 4004
Revised Code, a county land reutilization corporation holding 4005
the property shall, upon the request of any county or state 4006
agency, submit its articles of incorporation substantiating its 4007
status as a county land reutilization corporation. 4008

(3) An exemption authorized under division (F)(1) or (2) 4009
of this section shall commence on the day the title to the 4010
property is transferred to the county land reutilization 4011
corporation or electing subdivision and shall continue while 4012
title is held by the corporation or subdivision. The exemption 4013
shall end on the last day of the tax year in which the 4014
instrument transferring title from the corporation or 4015

subdivision to an owner whose use of the property does not 4016
qualify for an exemption pursuant to this section or any other 4017
section of the Revised Code is recorded. If the title to the 4018
property is transferred to the corporation and from the 4019
corporation, or to the subdivision and from the subdivision, in 4020
the same tax year, the exemption shall continue to the end of 4021
that tax year. The amount of taxes that are a lien but not yet 4022
determined, assessed, and levied for the tax year in which title 4023
is transferred to the corporation or subdivision shall be 4024
remitted by the county auditor. 4025

(G) Real property that is owned by an organization 4026
described under section 501(c) (3) of the Internal Revenue Code 4027
and exempt from federal income taxation under section 501(a) of 4028
the Internal Revenue Code and that is used by that organization 4029
exclusively for receiving, processing, or distributing human 4030
blood, tissues, eyes, or organs or for research and development 4031
thereof shall be exempt from taxation. 4032

(H) Real property that is owned by an organization 4033
described under section 501(c) (3) of the Internal Revenue Code 4034
and exempt from federal income taxation under section 501(a) of 4035
the Internal Revenue Code and that received a loan from the 4036
federal small business administration as a participating 4037
intermediary in the federal microloan program under 15 U.S.C. 4038
636(m) shall be exempt from taxation if the property is used by 4039
that organization primarily for small business lending, economic 4040
development, job training, entrepreneur education, or associated 4041
administrative purposes as such a participating intermediary. 4042

Sec. 5721.01. (A) As used in this chapter: 4043

(1) "Delinquent lands" means all lands, including lands 4044
that are unimproved by any dwelling, upon which delinquent 4045

taxes, as defined in section 323.01 of the Revised Code, remain 4046
unpaid at the time a settlement is made between the county 4047
treasurer and auditor pursuant to division (C) of section 321.24 4048
of the Revised Code. 4049

(2) ~~"Delinquent vacant lands" means all lands that have~~ 4050
~~been delinquent lands for at least one year and that are~~ 4051
~~unimproved by any dwelling.~~ 4052

~~(3)~~ "County land reutilization corporation" means a county 4053
land reutilization corporation organized under Chapter 1724. of 4054
the Revised Code. 4055

(B) As used in sections 5719.04, 5721.03, and 5721.31 of 4056
the Revised Code and in any other sections of the Revised Code 4057
to which those sections are applicable, a "newspaper" or 4058
"newspaper of general circulation" has the same meaning as in 4059
section 7.12 of the Revised Code. 4060

Sec. 5721.02. The office of the county treasurer shall be 4061
kept open to receive the payment of delinquent real property 4062
taxes, from the date of the delivery of the delinquent land 4063
duplicate provided for in section 5721.011 of the Revised Code, 4064
until the final publication of the delinquent tax list ~~and the~~ 4065
~~delinquent vacant land tax list~~ as provided in section 5721.03 4066
of the Revised Code, in order that the name of any taxpayer 4067
appearing on ~~either the~~ list, who prior to seven days before the 4068
first publication of that list pays the delinquent taxes in 4069
full, may be stricken from that list and in order that the name 4070
of each person appearing on ~~either the~~ list, who prior to seven 4071
days before the publication of that list enters into a 4072
delinquent tax contract under section 323.31 of the Revised Code 4073
to pay the delinquent taxes in installments, may be stricken 4074
from that list or an asterisk may be entered in the margin next 4075

to the person's name. If payment in full is made subsequent to 4076
the first publication and prior to seven days before the second 4077
publication of ~~either the~~ list, the name of the taxpayer shall 4078
be eliminated from the second publication. 4079

Sec. 5721.03. (A) At the time of making the delinquent 4080
land list, as provided in section 5721.011 of the Revised Code, 4081
the county auditor shall compile a delinquent tax list 4082
consisting of all lands on the delinquent land list on which 4083
taxes have become delinquent at the close of the collection 4084
period immediately preceding the making of the delinquent land 4085
list. ~~The auditor shall also compile a delinquent vacant land~~ 4086
~~tax list of all delinquent vacant lands prior to the institution~~ 4087
~~of any foreclosure and forfeiture actions against delinquent~~ 4088
~~vacant lands under section 5721.14 of the Revised Code or any~~ 4089
~~foreclosure actions against delinquent vacant lands under~~ 4090
~~section 5721.18 of the Revised Code.~~ 4091

The delinquent tax list, ~~and the delinquent vacant land~~ 4092
~~tax list if one is compiled,~~ shall contain all of the 4093
information included on the delinquent land list, except that, 4094
if the auditor's records show that the name of the person in 4095
whose name the property currently is listed is not the name that 4096
appears on the delinquent land list, the name used in the 4097
delinquent tax list ~~or the delinquent vacant land tax list~~ shall 4098
be the name of the person the auditor's records show as the 4099
person in whose name the property currently is listed. 4100

Lands that have been included in a previously published 4101
delinquent tax list shall not be included in the delinquent tax 4102
list so long as taxes have remained delinquent on such lands for 4103
the entire intervening time. 4104

In ~~either any delinquent tax~~ list, there may be included 4105

lands that have been omitted in error from a prior list and 4106
lands with respect to which the auditor has received a 4107
certification that a delinquent tax contract has become void 4108
since the publication of the last previously published list, 4109
provided the name of the owner was stricken from a prior list 4110
under section 5721.02 of the Revised Code. 4111

(B) (1) The auditor shall cause the delinquent tax list ~~and~~ 4112
~~the delinquent vacant land tax list, if one is compiled,~~ to be 4113
published twice within sixty days after the delivery of the 4114
delinquent land duplicate to the county treasurer, in a 4115
newspaper of general circulation in the county or to be 4116
published electronically pursuant to section 5721.182 of the 4117
Revised Code for a minimum of fourteen consecutive days within 4118
sixty days after the delivery of the delinquent land duplicate 4119
to the county treasurer. The newspaper shall meet the 4120
requirements of section 7.12 of the Revised Code. The auditor 4121
may publish the list or lists on a preprinted insert in the 4122
newspaper. The cost of the second publication of the list or 4123
lists shall not exceed three-fourths of the cost of the first 4124
publication of the list or lists. 4125

The auditor shall insert display notices of the 4126
forthcoming publication of the delinquent tax list ~~and, if it is~~ 4127
~~to be published, the delinquent vacant land tax list~~ once a week 4128
for two consecutive weeks in a newspaper of general circulation 4129
in the county or for fourteen days if published electronically 4130
pursuant to section 5721.182 of the Revised Code. The display 4131
notices shall contain the times and methods of payment of taxes 4132
provided by law, including information concerning installment 4133
payments made in accordance with a written delinquent tax 4134
contract. The display notice for the delinquent tax list also 4135
shall include a notice that an interest charge will accrue on 4136

accounts remaining unpaid after the last day of November unless 4137
the taxpayer enters into a written delinquent tax contract to 4138
pay such taxes in installments. ~~The display notice for the~~ 4139
~~delinquent vacant land tax list if it is to be published also~~ 4140
~~shall include a notice that delinquent vacant lands in the list~~ 4141
~~are lands on which taxes have remained unpaid for one year after~~ 4142
~~being certified delinquent, and that they are subject to~~ 4143
~~foreclosure proceedings as provided in section 323.25, sections~~ 4144
~~323.65 to 323.79, or section 5721.18 of the Revised Code, or~~ 4145
~~foreclosure and forfeiture proceedings as provided in section~~ 4146
~~5721.14 of the Revised Code.~~ Each display notice also shall 4147
state that the lands are subject to a tax certificate sale under 4148
section 5721.32 or 5721.33 of the Revised Code or assignment to 4149
a county land reutilization corporation, as the case may be, and 4150
shall include any other information that the auditor considers 4151
pertinent to the purpose of the notice. The display notices 4152
shall be furnished by the auditor to the newspaper selected to 4153
publish the lists at least ten days before their first 4154
publication. 4155

(2) Publication of the list or lists may be made by a 4156
newspaper in installments, provided the complete publication of 4157
each list is made twice during the sixty-day period. 4158

(3) There shall be attached to the delinquent tax list a 4159
notice that the delinquent lands will be certified for 4160
foreclosure by the auditor unless the taxes, assessments, 4161
interest, and penalties due and owing on them are paid. ~~There~~ 4162
~~shall be attached to the delinquent vacant land tax list, if it~~ 4163
~~is to be published, a notice that delinquent vacant lands will~~ 4164
~~be certified for foreclosure or foreclosure and forfeiture by~~ 4165
~~the auditor unless the taxes, assessments, interest, and~~ 4166
~~penalties due and owing on them are paid within twenty eight~~ 4167

~~days after the final publication of the notice.~~ 4168

(4) The auditor shall review the first publication of each 4169
list for accuracy and completeness and may correct any errors 4170
appearing in the list at any time if published electronically, 4171
or in the second publication, if published in a newspaper. 4172

(5) Nothing in this section prohibits a foreclosure action 4173
from being brought against a parcel of land under section 4174
323.25, sections 323.65 to 323.79, or section 5721.18 of the 4175
Revised Code before the delinquent tax list ~~or delinquent vacant~~ 4176
~~land tax list~~ that includes the parcel is published pursuant to 4177
division (B) (1) of this section if the list is not published 4178
within the time prescribed by that division. 4179

(C) For the purposes of section 5721.18 of the Revised 4180
Code, land is first certified delinquent on the date of the 4181
certification of the delinquent land list containing that land. 4182

Sec. 5721.04. The proper and necessary expenses of 4183
publishing the delinquent tax lists, ~~delinquent vacant land tax~~ 4184
~~lists,~~ and display notices provided for by sections 5719.04 and 4185
5721.03 of the Revised Code shall be paid from the county 4186
treasury as county expenses are paid, and the board of county 4187
commissioners shall make provision for them in the annual budget 4188
of the county submitted to the budget commission, and shall make 4189
the necessary appropriations. If the board fails to make such 4190
appropriations, or if an appropriation is insufficient to meet 4191
such an expense, any person interested may apply to the court of 4192
common pleas of the county for an allowance to cover the 4193
expense, and the court shall issue an order instructing the 4194
county auditor to issue a warrant upon the county treasurer for 4195
the amount necessary. The order by the court shall be final and 4196
shall be complied with immediately. 4197

The aggregate amount paid for publication may be 4198
apportioned by the county auditor among the taxing districts in 4199
which the lands on each list are located in proportion to the 4200
amount of delinquent taxes so advertised in such subdivision, or 4201
the county auditor may charge the property owner of land on a 4202
list a flat fee established under section 319.54 of the Revised 4203
Code for the cost of publishing the list and, if the fee is not 4204
paid, may place the fee upon the tax duplicate as a lien on the 4205
land, to be collected as other taxes. Thereafter, the auditor, 4206
in making the auditor's semiannual apportionment of funds, shall 4207
retain at each semiannual apportionment one half the amount 4208
apportioned to each such taxing district. The amounts retained 4209
shall be credited to the general fund of the county until the 4210
aggregate of all amounts paid in the first instance out of the 4211
treasury have been fully reimbursed. 4212

Sec. 5721.06. ~~(A)(1)~~ (A) The form of the notice required 4213
to be attached to the published delinquent tax list by division 4214
(B) (3) of section 5721.03 of the Revised Code shall be in 4215
substance as follows: 4216

"DELINQUENT LAND TAX NOTICE 4217

The lands, lots, and parts of lots returned delinquent by 4218
the county treasurer of _____ county, with the 4219
taxes, assessments, interest, and penalties, charged against 4220
them agreeably to law, are contained and described in the 4221
following list: (Here insert the list with the names of the 4222
owners of such respective tracts of land or town lots as 4223
designated on the delinquent tax list. If, prior to seven days 4224
before the publication of the list, a delinquent tax contract 4225
has been entered into under section 323.31 of the Revised Code, 4226
the owner's name may be stricken from the list or designated by 4227

an asterisk shown in the margin next to the owner's name.) 4228

Notice is hereby given that the whole of such several 4229
lands, lots, or parts of lots will be certified for foreclosure 4230
by the county auditor pursuant to law unless the whole of the 4231
delinquent taxes, assessments, interest, and penalties are paid 4232
within one year or unless a tax certificate with respect to the 4233
parcel is sold under section 5721.32 or 5721.33 of the Revised 4234
Code. The names of persons who have entered into a written 4235
delinquent tax contract with the county treasurer to discharge 4236
the delinquency are designated by an asterisk or have been 4237
stricken from the list." 4238

~~(2)~~ (B) If the county treasurer has certified to the 4239
county auditor that the treasurer intends to offer for sale or 4240
assign a tax certificate with respect to one or more parcels of 4241
delinquent land under section 5721.32 or 5721.33 of the Revised 4242
Code, the form of the notice shall include the following 4243
statement, appended after the second paragraph of the notice 4244
prescribed by division ~~(A)(1)~~ (A) of this section: 4245

"Notice also is hereby given that a tax certificate may be 4246
offered for sale or assigned under section 5721.32 or 5721.33 of 4247
the Revised Code with respect to those parcels shown on this 4248
list. If a tax certificate on a parcel is purchased, the 4249
purchaser of the tax certificate acquires the state's or its 4250
taxing district's first lien against the property, and an 4251
additional interest charge of up to eighteen per cent per annum 4252
shall be assessed against the parcel. In addition, failure by 4253
the owner of the parcel to redeem the tax certificate may result 4254
in foreclosure proceedings against the parcel. No tax 4255
certificate shall be offered for sale if the owner of the parcel 4256
has either discharged the lien by paying to the county treasurer 4257

in cash the amount of delinquent taxes, assessments, penalties, 4258
interest, and charges charged against the property, or has 4259
entered into a valid delinquent tax contract pursuant to section 4260
323.31 of the Revised Code to pay those amounts in 4261
installments." 4262

~~(B) The form of the notice required to be attached to the 4263
published delinquent vacant land tax list by division (B) (3) of 4264
section 5721.03 of the Revised Code shall be in substance as 4265
follows: 4266~~

~~"DELINQUENT VACANT LAND TAX NOTICE 4267~~

~~The delinquent vacant lands, returned delinquent by the 4268
county treasurer of _____ county, with the taxes, 4269
assessments, interest, and penalties charged against them 4270
according to law, and remaining delinquent for one year, are 4271
contained and described in the following list: (here insert the 4272
list with the names of the owners of the respective tracts of 4273
land as designated on the delinquent vacant land tax list. If, 4274
prior to seven days before the publication of the list, a 4275
delinquent tax contract has been entered into under section 4276
323.31 of the Revised Code, the owner's name may be stricken 4277
from the list or designated by an asterisk shown in the margin 4278
next to the owner's name.) 4279~~

~~Notice is hereby given that these delinquent vacant lands 4280
will be certified for foreclosure or foreclosure and forfeiture 4281
by the county auditor pursuant to law unless the whole of the 4282
delinquent taxes, assessments, interest, and penalties are paid 4283
within twenty-eight days after the final publication of this 4284
notice. The names of persons who have entered into a written 4285
delinquent tax contract with the county treasurer to discharge 4286
the delinquency are designated by an asterisk or have been 4287~~

~~stricken from the list."~~ 4288

Sec. 5721.13. ~~(A)~~ One year after certification of a 4289
delinquent land list, the county auditor shall make in duplicate 4290
a certificate, to be known as a delinquent land tax certificate, 4291
of each delinquent tract of land, city or town lot, or part of 4292
city or town lot contained in the delinquent land list, upon 4293
which the taxes, assessments, charges, interest, and penalties 4294
have not been paid, describing each tract of land or city or 4295
town lot in the same manner as it is described on the delinquent 4296
tax list and the amount of the taxes, assessments, charges, 4297
interest, and penalties due and unpaid, and stating that the 4298
amount has been certified to the county prosecuting attorney as 4299
delinquent. The certificate shall be signed by the auditor or 4300
~~his~~ the auditor's deputy, and the original certificate shall be 4301
filed with the prosecuting attorney. 4302

~~(B)(1) Twenty eight days after the final publication of~~ 4303
~~the delinquent vacant land tax list pursuant to section 5721.03~~ 4304
~~of the Revised Code if such list was published, the county~~ 4305
~~auditor shall make in duplicate a certificate, to be known as~~ 4306
~~the delinquent vacant land tax certificate, for each tract of~~ 4307
~~land contained in the delinquent vacant land tax list upon which~~ 4308
~~the taxes, assessments, charges, interest, and penalties have~~ 4309
~~not been paid. The certificate shall describe each tract of land~~ 4310
~~in the same manner as it is described in the list and the amount~~ 4311
~~of taxes, assessments, charges, interest, and penalties due and~~ 4312
~~unpaid. The certificate also shall state that the tract of land~~ 4313
~~identified in it has been certified to the county prosecuting~~ 4314
~~attorney for foreclosure as provided in section 323.25 or~~ 4315
~~5721.18 of the Revised Code, or for foreclosure and forfeiture~~ 4316
~~as provided in section 5721.14 of the Revised Code. The~~ 4317
~~certificate shall be signed by the auditor or his deputy, and~~ 4318

~~the original certificate shall be filed with the prosecuting attorney.~~ 4319
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~~(2) The auditor shall determine the fair market value of each tract of land for which he prepares a certificate under division (B) (1) of this section and shall compare that value to the total amount of the delinquent taxes, assessments, charges, interest, and penalties levied against that tract of land. If the auditor determines that the delinquent taxes, assessments, charges, interest, and penalties levied against the tract of land exceed its fair market value, he shall include a statement of that fact and the fair market value of the tract of land in the delinquent vacant land tax certificate.~~ 4321
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~~(C) In lieu of making a separate delinquent land tax certificate or delinquent vacant land tax certificate for each delinquent tract, lot, or part of lot contained in the delinquent land list and for each tract of delinquent vacant land contained in the delinquent vacant land tax list, the county auditor may compile in duplicate a master list of delinquent tracts and a master list of delinquent vacant tracts, each of which contains the same information with respect to each such tract, lot, or part of lot that is required on a delinquent land tax certificate or a delinquent vacant land tax certificate. The auditor shall sign each master list and file each original list with the county prosecuting attorney.~~ 4331
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Sec. 5721.17. (A) Upon the delivery by the county auditor of a delinquent land tax certificate for, ~~a delinquent vacant land tax certificate for,~~ or a master list of ~~delinquent vacant tracts or~~ delinquent tracts that includes, any property on which is located a building subject to a receivership under section 3767.41 of the Revised Code, the prosecuting attorney may 4343
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institute a foreclosure proceeding under section 5721.18 of the 4349
Revised Code ~~or a foreclosure and forfeiture proceeding under~~ 4350
~~section 5721.14 of the Revised Code.~~ The proceeds resulting from 4351
the sale of that property pursuant to a foreclosure or 4352
forfeiture sale shall be distributed in the order set forth in 4353
division (B) ~~(1) or (2)~~ of this section. 4354

(B) ~~(1)~~ In rendering its judgment in a foreclosure 4355
proceeding under section 5721.18 of the Revised Code that 4356
relates to property as described in division (A) of this section 4357
and in ordering the distribution of the proceeds of the 4358
resulting foreclosure sale, a court shall comply with sections 4359
5721.18 and 5721.19 of the Revised Code, except that the court 4360
shall order that the proceeds of the sale shall be distributed 4361
in the following order of priority: 4362

~~(a)~~ (1) First, in satisfaction of any notes issued by the 4363
receiver pursuant to division (F) of section 3767.41 of the 4364
Revised Code, in their order of priority; 4365

~~(b)~~ (2) Second, any unreimbursed expenses and other 4366
amounts paid in accordance with division (F) of section 3767.41 4367
of the Revised Code by the receiver, and the fees of the 4368
receiver approved pursuant to division (H) (1) of that section; 4369

~~(c)~~ (3) Third, any remaining proceeds in the order set 4370
forth in division (D) of section 5721.19 of the Revised Code. 4371

~~(2) In rendering its judgment in a foreclosure and~~ 4372
~~forfeiture proceeding under section 5721.14 of the Revised Code~~ 4373
~~that relates to property as described in division (A) of this~~ 4374
~~section and in ordering the distribution of the proceeds of the~~ 4375
~~resulting forfeiture sale, a court shall comply with sections~~ 4376
~~5721.14 and 5721.16 and Chapter 5723. of the Revised Code,~~ 4377

~~except that the court shall order that the proceeds of the sale shall be distributed in the following order of priority:~~ 4378
4379

~~(a) First, in satisfaction of any notes issued by the receiver pursuant to division (F) of section 3767.41 of the Revised Code, in their order of priority;~~ 4380
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~~(b) Second, any unreimbursed expenses and other amounts paid in accordance with division (F) of section 3767.41 of the Revised Code by the receiver, and the fees of the receiver approved pursuant to division (H) (1) of that section;~~ 4383
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~~(c) Third, any remaining proceeds in the order set forth in division (A) of section 5723.18 of the Revised Code.~~ 4387
4388

~~(C) If, after the distribution of available proceeds pursuant to division (B) (1) or (2) of this section, the proceeds from the foreclosure or forfeiture sale are insufficient to pay in full the notes, unreimbursed expenses and other amounts, and fees described in divisions (B) (1) (a) and (b) or (B) (2) (a) and (b) of this section, and the amounts due under division (D) of section 5721.19 or division (A) of section 5723.18 of the Revised Code, the court shall enter a deficiency judgment for the unpaid amount pursuant to section 5721.192 of the Revised Code.~~ 4389
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~~(D) When property as described in division (A) of this section is the subject of a foreclosure proceeding under section 5721.18 of the Revised Code or a foreclosure and forfeiture proceeding under section 5721.14 of the Revised Code, the notice of foreclosure set forth in division (B) of section 5721.181 of the Revised Code and the notice set forth in division (C) of that section, the notice of foreclosure and forfeiture set forth in division (B) of section 5721.15 of the Revised Code and the~~ 4399
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~~notice set forth in division (C) of that section,~~ and the 4407
advertisements for sale set forth in sections 5721.191 and 4408
5723.10 of the Revised Code shall be modified to reflect the 4409
provisions of ~~divisions~~ division (B) ~~and (C)~~ of this section. 4410

Sec. 5721.18. The county prosecuting attorney, upon the 4411
delivery to the prosecuting attorney by the county auditor of a 4412
delinquent land ~~or delinquent vacant land~~ tax certificate, or of 4413
a master list of delinquent ~~or delinquent vacant~~ tracts, shall 4414
institute a foreclosure proceeding under this section in the 4415
name of the county treasurer to foreclose the lien of the state, 4416
in any court with jurisdiction or in the county board of 4417
revision with jurisdiction pursuant to section 323.66 of the 4418
Revised Code, unless the taxes, assessments, charges, penalties, 4419
and interest are paid prior to the time a complaint is filed, or 4420
unless a foreclosure ~~or foreclosure and forfeiture~~ action has 4421
been or will be instituted under section 323.25, or sections 4422
323.65 to 323.79, ~~or section 5721.14~~ of the Revised Code. If the 4423
delinquent land ~~or delinquent vacant land~~ tax certificate or the 4424
master list of delinquent ~~or delinquent vacant~~ tracts lists 4425
minerals or rights to minerals listed pursuant to sections 4426
5713.04, 5713.05, and 5713.06 of the Revised Code, the county 4427
prosecuting attorney may institute a foreclosure proceeding in 4428
the name of the county treasurer, in any court with 4429
jurisdiction, to foreclose the lien of the state against such 4430
minerals or rights to minerals, unless the taxes, assessments, 4431
charges, penalties, and interest are paid prior to the time the 4432
complaint is filed, ~~or unless a foreclosure or foreclosure and~~ 4433
~~forfeiture action has been or will be instituted under section~~ 4434
~~323.25, sections 323.65 to 323.79, or section 5721.14 of the~~ 4435
~~Revised Code.~~ 4436

Nothing in this section or section 5721.03 of the Revised 4437

Code prohibits the prosecuting attorney from instituting a 4438
proceeding under this section before the delinquent tax list ~~or~~ 4439
~~delinquent vacant land tax list~~ that includes the parcel is 4440
published pursuant to division (B) of section 5721.03 of the 4441
Revised Code if the list is not published within the time 4442
prescribed by that division. The prosecuting attorney shall 4443
prosecute the proceeding to final judgment and satisfaction. 4444
Within ten days after obtaining a judgment, the prosecuting 4445
attorney shall notify the treasurer in writing that judgment has 4446
been rendered. If there is a copy of a written delinquent tax 4447
contract attached to the certificate or an asterisk next to an 4448
entry on the master list, or if a copy of a delinquent tax 4449
contract is received from the auditor prior to the commencement 4450
of the proceeding under this section, the prosecuting attorney 4451
shall not institute the proceeding under this section, unless 4452
the prosecuting attorney receives a certification of the 4453
treasurer that the delinquent tax contract has become void. 4454

(A) This division applies to all foreclosure proceedings 4455
not instituted and prosecuted under section 323.25 of the 4456
Revised Code or division (B) or (C) of this section. The 4457
foreclosure proceedings shall be instituted and prosecuted in 4458
the same manner as is provided by law for the foreclosure of 4459
mortgages on land, except that, if service by publication is 4460
necessary, such publication shall be made once a week for three 4461
consecutive weeks instead of as provided by the Rules of Civil 4462
Procedure, and the service shall be complete at the expiration 4463
of three weeks after the date of the first publication or 4464
published electronically for fourteen consecutive days pursuant 4465
to section 5721.182 of the Revised Code. In any proceeding 4466
prosecuted under this section, if the prosecuting attorney 4467
determines that service upon a defendant may be obtained 4468

ultimately only by publication, the prosecuting attorney may 4469
cause service to be made simultaneously by certified mail, 4470
return receipt requested, ordinary mail, and publication. 4471

In any county that has adopted a permanent parcel number 4472
system, the parcel may be described in the notice by parcel 4473
number only, instead of also with a complete legal description, 4474
if the prosecuting attorney determines that the publication of 4475
the complete legal description is not necessary to provide 4476
reasonable notice of the foreclosure proceeding to the 4477
interested parties. If the complete legal description is not 4478
published, the notice shall indicate where the complete legal 4479
description may be obtained. 4480

It is sufficient, having been made a proper party to the 4481
foreclosure proceeding, for the treasurer to allege in the 4482
treasurer's complaint that the certificate or master list has 4483
been duly filed by the auditor, that the amount of money 4484
appearing to be due and unpaid is due and unpaid, and that there 4485
is a lien against the property described in the certificate or 4486
master list, without setting forth in the complaint any other or 4487
special matter relating to the foreclosure proceeding. The 4488
prayer of the complaint shall be that the court or the county 4489
board of revision with jurisdiction pursuant to section 323.66 4490
of the Revised Code issue an order that the property be sold or 4491
conveyed by the sheriff or otherwise be disposed of, and the 4492
equity of redemption be extinguished, according to the 4493
alternative redemption procedures prescribed in sections 323.65 4494
to 323.79 of the Revised Code, or if the action is in the 4495
municipal court by the bailiff, in the manner provided in 4496
section 5721.19 of the Revised Code. 4497

In the foreclosure proceeding, the treasurer may join in 4498

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

(B) Foreclosure proceedings constituting an action in rem may be commenced by the filing of a complaint after the end of the second year from the date on which the delinquency was first certified by the auditor. Prior to filing such an action in rem, the prosecuting attorney shall 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. Following the title search, the action in rem shall be instituted by filing in the office of the clerk of a court with jurisdiction a complaint bearing a caption substantially in the form set forth in division (A) of section 5721.181 of the Revised Code.

Any number of parcels may be joined in one action. Each separate parcel included in a complaint shall be given a serial number and shall be separately indexed and docketed by the clerk of the court in a book kept by the clerk for such purpose. A complaint shall contain the permanent parcel number of each parcel included in it, the full street address of the parcel when available, a description of the parcel as set forth in the certificate or master list, the name and address of the last known owner of the parcel if they appear on the general tax

list, the name and address of each lienholder and other person 4530
with an interest in the parcel identified in the title search 4531
relating to the parcel that is required by this division, and 4532
the amount of taxes, assessments, charges, penalties, and 4533
interest due and unpaid with respect to the parcel. It is 4534
sufficient for the treasurer to allege in the complaint that the 4535
certificate or master list has been duly filed by the auditor 4536
with respect to each parcel listed, that the amount of money 4537
with respect to each parcel appearing to be due and unpaid is 4538
due and unpaid, and that there is a lien against each parcel, 4539
without setting forth any other or special matters. The prayer 4540
of the complaint shall be that the court issue an order that the 4541
land described in the complaint be sold in the manner provided 4542
in section 5721.19 of the Revised Code. 4543

(1) Within thirty days after the filing of a complaint, 4544
the clerk of the court in which the complaint was filed shall 4545
cause a notice of foreclosure substantially in the form of the 4546
notice set forth in division (B) of section 5721.181 of the 4547
Revised Code to be published once a week for three consecutive 4548
weeks in a newspaper of general circulation in the county or 4549
published electronically for fourteen consecutive days pursuant 4550
to section 5721.182 of the Revised Code. The newspaper shall 4551
meet the requirements of section 7.12 of the Revised Code. In 4552
any county that has adopted a permanent parcel number system, 4553
the parcel may be described in the notice by parcel number only, 4554
instead of also with a complete legal description, if the 4555
prosecuting attorney determines that the publication of the 4556
complete legal description is not necessary to provide 4557
reasonable notice of the foreclosure proceeding to the 4558
interested parties. If the complete legal description is not 4559
published, the notice shall indicate where the complete legal 4560

description may be obtained. 4561

After the third publication in the newspaper or fourteen 4562
consecutive days if published electronically, the publisher 4563
shall file with the clerk of the court an affidavit stating the 4564
fact of the publication and including a copy of the notice of 4565
foreclosure as published. Service of process for purposes of the 4566
action in rem shall be considered as complete on the last date 4567
of ~~the last~~ publication. 4568

Within thirty days after the filing of a complaint and 4569
before the final date of publication of the notice of 4570
foreclosure, the clerk of the court also shall cause a copy of a 4571
notice substantially in the form of the notice set forth in 4572
division (C) of section 5721.181 of the Revised Code to be 4573
mailed by certified mail, with postage prepaid, to each person 4574
named in the complaint as being the last known owner of a parcel 4575
included in it, or as being a lienholder or other person with an 4576
interest in a parcel included in it. The notice shall be sent to 4577
the address of each such person, as set forth in the complaint, 4578
and the clerk shall enter the fact of such mailing upon the 4579
appearance docket. If the name and address of the last known 4580
owner of a parcel included in a complaint is not set forth in 4581
it, the auditor shall file an affidavit with the clerk stating 4582
that the name and address of the last known owner does not 4583
appear on the general tax list. 4584

(2) (a) An answer may be filed in an action in rem under 4585
this division by any person owning or claiming any right, title, 4586
or interest in, or lien upon, any parcel described in the 4587
complaint. The answer shall contain the caption and number of 4588
the action and the serial number of the parcel concerned. The 4589
answer shall set forth the nature and amount of interest claimed 4590

in the parcel and any defense or objection to the foreclosure of 4591
the lien of the state for delinquent taxes, assessments, 4592
charges, penalties, and interest as shown in the complaint. The 4593
answer shall be filed in the office of the clerk of the court, 4594
and a copy of the answer shall be served on the prosecuting 4595
attorney, not later than twenty-eight days after the date of 4596
final publication of the notice of foreclosure. If an answer is 4597
not filed within such time, a default judgment may be taken as 4598
to any parcel included in a complaint as to which no answer has 4599
been filed. A default judgment is valid and effective with 4600
respect to all persons owning or claiming any right, title, or 4601
interest in, or lien upon, any such parcel, notwithstanding that 4602
one or more of such persons are minors, incompetents, absentees 4603
or nonresidents of the state, or convicts in confinement. 4604

(b) (i) A receiver appointed pursuant to divisions (C) (2) 4605
and (3) of section 3767.41 of the Revised Code may file an 4606
answer pursuant to division (B) (2) (a) of this section, but is 4607
not required to do so as a condition of receiving proceeds in a 4608
distribution under division (B) ~~(1)~~ of section 5721.17 of the 4609
Revised Code. 4610

(ii) When a receivership under section 3767.41 of the 4611
Revised Code is associated with a parcel, the notice of 4612
foreclosure set forth in division (B) of section 5721.181 of the 4613
Revised Code and the notice set forth in division (C) of that 4614
section shall be modified to reflect the provisions of division 4615
(B) (2) (b) (i) of this section. 4616

(3) At the trial of an action in rem under this division, 4617
the certificate or master list filed by the auditor with the 4618
prosecuting attorney shall be prima-facie evidence of the amount 4619
and validity of the taxes, assessments, charges, penalties, and 4620

interest appearing due and unpaid on the parcel to which the
certificate or master list relates and their nonpayment. If an
answer is properly filed, the court may, in its discretion, and
shall, at the request of the person filing the answer, grant a
severance of the proceedings as to any parcel described in such
answer for purposes of trial or appeal.

(C) In addition to the actions in rem authorized under
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 4650
of each lienholder and other person with an interest in the 4651
parcel identified in a statutorily required title search 4652
relating to the parcel, and to exclude any such names and 4653
addresses from the published notice, except that the revised 4654
notice shall refer to the inclusion of the name and address of a 4655
receiver under section 3767.41 of the Revised Code and the 4656
published notice shall include the receiver's name and address. 4657
The notice of foreclosure also shall include the following in 4658
boldface type: 4659

"If pursuant to the action the parcel is sold, the sale 4660
shall not affect or extinguish any lien or encumbrance with 4661
respect to the parcel other than a receiver's lien and other 4662
than the lien for land taxes, assessments, charges, interest, 4663
and penalties for which the lien is foreclosed and in 4664
satisfaction of which the property is sold. All other liens and 4665
encumbrances with respect to the parcel shall survive the sale." 4666

(b) The notice to the owner, lienholders, and other 4667
persons with an interest in a parcel shall be a notice only to 4668
the owner and to any receiver under section 3767.41 of the 4669
Revised Code, and the last two sentences of the notice shall be 4670
omitted. 4671

(4) As used in this division, a "receiver's lien" means 4672
the lien of a receiver appointed pursuant to divisions (C) (2) 4673
and (3) of section 3767.41 of the Revised Code that is acquired 4674
pursuant to division (H) (2) (b) of that section for any 4675
unreimbursed expenses and other amounts paid in accordance with 4676
division (F) of that section by the receiver and for the fees of 4677
the receiver approved pursuant to division (H) (1) of that 4678
section. 4679

(D) The conveyance by the owner of any parcel against 4680
which a complaint has been filed pursuant to this section at any 4681
time after the date of publication of the parcel on the 4682
delinquent tax list but before the date of a judgment of 4683
foreclosure pursuant to section 5721.19 of the Revised Code 4684
shall not nullify the right of the county to proceed with the 4685
foreclosure. 4686

Sec. 5721.182. (A) As used in this section: 4687

(1) "Electronic publication" or "electronically publish" 4688
means the public advertisement of a legal notice in hypertext 4689
markup language format (html), portable document format (pdf), 4690
or an equivalent or successor language format or image format, 4691
on an official internet web site of a government agency. 4692

(2) "Government agency" or "agency" means any county clerk 4693
of courts, county treasurer, county auditor, county prosecutor, 4694
county sheriff, the government of a county through its board of 4695
county commissioners or county executive, or a county land 4696
reutilization corporation organized under Chapter 1724. of the 4697
Revised Code. 4698

(3) "Legal notice" or "notice" means any notice required 4699
under Chapters 323., 5721., or 5723. of the Revised Code, or any 4700
court or other rule, including rule 4 of the Rules of Civil 4701
Procedure, that is given by way of an advertisement in a 4702
newspaper of general circulation. 4703

(4) "Notice web site" means an internet web site that is 4704
maintained by a government agency, or by a third party under a 4705
contract with the agency, that is contained within an official 4706
internet web site, and that contains links to the legal notices 4707
electronically published by the agency. 4708

(5) "Official internet web site" means the internet location designated by a government agency as its primary source of information about the agency on the internet. 4709
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4711

(B)(1) This section applies to tax foreclosure proceedings filed under sections 323.25, 323.65 to 323.79, and division (A) of section 5721.18 of the Revised Code and other legal notices prescribed in Chapters 5721. and 5723. of the Revised Code. 4712
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Notwithstanding any provisions of law to the contrary, a government agency required to publish a legal notice in one or more newspapers for a purpose associated with the collection or enforcement of real or personal property taxes may satisfy that requirement by causing the required legal notice to be electronically published on a notice web site instead of publication in a newspaper. The type of notice that may be electronically published may include, but is not limited to, any of the following: 4716
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(a) Tax delinquencies; 4725

(b) Tax foreclosure sheriff's sale; 4726

(c) Service of notice and summons; 4727

(d) Any process upon unknown defendants under rule 4 of the Rules of Civil Procedure or defendants who cannot be found whenever a government agency is required by law to publish a legal notice in one or more newspapers. 4728
4729
4730
4731

(2) Any electronic notice provided pursuant to this section shall be accessible through a link to such electronic notice on the official internet web site of any of the following government agencies: 4732
4733
4734
4735

(a) The county prosecutor; 4736

<u>(b) The county treasurer;</u>	4737
<u>(c) The county auditor;</u>	4738
<u>(d) The county sheriff;</u>	4739
<u>(e) The county clerk of courts;</u>	4740
<u>(f) A county land reutilization corporation.</u>	4741
<u>(3) In order to serve the parties required to be served by</u>	4742
<u>publication, the electronic publication shall contain or provide</u>	4743
<u>the following:</u>	4744
<u>(a) Substantially the same information required had the</u>	4745
<u>legal notice been published in a newspaper;</u>	4746
<u>(b) If the notice is associated with a tax foreclosure</u>	4747
<u>court action, all of the following:</u>	4748
<u>(i) The case number of the tax foreclosure action;</u>	4749
<u>(ii) The name of the plaintiff;</u>	4750
<u>(iii) The name of at least one of the defendants;</u>	4751
<u>(iv) The parcel number of the parcel being foreclosed</u>	4752
<u>upon.</u>	4753
<u>(C) The government agency's official internet web site</u>	4754
<u>shall prominently display a link to the notice web site, which</u>	4755
<u>shall be an index web page containing the list of the current</u>	4756
<u>legal notices of the agency with links to the full text of those</u>	4757
<u>notices required in this section.</u>	4758
<u>(D) The official internet web site with a link to the</u>	4759
<u>notice web site, as well the notice web site itself, shall</u>	4760
<u>contain an electronic mail link or address to submit</u>	4761
<u>communication to the government agency if any legal notice is</u>	4762

inaccessible or the legal notice is substantially deficient. 4763
Responses to any such communications shall be made by the 4764
government agency and such communications and responses shall 4765
remain archived and stored for at least three years. 4766

(E) Whenever an electronically published legal notice is 4767
inaccessible for twenty-five per cent or more of the publication 4768
time frame provided by law, the legal notice shall be 4769
electronically published for the entirety of that time frame 4770
beginning anew from the day on which the access to the notice is 4771
restored, and the action for which the legal notice is required 4772
shall be delayed accordingly. 4773

(F) A legal notice shall remain available on the notice 4774
web site at least until the last posting date required by law 4775
has expired or until the event described in a notice has taken 4776
place, whichever occurs later. 4777

(G) The government agency shall designate one or more 4778
officials to be responsible for electronic publications and 4779
shall post the name and contact information for that official or 4780
those officials on the notice web site. 4781

(H) Proof of publication of an electronically published 4782
legal notice for the purpose of complying with public notice 4783
requirements shall be satisfied and deemed conclusive upon the 4784
submission of an affidavit, certification, or other attestation 4785
by any person required to provide the same in the same manner as 4786
required had the electronic notice been published in a 4787
newspaper, or as otherwise provided in rule 4 of the Rules of 4788
Civil Procedure. 4789

(I) When a government agency is authorized or directed by 4790
a statute or court of competent jurisdiction to make sales of 4791

real property, the agency, unless otherwise specifically 4792
directed or authorized by law, before making the sale, may give 4793
notice of the time and place of the sale by electronic notice as 4794
prescribed in this section by publishing such notice on the 4795
agency's notice web site. 4796

(J) (1) Government agencies may agree amongst themselves 4797
which one or more shall serve as the government agency that will 4798
serve as the official internet web site and notice web site 4799
provider. 4800

(2) When a government agency serves as the government 4801
agency for which other government agencies publish required 4802
legal notices, such agency may charge such other agencies a 4803
reasonable fee that may be taxed as costs in the tax foreclosure 4804
proceeding. In the case of posting notice of summons and 4805
complaint, or in the case of bulk postings, the government 4806
agencies shall mutually agree on an amount. Such amount shall 4807
not be less than two hundred dollars per notice, nor greater 4808
than one thousand dollars per notice. 4809

(K) Subject to division (F) of this section, a government 4810
agency desiring to terminate providing the electronic posting of 4811
legal notices under division (B) or (I) of this section may do 4812
so only upon publishing a sixty-day notice on its existing 4813
official internet web site, and publishing within such sixty-day 4814
time period, such notice of termination for three consecutive 4815
weeks in a paper of general circulation in the county. At the 4816
expiration of such sixty-day electronic notice, the government 4817
agency may terminate electronic posting of legal notices, or 4818
another government agency may provide such electronic posting as 4819
prescribed in this section. 4820

Sec. 5721.183. (A) In any foreclosure action instituted 4821

pursuant to section 323.25, 323.65 to 323.79, or 5721.18 of the 4822
Revised Code in which the property being foreclosed upon is 4823
determined to be nonproductive land as defined in section 4824
5722.01 of the Revised Code or abandoned land as defined in 4825
section 323.65 of the Revised Code, a county land reutilization 4826
corporation, county, municipality, or township may enter in and 4827
upon the property for the purpose of inspecting the property. 4828
The inspection shall be for the purposes of assessing the 4829
property for environmental, health, or safety purposes, or for 4830
the presence of nuisance conditions under section 505.86, 4831
505.87, 715.26, 715.261, or 3767.05 of the Revised Code. 4832

(B)(1) Prior to entering the property pursuant to division 4833
(A) of this section, a county land reutilization corporation, 4834
county, municipality, or township shall file a notice with the 4835
court or board of revision in which the action is pending 4836
indicating it intends to inspect the property. Except for 4837
parties that are in default of answer, as may be determined 4838
under this chapter or who have failed to respond as required 4839
after service by publication, the county land reutilization 4840
corporation, county, municipality, or township shall include a 4841
certificate of service with such notice attesting that the 4842
notice has been served upon all non-defaulting parties to the 4843
action. Such entry into the property may be made by employees or 4844
designated agents of the county land reutilization corporation, 4845
county, municipality, or township. 4846

(2) Upon the filing and service of such notice under 4847
division (B)(1) of this section, entry into or upon the property 4848
shall be permitted for a period of fourteen days after such 4849
notice and service is complete. 4850

(3) All inspections shall occur only on weekdays between 4851

the hours of eight a.m. and five p.m. 4852

(C) At any time after the foreclosure complaint is filed, 4853
and for so long as the case remains pending, such entry into or 4854
upon the property described in this section shall not require a 4855
search warrant from any court. For purposes of this section, a 4856
tax foreclosure action shall be considered pending until the 4857
first to occur - either the dismissal of the action or the 4858
journalization of the adjudication of foreclosure. 4859

(D) Upon completion of an inspection authorized under this 4860
section, a county land reutilization corporation, county, 4861
municipality, or township shall secure the property at such 4862
locations as where access was procured, and shall do so in a 4863
manner substantially equal to or greater than how the property 4864
was secured at the time of entry. 4865

(E) An inspection by a county land reutilization 4866
corporation, county, municipality, or township in compliance 4867
with this section shall not constitute the exercise of dominion 4868
or control, or the right thereof by the corporation, county, 4869
municipality, or township. 4870

(F) (1) A county land reutilization corporation, county, 4871
municipality, or township that performs an inspection under this 4872
section shall be immune under Chapter 2744. of the Revised Code 4873
from liability in damages in a civil action for injury, death, 4874
or loss to person or property allegedly caused by any act or 4875
omission of the county land reutilization corporation, county, 4876
municipality, or township or an employee or agent of the county 4877
land reutilization, county, municipality, or township in 4878
connection with the inspection. 4879

(2) A county land reutilization corporation, county, 4880

municipality, or township or an employee or agent of the county 4881
land reutilization, county, municipality, or township that 4882
performs an inspection under this section shall not be liable 4883
for any cause of action under the Revised Code or common law for 4884
criminal or civil trespass, construction eviction, unlawful 4885
entry, or conversion in connection with the inspection. 4886

(G) The authorization to enter into or upon the property 4887
as prescribed in this section shall terminate upon any of the 4888
following: 4889

(1) The foreclosure action is dismissed. 4890

(2) One or more owners of title of record appear in the 4891
foreclosure action and show by clear and convincing evidence 4892
that the property is occupied. 4893

(3) Any date provided by the court or board of revision. 4894

(4) Upon journalization of an adjudication of foreclosure. 4895

Sec. 5721.19. (A) In its judgment of foreclosure rendered 4896
with respect to actions filed pursuant to section 5721.18 of the 4897
Revised Code, the court or the county board of revision with 4898
jurisdiction pursuant to section 323.66 of the Revised Code 4899
shall enter a finding with respect to each parcel of the amount 4900
of the taxes, assessments, charges, penalties, and interest, and 4901
the costs incurred in the foreclosure proceeding instituted 4902
against it, that are due and unpaid. The court or the county 4903
board of revision shall order such premises to be transferred 4904
pursuant to division (I) of this section or section 323.78 of 4905
the Revised Code or may order each parcel to be sold, without 4906
appraisal, for not less than either of the following: 4907

(1) The fair market value of the parcel, as determined by 4908
the county auditor, plus the costs incurred in the foreclosure 4909

proceeding; 4910

(2) The total amount of the finding entered by the court 4911
or the county board of revision, including all taxes, 4912
assessments, charges, penalties, and interest payable subsequent 4913
to the delivery to the county prosecuting attorney of the 4914
delinquent land tax certificate or master list of delinquent 4915
tracts and prior to the transfer of the deed of the parcel to 4916
the purchaser following confirmation of sale, plus the costs 4917
incurred in the foreclosure proceeding. For purposes of 4918
determining such amount, the county treasurer may estimate the 4919
amount of taxes, assessments, interest, penalties, and costs 4920
that will be payable at the time the deed of the property is 4921
transferred to the purchaser. 4922

Notwithstanding the minimum sales price provisions of 4923
divisions (A) (1) and (2) of this section to the contrary, a 4924
parcel sold pursuant to this section shall not be sold for less 4925
than the amount described in division (A) (2) of this section if 4926
the highest bidder is the owner of record of the parcel 4927
immediately prior to the judgment of foreclosure or a member of 4928
the following class of parties connected to that owner: a member 4929
of that owner's immediate family, a person with a power of 4930
attorney appointed by that owner who subsequently transfers the 4931
parcel to the owner, a sole proprietorship owned by that owner 4932
or a member of that owner's immediate family, or a partnership, 4933
trust, business trust, corporation, or association in which the 4934
owner or a member of the owner's immediate family owns or 4935
controls directly or indirectly more than fifty per cent. If a 4936
parcel sells for less than the amount described in division (A) 4937
(2) of this section, the officer conducting the sale shall 4938
require the buyer to complete an affidavit stating that the 4939
buyer is not the owner of record immediately prior to the 4940

judgment of foreclosure or a member of the specified class of 4941
parties connected to that owner, and the affidavit shall become 4942
part of the court records of the proceeding. If the county 4943
auditor discovers within three years after the date of the sale 4944
that a parcel was sold to that owner or a member of the 4945
specified class of parties connected to that owner for a price 4946
less than the amount so described, and if the parcel is still 4947
owned by that owner or a member of the specified class of 4948
parties connected to that owner, the auditor within thirty days 4949
after such discovery shall add the difference between that 4950
amount and the sale price to the amount of taxes that then stand 4951
charged against the parcel and is payable at the next succeeding 4952
date for payment of real property taxes. As used in this 4953
paragraph, "immediate family" means a spouse who resides in the 4954
same household and children. 4955

(B) Each parcel affected by the court's finding and order 4956
of sale shall be separately sold, unless the court orders any of 4957
such parcels to be sold together. 4958

Each parcel shall be advertised and sold by the officer to 4959
whom the order of sale is directed in the manner provided by law 4960
for the sale of real property on execution. The advertisement 4961
for sale of each parcel shall be published once a week for three 4962
consecutive weeks or published electronically for fourteen 4963
consecutive days pursuant to section 5721.182 of the Revised 4964
Code and shall include the date on which a second sale will be 4965
conducted if no bid is accepted at the first sale. Any number of 4966
parcels may be included in one advertisement. 4967

The notice of the advertisement shall be substantially in 4968
the form of the notice set forth in section 5721.191 of the 4969
Revised Code. In any county that has adopted a permanent parcel 4970

number system, the parcel may be described in the notice by 4971
parcel number only, instead of also with a complete legal 4972
description, if the prosecuting attorney determines that the 4973
publication of the complete legal description is not necessary 4974
to provide reasonable notice of the foreclosure sale to 4975
potential bidders. If the complete legal description is not 4976
published, the notice shall indicate where the complete legal 4977
description may be obtained. 4978

(C) (1) Whenever the officer charged to conduct the sale 4979
offers any parcel for sale the officer first shall read aloud a 4980
complete legal description of the parcel, or in the alternative, 4981
may read aloud only a summary description, including the 4982
complete street address of the parcel, if any, and a parcel 4983
number if the county has adopted a permanent parcel number 4984
system and if the advertising notice prepared pursuant to this 4985
section includes a complete legal description or indicates where 4986
the complete legal description may be obtained. Whenever the 4987
officer charged to conduct the sale offers any parcel for sale 4988
and no bids are made equal to the lesser of the amounts 4989
described in divisions (A) (1) and (2) of this section, the 4990
officer shall adjourn the sale of the parcel to the second date 4991
that was specified in the advertisement of sale. The second date 4992
shall be not less than two weeks or more than six weeks from the 4993
day on which the parcel was first offered for sale. The second 4994
sale shall be held at the same place and commence at the same 4995
time as set forth in the advertisement of sale. The officer 4996
shall offer any parcel not sold at the first sale. Upon the 4997
conclusion of any sale, or if any parcel remains unsold after 4998
being offered at two sales, the officer conducting the sale 4999
shall report the results to the court. 5000

(2) (a) If a parcel remains unsold after being offered at 5001

two sales, or one sale in the case of abandoned lands foreclosed 5002
under sections 323.65 to 323.79 of the Revised Code, or if a 5003
parcel sells at any sale but the amount of the price is less 5004
than the costs incurred in the proceeding instituted against the 5005
parcel under section 5721.18 of the Revised Code, then the clerk 5006
of the court shall certify to the county auditor the amount of 5007
those costs that remains unpaid. At the next semiannual 5008
apportionment of real property taxes that occurs following any 5009
such certification, the auditor shall reduce the real property 5010
taxes that the auditor otherwise would distribute to each taxing 5011
district. In making the reductions, the auditor shall subtract 5012
from the otherwise distributable real property taxes to a taxing 5013
district an amount that shall be determined by multiplying the 5014
certified costs by a fraction the numerator of which shall be 5015
the amount of the taxes, assessments, charges, penalties, and 5016
interest on the parcel owed to that taxing district at the time 5017
the parcel first was offered for sale pursuant to this section, 5018
and the denominator of which shall be the total of the taxes, 5019
assessments, charges, penalties, and interest on the parcel owed 5020
to all the taxing districts at that time. The auditor promptly 5021
shall pay to the clerk of the court the amounts of the 5022
reductions. 5023

(b) If reductions occur pursuant to division (C) (2) (a) of 5024
this section, and if at a subsequent time a parcel is sold at a 5025
~~foreclosure sale or~~ a forfeiture sale pursuant to Chapter 5723. 5026
of the Revised Code, then, notwithstanding other provisions of 5027
the Revised Code, except section 5721.17 of the Revised Code, 5028
governing the distribution of the proceeds of a foreclosure or 5029
forfeiture sale, the proceeds first shall be distributed to 5030
reimburse the taxing districts subjected to reductions in their 5031
otherwise distributable real property taxes. The distributions 5032

shall be based on the same proportions used for purposes of 5033
division (C) (2) (a) of this section. 5034

(3) ~~The court, in its discretion, may order any~~ Any parcel 5035
not sold pursuant to the original order of sale ~~to be advertised~~ 5036
~~and offered for sale at a subsequent foreclosure sale. For such~~ 5037
~~purpose, the court may direct the parcel to be appraised and fix~~ 5038
~~a minimum price for which it may be sold shall be forfeited to~~ 5039
the state pursuant to Chapter 5723. of the Revised Code. 5040

(D) Except as otherwise provided in division (B) ~~(1)~~ of 5041
section 5721.17 of the Revised Code, upon the confirmation of a 5042
sale, the proceeds of the sale shall be applied as follows: 5043

(1) The costs incurred in any proceeding filed against the 5044
parcel pursuant to section 5721.18 of the Revised Code shall be 5045
paid first. 5046

(2) Following the payment required by division (D) (1) of 5047
this section, the part of the proceeds that is equal to five per 5048
cent of the taxes and assessments due shall be deposited in 5049
equal shares into each of the delinquent tax and assessment 5050
collection funds created pursuant to section 321.261 of the 5051
Revised Code. If a county land reutilization corporation is 5052
operating in the county, the board of county commissioners, by 5053
resolution, may provide that an additional amount, not to exceed 5054
five per cent of such taxes and assessments, shall be credited 5055
to the county land reutilization corporation fund created by 5056
section 321.263 of the Revised Code to pay for the corporation's 5057
expenses. If such a resolution is in effect, the percentage of 5058
such taxes and assessments so provided shall be credited to that 5059
fund. 5060

(3) Following the payment required by division (D) (2) of 5061

this section, the amount found due for taxes, assessments, 5062
charges, penalties, and interest shall be paid, including all 5063
taxes, assessments, charges, penalties, and interest payable 5064
subsequent to the delivery to the county prosecuting attorney of 5065
the delinquent land tax certificate or master list of delinquent 5066
tracts and prior to the transfer of the deed of the parcel to 5067
the purchaser following confirmation of sale. If the proceeds 5068
available for distribution pursuant to division (D) (3) of this 5069
section are sufficient to pay the entire amount of those taxes, 5070
assessments, charges, penalties, and interest, the portion of 5071
the proceeds representing taxes, interest, and penalties shall 5072
be paid to each claimant in proportion to the amount of taxes 5073
levied by the claimant in the preceding tax year, and the amount 5074
representing assessments and other charges shall be paid to each 5075
claimant in the order in which they became due. If the proceeds 5076
are not sufficient to pay that entire amount, the proportion of 5077
the proceeds representing taxes, penalties, and interest shall 5078
be paid to each claimant in the same proportion that the amount 5079
of taxes levied by the claimant against the parcel in the 5080
preceding tax year bears to the taxes levied by all such 5081
claimants against the parcel in the preceding tax year, and the 5082
proportion of the proceeds representing items of assessments and 5083
other charges shall be credited to those items in the order in 5084
which they became due. 5085

(E) If the proceeds from the sale of a parcel are 5086
insufficient to pay in full the amount of the taxes, 5087
assessments, charges, penalties, and interest which are due and 5088
unpaid; the costs incurred in the foreclosure proceeding 5089
instituted against it which are due and unpaid; and, if division 5090
(B) ~~(1)~~ of section 5721.17 of the Revised Code is applicable, any 5091
notes issued by a receiver pursuant to division (F) of section 5092

3767.41 of the Revised Code and any receiver's lien as defined 5093
in division (C) (4) of section 5721.18 of the Revised Code, the 5094
court, pursuant to section 5721.192 of the Revised Code, may 5095
enter a deficiency judgment against the owner of record of the 5096
parcel for the unpaid amount. If that owner of record is a 5097
corporation, the court may enter the deficiency judgment against 5098
the stockholder holding a majority of that corporation's stock. 5099

If after distribution of proceeds from the sale of the 5100
parcel under division (D) of this section the amount of proceeds 5101
to be applied to pay the taxes, assessments, charges, penalties, 5102
interest, and costs is insufficient to pay them in full, and the 5103
court does not enter a deficiency judgment against the owner of 5104
record pursuant to this division, the taxes, assessments, 5105
charges, penalties, interest, and costs shall be deemed 5106
satisfied. 5107

(F) (1) Upon confirmation of a sale, a spouse of the party 5108
charged with the delinquent taxes or assessments shall thereby 5109
be barred of the right of dower in the property sold, though 5110
such spouse was not a party to the action. No statute of 5111
limitations shall apply to such action. When the land or lots 5112
stand charged on the tax duplicate as certified delinquent, it 5113
is not necessary to make the state a party to the foreclosure 5114
proceeding, but the state shall be deemed a party to such action 5115
through and be represented by the county treasurer. 5116

(2) Except as otherwise provided in divisions (F) (3) and 5117
(G) of this section, unless such land or lots were previously 5118
redeemed pursuant to section 5721.25 of the Revised Code, upon 5119
the filing of the entry of confirmation of any sale or the 5120
expiration of the alternative redemption period as defined in 5121
section 323.65 of the Revised Code, if applicable, the title to 5122

such land or lots shall be incontestable in the purchaser and 5123
shall be free and clear of all liens and encumbrances, except a 5124
federal tax lien notice of which is properly filed in accordance 5125
with section 317.09 of the Revised Code prior to the date that a 5126
foreclosure proceeding is instituted pursuant to division (B) of 5127
section 5721.18 of the Revised Code and the easements and 5128
covenants of record running with the land or lots that were 5129
created prior to the time the taxes or assessments, for the 5130
nonpayment of which the land or lots are sold at foreclosure, 5131
became due and payable. 5132

(3) When proceedings for foreclosure are instituted under 5133
division (C) of section 5721.18 of the Revised Code, unless the 5134
land or lots were previously redeemed pursuant to section 5135
5721.25 of the Revised Code or before the expiration of the 5136
alternative redemption period, upon the filing of the entry of 5137
confirmation of sale or after the expiration of the alternative 5138
redemption period, as may apply to the case, the title to such 5139
land or lots shall be incontestable in the purchaser and shall 5140
be free of any receiver's lien as defined in division (C) (4) of 5141
section 5721.18 of the Revised Code and, except as otherwise 5142
provided in division (G) of this section, the liens for land 5143
taxes, assessments, charges, interest, and penalties for which 5144
the lien was foreclosed and in satisfaction of which the 5145
property was sold. All other liens and encumbrances with respect 5146
to the land or lots shall survive the sale. 5147

(4) The title shall not be invalid because of any 5148
irregularity, informality, or omission of any proceedings under 5149
this chapter, or in any processes of taxation, if such 5150
irregularity, informality, or omission does not abrogate the 5151
provision for notice to holders of title, lien, or mortgage to, 5152
or other interests in, such foreclosed lands or lots, as 5153

prescribed in this chapter. 5154

(G) If a parcel is sold under this section for the amount 5155
described in division (A) (2) of this section, and the county 5156
treasurer's estimate exceeds the amount of taxes, assessments, 5157
interest, penalties, and costs actually payable when the deed is 5158
transferred to the purchaser, the officer who conducted the sale 5159
shall refund to the purchaser the difference between the 5160
estimate and the amount actually payable. If the amount of 5161
taxes, assessments, interest, penalties, and costs actually 5162
payable when the deed is transferred to the purchaser exceeds 5163
the county treasurer's estimate, the officer shall certify the 5164
amount of the excess to the treasurer, who shall enter that 5165
amount on the real and public utility property tax duplicate 5166
opposite the property; the amount of the excess shall be payable 5167
at the next succeeding date prescribed for payment of taxes in 5168
section 323.12 of the Revised Code. 5169

(H) If a parcel is sold or transferred under this section 5170
or sections 323.28 and 323.65 to 323.79 of the Revised Code, the 5171
officer who conducted the sale or made the transfer of the 5172
property shall collect the recording fee and any associated 5173
costs to cover the recording from the purchaser or transferee at 5174
the time of the sale or transfer and, following confirmation of 5175
the sale or transfer, shall execute and record the deed 5176
conveying title to the parcel to the purchaser or transferee. 5177
For purposes of recording such deed, by placement of a bid or 5178
making a statement of interest by any party ultimately awarded 5179
the parcel, that purchaser or transferee thereby appoints the 5180
officer who makes the sale or is charged with executing and 5181
delivering the deed as agent for the purchaser or transferee for 5182
the sole purpose of accepting delivery of the deed. For such 5183
purposes, the confirmation of any such sale or order to transfer 5184

the parcel without appraisal or sale shall be deemed delivered 5185
upon the confirmation of such sale or transfer. 5186

(I) Notwithstanding section 5722.03 of the Revised Code, 5187
if the complaint alleges that the property is ~~delinquent vacant~~ 5188
~~land as defined in section 5721.01 of the Revised Code,~~ 5189
abandoned ~~lands~~ land as defined in section 323.65 of the Revised 5190
Code, ~~or lands described in division (F) of nonproductive land~~ 5191
as defined in section 5722.01 of the Revised Code, and the value 5192
of the taxes, assessments, penalties, interest, and all other 5193
charges and costs of the action exceed the auditor's fair market 5194
value of the parcel, then the court or board of revision having 5195
jurisdiction over the matter on motion of the plaintiff, or on 5196
the court's or board's own motion, shall, upon any adjudication 5197
of foreclosure, order, without appraisal and without sale, the 5198
fee simple title of the property to be transferred to and vested 5199
in an electing subdivision as defined in ~~division (A) of section~~ 5200
5722.01 of the Revised Code. For purposes of determining whether 5201
the taxes, assessments, penalties, interest, and all other 5202
charges and costs of the action exceed the actual fair market 5203
value of the parcel, the auditor's most current valuation shall 5204
be rebuttably presumed to be, and constitute prima-facie 5205
evidence of, the fair market value of the parcel, regardless of 5206
what the actual fair market may in fact be. In such case, the 5207
filing for journalization of a decree of foreclosure ordering 5208
that direct transfer without appraisal or sale shall constitute 5209
confirmation of the transfer and thereby terminate any further 5210
statutory or common law right of redemption. 5211

Sec. 5721.192. (A) If the proceeds from a sale of a parcel 5212
under section 5721.19 or 5723.06 of the Revised Code are 5213
insufficient to pay in full the amount of the taxes, 5214
assessments, charges, penalties, and interest which are due and 5215

unpaid; the costs incurred in the foreclosure proceeding, ~~the~~ 5216
~~foreclosure and forfeiture proceeding,~~ or both foreclosure and 5217
forfeiture proceedings which are due and unpaid; and, if 5218
division (B) ~~(1) or (2)~~ of section 5721.17 of the Revised Code is 5219
applicable, any notes issued by a receiver pursuant to division 5220
(F) of section 3767.41 of the Revised Code and any receiver's 5221
lien as defined in division (C) (4) of section 5721.18 of the 5222
Revised Code, the court may enter a deficiency judgment for the 5223
unpaid amount as authorized by sections 5721.17, 5721.19, 5224
5723.05, and 5723.18 of the Revised Code, in accordance with 5225
this section. 5226

(B) Before entering the deficiency judgment, the court 5227
shall notify the board of revision of the county in which the 5228
parcel is located, of its intention to enter the judgment, and 5229
request the board to make a recommendation with respect to 5230
whether the judgment should be entered and to specify the 5231
reasons why it should or should not be entered. The notification 5232
shall list, and shall require the board to consider in making 5233
its recommendation, the factors that the court is required to 5234
consider under divisions (C) (1) to (3) of this section, but, in 5235
making its recommendation, the board also may consider other 5236
relevant factors. Additionally, if a corporate owner of record 5237
of foreclosed lands or a corporate last owner of record of 5238
forfeited lands is involved, the court shall specify in its 5239
notification whether the judgment is proposed to be made against 5240
the corporation or the majority stockholder of the corporation. 5241
To assist the board in making its recommendation, the board may 5242
invite the person against whom the judgment would be entered to 5243
appear before it. The board shall make a recommendation to the 5244
court within thirty days from the date that the court notified 5245
it under this division. 5246

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

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

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

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

(D) At least thirty days from the date of any notification to the board of revision under division (B) of this section, and if the court proposes to enter a deficiency judgment, the clerk of the court shall notify the person against whom the judgment is proposed to be entered, by ordinary mail, of the proposed entry of the judgment and its amount. The notification shall state that the person against whom the judgment is proposed to be entered may file, within ten days from the date the notice is mailed, a motion with the court protesting the proposed entry of the judgment and requesting an opportunity to appear and show cause why the judgment should not be entered. The notification also shall state that, if such a motion is not filed within the ten-day period, the judgment shall be entered and shall be considered to be a final judgment. If the proposed judgment would be entered against the majority stockholder of a corporation, the notification shall be sent to ~~him~~ the majority

stockholder at the address of the principal office of the 5277
corporation. 5278

(E) Proceeds paid pursuant to the entry and satisfaction 5279
of a deficiency judgment shall be distributed as if they had 5280
been received as a part of the proceeds from the sale of the 5281
parcel under section 5721.19 or 5723.06 of the Revised Code to 5282
satisfy the amount of the taxes, assessments, charges, 5283
penalties, and interest which are due and unpaid; the costs 5284
incurred in the associated proceeding or proceedings which were 5285
due and unpaid; and, if division (B) ~~(1) or (2)~~ of section 5286
5721.17 of the Revised Code is applicable, any notes issued by a 5287
receiver pursuant to division (F) of section 3767.41 of the 5288
Revised Code and any receiver's lien as defined in division (C) 5289
(4) of section 5721.18 of the Revised Code. 5290

Sec. 5721.20. Except in cases where the property is 5291
transferred without sale to a municipal corporation, township, 5292
county, community development organization, or county land 5293
reutilization corporation pursuant to the alternative redemption 5294
period procedures contained in section 323.78 of the Revised 5295
Code, any residue of moneys from the sale or foreclosure of 5296
lands under sections 323.25 to 323.28, 323.65 to 323.79, or 5297
5721.01 to 5721.28 of the Revised Code remaining to the owner on 5298
the order of distribution, and unclaimed by such owner within 5299
sixty days from its receipt, shall be paid into the county 5300
treasury and shall be charged separately to the county treasurer 5301
by the county auditor, in the name of the supposed owner. The 5302
treasurer shall retain such excess in the treasury for the 5303
proper owner of such lands upon which the foreclosure was had, 5304
and upon demand by such owner, within ~~three~~ two years from the 5305
date of receipt, shall pay such excess to the owner. If the 5306
owner does not demand payment of the excess within ~~three~~ two 5307

years, then the excess shall be forfeited to the delinquent tax 5308
and assessment collection fund created under section 323.261 of 5309
the Revised Code, or in counties that have established a county 5310
land reutilization corporation fund under section 323.263 of the 5311
Revised Code, to the county land reutilization corporation fund. 5312

Sec. 5721.25. All delinquent land upon which the taxes, 5313
assessments, penalties, interest, or charges have become 5314
delinquent may be redeemed before foreclosure proceedings have 5315
been instituted by tendering to the county treasurer an amount 5316
sufficient, as determined by the court, to pay the taxes, 5317
assessments, penalties, interest, and charges then due and 5318
unpaid, and the costs incurred in any proceeding instituted 5319
against such land under Chapter 323. or this chapter of the 5320
Revised Code. 5321

After a foreclosure proceeding has been instituted under 5322
Chapter 323. or this chapter of the Revised Code with respect to 5323
delinquent land, but before the filing of an entry of 5324
confirmation of sale pursuant to the proceeding or before the 5325
expiration of the alternative redemption period as may apply 5326
under section 323.78 of the Revised Code, any person entitled to 5327
redeem the land may do so by tendering to the county treasurer 5328
an amount sufficient, as determined by the court, to pay the 5329
taxes, assessments, penalties, interest, and charges then due 5330
and unpaid, and the costs incurred in any proceeding instituted 5331
against such land under Chapter 323. or this chapter of the 5332
Revised Code, and by demonstrating that the property is in 5333
compliance with all applicable zoning regulations, land use 5334
restrictions, and building, health, and safety codes. 5335

In addition, ~~after a~~ at any time prior to an adjudication 5336
of foreclosure proceeding has been instituted, but before the 5337

~~filing of an entry of confirmation of sale pursuant to the~~ 5338
~~proceeding or before the expiration of the alternative~~ 5339
~~redemption period as may apply under section 323.78 of the~~ 5340
~~Revised Code~~, any person entitled to redeem the land, pursuant 5341
to division (A) (1) of section 323.31 of the Revised Code who has 5342
not previously defaulted on a delinquent tax contract under 5343
section 323.31 of the Revised Code with respect to that 5344
delinquent land may enter into a delinquent tax contract with 5345
the county treasurer for the payment of the taxes, assessments, 5346
penalties, interest, and charges found to be due and unpaid on 5347
such land, together with the costs incurred in the proceeding as 5348
determined by the court or board of revision, upon demonstrating 5349
that the property is in compliance with all applicable zoning 5350
regulations, land use restrictions, and building, health, and 5351
safety codes. The execution of a delinquent tax contract shall 5352
not stop the prosecution of a proceeding to judgment. The 5353
delinquent tax contract shall be paid as prescribed by section 5354
323.31 of the Revised Code over a period not to exceed five 5355
years after the date of the first payment made under the 5356
contract. The delinquent tax contract may be terminated if the 5357
court or board of revision determines that the property is not 5358
in compliance with all applicable zoning regulations, land use 5359
restrictions, and building, health, and safety codes during the 5360
term of the contract. The court or board of revision shall 5361
retain jurisdiction over the delinquent land until the total 5362
amount set forth in the delinquent tax contract is paid, 5363
notwithstanding any conveyance of the land to another owner 5364
during the period that the delinquent tax contract is 5365
outstanding. 5366

If any payment under a delinquent tax contract is not paid 5367
when due, or if the contract is terminated because the property 5368

is not in compliance with all applicable zoning regulations, 5369
land use restrictions, and building, health, and safety codes, 5370
the county treasurer shall, at the time the payment is due and 5371
unpaid or the contract is terminated, advise the court or board 5372
of revision rendering the judgment of foreclosure, and the court 5373
or board of revision shall order such land sold for the amount 5374
of taxes, assessments, penalties, interest, and charges then due 5375
and owing on such land in the manner provided in section 5721.19 5376
of the Revised Code, or disposed of as otherwise applicable 5377
under sections 323.65 to 323.79 of the Revised Code, without 5378
appraisal or sale. 5379

Upon the receipt of each payment pursuant to any 5380
delinquent tax contract, the county treasurer shall enter the 5381
amount of such payment on the tax duplicate, and, upon request, 5382
shall give a receipt for the amount paid to the person paying 5383
it. The receipt shall be in the form prescribed by the tax 5384
commissioner. 5385

Except as otherwise provided in this section, the portion 5386
of the amount tendered under this section representing taxes, 5387
and penalties and interest thereon, shall be apportioned among 5388
the several taxing districts in the same proportion that the 5389
amount of taxes levied by each district against the delinquent 5390
property in the preceding tax year bears to the taxes levied by 5391
all such districts against the property in the preceding tax 5392
year. The portion of the payment representing assessments and 5393
other charges shall be credited to those items in the order in 5394
which they became due. To the extent that the county treasurer, 5395
under section 321.341 of the Revised Code, had made advance 5396
payments to the several taxing districts, from sources other 5397
than the later collection of such taxes, of the current year 5398
unpaid taxes or current year delinquent taxes during the year 5399

when such taxes were levied for collection, such taxes, together 5400
with the penalties and interest charged on such taxes during 5401
such year, shall, upon collection, not be apportioned among the 5402
several taxing districts, but shall be retained by the county 5403
treasurer and applied in accordance with section 321.341 of the 5404
Revised Code. 5405

Sec. 5721.26. When joint tenants pursuant to a joint 5406
tenancy created prior to April 4, 1985, tenants with a right of 5407
survivorship, tenants in common, or coparceners have a property 5408
right in lands or town lots, or parts of lots described in any 5409
delinquent land tax certificate ~~or delinquent vacant land tax~~ 5410
~~certificate,~~ and a person having such right in that property 5411
fails to join in the redemption of such delinquent land tax or 5412
for any cause cannot be joined in any such redemption, the 5413
county auditor may entertain the application of so many of such 5414
persons as join in the application, and may make a certificate 5415
releasing such portion of the land or lot as the person making 5416
such application is entitled to in severalty upon partition, 5417
upon payment of the amount due under such delinquent land tax 5418
certificate ~~or delinquent vacant land tax certificate,~~ as is 5419
covered by the applicant's portion of the land described in such 5420
certificate. 5421

Sec. 5721.30. As used in sections 5721.30 to 5721.43 of 5422
the Revised Code: 5423

(A) "Tax certificate," "certificate," or "duplicate 5424
certificate" means a document that may be issued as a physical 5425
certificate, in book-entry form, or through an electronic 5426
medium, at the discretion of the county treasurer. Such document 5427
shall contain the information required by section 5721.31 of the 5428
Revised Code and shall be prepared, transferred, or redeemed in 5429

the manner prescribed by sections 5721.30 to 5721.43 of the Revised Code. As used in those sections, "tax certificate," "certificate," and "duplicate certificate" do not refer to the delinquent land tax certificate ~~or the delinquent vacant land tax certificate~~ issued under section 5721.13 of the Revised Code.

(B) "Certificate parcel" means the parcel of delinquent land that is the subject of and is described in a tax certificate.

(C) "Certificate holder" means a person, including a county land reutilization corporation, that purchases or otherwise acquires a tax certificate under section 5721.32, 5721.33, or 5721.42 of the Revised Code, or a person to whom a tax certificate has been transferred pursuant to section 5721.36 of the Revised Code.

(D) "Certificate purchase price" means, with respect to the sale of tax certificates under sections 5721.32, 5721.33, and 5721.42 of the Revised Code, the amount equal to delinquent taxes charged against a certificate parcel at the time the tax certificate respecting that parcel is sold or transferred, not including any delinquent taxes the lien for which has been conveyed to a certificate holder through a prior sale of a tax certificate respecting that parcel. Payment of the certificate purchase price in a sale under section 5721.33 of the Revised Code may be made wholly in cash or partially in cash and partially by noncash consideration acceptable to the county treasurer from the purchaser, and, in the case of a county land reutilization corporation, with notes. In the event that any such noncash consideration is delivered to pay a portion of the certificate purchase price, such noncash consideration may be

subordinate to the rights of the holders of other obligations 5460
whose proceeds paid the cash portion of the certificate purchase 5461
price. 5462

"Certificate purchase price" also includes the amount of 5463
the fee charged by the county treasurer to the purchaser of the 5464
certificate under division (H) of section 5721.32 of the Revised 5465
Code. 5466

(E) (1) With respect to a sale of tax certificates under 5467
section 5721.32 of the Revised Code, and except as provided in 5468
division (E) (2) of this section, "certificate redemption price" 5469
means the certificate purchase price plus the greater of the 5470
following: 5471

(a) Simple interest, at the certificate rate of interest, 5472
accruing during the certificate interest period on the 5473
certificate purchase price, calculated in accordance with 5474
section 5721.41 of the Revised Code; 5475

(b) Six per cent of the certificate purchase price. 5476

(2) If the certificate rate of interest equals zero, the 5477
certificate redemption price equals the certificate purchase 5478
price plus the fee charged by the county treasurer to the 5479
purchaser of the certificate under division (H) of section 5480
5721.32 of the Revised Code. 5481

(F) With respect to a sale or transfer of tax certificates 5482
under section 5721.33 of the Revised Code, "certificate 5483
redemption price" means the amount equal to the sum of the 5484
following: 5485

(1) The certificate purchase price; 5486

(2) Interest accrued on the certificate purchase price at 5487

the certificate rate of interest from the date on which a tax 5488
certificate is delivered through and including the day 5489
immediately preceding the day on which the certificate 5490
redemption price is paid; 5491

(3) The fee, if any, charged by the county treasurer to 5492
the purchaser of the certificate under division (J) of section 5493
5721.33 of the Revised Code; 5494

(4) Any other fees charged by any county office in 5495
connection with the recording of tax certificates. 5496

(G) "Certificate rate of interest" means the rate of 5497
simple interest per year bid by the winning bidder in an auction 5498
of a tax certificate held under section 5721.32 of the Revised 5499
Code, or the rate of simple interest per year not to exceed 5500
eighteen per cent per year fixed pursuant to section 5721.42 of 5501
the Revised Code or by the county treasurer with respect to any 5502
tax certificate sold or transferred pursuant to a negotiated 5503
sale under section 5721.33 of the Revised Code. The certificate 5504
rate of interest shall not be less than zero per cent per year. 5505

(H) "Cash" means United States currency, certified checks, 5506
money orders, bank drafts, electronic transfer of funds, or 5507
other forms of payment authorized by the county treasurer, and 5508
excludes any other form of payment not so authorized. 5509

(I) "The date on which a tax certificate is sold or 5510
transferred," "the date the certificate was sold or 5511
transferred," "the date the certificate is purchased," and any 5512
other phrase of similar content mean, with respect to a sale 5513
pursuant to an auction under section 5721.32 of the Revised 5514
Code, the date designated by the county treasurer for the 5515
submission of bids and, with respect to a negotiated sale or 5516

transfer under section 5721.33 of the Revised Code, the date of 5517
delivery of the tax certificates to the purchasers thereof 5518
pursuant to a tax certificate sale/purchase agreement. 5519

(J) "Certificate interest period" means, with respect to a 5520
tax certificate sold under section 5721.32 or 5721.42 of the 5521
Revised Code and for the purpose of accruing interest under 5522
section 5721.41 of the Revised Code, the period beginning on the 5523
date on which the certificate is purchased and, with respect to 5524
a tax certificate sold or transferred under section 5721.33 of 5525
the Revised Code, the period beginning on the date of delivery 5526
of the tax certificate, and in either case ending on one of the 5527
following dates: 5528

(1) The date the certificate holder files a request for 5529
foreclosure or notice of intent to foreclose under division (A) 5530
of section 5721.37 of the Revised Code and submits the payment 5531
required under division (B) of that section; 5532

(2) The date the owner of record of the certificate 5533
parcel, or any other person entitled to redeem that parcel, 5534
redeems the certificate parcel under division (A) or (C) of 5535
section 5721.38 of the Revised Code or redeems the certificate 5536
under section 5721.381 of the Revised Code. 5537

(K) "Qualified trustee" means a trust company within the 5538
state or a bank having the power of a trust company within the 5539
state with a combined capital stock, surplus, and undivided 5540
profits of at least one hundred million dollars. 5541

(L) "Tax certificate sale/purchase agreement" means the 5542
purchase and sale agreement described in division (C) of section 5543
5721.33 of the Revised Code setting forth the certificate 5544
purchase price, plus any applicable premium or less any 5545

applicable discount, including, without limitation, the amount 5546
to be paid in cash and the amount and nature of any noncash 5547
consideration, the date of delivery of the tax certificates, and 5548
the other terms and conditions of the sale, including, without 5549
limitation, the rate of interest that the tax certificates shall 5550
bear. 5551

(M) "Noncash consideration" means any form of 5552
consideration other than cash, including, but not limited to, 5553
promissory notes whether subordinate or otherwise. 5554

(N) "Private attorney" means any attorney licensed to 5555
practice law in this state whose license has not been revoked 5556
and is not currently suspended, and who is retained to bring 5557
foreclosure proceedings pursuant to section 5721.37 of the 5558
Revised Code on behalf of a certificate holder. 5559

(O) "Related certificate parcel" means, with respect to a 5560
certificate holder, the certificate parcel with respect to which 5561
the certificate holder has purchased and holds a tax certificate 5562
pursuant to sections 5721.30 to 5721.43 of the Revised Code and, 5563
with respect to a tax certificate, the certificate parcel 5564
against which the tax certificate has been sold pursuant to 5565
those sections. 5566

(P) "Delinquent taxes" means delinquent taxes as defined 5567
in section 323.01 of the Revised Code and includes assessments 5568
and charges, and penalties and interest computed under section 5569
323.121 of the Revised Code. 5570

(Q) "Certificate period" means the period of time after 5571
the sale or delivery of a tax certificate within which a 5572
certificate holder must initiate an action to foreclose the tax 5573
lien represented by the certificate as specified under division 5574

(A) of section 5721.32 of the Revised Code or as negotiated 5575
under section 5721.33 of the Revised Code. 5576

(R) "Internet identifier of record" has the same meaning 5577
as in section 9.312 of the Revised Code. 5578

Sec. 5721.32. (A) The sale of tax certificates by public 5579
auction may be conducted at any time after completion of the 5580
advertising of the sale under section 5721.31 of the Revised 5581
Code, on the date and at the time and place designated in the 5582
advertisements, and may be continued from time to time as the 5583
county treasurer directs. The county treasurer may offer the tax 5584
certificates for sale in blocks of tax certificates, consisting 5585
of any number of tax certificates as determined by the county 5586
treasurer, and may specify a certificate period of not less than 5587
three years and not more than six years. 5588

(B) (1) The sale of tax certificates under this section 5589
shall be conducted at a public auction by the county treasurer 5590
or a designee of the county treasurer. 5591

(2) No person shall be permitted to bid without completing 5592
a bidder registration form, in the form prescribed by the tax 5593
commissioner, and without filing the form with the county 5594
treasurer prior to the start of the auction, together with 5595
remittance of a registration fee, in cash, of five hundred 5596
dollars. The bidder registration form shall include a tax 5597
identification number of the registrant. The registration fee is 5598
refundable at the end of bidding on the day of the auction, 5599
unless the registrant is the winning bidder for one or more tax 5600
certificates or one or more blocks of tax certificates, in which 5601
case the fee may be applied toward the deposit required by this 5602
section. 5603

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

(C) At the public auction, the county treasurer or the treasurer's designee or agent shall begin the bidding at eighteen per cent per year simple interest, and accept lower bids in even increments of one-fourth of one per cent to the rate of zero per cent. The county treasurer, designee, or agent shall award the tax certificate to the person bidding the lowest certificate rate of interest. The county treasurer shall decide which person is the winning bidder in the event of a tie for the lowest bid offered, or if a person contests the lowest bid offered. The county treasurer's decision is not appealable.

(D) (1) The winning bidder shall pay the county treasurer a cash deposit of at least ten per cent of the certificate purchase price not later than the close of business on the day of the sale. The winning bidder shall pay the balance and the fee required under division (H) of this section not later than five business days after the day on which the certificate is sold. Except as provided under division (D) (2) of this section, if the winning bidder fails to pay the balance and fee within the prescribed time, the bidder forfeits the deposit, and the county treasurer shall retain the tax certificate and may

attempt to sell it at any auction conducted at a later date. 5635

(2) At the request of a winning bidder, the county 5636
treasurer may release the bidder from the bidder's tax 5637
certificate purchase obligation. The county treasurer may retain 5638
all or any portion of the deposit of a bidder granted a release. 5639
After granting a release under this division, the county 5640
treasurer may award the tax certificate to the person that 5641
submitted the second lowest bid at the auction. 5642

(3) The county treasurer shall deposit the deposit 5643
forfeited or retained under division (D) (1) or (2) of this 5644
section in the county treasury to the credit of the tax 5645
certificate administration fund. 5646

(E) Upon receipt of the full payment of the certificate 5647
purchase price from the purchaser, the county treasurer shall 5648
issue the tax certificate and record the tax certificate sale by 5649
entering into a tax certificate register the certificate 5650
purchase price, the certificate rate of interest, the date the 5651
certificate was sold, the certificate period, the name and 5652
address of the certificate holder, and any other information the 5653
county treasurer considers necessary. The county treasurer may 5654
keep the tax certificate register in a hard-copy format or in an 5655
electronic format. The name and address of the certificate 5656
holder may be, upon receipt of instructions from the purchaser, 5657
that of the secured party of the actual purchaser, or an agent 5658
or custodian for the purchaser or secured party. The county 5659
treasurer also shall transfer the tax certificate to the 5660
certificate holder. The county treasurer shall apportion the 5661
part of the proceeds from the sale representing taxes, 5662
penalties, and interest among the several taxing districts in 5663
the same proportion that the amount of taxes levied by each 5664

district against the certificate parcel in the preceding tax 5665
year bears to the taxes levied by all such districts against the 5666
certificate parcel in the preceding tax year, and credit the 5667
part of the proceeds representing assessments and other charges 5668
to the items of assessments and charges in the order in which 5669
those items became due. Upon issuing a tax certificate, the 5670
delinquent taxes that make up the certificate purchase price are 5671
transferred, and the superior lien of the state and its taxing 5672
districts for those delinquent taxes is conveyed intact to the 5673
certificate holder. 5674

(F) If a tax certificate is offered for sale under this 5675
section but is not sold, the county treasurer may sell the 5676
certificate in a negotiated sale authorized under section 5677
5721.33 of the Revised Code, or may strike the corresponding 5678
certificate parcel from the list of parcels selected for tax 5679
certificate sales. The lien for taxes, assessments, charges, 5680
penalties, and interest against a parcel stricken from the list 5681
thereafter may be foreclosed in the manner prescribed by section 5682
323.25, sections 323.65 to 323.79, or section ~~5721.14~~ or 5721.18 5683
of the Revised Code unless, prior to the institution of such 5684
proceedings against the parcel, the county treasurer restores 5685
the parcel to the list of parcels selected for tax certificate 5686
sales. 5687

(G) A certificate holder shall not be liable for damages 5688
arising from a violation of sections 3737.87 to ~~3737.891~~ 3737.89 5689
or Chapter 3704., 3734., 3745., 3746., 3750., 3751., 3752., 5690
6109., or 6111. of the Revised Code, or a rule adopted or order, 5691
permit, license, variance, or plan approval issued under any of 5692
those chapters, that is or was committed by another person in 5693
connection with the parcel for which the tax certificate is 5694
held. 5695

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

(I) After selling a tax certificate under this section, the county treasurer shall send written notice to the owner of the certificate parcel by certified mail or, if the treasurer has record of an internet identifier of record associated with the owner, by ordinary mail and by that internet identifier of record. A mailed notice shall be sent to the owner's last known tax-mailing address. The notice shall inform the owner that the tax certificate was sold, shall describe the owner's options to redeem the parcel, including entering into a redemption payment plan under division (C) (1) of section 5721.38 of the Revised Code, and shall name the certificate holder and its secured party, if any. However, the county treasurer is not required to send a notice under this division if the treasurer previously has attempted to send a notice to the owner of the parcel at the owner's last known tax-mailing address, and the postal service has returned the notice as undeliverable.

(J) A tax certificate shall not be sold to the owner of the certificate parcel.

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

(1) A premium to be added to or discount to be subtracted	5726
from the certificate purchase price for the tax certificates;	5727
(2) Different time frames under which the certificate	5728
holder may initiate a foreclosure action than are otherwise	5729
allowed under sections 5721.30 to 5721.43 of the Revised Code,	5730
not to exceed six years after the date the tax certificate was	5731
sold or transferred;	5732
(3) The amount to be paid in private attorney's fees	5733
related to tax certificate foreclosures, subject to section	5734
5721.371 of the Revised Code;	5735
(4) Any other terms of the sale or transfer that the	5736
county treasurer, in the treasurer's discretion, determines	5737
appropriate or necessary for the sale or transfer.	5738
(B) The sale or transfer of tax certificates under this	5739
section shall be governed by the criteria established by the	5740
county treasurer pursuant to division (E) of this section.	5741
(C) The county treasurer may execute a tax certificate	5742
sale/purchase agreement and other necessary agreements with a	5743
designated purchaser or purchasers to complete a negotiated sale	5744
or transfer of tax certificates.	5745
(D) The tax certificate may be sold at a premium to or	5746
discount from the certificate purchase price. The county	5747
treasurer may establish as one of the terms of the negotiated	5748
sale the portion of the certificate purchase price, plus any	5749
applicable premium or less any applicable discount, that the	5750
purchaser or purchasers shall pay in cash on the date the tax	5751
certificates are sold and the portion, if any, of the	5752
certificate purchase price, plus any applicable premium or less	5753
any applicable discount, that the purchaser or purchasers shall	5754

pay in noncash consideration and the nature of that 5755
consideration. 5756

The county treasurer shall sell such tax certificates at a 5757
certificate purchase price, plus any applicable premium and less 5758
any applicable discount, and at a certificate rate of interest 5759
that, in the treasurer's determination, are in the best 5760
interests of the county. 5761

(E) (1) The county treasurer shall adopt rules governing 5762
the eligibility of persons to purchase tax certificates or to 5763
otherwise participate in a negotiated sale under this section. 5764
The rules may provide for precertification of such persons, 5765
including a requirement for disclosure of income, assets, and 5766
any other financial information the county treasurer determines 5767
appropriate. The rules also may prohibit any person that is 5768
delinquent in the payment of any tax to the county or to the 5769
state, or that is in default in or on any other obligation to 5770
the county or to the state, from purchasing a tax certificate or 5771
otherwise participating in a negotiated sale of tax certificates 5772
under this section. The rules may also authorize the purchase of 5773
certificates by a county land reutilization corporation, and 5774
authorize the county treasurer to receive notes in lieu of cash, 5775
with such notes being payable to the treasurer upon the receipt 5776
or enforcement of such taxes, assessments, charges, costs, 5777
penalties, and interest, and as otherwise further agreed between 5778
the corporation and the treasurer. The eligibility information 5779
required shall include the tax identification number of the 5780
purchaser and may include the tax identification number of the 5781
participant. The county treasurer, upon request, shall provide a 5782
copy of the rules adopted under this section. 5783

(2) Any person that intends to purchase a tax certificate 5784

in a negotiated sale shall submit an affidavit to the county treasurer that establishes compliance with the applicable eligibility criteria and includes any other information required by the treasurer. Any person that fails to submit such an affidavit is ineligible to purchase a tax certificate. Any person that knowingly submits a false or misleading affidavit shall forfeit any tax certificate or certificates purchased by the person at a sale for which the affidavit was submitted, shall be liable for payment of the full certificate purchase price, plus any applicable premium and less any applicable discount, of the tax certificate or certificates, and shall be disqualified from participating in any tax certificate sale conducted in the county during the next five years.

(3) A tax certificate shall not be sold to the owner of the certificate parcel or to any corporation, partnership, or association in which such owner has an interest. No person that purchases a tax certificate in a negotiated sale shall assign or transfer the tax certificate to the owner of the certificate parcel or to any corporation, partnership, or association in which the owner has an interest. Any person that knowingly or negligently transfers or assigns a tax certificate to the owner of the certificate parcel or to any corporation, partnership, or association in which such owner has an interest shall be liable for payment of the full certificate purchase price, plus any applicable premium and less any applicable discount, and shall not be entitled to a refund of any amount paid. Such tax certificate shall be deemed void and the tax lien sold under the tax certificate shall revert to the county as if no sale of the tax certificate had occurred.

(F) The purchaser in a negotiated sale under this section shall deliver the certificate purchase price or other

consideration, plus any applicable premium and less any 5816
applicable discount and including any noncash consideration, to 5817
the county treasurer not later than the close of business on the 5818
date the tax certificates are delivered to the purchaser. The 5819
certificate purchase price, less any applicable discount, or 5820
portion of the price, that is paid in cash shall be deposited in 5821
the county's general fund to the credit of the account to which 5822
ad valorem real property taxes are credited and further credited 5823
as provided in division (G) of this section. Any applicable 5824
premium that is paid shall be, at the discretion of the county 5825
treasurer, apportioned to and deposited in any authorized county 5826
fund. The purchaser also shall pay on the date the tax 5827
certificates are delivered to the purchaser the fee, if any, 5828
negotiated under division (J) of this section. If the purchaser 5829
fails to pay the certificate purchase price, plus any applicable 5830
premium and less any applicable discount, and any such fee, 5831
within the time periods required by this section, the county 5832
treasurer shall retain the tax certificate and may attempt to 5833
sell it at any auction or negotiated sale conducted at a later 5834
date. 5835

(G) Upon receipt of the full payment from the purchaser of 5836
the certificate purchase price or other agreed-upon 5837
consideration, plus any applicable premium and less any 5838
applicable discount, and the negotiated fee, if any, the county 5839
treasurer, or a qualified trustee whom the treasurer has engaged 5840
for such purpose, shall issue the tax certificate and record the 5841
tax certificate sale by entering into a tax certificate register 5842
the certificate purchase price, any premium paid or discount 5843
taken, the certificate rate of interest, the date the 5844
certificates were sold, the name and address of the certificate 5845
holder or, in the case of issuance of the tax certificates in a 5846

book-entry system, the name and address of the nominee, and any 5847
other information the county treasurer considers necessary. The 5848
county treasurer may keep the tax certificate register in a 5849
hard-copy format or an electronic format. The name and address 5850
of the certificate holder or nominee may be, upon receipt of 5851
instructions from the purchaser, that of the secured party of 5852
the actual purchaser, or an agent or custodian for the purchaser 5853
or secured party. The county treasurer also shall transfer the 5854
tax certificates to the certificate holder. The county treasurer 5855
shall apportion the part of the cash proceeds from the sale 5856
representing taxes, penalties, and interest among the several 5857
taxing districts in the same proportion that the amount of taxes 5858
levied by each district against the certificate parcels in the 5859
preceding tax year bears to the taxes levied by all such 5860
districts against the certificate parcels in the preceding tax 5861
year, and credit the part of the proceeds representing 5862
assessments and other charges to the items of assessments and 5863
charges in the order in which those items became due. If the 5864
cash proceeds from the sale are not sufficient to fully satisfy 5865
the items of taxes, assessments, penalties, interest, and 5866
charges on the certificate parcels against which tax 5867
certificates were sold, the county treasurer shall credit the 5868
cash proceeds to such items pro rata based upon the proportion 5869
that each item of taxes, assessments, penalties, interest, and 5870
charges bears to the aggregate of all such items, or by any 5871
other method that the county treasurer, in the treasurer's sole 5872
discretion, determines is equitable. Upon issuing the tax 5873
certificates, the delinquent taxes that make up the certificate 5874
purchase price are transferred, and the superior lien of the 5875
state and its taxing districts for those delinquent taxes is 5876
conveyed intact to the certificate holder or holders. 5877

(H) If a tax certificate is offered for sale under this 5878
section but is not sold, the county treasurer may strike the 5879
corresponding certificate parcel from the list of parcels 5880
selected for tax certificate sales. The lien for taxes, 5881
assessments, charges, penalties, and interest against a parcel 5882
stricken from the list thereafter may be foreclosed in the 5883
manner prescribed by section 323.25, ~~5721.14~~, or 5721.18 of the 5884
Revised Code unless, prior to the institution of such 5885
proceedings against the parcel, the county treasurer restores 5886
the parcel to the list of parcels selected for tax certificate 5887
sales. 5888

(I) Neither a certificate holder nor its secured party, if 5889
any, shall be liable for damages arising from a violation of 5890
sections 3737.87 to ~~3737.891~~ 3737.89 or Chapter 3704., 3734., 5891
3745., 3746., 3750., 3751., 3752., 6109., or 6111. of the 5892
Revised Code, or a rule adopted or order, permit, license, 5893
variance, or plan approval issued under any of those chapters, 5894
that is or was committed by another person in connection with 5895
the parcel for which the tax certificate is held. 5896

(J) When selling or transferring a tax certificate under 5897
this section, the county treasurer may negotiate with the 5898
purchaser of the certificate for fees paid by the purchaser to 5899
the county treasurer to reimburse the treasurer for any part or 5900
all of the treasurer's costs of preparing for and administering 5901
the sale of the tax certificate and any fees set forth by the 5902
county treasurer in the tax certificate sale/purchase agreement. 5903
Such fees, if any, shall be added to the certificate purchase 5904
price and shall be paid by the purchaser on the date of delivery 5905
of the tax certificate. The county treasurer shall deposit the 5906
fees in the county treasury to the credit of the tax certificate 5907
administration fund. 5908

(K) After selling tax certificates under this section, the county treasurer shall send written notice to the owner of the certificate parcel by either certified mail or, if the treasurer has record of an internet identifier of record associated with the owner, by ordinary mail and by that internet identifier of record. A mailed notice shall be sent to the owner's last known tax-mailing address. The notice shall inform the owner that a tax certificate with respect to such owner's parcel was sold or transferred and shall describe the owner's options to redeem the parcel, including entering into a redemption payment plan under division (C) (2) of section 5721.38 of the Revised Code. However, the county treasurer is not required to send a notice under this division if the treasurer previously has attempted to send a notice to the owner of the parcel at the owner's last known tax-mailing address and the postal service has returned the notice as undeliverable.

Sec. 5721.37. (A) (1) At any time after one year from the date shown on the tax certificate as the date the tax certificate was sold, and not later than the end of the certificate period, a certificate holder, except for a county land reutilization corporation, may file with the county treasurer a request for foreclosure, or a private attorney on behalf of the certificate holder may file with the county treasurer a notice of intent to foreclose, on a form prescribed by the tax commissioner, provided the certificate parcel has not been redeemed under division (A) or (C) of section 5721.38 of the Revised Code and at least one certificate respecting the certificate parcel, held by the certificate holder filing the request for foreclosure or notice of intent to foreclose and eligible to be enforced through a foreclosure proceeding, has not been voided under section 5721.381 of the Revised Code. If

the certificate holder is a county land reutilization 5940
corporation, the corporation may institute a foreclosure action 5941
under the statutes pertaining to the foreclosure of mortgages or 5942
as permitted under sections 323.65 to 323.79 of the Revised Code 5943
at any time after it acquires the tax certificate. 5944

(2) If, before the expiration of the certificate period, 5945
the owner of the property files a petition in bankruptcy, the 5946
county treasurer, upon being notified of the filing of the 5947
petition, shall notify the certificate holder by ordinary first- 5948
class or certified mail or by binary means of the filing of the 5949
petition. It is the obligation of the certificate holder to file 5950
a proof of claim with the bankruptcy court to protect the 5951
holder's interest in the certificate parcel. The last day on 5952
which the certificate holder may file a request for foreclosure 5953
or a notice of intent to foreclose is the later of the 5954
expiration of the certificate period or one hundred eighty days 5955
after the certificate parcel is no longer property of the 5956
bankruptcy estate; however, the certificate period is tolled 5957
while the property owner's bankruptcy case remains open. If the 5958
certificate holder is a county land reutilization corporation, 5959
the corporation may institute a foreclosure action under the 5960
statutes pertaining to the foreclosure of mortgages or as 5961
permitted under sections 323.65 to 323.79 of the Revised Code at 5962
any time after it acquires such tax certificate, subject to any 5963
restrictions under such bankruptcy law or proceeding. 5964

Interest at the certificate rate of interest continues to 5965
accrue during any extension of time required by division (A) (2) 5966
of this section unless otherwise provided under Title 11 of the 5967
United States Code. 5968

(3) If, before the expiration of three years from the date 5969

a tax certificate was sold, the owner of property for which the certificate was sold applies for an exemption under section 3735.67 or 5715.27 of the Revised Code or under any other section of the Revised Code under the jurisdiction of the director of environmental protection, the county treasurer shall notify the certificate holder by ordinary first-class or certified mail or by binary means of the filing of the application. Once a determination has been made on the exemption application, the county treasurer shall notify the certificate holder of the determination by ordinary first-class or certified mail or by binary means. Except with respect to a county land reutilization corporation, the last day on which the certificate holder may file a request for foreclosure shall be the later of three years from the date the certificate was sold or forty-five days after notice of the determination was provided.

(B) When a request for foreclosure or a notice of intent to foreclose is filed under this section, the certificate holder shall submit a payment to the county treasurer equal to the sum of the following:

(1) The certificate redemption prices of all outstanding tax certificates that have been sold on the parcel, other than tax certificates held by the person requesting foreclosure;

(2) Any taxes, assessments, penalties, interest, and charges appearing on the tax duplicate charged against the certificate parcel that is the subject of the foreclosure proceedings and that are not covered by a tax certificate, but such amounts are not payable if the certificate holder is a county land reutilization corporation;

(3) If the foreclosure proceedings are filed by the county prosecuting attorney pursuant to section 323.25, sections 323.65

to 323.79, or section ~~5721.14~~ or 5721.18 of the Revised Code, a 6000
fee in the amount prescribed by the county prosecuting attorney 6001
to cover the prosecuting attorney's legal costs incurred in the 6002
foreclosure proceeding. 6003

(C) (1) With respect to a certificate purchased under 6004
section 5721.32, 5721.33, or 5721.42 of the Revised Code, if the 6005
certificate parcel has not been redeemed and at least one 6006
certificate respecting the certificate parcel, held by the 6007
certificate holder filing the request for foreclosure and 6008
eligible to be enforced through a foreclosure proceeding, has 6009
not been voided under section 5721.381 of the Revised Code, the 6010
county treasurer, within five days after receiving a foreclosure 6011
request and the payment required under division (B) of this 6012
section, shall certify notice to that effect to the county 6013
prosecuting attorney and shall provide a copy of the foreclosure 6014
request. The county treasurer also shall send notice by ordinary 6015
first class or certified mail to all certificate holders other 6016
than the certificate holder requesting foreclosure that 6017
foreclosure has been requested by a certificate holder and that 6018
payment for the tax certificates is forthcoming. Within ninety 6019
days of receiving the copy of the foreclosure request, the 6020
prosecuting attorney shall commence a foreclosure proceeding in 6021
the name of the county treasurer in the manner provided under 6022
section 323.25, sections 323.65 to 323.79, or section ~~5721.14~~ or 6023
5721.18 of the Revised Code, to enforce the lien vested in the 6024
certificate holder by the certificate. The prosecuting attorney 6025
shall attach to the complaint the foreclosure request and the 6026
county treasurer's written certification. 6027

(2) With respect to a certificate purchased under section 6028
5721.32, 5721.33, or 5721.42 of the Revised Code, if the 6029
certificate parcel has not been redeemed, at least one 6030

certificate respecting the certificate parcel, held by the 6031
certificate holder filing the notice of intent to foreclose and 6032
eligible to be enforced through a foreclosure proceeding, has 6033
not been voided under section 5721.381 of the Revised Code, a 6034
notice of intent to foreclose has been filed, and the payment 6035
required under division (B) of this section has been made, the 6036
county treasurer shall certify notice to that effect to the 6037
private attorney. The county treasurer also shall send notice by 6038
ordinary first class or certified mail or by binary means to all 6039
certificate holders other than the certificate holder 6040
represented by the attorney that a notice of intent to foreclose 6041
has been filed and that payment for the tax certificates is 6042
forthcoming. After receipt of the treasurer's certification and 6043
not later than one hundred twenty days after the filing of the 6044
intent to foreclose or the number of days specified under the 6045
terms of a negotiated sale under section 5721.33 of the Revised 6046
Code, the private attorney shall commence a foreclosure 6047
proceeding in the name of the certificate holder in the manner 6048
provided under division (F) of this section to enforce the lien 6049
vested in the certificate holder by the certificate. The private 6050
attorney shall attach to the complaint the notice of intent to 6051
foreclose and the county treasurer's written certification. 6052

(D) The county treasurer shall credit the amount received 6053
under division (B) (1) of this section to the tax certificate 6054
redemption fund. The tax certificates respecting the payment 6055
shall be paid as provided in division (D) of section 5721.38 of 6056
the Revised Code. The amount received under division (B) (2) of 6057
this section shall be distributed to the taxing districts to 6058
which the delinquent and unpaid amounts are owed. The county 6059
treasurer shall deposit the fee received under division (B) (3) 6060
of this section in the county treasury to the credit of the 6061

delinquent tax and assessment collection fund. 6062

(E) (1) Except with respect to a county land reutilization 6063
corporation, if the certificate holder does not file with the 6064
county treasurer a request for foreclosure or a notice of intent 6065
to foreclose with respect to a certificate parcel with the 6066
required payment within the certificate period or any extension 6067
of that period pursuant to division (C) (2) of section 5721.38 of 6068
the Revised Code, or within the period provided under division 6069
(A) (2) of this section, and during that time the certificate has 6070
not been voided under section 5721.381 of the Revised Code and 6071
the certificate parcel has not been redeemed or foreclosed upon, 6072
the certificate holder's lien against the parcel is canceled and 6073
the certificate is voided, subject to division (E) (2) of this 6074
section. 6075

(2) In the case of any tax certificate purchased under 6076
section 5721.32 of the Revised Code or under section 5721.42 of 6077
the Revised Code by the holder of a certificate issued under 6078
section 5721.32 of the Revised Code prior to June 24, 2008, the 6079
county treasurer, upon application by the certificate holder, 6080
may sell to the certificate holder a new certificate extending 6081
the three-year period prescribed by division (E) (1) of this 6082
section, as that division existed prior to that date, to six 6083
years after the date shown on the original certificate as the 6084
date it was sold or any extension of that date. 6085

The county treasurer and the certificate holder shall 6086
negotiate the premium, in cash, to be paid for a new certificate 6087
sold under division (E) (2) of this section. If the county 6088
treasurer and certificate holder do not negotiate a mutually 6089
acceptable premium, the county treasurer and certificate holder 6090
may agree to engage a person experienced in the valuation of 6091

financial assets to appraise a fair premium for the new 6092
certificate. The certificate holder has the option to purchase 6093
the new certificate for the fair premium so appraised. Not less 6094
than one-half of the fee of the person so engaged shall be paid 6095
by the certificate holder requesting the new certificate; the 6096
remainder of the fee shall be paid from the proceeds of the sale 6097
of the new certificate. If the certificate holder does not 6098
purchase the new certificate for the premium so appraised, the 6099
certificate holder shall pay the entire fee. The county 6100
treasurer shall credit the remaining proceeds from the sale to 6101
the items of taxes, assessments, penalties, interest, and 6102
charges in the order in which they became due. 6103

A certificate issued under division (E)(2) of this section 6104
vests in the certificate holder and its secured party, if any, 6105
the same rights, interests, privileges, and immunities as are 6106
vested by the original certificate under sections 5721.30 to 6107
5721.43 of the Revised Code. The certificate shall be issued in 6108
the same form as the form prescribed for the original 6109
certificate issued except for any modifications necessary, in 6110
the county treasurer's discretion, to reflect the extension 6111
under this division of the certificate holder's lien to six 6112
years after the date shown on the original certificate as the 6113
date it was sold or any extension of that date. The certificate 6114
holder may record a certificate issued under division (E)(2) of 6115
this section or memorandum thereof as provided in division (B) 6116
of section 5721.35 of the Revised Code, and the county recorder 6117
shall index the certificate and record any subsequent 6118
cancellation of the lien as provided in that section. The sale 6119
of a certificate extending the lien under division (E)(2) of 6120
this section does not impair the right of redemption of the 6121
owner of record of the certificate parcel or of any other person 6122

entitled to redeem the property. 6123

(3) If the holder of a certificate purchased under section 6124
5721.32, 5721.33, or 5721.42 of the Revised Code submits a 6125
notice of intent to foreclose to the county treasurer but fails 6126
to file a foreclosure action in a court of competent 6127
jurisdiction within the time specified in division (C) (2) of 6128
this section, the liens represented by all tax certificates 6129
respecting the certificate parcel held by that certificate 6130
holder, and for which the deadline for filing a notice of intent 6131
to foreclose has passed, are canceled and the certificates 6132
voided, and the certificate holder forfeits the payment of the 6133
amounts described in division (B) (2) of this section. 6134

(F) With respect to tax certificates purchased under 6135
section 5721.32, 5721.33, or 5721.42 of the Revised Code, upon 6136
the delivery to the private attorney by the county treasurer of 6137
the certification provided for under division (C) (2) of this 6138
section, the private attorney shall institute a foreclosure 6139
proceeding under this division in the name of the certificate 6140
holder to enforce the holder's lien, in any court or board of 6141
revision with jurisdiction, unless the certificate redemption 6142
price is paid prior to the time a complaint is filed. The 6143
attorney shall prosecute the proceeding to final judgment and 6144
satisfaction, whether through sale of the property or the 6145
vesting of title and possession in the certificate holder or 6146
other disposition under sections 323.65 to 323.79 of the Revised 6147
Code or as may otherwise be provided by law. 6148

The foreclosure proceedings under this division, except as 6149
otherwise provided in this division, shall be instituted and 6150
prosecuted in the same manner as is provided by law for the 6151
foreclosure of mortgages on land, except that, if service by 6152

publication is necessary, such publication shall be made once a 6153
week for three consecutive weeks and the service shall be 6154
complete at the expiration of three weeks after the date of the 6155
first publication. 6156

Any notice given under this division shall include the 6157
name of the owner of the parcel as last set forth in the records 6158
of the county recorder, the owner's last known mailing address, 6159
the address of the subject parcel if different from that of the 6160
owner, and a complete legal description of the subject parcel. 6161
In any county that has adopted a permanent parcel number system, 6162
such notice may include the permanent parcel number in addition 6163
to a complete legal description. 6164

It is sufficient, having been made a proper party to the 6165
foreclosure proceeding, for the certificate holder to allege in 6166
such holder's complaint that the tax certificate has been duly 6167
purchased by the certificate holder, that the certificate 6168
redemption price is due and unpaid, that there is a lien against 6169
the property described in the tax certificate, and, if 6170
applicable, that the certificate holder desires to invoke the 6171
alternative redemption period prescribed in sections 323.65 to 6172
323.79 of the Revised Code, without setting forth in such 6173
holder's complaint any other special matter relating to the 6174
foreclosure proceeding. The complaint shall pray for an order 6175
directing the sheriff, or the bailiff if the complaint is filed 6176
in municipal court, to offer the property for sale in the manner 6177
provided in section 5721.19 of the Revised Code or otherwise 6178
transferred according to any applicable procedures provided in 6179
sections 323.65 to 323.79 of the Revised Code, unless the 6180
complaint documents that the county auditor has determined that 6181
the true value of the certificate parcel is less than the 6182
certificate purchase price. In that case, the prayer of the 6183

complaint shall request that fee simple title to the property be 6184
transferred to and vested in the certificate holder free and 6185
clear of all subordinate liens. 6186

In the foreclosure proceeding, the certificate holder may 6187
join in one action any number of tax certificates relating to 6188
the same owner. However, the decree for each tax certificate 6189
shall be rendered separately and any proceeding may be severed, 6190
in the discretion of the court or board of revision, for the 6191
purpose of trial or appeal. Except as may otherwise be provided 6192
in sections 323.65 to 323.79 of the Revised Code, upon 6193
confirmation of sale, the court or board of revision shall order 6194
payment of all costs related directly or indirectly to the tax 6195
certificate, including, without limitation, attorney's fees of 6196
the holder's attorney in accordance with section 5721.371 of the 6197
Revised Code. The tax certificate purchased by the certificate 6198
holder is presumptive evidence in all courts and boards of 6199
revision and in all proceedings, including, without limitation, 6200
at the trial of the foreclosure action, of the amount and 6201
validity of the taxes, assessments, charges, penalties by the 6202
court and added to such principal amount, and interest appearing 6203
due and unpaid and of their nonpayment. 6204

(G) If a parcel is sold under this section, the officer 6205
who conducted the sale shall collect the recording fee from the 6206
purchaser at the time of the sale and, following confirmation of 6207
the sale, shall prepare and record the deed conveying the title 6208
to the parcel to the purchaser. 6209

Sec. 5722.01. As used in this chapter: 6210

(A) ~~"Electing subdivision" means a municipal corporation~~ 6211
~~that has enacted an ordinance or a township or county that has~~ 6212
~~adopted a resolution pursuant to section 5722.02 of the Revised~~ 6213

~~Code for purposes of adopting and implementing the procedures— 6214
set forth in sections 5722.02 to 5722.15 of the Revised Code. A 6215
county land reutilization corporation organized by a county and 6216
designated to act on behalf of the county pursuant to division— 6217
(B) of section 5722.02 of the Revised Code shall be deemed the 6218
electing subdivision for all purposes of this chapter, except as 6219
otherwise expressly provided in this chapter. 6220~~

~~(B) "County land reutilization corporation" means a county 6221
land reutilization corporation organized under Chapter 1724. of 6222
the Revised Code. 6223~~

~~(C) (B) "Delinquent lands" and "delinquent vacant lands" 6224
have the same meanings—has the same meaning as in section 6225
5721.01 of the Revised Code. 6226~~

~~(C) "Electing subdivision" means a municipal corporation 6227
that has enacted an ordinance or a township or county that has 6228
adopted a resolution pursuant to section 5722.02 of the Revised 6229
Code for purposes of adopting and implementing the procedures 6230
set forth in sections 5722.02 to 5722.15 of the Revised Code. A 6231
county land reutilization corporation organized by a county and 6232
designated to act on behalf of the county pursuant to division 6233
(B) of section 5722.02 of the Revised Code shall be deemed the 6234
electing subdivision for the county establishing the corporation 6235
for all purposes of this chapter, except as otherwise expressly 6236
provided in this chapter. 6237~~

~~(D) "Land reutilization program" means the procedures and 6238
activities concerning the acquisition, management, and 6239
disposition of affected delinquent lands set forth in sections 6240
5722.02 to 5722.15 of the Revised Code and lands otherwise 6241
acquired by an electing subdivision, including a county land 6242
reutilization corporation. 6243~~

(E) "Minimum bid," in the case of a sale of property 6244
foreclosed pursuant to section 323.25, sections 323.65 to 6245
323.79, or section 5721.18, ~~or foreclosed and forfeited pursuant~~ 6246
~~to section 5721.14~~ of the Revised Code, means a bid in an amount 6247
equal to the sum of the taxes, assessments, charges, penalties, 6248
and interest due and payable on the parcel subsequent to the 6249
delivery to the county prosecuting attorney of the delinquent 6250
land ~~or delinquent vacant land~~ tax certificate or master list of 6251
delinquent ~~or delinquent vacant~~ tracts containing the parcel, 6252
and prior to the transfer of the deed of the parcel to the 6253
purchaser following confirmation of sale, plus the costs of 6254
foreclosure ~~or foreclosure and forfeiture~~ proceedings against 6255
the property. 6256

(F) "Nonproductive land" means any parcel of ~~delinquent~~ 6257
~~vacant land with respect to which a foreclosure and forfeiture~~ 6258
~~proceeding pursuant to section 5721.14 of the Revised Code has~~ 6259
~~been instituted; and any parcel of delinquent~~ land with respect 6260
to which a foreclosure proceeding pursuant to section 323.25, 6261
sections 323.65 to 323.79, or division (A) or (B) of section 6262
5721.18 of the Revised Code has been instituted and to which one 6263
of the following criteria applies: 6264

(1) There are no buildings or structures located on the 6265
land; 6266

(2) The land is abandoned land as defined in section 6267
323.65 of the Revised Code; 6268

(3) None of the buildings or other structures located on 6269
the parcel are in the occupancy of any person, and the township 6270
or municipal corporation within whose boundaries the parcel is 6271
situated has instituted proceedings under section 505.86 or 6272
715.26 of the Revised Code, or Section 3 of Article XVIII, Ohio 6273

Constitution, for the removal or demolition of such buildings or 6274
other structures by the township or municipal corporation 6275
because of their insecure, unsafe, or structurally defective 6276
condition; 6277

(4) None of the buildings or structures located on the 6278
parcel are in the occupancy of any person at the time the 6279
foreclosure proceeding is initiated, and the municipal 6280
corporation, county, township, or county land reutilization 6281
corporation determines that the parcel is eligible for 6282
acquisition through a land reutilization program. 6283

(G) "Occupancy" means the actual, continuous, and 6284
exclusive use and possession of a parcel by a person having a 6285
lawful right to such use and possession. 6286

(H) "Land within an electing subdivision's boundaries" 6287
does not include land within the boundaries of a municipal 6288
corporation, unless the electing subdivision is the municipal 6289
corporation or the municipal corporation adopts an ordinance 6290
that gives consent to the electing subdivision to include such 6291
land. 6292

Sec. 5722.02. (A) Any municipal corporation, county, or 6293
township may elect to adopt and implement the procedures set 6294
forth in sections 5722.02 to 5722.15 of the Revised Code to 6295
facilitate the effective reutilization of nonproductive land 6296
situated within its boundaries. Such election shall be made by 6297
ordinance in the case of a municipal corporation, and by 6298
resolution in the case of a county or township. The ordinance or 6299
resolution shall state that the existence of nonproductive land 6300
within its boundaries is such as to necessitate the 6301
implementation of a land reutilization program to foster either 6302
the return of such nonproductive land to tax revenue generating 6303

status or the devotion thereof to public use. 6304

(B) Any county adopting a resolution under division (A) of 6305
this section may direct in the resolution that a county land 6306
reutilization corporation be organized under Chapter 1724. of 6307
the Revised Code to act on behalf of and cooperate with the 6308
county in exercising the powers and performing the duties of the 6309
county under this chapter. The powers extended to a county land 6310
reutilization corporation shall not be construed as a limitation 6311
on the powers granted to a county land reutilization corporation 6312
under Chapter 1724. of the Revised Code, but shall be construed 6313
as additional powers. 6314

(C) An electing subdivision shall promptly deliver 6315
certified copies of such ordinance or resolution to the auditor, 6316
treasurer, and the prosecutor of each county in which the 6317
electing subdivision is situated. On and after the effective 6318
date of such ordinance or resolution, the foreclosure, sale, 6319
management, and disposition of all nonproductive land situated 6320
within the electing subdivision's boundaries shall be governed 6321
by the procedures set forth in sections 5722.02 to 5722.15 of 6322
the Revised Code, and, in the case of a county land 6323
reutilization corporation, as authorized under Chapter 1724. of 6324
the Revised Code. When a county adopts a resolution organizing a 6325
county land reutilization corporation pursuant to this chapter, 6326
the county shall deliver a copy of the resolution to the county 6327
auditor, county treasurer, and county prosecuting attorney. 6328

(D) A county, a county land reutilization corporation, and 6329
a municipal corporation or township may enter into an agreement 6330
to implement the procedures in sections 5722.02 to 5722.15 of 6331
the Revised Code within the boundaries of the municipal 6332
corporation or township if the county and the township or 6333

municipal corporation are electing subdivisions and the county 6334
has, by resolution, designated a county land reutilization 6335
corporation to act on its behalf under this chapter. 6336

~~Any property acquired by a county land reutilization 6337
corporation in a transaction other than the tax foreclosure 6338
procedures in Chapter 323., 5721., or 5723. of the Revised Code 6339
shall be subject to a priority right of acquisition by a 6340
municipal corporation or township in which the property is 6341
located for a period of thirty days after the county land 6342
reutilization corporation first records the deed evidencing 6343
acquisition of such property with the county recorder. A 6344
municipal corporation or township claiming a priority right of 6345
acquisition shall file, and the county recorder shall record, an 6346
instrument evidencing such right within the thirty day period. 6347
The instrument shall include the name and address of the 6348
applicable municipal corporation or township, the parcel or 6349
other identifying number and an affirmative statement by the 6350
municipal corporation or township that it intends to acquire the 6351
property. If the municipal corporation or township records such 6352
an instrument within the thirty day period, then the priority 6353
right of acquisition shall be effective for a period of ninety 6354
days after the instrument is recorded. If the municipal 6355
corporation or township does not record the instrument 6356
expressing its intent to acquire the property or, if having 6357
timely recorded such instrument does not thereafter acquire and 6358
record a deed within the ninety day period following the 6359
recording of its intent to acquire the property, then the county 6360
land reutilization corporation may dispose of such property free 6361
and clear of any claim or interest of such municipal corporation 6362
or township. If a municipal corporation or township does not 6363
record an instrument of intent to acquire property within the 6364~~

~~thirty day period, or if a municipal corporation or township, 6365
after timely recording an instrument of intent to acquire a 6366
parcel, does not thereafter acquire the parcel within ninety 6367
days and record a deed thereto with the county recorder, the 6368
municipal corporation or township has no statutory, legal, or 6369
equitable claim or estate in property acquired by the county 6370
land reutilization corporation. This section shall not be 6371
construed to constitute an exception to free and clear title to 6372
the property held by a county land reutilization corporation or 6373
any of its subsequent transferees, or to preclude a county land 6374
reutilization corporation and any municipal corporation or 6375
township from entering into an agreement that disposes of 6376
property on terms to which they may thereafter mutually agree. 6377~~

Sec. 5722.03. (A) On and after the effective date of an 6378
ordinance or resolution adopted pursuant to section 5722.02 of 6379
the Revised Code, nonproductive land within an electing 6380
subdivision's boundaries that the subdivision wishes to acquire 6381
and that has either been advertised and offered for sale or is 6382
otherwise available for acquisition pursuant to a foreclosure 6383
proceeding as provided in section 323.25, sections 323.65 to 6384
323.79, or section 5721.18 of the Revised Code, but is not sold 6385
for want of a minimum bid, shall be sold or transferred to the 6386
electing subdivision in the manner set forth in this section or 6387
sections 323.65 to 323.79 of the Revised Code. 6388

(B) Upon receipt of an ordinance or resolution under 6389
section 5722.02 of the Revised Code, the county prosecuting 6390
attorney shall compile and deliver to the electing subdivision a 6391
list of all delinquent land within the electing subdivision with 6392
respect to which a foreclosure proceeding pursuant to section 6393
323.25, sections 323.65 to 323.79, or section 5721.18 of the 6394
Revised Code has been instituted and is pending. The prosecuting 6395

attorney shall notify the electing subdivision of the identity 6396
of all delinquent land within the subdivision whenever a 6397
foreclosure proceeding pursuant to section 323.25, sections 6398
323.65 to 323.79, or section 5721.18 of the Revised Code is 6399
commenced with respect to that land. 6400

(C) The electing subdivision shall select from such lists 6401
the delinquent lands that constitute nonproductive lands that it 6402
wishes to acquire, and shall notify the prosecuting attorney of 6403
its selection prior to the advertisement and sale of the 6404
nonproductive lands pursuant to such a foreclosure proceeding, 6405
or as otherwise provided in sections 323.65 to 323.79 of the 6406
Revised Code. Notwithstanding the sales price provisions to the 6407
contrary in division (A) of section 323.28 or in divisions (A) 6408
(1) and (C) of section 5721.19 of the Revised Code, selected 6409
nonproductive lands subject to a foreclosure proceeding pursuant 6410
to section 323.25, sections 323.65 to 323.79, or section 5721.18 6411
of the Revised Code that require a sale shall be advertised for 6412
sale and be sold, without appraisal, for not less than the 6413
amount determined under division (A) (1) of section 323.28 or 6414
sections 323.65 to 323.79 of the Revised Code in the case of 6415
selected nonproductive lands subject to a foreclosure proceeding 6416
pursuant to section 323.25 or sections 323.65 to 323.79 of the 6417
Revised Code, or the amount determined under division (A) (2) of 6418
section 5721.19 in the case of selected nonproductive lands 6419
subject to a foreclosure proceeding pursuant to section 5721.18 6420
of the Revised Code, or as prescribed in sections 323.65 to 6421
323.79 of the Revised Code. Except as otherwise authorized in 6422
section 323.78 of the Revised Code, all nonproductive lands so 6423
selected, when advertised for sale pursuant to a foreclosure 6424
proceeding, shall be advertised separately from the 6425
advertisement applicable to other delinquent lands. 6426

Notwithstanding division (A) of section 5721.191 of the Revised Code, the minimum amount for which selected nonproductive lands subject to a foreclosure proceeding pursuant to section 5721.18 of the Revised Code will be sold, as specified in the advertisement for sale, shall equal the sum of the taxes, assessments, charges, penalties, interest, and costs due on the parcel as determined under division (A)(2) of section 5721.19 of the Revised Code. Notwithstanding provisions to the contrary in division (A) of section 323.28 of the Revised Code, the minimum amount for which selected nonproductive lands subject to a foreclosure proceeding pursuant to section 323.25 of the Revised Code will be sold, as specified in the advertisement for sale, shall equal the amount specified in division (A)(1) of section 323.28 of the Revised Code. The advertisement relating to the selected nonproductive lands also shall include a statement that the lands have been determined by the electing subdivision to be nonproductive lands and that, if at a foreclosure sale no bid for the appropriate amount specified in this division is received, such lands shall be sold or transferred to the electing subdivision.

(D) If any nonproductive land selected by an electing subdivision is advertised and offered for sale at one sale pursuant to this section but is not sold for want of a minimum bid, the electing subdivision that selected the nonproductive land shall be deemed to have submitted the winning bid at such sale, and the land is deemed sold to the electing subdivision for no consideration other than the amounts charged under divisions (E) and ~~(F)~~ of this section. If both a county and a township within that county have adopted a resolution pursuant to section 5722.02 of the Revised Code and both subdivisions select the same parcel or parcels of land, the subdivision that

first notifies the prosecuting attorney of such selection shall 6458
be the electing subdivision deemed to have submitted the winning 6459
bid under this division. If a municipal corporation and a county 6460
land reutilization corporation select the same parcel or parcels 6461
of land, the municipal corporation shall be deemed the winning 6462
bidder under this division. The officer conducting the sale 6463
shall announce the bid of the electing subdivision at the sale 6464
and shall report the proceedings to the court or board of 6465
revision for confirmation of sale. 6466

(E) Upon the sale or transfer of any nonproductive land to 6467
an electing subdivision, the county auditor shall charge the 6468
costs, as determined by the court or board of revision, incurred 6469
in the foreclosure proceeding instituted under section 323.25, 6470
sections 323.65 to 323.79, or section 5721.18 of the Revised 6471
Code and applicable to the nonproductive land to the taxing 6472
districts, including the electing subdivision, in direct 6473
proportion to their interest in the taxes, assessments, charges, 6474
penalties, and interest on the nonproductive land due and 6475
payable at the time the land was sold pursuant to the 6476
foreclosure proceeding. The interest of each taxing district in 6477
the taxes, assessments, charges, penalties, and interest on the 6478
nonproductive land shall bear the same proportion to the amount 6479
of those taxes, assessments, charges, penalties, and interest 6480
that the amount of taxes levied by each district against the 6481
nonproductive land in the preceding tax year bears to the taxes 6482
levied by all such districts against the nonproductive land in 6483
the preceding tax year. If the electing subdivision is a county 6484
land reutilization corporation and the nonproductive land is 6485
sold or transferred to the corporation, the corporation shall be 6486
deemed to have the proportionate interest of the county on whose 6487
behalf it has been designated and organized in the taxes, 6488

assessments, charges, penalties, and interest on the 6489
nonproductive land in that county. In making a semiannual 6490
apportionment of funds, the auditor shall retain at the next 6491
apportionment the amount charged to each such taxing district, 6492
except that in the case of nonproductive land sold or 6493
transferred to a county land reutilization corporation, the 6494
auditor shall provide an invoice to the corporation for the 6495
amount charged to it. The costs retained by the auditor shall be 6496
deposited to the credit of the county treasurer's delinquent tax 6497
and assessment collection fund and the county prosecutor's 6498
delinquent tax and assessment collection fund under section 6499
321.261 of the Revised Code to reimburse the treasurer and 6500
prosecutor according to actual identified and advanced costs 6501
expended by the prosecutor or treasurer, equally, or in 6502
proportion to the percentage that each of their costs bears to 6503
the total costs. 6504

(F) The officer conducting the sale shall execute and file 6505
for recording a deed conveying title to the land upon the filing 6506
of the entry of the confirmation of sale, unless the 6507
nonproductive land is redeemed under section 323.31 or 5721.18 6508
of the Revised Code. If the alternative redemption period 6509
applies under section 323.78 of the Revised Code, the officer 6510
shall not execute the deed and file it for recording until the 6511
alternative redemption period expires. In either case, once the 6512
deed has been recorded, the officer shall deliver the deed to 6513
the electing subdivision; thereupon, title to the land is 6514
incontestable in the electing subdivision and free and clear of 6515
all liens and encumbrances, except those easements and covenants 6516
of record running with the land and created prior to the time at 6517
which the taxes or assessments, for the nonpayment of which the 6518
land is sold or transferred at foreclosure, became due and 6519

payable. 6520

When title to a parcel of land upon which a lien has been 6521
placed under section 715.261, 743.04, or 6119.06 of the Revised 6522
Code is transferred to a county land reutilization corporation 6523
under this section, the lien on the parcel shall be extinguished 6524
if the lien is for costs or charges that were incurred before 6525
the date of the transfer to the corporation and if the 6526
corporation did not incur the costs or charges, regardless of 6527
whether the lien was attached or the costs or charges were 6528
certified before the date of transfer. In such a case, the 6529
corporation and its successors in title shall take title to the 6530
property free and clear of any such lien and shall be immune 6531
from liability in any action to collect such costs or charges. 6532

If a county land reutilization corporation takes title to 6533
property under this chapter before any costs or charges have 6534
been certified or any lien has been placed with respect to the 6535
property under section 715.261, 743.04, or 6119.06 of the 6536
Revised Code, the corporation shall be deemed a bona fide 6537
purchaser for value without knowledge of such costs or lien, 6538
regardless of whether the corporation had actual or constructive 6539
knowledge of the costs or lien, and any such lien shall be void 6540
and unenforceable against the corporation and its successors in 6541
title. 6542

~~At the time of the sale or transfer, the officer shall 6543
collect and the electing subdivision shall pay the fee required 6544
by law for transferring and recording of deeds. In accordance 6545
with section 1724.10 of the Revised Code, an electing 6546
subdivision that is a county land reutilization corporation 6547
shall not be required to pay any such fee. 6548~~

The title is not invalid because of any irregularity, 6549

informality, or omission of any proceedings under section 6550
323.25, sections 323.65 to 323.79, this chapter, or Chapter 6551
5721. of the Revised Code, or in any processes of taxation, if 6552
such irregularity, informality, or omission does not abrogate 6553
any provision of such chapters for notice to record holders of 6554
title, lien, or mortgage to, or other interests in, the 6555
foreclosed lands. 6556

Sec. 5722.031. (A) If, in any foreclosure proceeding 6557
initiated under section 323.25, sections 323.65 to 323.79, or 6558
section 5721.18 of the Revised Code, a county board of revision, 6559
court of common pleas, or municipal court issues a decree of 6560
foreclosure, order of sale, order of transfer, or confirmation 6561
of sale under section 5722.03 of the Revised Code that transfers 6562
a delinquent parcel to an electing subdivision, the electing 6563
subdivision may file a petition with the board or court to 6564
vacate the decree, order, or confirmation of sale on the basis 6565
that such electing subdivision does not wish to acquire the 6566
parcel or for any other reason. The electing subdivision may 6567
file such a petition notwithstanding any prior request by the 6568
electing subdivision or a party acting on behalf of the electing 6569
subdivision to acquire the parcel. 6570

If the electing subdivision files the petition within 6571
sixty days after the journalization of the decree, order, or 6572
confirmation of sale, the board or court shall vacate the 6573
decree, order, or confirmation of sale. If the electing 6574
subdivision files the petition more than sixty days after the 6575
journalization of the decree, order, or confirmation of sale, 6576
the board or court may vacate the decree, order, or confirmation 6577
of sale at its discretion utilizing standards of review 6578
prescribed in or consistent with Civil Rule 60. 6579

(B) An electing subdivision that files a petition under 6580
division (A) of this section shall not be required to intervene 6581
in the proceeding to which the petition relates, but shall file 6582
the petition in the same manner as would a party to the action. 6583
Upon filing the petition, the electing subdivision shall serve 6584
notice of the petition upon all parties to the action, except 6585
any party that previously failed to answer, plead, or appear in 6586
the proceeding as required in Civil Rule 12 or that is deemed to 6587
be in default under division (D) of section 323.69 of the 6588
Revised Code. 6589

(C) Upon the vacation of a decree, order, or confirmation 6590
of sale under division (A) of this section, the court of common 6591
pleas, municipal court, or board of revision shall reinstate the 6592
proceeding and schedule any further hearing or disposition 6593
required by law. The court or board shall not issue any further 6594
decree, order, or confirmation of sale transferring the 6595
delinquent parcel to the electing subdivision unless the 6596
electing subdivision petitions the court or board to acquire the 6597
parcel under sections 323.28, ~~323.74~~, 323.78, 5721.19, or 6598
5722.03 of the Revised Code at least seven days before a 6599
scheduled final hearing or sale of the parcel pursuant to the 6600
proceeding. In such a case, the electing subdivision shall not 6601
file, and the court or board shall not approve, any subsequent 6602
petition to vacate a decree, order, or confirmation of sale 6603
transferring the parcel to the electing subdivision. 6604

Sec. 5722.04. (A) Upon receipt of an ordinance or 6605
resolution adopted pursuant to section 5722.02 of the Revised 6606
Code, the county auditor shall deliver to the electing 6607
subdivision a list of all delinquent lands within an electing 6608
subdivision's boundaries that have been forfeited to the state 6609
pursuant to section 5723.01 of the Revised Code and thereafter 6610

shall notify the electing subdivision of any additions to or 6611
deletions from such list. 6612

The electing subdivision shall select from such lists the 6613
forfeited lands that constitute nonproductive lands that the 6614
subdivision wishes to acquire, and shall notify the county 6615
auditor of its selection prior to the advertisement and sale of 6616
such lands. Notwithstanding the sales price provisions of 6617
division (A) (1) of section 5723.06 of the Revised Code, the 6618
selected nonproductive lands shall be advertised for sale and be 6619
sold to the highest bidder for an amount at least sufficient to 6620
~~pay the amount determined under division (A) (2) of section~~ 6621
5721.16 of the Revised Code the total amount of the finding 6622
entered by the court, including all taxes, assessments, charges, 6623
penalties, and interest payable subsequent to the delivery to 6624
the county prosecuting attorney of the delinquent land tax 6625
certificate or master list of delinquent tracts and prior to the 6626
journalization of the order of forfeiture described in section 6627
5723.01 of the Revised Code, plus the costs incurred in the 6628
foreclosure proceedings. For purposes of determining such 6629
amount, the county treasurer may estimate the amount of taxes, 6630
assessments, interest, penalties, and costs that will be payable 6631
at the time the nonproductive land is forfeited to the state. 6632
All nonproductive lands forfeited to the state and selected by 6633
an electing subdivision, when advertised for sale pursuant to 6634
the relevant procedures set forth in Chapter 5723. of the 6635
Revised Code, shall be advertised separately from the 6636
advertisement applicable to other forfeited lands. The 6637
advertisement relating to the selected nonproductive lands also 6638
shall include a statement that the lands have been selected by 6639
the electing subdivision as nonproductive lands that it wishes 6640
to acquire and that, if at the forfeiture sale no bid for the 6641

sum of the taxes, assessments, charges, penalties, interest, and 6642
costs due on the parcel as determined under division (A) (1) (a) 6643
of section 5723.06 of the Revised Code is received, the lands 6644
shall be sold to the electing subdivision. 6645

(B) If any nonproductive land that has been forfeited to 6646
the state and selected by an electing subdivision is advertised 6647
and offered for sale by the auditor pursuant to Chapter 5723. of 6648
the Revised Code, but no minimum bid is received, the electing 6649
subdivision shall be deemed to have submitted the winning bid, 6650
and the land is deemed sold to the electing subdivision for no 6651
consideration ~~other than the fee charged under division (C) of~~ 6652
~~this section.~~ If both a county and a township in that county 6653
have adopted a resolution pursuant to section 5722.02 of the 6654
Revised Code and both subdivisions select the same parcel or 6655
parcels of land, the electing subdivision deemed to have 6656
submitted the winning bid under this division shall be 6657
determined pursuant to division (D) of section 5722.03 of the 6658
Revised Code. 6659

The auditor shall announce the bid at the sale and shall 6660
declare the selected nonproductive land to be sold to the 6661
electing subdivision. The auditor shall deliver to the electing 6662
subdivision a certificate of sale. 6663

(C) On the returning of the certificate of sale to the 6664
auditor, the auditor shall execute and file for recording a deed 6665
conveying title to the selected nonproductive land and, once the 6666
deed has been recorded, deliver it to the electing subdivision. 6667
Thereupon, all previous title is extinguished, and the title in 6668
the electing subdivision is incontestable and free and clear 6669
from all liens and encumbrances, ~~except taxes and special~~ 6670
~~assessments that are not due at the time of the sale and any~~ 6671

easements and covenants of record running with the land and 6672
created prior to the time at which the taxes or assessments, for 6673
the nonpayment of which the nonproductive land was forfeited, 6674
became due and payable. 6675

When title to a parcel of land upon which a lien has been 6676
placed under section 715.261, 743.04, or 6119.06 of the Revised 6677
Code is transferred to a county land reutilization corporation 6678
under this section, the lien on the parcel shall be extinguished 6679
if the lien is for costs or charges that were incurred before 6680
the date of the transfer to the corporation and if the 6681
corporation did not incur the costs or charges, regardless of 6682
whether the lien was attached or the costs or charges were 6683
certified before the date of transfer. In such a case, the 6684
corporation and its successors in title shall take title to the 6685
property free and clear of any such lien and shall be immune 6686
from liability in any action to collect such costs or charges. 6687

If a county land reutilization corporation takes title to 6688
property before any costs or charges have been certified or any 6689
lien has been placed with respect to the property under section 6690
715.261, 743.04, or 6119.06 of the Revised Code, the corporation 6691
shall be deemed a bona fide purchaser for value without 6692
knowledge of such costs or lien, regardless of whether the 6693
corporation had actual or constructive knowledge of the costs or 6694
lien, and any such lien shall be void and unenforceable against 6695
the corporation and its successors in title. 6696

~~At the time of the sale, the auditor shall collect and the 6697
electing subdivision shall pay the fee required by law for 6698
transferring and recording of deeds. 6699~~

Upon delivery of a deed conveying any nonproductive land 6700
to an electing subdivision, the county auditor shall charge all 6701

costs incurred in any proceeding instituted under section 6702
~~5721.14 or~~ 5721.18 of the Revised Code or incurred as a result 6703
of the forfeiture and sale of the nonproductive land to the 6704
taxing districts, including the electing subdivision, in direct 6705
proportion to their interest in the taxes, assessments, charges, 6706
interest, and penalties on the nonproductive land due and 6707
payable at the time the land was sold at the forfeiture sale. 6708
The interest of each taxing district in the taxes, assessments, 6709
charges, penalties, and interest on the nonproductive land shall 6710
bear the same proportion to the amount of those taxes, 6711
assessments, charges, penalties, and interest that the amount of 6712
taxes levied by each district against the nonproductive land in 6713
the preceding tax year bears to the taxes levied by all such 6714
districts against the nonproductive land in the preceding tax 6715
year. If the electing subdivision is a county land reutilization 6716
corporation and the nonproductive land is sold or transferred to 6717
the corporation, the corporation shall be deemed to have the 6718
proportionate interest of the county designating or organizing 6719
such corporation in the taxes, assessments, charges, penalties, 6720
and interest on the nonproductive land in the county. In making 6721
a semiannual apportionment of funds, the auditor shall retain at 6722
the next apportionment the amount charged to each such taxing 6723
district, except that in the case of nonproductive land conveyed 6724
to a county land reutilization corporation the auditor shall 6725
invoice the corporation the amount charged to it. 6726

(D) If no political subdivision has requested to purchase 6727
a parcel of land at a foreclosure sale, any lands otherwise 6728
forfeited to the state for want of a bid at the foreclosure sale 6729
may, upon the request of a county land reutilization 6730
corporation, be transferred directly without cost to the 6731
corporation without appraisal or public bidding. 6732

Sec. 5722.05. Whenever nonproductive land is sold or 6733
transferred under section 323.65 to 323.79, 5721.19, 5722.03~~or,~~ 6734
5722.04, or 5723.04 of the Revised Code to an electing 6735
subdivision, no action shall be commenced, nor shall any defense 6736
be asserted, after one year from the date the deed conveying 6737
such land to the electing subdivision is filed for record, to 6738
question the validity of the title vested in the electing 6739
subdivision by such sale or transfer for any irregularity, 6740
informality, or omission in the proceedings relative to the 6741
foreclosure, forfeiture, ~~or sale,~~ or transfer of such 6742
nonproductive land to the electing subdivision. 6743

Sec. 5722.06. An electing subdivision, other than a county 6744
land reutilization corporation, shall assume possession and 6745
control of any nonproductive land acquired by it under section 6746
5722.03, 5722.04, or 5722.10 of the Revised Code and any other 6747
land it acquires from whatever source acquired as a part of its 6748
land reutilization program. The electing subdivision shall hold 6749
and administer such property in a governmental capacity for the 6750
benefit of itself and of other taxing districts having an 6751
interest in the taxes, assessments, charges, interest, and 6752
penalties due and owing thereon at the time of the property's 6753
acquisition by the electing subdivision. In its administration 6754
of such nonproductive land as a part of a land reutilization 6755
program, the electing subdivision shall: 6756

(A) Manage, maintain, and protect, or temporarily use for 6757
a public purpose such land in such manner as it deems 6758
appropriate; 6759

(B) Compile and maintain a written inventory of all such 6760
land. The inventory shall be available for public inspection and 6761
distribution at all times. 6762

(C) ~~Study, analyze, and evaluate potential, present, and future uses for such land which would provide for the effective reutilization of the nonproductive land;~~ 6763
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~~(D)~~ Plan for, and use its best efforts to consummate, the 6766
sale or other disposition of such land at such times and upon 6767
such terms and conditions as it deems appropriate to the 6768
fulfillment of the purposes and objectives of its land 6769
reutilization program; 6770

~~(E)~~ (D) Establish and maintain records and accounts 6771
reflecting all transactions, expenditures, and revenues relating 6772
to its land reutilization program, including separate 6773
itemizations of all transactions, expenditures, and revenues 6774
concerning each individual parcel of real property acquired as a 6775
part of such program. 6776

A county land reutilization corporation acquiring title to 6777
lands under section 5722.03, 5722.04, ~~or~~ 5722.10, 5723.01, or 6778
5723.04 of the Revised Code, and to any other land it acquires 6779
from whatever source acquired as a part of its land 6780
reutilization program, shall maintain, operate, hold, transact, 6781
and dispose of such land as provided in its plan and pursuant to 6782
its purposes under Chapter 1724. of the Revised Code. 6783

Sec. 5722.07. ~~As used in this section, "fair market value"~~ 6784
~~means the appraised value of the nonproductive land made with~~ 6785
~~reference to such redevelopment and reutilization restrictions~~ 6786
~~as may be imposed by the electing subdivision as a condition of~~ 6787
~~sale or as may be otherwise applicable to such land.~~ 6788

An electing subdivision may, without competitive bidding, 6789
sell any land acquired by it as a part of its land reutilization 6790
program at such times, to such persons, and upon such terms and 6791

conditions, and subject to such restrictions and covenants as it 6792
deems necessary or appropriate to ~~assure~~promote the land's 6793
effective reutilization. ~~Except with respect to a sale by or to~~ 6794
~~a county land reutilization corporation, such land shall be sold~~ 6795
~~at not less than its fair market value. However, except with~~ 6796
~~respect to land held by a county land reutilization corporation,~~ 6797
~~upon the approval of the legislative authorities of those taxing~~ 6798
~~districts entitled to share in the proceeds from the sale~~ 6799
~~thereof, the~~ An electing subdivision may ~~either~~ retain such 6800
land for devotion by it to land reutilization purposes or public 6801
use, or sell, lease, or otherwise transfer any such land to 6802
~~another a political subdivision for the devotion to public use~~ 6803
~~by such political subdivision for a consideration less than fair~~ 6804
~~market value, electing subdivision, or any other person to~~ 6805
promote the land's effective reutilization. 6806

~~Whenever an electing subdivision sells any land acquired~~ 6807
~~as part of its land reutilization program for an amount equal to~~ 6808
~~or greater than fair market value, it shall execute and deliver~~ 6809
~~all agreements and instruments incident thereto. The electing~~ 6810
~~subdivision may execute and deliver all agreements and~~ 6811
~~instruments without procuring any approval, consent, conveyance,~~ 6812
~~or other instrument from any other person or entity, including~~ 6813
~~the other taxing districts entitled to share in the proceeds~~ 6814
~~from the sale thereof.~~ 6815

An electing subdivision may, for purposes of land 6816
disposition, consolidate, assemble, or subdivide individual 6817
parcels of land acquired as part of its land reutilization 6818
program. 6819

Sec. 5722.08. When ~~an~~any electing subdivision, ~~other than~~ 6820
~~a county land reutilization corporation,~~ sells any land acquired 6821

as a part of its land reutilization program, the proceeds from 6822
such sale shall be applied and distributed in the following 6823
order without reporting or accounting to the taxing districts: 6824

(A) To the electing subdivision in reimbursement of its 6825
expenses incurred on account of the acquisition, administration, 6826
management, maintenance, and disposition of such land, and such 6827
other expenses of the land reutilization program as the electing 6828
subdivision may apportion to such land; 6829

~~(B) To the county treasurer to reimburse those taxing 6830
districts to which the county auditor charged the costs of 6831
foreclosure pursuant to section 5722.03 of the Revised Code, or 6832
costs of forfeiture pursuant to section 5722.04 of the Revised 6833
Code. If the proceeds of the sale of the nonproductive lands, 6834
after making the payment required under this division, are not 6835
sufficient to reimburse the full amounts charged to taxing 6836
districts as costs under section 5722.03 or 5722.04 of the 6837
Revised Code, the balance of the proceeds shall be used to 6838
reimburse the taxing districts in the same proportion as the 6839
costs were charged .electing subdivision to be used for land 6840
reutilization purposes, public purposes, and, in the case of 6841
county land reutilization corporations, any purpose enumerated 6842
in Chapter 1724. of the Revised Code; 6843~~

~~(C) To the county treasurer for distribution to the taxing 6844
districts charged costs under section 5722.03 or 5722.04 of the 6845
Revised Code, in the same proportion as they were charged costs 6846
by the county auditor, an amount representing both of the 6847
following: 6848~~

~~(1) The taxes, assessments, charges, penalties, and 6849
interest due and owing on such land as of the date of 6850
acquisition by the electing subdivision; 6851~~

~~(2) The taxes, assessments, charges, penalties, and interest that would have been due and payable with respect to such land from such date of acquisition were such land not exempt from taxation pursuant to section 5722.11 of the Revised Code.~~ 6852
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~~(D) The balance, if any, to be retained by the electing subdivision for application to the payment of costs and expenses of its present or future land reutilization program uses and expenses.~~ 6857
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~~All proceeds from the sale of lands held by a county land reutilization corporation shall be retained by the county land reutilization corporation for the purposes for which it was organized without further reporting or accounting to the taxing districts.~~ 6861
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Sec. 5722.10. An electing subdivision may accept a 6866
conveyance in lieu of foreclosure of delinquent land from the 6867
owners thereof of the delinquent land, regardless of whether a 6868
tax foreclosure has been filed against the delinquent land. Such 6869
conveyance may only be accepted with the consent of the county 6870
auditor acting as the agent of the state pursuant to section 6871
5721.09 of the Revised Code. If an electing subdivision or 6872
county land reutilization corporation certifies to the auditor 6873
in writing that the delinquent land is abandoned land as defined 6874
in section 323.65 of the Revised Code, the auditor shall consent 6875
to the conveyance. Such consent shall be given regardless of 6876
whether there exists any liens, encumbrances, or other interests 6877
of record on the abandoned delinquent land, except that upon 6878
such conveyance, the liens, encumbrances, or other interests of 6879
record shall remain with the land as conveyed to the electing 6880
subdivision or county land reutilization corporation. If the 6881

electing subdivision or county land reutilization corporation 6882
does not certify to the auditor in writing that the delinquent 6883
land is abandoned land, the auditor may consent to the 6884
conveyance for any reason authorized in this chapter. The owners 6885
or the electing municipal corporation or township shall pay all 6886
expenses incurred by the county in connection with any 6887
foreclosure ~~or foreclosure and forfeiture~~ proceeding filed 6888
pursuant to section 323.25, sections 323.65 to 323.79, or 6889
section 5721.18 ~~or 5721.14~~ of the Revised Code relative to such 6890
land. When the electing subdivision is the county or county land 6891
reutilization corporation acting on behalf of a county, it may 6892
require the owner to pay the expenses. The owner shall present 6893
the electing subdivision with evidence satisfactory to the 6894
subdivision that it will obtain by such conveyance fee simple 6895
title to such delinquent land. Unless otherwise agreed to by the 6896
electing subdivision accepting the conveyance, the title shall 6897
be free and clear of all liens and encumbrances, except such 6898
easements and covenants of record running with the land as were 6899
created prior to the time of the conveyance and delinquent 6900
taxes, assessments, penalties, interest, and charges, and taxes 6901
and special assessments that are a lien on the real property at 6902
the time of the conveyance. Any costs, charges, or liens that 6903
have been assessed, certified, or placed under section 715.261, 6904
743.04, or 6119.06 of the Revised Code with respect to real 6905
property acquired by or transferred to a county land 6906
reutilization corporation under this section shall, at the time 6907
of the conveyance to the corporation, be extinguished and of no 6908
force and effect as against the corporation, its successors, or 6909
its assignees, provided that the lien is for charges or costs 6910
that were incurred before the date of transfer to the 6911
corporation and that were not incurred by the corporation. 6912

Real property acquired by an electing subdivision under 6913
this section shall not be subject to foreclosure or forfeiture 6914
under Chapter 5721. or 5723. of the Revised Code. ~~The sale or~~ 6915
~~other transfer, as authorized by section 5722.07 of the Revised~~ 6916
~~Code, of real property acquired under this section shall~~ 6917
~~extinguish the lien on the title for all taxes, assessments,~~ 6918
~~penalties, interest, and charges delinquent at the time of the~~ 6919
~~conveyance of the delinquent land to the electing subdivision~~ 6920
The conveyance of real property under this section shall 6921
extinguish all liens on the title for taxes, assessments, 6922
penalties, interest, and charges at the time of the conveyance 6923
of the delinquent land to the electing subdivision. 6924

Sec. 5722.11. All lands acquired and held by an electing 6925
subdivision pursuant to this chapter shall be deemed real 6926
property used for a public purpose and, notwithstanding section 6927
5709.08 of the Revised Code, shall be exempt from taxation until 6928
sold. An exemption authorized under this section shall commence 6929
on the day title to the property is transferred to the electing 6930
subdivision and shall continue while title is held by the 6931
electing subdivision. The exemption shall end on the last day of 6932
the tax year in which the instrument transferring title from the 6933
electing subdivision to an owner whose use of the property does 6934
not qualify for an exemption pursuant to any other section of 6935
the Revised Code is recorded. If the title to the property is 6936
transferred to the electing subdivision and from the electing 6937
subdivision in the same tax year, then the exemption shall 6938
continue to the end of that tax year. The amount of taxes that 6939
are a lien but not yet determined, assessed, and levied for the 6940
tax year in which title is transferred to the electing 6941
subdivision shall be remitted by the county auditor. 6942

Sec. 5722.111. (A) In addition to all sources of funding 6943

and income from any lawful source, up to fifty per cent of real 6944
property taxes collected on real property conveyed by a county 6945
land reutilization corporation may be remitted and paid to the 6946
county land reutilization fund established by a county pursuant 6947
to section 321.263 of the Revised Code. Such allocation of real 6948
property tax revenue shall commence with the first taxable year 6949
following the date of conveyance and shall continue for a period 6950
of up to five years. Such remittance shall apply to real 6951
property acquired by a county land reutilization corporation 6952
from sections 323.28 or 323.65 to 323.79 of the Revised Code and 6953
Chapters 5721., 5722., and 5723. of the Revised Code. 6954

(B) A resolution by the board of county commissioners 6955
shall be necessary to invoke the remittance required in division 6956
(A) of this section. If the board elects to invoke the 6957
remittance required in division (A) of this section, such 6958
resolution shall provide for the amount and duration of the 6959
remittance. The resolution may also prescribe the taxing 6960
districts within the county to which the remittance shall apply, 6961
and may include provisions exempting one or more taxing 6962
districts from the application of the remittance. 6963

(C) If the real property acquired by a county land 6964
reutilization corporation as provided in division (A) of this 6965
section becomes delinquent within five years following the first 6966
taxable year after the conveyance, the county treasurer may 6967
enforce the delinquency in the same manner provided by law, but 6968
the remittance required in division (A) of this section to the 6969
county land reutilization fund shall not apply to the parcel 6970
from the first taxable year that the real property taxes on such 6971
conveyed land becomes delinquent. 6972

(D) A county land reutilization corporation may, by 6973

resolution of its board, elect not to receive the real property 6974
taxes described in division (A) of this section for any real 6975
property conveyed by the county land reutilization corporation. 6976
If such an election is made, the corporation shall notify the 6977
county treasurer and auditor of the county in which the real 6978
property is located by filing a copy of the resolution with the 6979
county treasurer and auditor, and thereafter the county 6980
treasurer and auditor shall remit such real property taxes to 6981
the appropriate taxing districts. 6982

Sec. 5722.14. If nonproductive land is subsequently 6983
included within an impacted cities project, as defined in 6984
section 1728.01 of the Revised Code, taxes on the land in the 6985
base period of the year immediately preceding the initial 6986
acquisition, as provided in section 1728.111 of the Revised 6987
Code, shall be determined by applying the land valuation as it 6988
existed in either the year preceding such initial acquisition, 6989
or in the next succeeding year after such nonproductive land is 6990
sold pursuant to section 5722.07 ~~or 5722.13~~ of the Revised Code, 6991
whichever valuation is greater. 6992

This section does not apply to nonproductive land acquired 6993
and held by a county land reutilization corporation. 6994

Sec. 5722.15. ~~(A)~~ When an electing subdivision ~~purchases~~ 6995
acquires nonproductive land under section sections 323.65 to 6996
323.79, 5722.03 ~~or~~, 5722.04, 5722.10, 5723.01, or 5723.04 of the 6997
Revised Code, the county auditor shall remove from the auditor's 6998
tax lists and duplicates all taxes, assessments, charges, 6999
penalties, and interest that are due and payable on the land at 7000
the time of the ~~sale~~ acquisition in the same manner as if the 7001
property had been sold to any other buyer at the foreclosure or 7002
forfeiture sale. 7003

~~(B) The county auditor shall certify to an electing subdivision, other than a county land reutilization corporation, that purchases nonproductive land under section 5722.03 or 5722.04 of the Revised Code a record of all of the taxes, assessments, charges, interest, and penalties that were due on the parcel at the time of the sale; the taxing districts to which they were owed; and the proportion of that amount that was owed to each taxing district. Except with respect to a county land reutilization corporation, the certification shall be used by such an electing subdivision in distributing the proceeds of any sale of the land in accordance with division (C) (1) of section 5722.08 of the Revised Code.~~

Sec. 5722.21. (A) As used in this section: 7016

(1) "Eligible delinquent land" means delinquent land ~~or delinquent vacant land~~, as defined in section 5721.01 of the Revised Code, included in a delinquent tax list ~~or delinquent vacant land tax list~~ that has been certified delinquent within the meaning of section 5721.03 of the Revised Code, excluding any certificate parcel as defined in section 5721.30 of the Revised Code. 7017
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(2) "~~Delinquent taxes~~Taxes" means the cumulative amount of unpaid taxes, assessments, recoupment charges, penalties, and interest charged against eligible delinquent land ~~that became delinquent, including taxes that are a lien but not yet determined, assessed, and levied,~~ before transfer of title to a county, municipal corporation, township, or county land reutilization corporation under this section. 7024
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(3) "Foreclosure costs" means the sum of all costs or other charges of publication, service of notice, prosecution, or other proceedings against the land under sections 323.25 to 7031
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323.28, 323.65 to 323.79, or Chapter 5721. of the Revised Code 7034
as may pertain to delinquent land or be fairly apportioned to it 7035
by the county treasurer. 7036

~~(4) "Tax foreclosure sale" means a sale of delinquent land 7037
pursuant to foreclosure proceedings under sections 323.25 to 7038
323.28, 323.65 to 323.79, or section 5721.14 or 5721.18 of the 7039
Revised Code. 7040~~

~~(5) "Taxing authority" means the legislative authority of 7041
any taxing unit, as defined in section 5705.01 of the Revised 7042
Code, in which is located a parcel of eligible delinquent land 7043
acquired or to be acquired by a county, municipal corporation, 7044
township, or county land reutilization corporation in which a 7045
declaration under division (B) of this section is in effect. 7046~~

(B) The legislative authority of a municipal corporation 7047
may declare by ordinance, or a board of county commissioners, a 7048
board of township trustees, or the board of directors of a 7049
county land reutilization corporation may declare by resolution, 7050
that it is in the public interest for the county, municipal 7051
corporation, township, or county land reutilization corporation 7052
to acquire tax-delinquent real property within the county, 7053
municipal corporation, or township for the public purpose of 7054
redeveloping the property or otherwise rendering it suitable for 7055
productive, tax-paying use. ~~In any county, municipal 7056
corporation, or township in which~~ The eligible delinquent land 7057
may be acquired from any person, including another political 7058
subdivision or an electing subdivision. When such a declaration 7059
is in effect, the county, municipal corporation, township, or 7060
county land reutilization corporation may purchase or otherwise 7061
acquire title to eligible delinquent land, other than by 7062
appropriation, and the title shall pass free and clear of ~~the~~ 7063

~~lien all liens for delinquent taxes as provided in division (D) of this section and costs, including foreclosure costs, which shall be extinguished simultaneously with the transfer of title to the county, municipal corporation, township, or county land reutilization corporation.~~ The authority granted by this section is supplemental to the authority granted under sections 5722.01 to 5722.15 of the Revised Code.

(C) ~~With respect to any parcel of eligible delinquent land purchased or acquired by a county, municipal corporation, township, or county land reutilization corporation in which a declaration is in effect under this section, the county, municipal corporation, or township may obtain the consent of each taxing authority for release of any claim on the delinquent taxes and associated costs attaching to that property at the time of conveyance to the county, municipal corporation, or township. Consent shall be obtained in writing, and shall be certified by the taxing authority granting consent or by the fiscal officer or other person authorized by the taxing authority to provide such consent. Consent may be obtained before or after title to the eligible delinquent land is transferred to the county, municipal corporation, or township. A county that has organized and designated a county land reutilization corporation for purposes of this chapter is not required to obtain such consent. Upon conveyance to a county land reutilization corporation, the consent shall be deemed to have been given to the extent that the corporation requires consent.~~

~~The taxing authority of a taxing unit and a county, municipal corporation, or township in which a declaration is in effect under this section may enter into an agreement whereby the taxing authority consents in advance to release of the~~

~~taxing authority's claim on delinquent taxes and associated costs with respect to all or a specified number of parcels of eligible delinquent land that may be purchased or acquired by the county, municipal corporation, or township for the purposes of this section. The agreement shall provide for any terms and conditions on the release of such claim as are mutually agreeable to the taxing authority and county, municipal corporation, or township, including any notice to be provided by the county, municipal corporation, or township to the taxing authority of the purchase or acquisition of eligible delinquent land situated in the taxing unit; any option vesting in the taxing authority to revoke its release with respect to any parcel of eligible delinquent land before the release becomes effective; and the manner in which notice of such revocation shall be effected. Nothing in this section or in such an agreement shall be construed to bar a taxing authority from revoking its advance consent with respect to any parcels of eligible delinquent land purchased or acquired by the county, municipal corporation, or township before the county, municipal corporation, or township enters into a purchase or other agreement for acquisition of the parcels.~~

~~A county that has organized and designated a county land-reutilization corporation is not required to enter into such an agreement with a taxing authority.~~

~~(D) The lien for the delinquent taxes and associated costs for which all of the taxing authorities have consented to release their claims under this section is hereby extinguished, and the transfer of title to such delinquent land to the county, municipal corporation, or township shall be transferred free and clear of the lien for such taxes and costs. If a taxing authority does not consent to the release of its claim on~~

~~delinquent taxes and associated costs, the entire amount of the~~ 7126
~~lien for such taxes and costs shall continue as otherwise~~ 7127
~~provided by law until paid or otherwise discharged according to~~ 7128
~~law. If a county land reutilization corporation acquires title~~ 7129
~~to eligible delinquent land under this section, the lien for~~ 7130
~~delinquent taxes and costs with respect to land acquired by the~~ 7131
~~corporation shall be extinguished simultaneously with the~~ 7132
~~transfer of title to the corporation, notwithstanding that the~~ 7133
~~taxing authorities have not consented to release their claims~~ 7134
~~under this section.~~ 7135

~~(E)~~ All eligible delinquent land acquired by a county, 7136
municipal corporation, township, or county land reutilization 7137
corporation under this section is real property held for a 7138
public purpose and is exempted from taxation until the county, 7139
municipal corporation, township, or county land reutilization 7140
corporation sells or otherwise disposes of property. An 7141
exemption authorized under this section shall commence on the 7142
day title to the eligible delinquent land is transferred to the 7143
county, municipal corporation, township, or county land 7144
reutilization corporation and shall continue while title is held 7145
by the county, municipal corporation, township, or county land 7146
reutilization corporation. The exemption shall end on the last 7147
day of the tax year in which the instrument transferring title 7148
from the county, municipal corporation, township, or county land 7149
reutilization corporation to an owner whose use of the property 7150
does not qualify for an exemption pursuant to any other section 7151
of the Revised Code is recorded. If the title to the property is 7152
transferred to and from the county, municipal corporation, 7153
township, or county land reutilization corporation in the same 7154
tax year, then the exemption shall continue to the end of that 7155
tax year. 7156

~~(F)-(D)~~ If a county, municipal corporation, township, or 7157
county land reutilization corporation sells or otherwise 7158
disposes of delinquent land it purchased or acquired ~~and for~~ 7159
~~which all or a portion of a taxing authority's claim for~~ 7160
~~delinquent taxes was released under this section, whether by~~ 7161
~~consent of the taxing authority or pursuant to division (D) of~~ 7162
~~this section,~~ the net proceeds from such sale or disposition 7163
shall be used for such redevelopment purposes the board of 7164
county commissioners, the legislative authority of the municipal 7165
corporation, the board of township trustees, or the board of 7166
directors of the county land reutilization corporation considers 7167
necessary or appropriate. 7168

Sec. 5723.01. (A) ~~(1)~~ Every tract of land and town lot, 7169
which, pursuant to foreclosure proceedings under section 323.25, ~~or~~ 7170
~~sections 323.65 to 323.79,~~ or ~~section~~ 5721.18 of the Revised 7171
Code, has been advertised and offered for sale on two separate 7172
occasions, not less than two weeks apart, or under sections 7173
323.65 to 323.79 or section 715.261 of the Revised Code, has 7174
been advertised and offered for sale on at least one occasion, 7175
and not sold for want of bidders, shall be forfeited to the 7176
state ~~or to a political subdivision, school district, or county-~~ 7177
~~land reutilization corporation pursuant to division (A) (3) of~~ 7178
~~this section.~~ 7179

~~(2)-(B)~~ The county prosecuting attorney shall certify to 7180
the court or, in the case of foreclosure proceedings under 7181
sections 323.65 to 323.79 of the Revised Code, to the board of 7182
revision that such tract of land or town lot has been twice 7183
offered for sale and not sold for want of a bidder. Such 7184
forfeiture of lands and town lots shall be effective when the 7185
court or board by entry orders such lands and town lots 7186
forfeited to the state ~~or to a political subdivision, school-~~ 7187

~~district, or county land reutilization corporation pursuant to 7188
division (A) (3) of this section. 7189~~

(C) A copy of such the entry described in division (B) of 7190
this section shall be certified to the county auditor and, after 7191
the date of the certification, all the right, title, claim, and 7192
interest of the former owner is transferred to and vested in the 7193
state to be disposed of in compliance with this chapter. The 7194
county auditor shall record a copy of the entry with the county 7195
recorder. 7196

~~(3) After having been notified pursuant to division (A) (2) 7197
of this section that the tract of land or town lot has been 7198
twice offered for sale and not sold for want of bidders, the 7199
court shall notify the political subdivision and school district 7200
in which the property is located, and any county land 7201
reutilization corporation in the county, and offer to forfeit 7202
the property to the political subdivision, school district, or 7203
corporation, or to an electing subdivision as defined in section 7204
5722.01 of the Revised Code, upon a petition from the political 7205
subdivision, school district, or corporation. If no such 7206
petition is filed with the court within ten days after 7207
notification by the court, the court shall forfeit the property 7208
to the state in accordance with division (A) (2) of this section. 7209
If a political subdivision, school district, or corporation 7210
requests through a petition to receive the property through 7211
forfeiture, the forfeiture of land and town lots is effective 7212
when, by entry, the court orders such lands and town lots 7213
forfeited to the political subdivision, school district, or 7214
corporation. The court shall certify a copy of the entry to the 7215
county auditor and, after the date of certification, all the 7216
right, title, claim, and interest of the former owner is 7217
transferred to and vested in the political subdivision, school 7218~~

~~district, or corporation.~~ 7219

~~(4)~~ (D) From and after the date of journalization of the 7220
order forfeiting a tract of land or a town lot to the state 7221
pursuant to division ~~(A)~~ ~~(2)~~ (B) of this section and until such 7222
forfeited land has been redeemed by the former owner pursuant to 7223
section 5723.03 of the Revised Code or sold or transferred 7224
pursuant to section 5723.04 of the Revised Code, any political 7225
subdivision in which the forfeited land is located or the county 7226
land reutilization corporation of the county in which the 7227
forfeited land is located, or an officer, agent, or employee of 7228
the subdivision or corporation, upon knowledge or belief that 7229
the forfeited land is unoccupied as defined in section 323.65 of 7230
the Revised Code, may enter the forfeited lands and any 7231
buildings, structures, or other improvements located on that 7232
land, for any of the following purposes: 7233

~~(a)~~ (1) Conducting an appraisal or inspection of the 7234
buildings, structures, or other improvements located on the 7235
forfeited land; 7236

~~(b)~~ (2) Conducting a voluntary action as defined in 7237
Chapter 3746. of the Revised Code or other environment 7238
assessment of the forfeited land and any buildings, structures, 7239
or other improvements located on that land; 7240

~~(c)~~ (3) Conducting any other health and safety inspection 7241
of the forfeited land and any buildings, structures, or other 7242
improvements located on that land. 7243

Unless an action or omission of a political subdivision or 7244
county land reutilization corporation, or an officer, agent, or 7245
employee of the subdivision or corporation, by clear and 7246
convincing evidence, constitutes willful or wanton misconduct or 7247

intentionally tortious conduct, the political subdivision or 7248
county land reutilization corporation, or an officer, agent, or 7249
employee of a subdivision or corporation, that enters the 7250
forfeited land pursuant to this division is not liable in any 7251
civil or administrative action, including an action in trespass, 7252
resulting from the entry onto the forfeited land or for any tort 7253
action as defined in section 3746.24 of the Revised Code 7254
resulting from the testing for or actual presence of hazardous 7255
substances or petroleum at, or the release of hazardous 7256
substances or petroleum from, a property where a voluntary 7257
action is being or has been conducted pursuant to Chapter 3746. 7258
of the Revised Code and the rules adopted under it. This 7259
immunity is in addition to any immunities from civil liability 7260
or defenses established by any other section of the Revised Code 7261
or available at common law. Any entry upon forfeited land and 7262
any buildings, structures, or improvements located on that land 7263
pursuant to division ~~(A) (4)~~ (D) of this section shall not 7264
constitute the exercise of dominion or control over the land or 7265
buildings, structures, or improvements on the land when that 7266
entry is for the purposes described in divisions ~~(A) (4) (a)~~ (D) 7267
(1) to ~~(e)~~ (3) of this section. 7268

~~(B) Every parcel against which a judgment of foreclosure~~ 7269
~~and forfeiture is made in accordance with section 5721.16 of the~~ 7270
~~Revised Code is forfeited to the state on the date the court~~ 7271
~~enters a finding under that section. After that date, all the~~ 7272
~~right, title, claim, and interest of the former owner is~~ 7273
~~transferred to the state to be disposed of in compliance with~~ 7274
~~the relevant provisions of this chapter.~~ 7275

Sec. 5723.03. If the former owner of real property that 7276
has been forfeited, at any time before the state has disposed of 7277
such property, pays into the treasury of the county in which the 7278

property is situated, all the taxes, assessments, penalties, 7279
interest, and costs incurred in the foreclosure ~~or foreclosure~~ 7280
~~and forfeiture~~ proceedings under section 323.25, ~~5721.14, or~~ 7281
5721.18, or sections 323.65 to 323.79 of the Revised Code or in 7282
proceedings under this chapter that stand charged against the 7283
property at the time of such payment, the state shall relinquish 7284
to such former owner all claim to such property. The county 7285
auditor shall then reenter the property on the auditor's tax 7286
list, under the name of the proper owner. 7287

Sec. 5723.04. (A) The county auditor shall maintain a list 7288
of forfeited lands and shall ~~offer~~ conduct annually a sale of 7289
one or more tracts of such lands for sale annually, or more 7290
frequently if the auditor determines that more frequent sales 7291
are necessary. Subject to division (D) of this section, the 7292
auditor shall select the tract or tracts of forfeited lands to 7293
be included in such a sale. The auditor shall not be required to 7294
do either of the following: 7295

(1) Include all tracts of forfeited land on the list in 7296
any sale; 7297

(2) Offer any particular tract of forfeited land for sale 7298
at a particular time or within a given interval. 7299

(B) Notwithstanding division (A) of this section, upon the 7300
request of a county land reutilization corporation organized 7301
under Chapter 1724. of the Revised Code, the county auditor 7302
shall promptly transfer to such corporation, by auditor's deed, 7303
the fee simple title to a parcel on the list of forfeited lands, 7304
which shall pass to such corporation free and clear of all 7305
taxes, assessments, charges, penalties, interest, and costs. 7306
Subject to division (C) of this section, any subordinate liens 7307
shall be deemed fully and forever satisfied and discharged. Upon 7308

such request, the land is deemed sold by the state for no 7309
consideration. The county land reutilization corporation or its 7310
agent shall file the deed for recording. 7311

(C) When title to a parcel of land upon which a lien has 7312
been placed under section 715.261, 743.04, or 6119.06 of the 7313
Revised Code is transferred to a county land reutilization 7314
corporation under this section, the lien on the parcel shall be 7315
extinguished if the lien is for costs or charges that were 7316
incurred before the date of the transfer to the corporation and 7317
if the corporation did not incur the costs or charges, 7318
regardless of whether the lien was attached or the costs or 7319
charges were certified before the date of transfer. In such a 7320
case, the corporation and its successors in title shall take 7321
title to the property free and clear of any such lien and shall 7322
be immune from liability in any action to collect such costs or 7323
charges. 7324

If a county land reutilization corporation takes title to 7325
property before any costs or charges have been certified or any 7326
lien has been placed with respect to the property under section 7327
715.261, 743.04, or 6119.06 of the Revised Code, the corporation 7328
shall be deemed a bona fide purchaser for value without 7329
knowledge of such costs or lien, regardless of whether the 7330
corporation had actual or constructive knowledge of the costs or 7331
lien, and any such lien shall be void and unenforceable against 7332
the corporation and its successors in title. 7333

(D) If a county land reutilization corporation organized 7334
under Chapter 1724. of the Revised Code requests that a tract or 7335
tracts of forfeited lands on the list of forfeited lands not be 7336
offered for sale at any time before the second publication in a 7337
newspaper or three days before the sale if the notice of sale is 7338

published electronically pursuant to section 5721.182 of the 7339
Revised Code, then the county auditor shall not offer that 7340
parcel for sale. Such a request by the county land reutilization 7341
corporation shall not obligate the corporation to acquire the 7342
tract or tracts pursuant to division (B) of this section or 7343
section 5722.04 of the Revised Code. A county land reutilization 7344
corporation shall not request that a tract of forfeited land not 7345
be offered for sale if, as a result of one or more previous 7346
requests of the county land reutilization corporation, the tract 7347
of land has not been offered for sale for three consecutive 7348
years. 7349

Sec. 5723.05. If the taxes, assessments, charges, 7350
penalties, interest, and costs due on the forfeited lands have 7351
not been paid when the county auditor fixes the date for the 7352
sale of forfeited lands, the auditor shall give notice of them 7353
once a week for two consecutive weeks, if published in a 7354
newspaper, or for fourteen days, if published electronically 7355
pursuant to section 5721.182 of the Revised Code, prior to the 7356
date fixed by the auditor for the sale, as provided in section 7357
5721.03 of the Revised Code. The notice shall state that if the 7358
taxes, assessments, charges, penalties, interest, and costs 7359
charged against the lands forfeited to the state for nonpayment 7360
of taxes are not paid into the county treasury, and the county 7361
treasurer's receipt produced for the payment before the time 7362
specified in the notice for the sale of the lands, which day 7363
shall be named in the notice, each forfeited tract on which the 7364
taxes, assessments, charges, penalties, interest, and costs 7365
remain unpaid will be offered for sale beginning on the date set 7366
by the auditor, ~~at the courthouse in the county,~~ in order to 7367
satisfy the unpaid taxes, assessments, charges, penalties, 7368
interest, and costs, and that the sale will continue from day to 7369

day until each of the tracts in the sale is sold or offered for 7370
sale. 7371

The notice also shall state that, if the forfeited land is 7372
sold for an amount that is less than the amount of the 7373
delinquent taxes, assessments, charges, penalties, and interest 7374
against it, and, ~~if division (B) (2) of section 5721.17 of the~~ 7375
~~Revised Code is applicable, any notes issued by a receiver~~ 7376
~~pursuant to division (F) of section 3767.41 of the Revised Code~~ 7377
~~and any receiver's lien as defined in division (C) (4) of section~~ 7378
5721.18 of the Revised Code, the court, in a separate order, may 7379
enter a deficiency judgment against the last owner of record of 7380
the land before its forfeiture to the state, for the amount of 7381
the difference; and that, if that owner of record is a 7382
corporation, the court may enter the deficiency judgment against 7383
the stockholder holding a majority of that corporation's stock. 7384

Sec. 5723.06. (A) (1) The county auditor, on the day set 7385
for the sale of forfeited lands provided in section 5723.04 of 7386
the Revised Code, shall ~~attend at the courthouse and offer for~~ 7387
~~sale the whole of each tract of land as contained in the list~~ 7388
~~provided for in such section to be included in the sale, at~~ 7389
public auction, to the highest bidder, for an amount sufficient 7390
to pay the lesser of the ~~amounts described in divisions (A) (1)~~ 7391
~~and (2) of section 5721.16 of the Revised Code~~ following: 7392

(a) The fair market value of the parcel, as determined by 7393
the county auditor and as specified in the delinquent land tax 7394
certificate or master list of delinquent tracts, plus the costs 7395
incurred in the foreclosure proceedings and forfeiture 7396
proceedings; 7397

(b) The total amount of the finding entered by the court, 7398
including all taxes, assessments, charges, penalties, and 7399

interest payable subsequent to the delivery to the county 7400
prosecuting attorney of the delinquent land tax certificate or 7401
master list of delinquent tracts and prior to the journalization 7402
of the order of forfeiture described in section 5723.01 of the 7403
Revised Code, plus the costs incurred in the foreclosure and 7404
forfeiture proceedings. For purposes of determining such amount, 7405
the county treasurer may estimate the amount of taxes, 7406
assessments, interest, penalties, and costs that will be payable 7407
at the time the land is forfeited to the state. 7408

The sale may be conducted at any location in the county 7409
considered appropriate by the county auditor ~~shall offer each~~ 7410
~~tract separately, beginning with the first tract contained in~~ 7411
~~the list.~~ 7412

(2) If no bid is received for any of the tracts in an 7413
amount sufficient to pay the required amount prescribed in 7414
division (A) (1) of this section, and no notice is given under 7415
section 5722.04 of the Revised Code or division (B) of this 7416
section, the auditor may elect to offer such tract for sale 7417
forthwith, and sell it for the best price obtainable. The county 7418
auditor shall continue through such list and may adjourn the 7419
sale from day to day until the county auditor has disposed of or 7420
offered for sale each tract of land specified in the notice. The 7421
county auditor may offer a tract of land two or more times at 7422
the same sale. 7423

(3) Notwithstanding the minimum sales price provisions of 7424
divisions (A) (1) and (2) of this section to the contrary, 7425
forfeited lands sold pursuant to this section shall not be sold 7426
in either of the following circumstances: 7427

(a) To any person that is delinquent on real property 7428
taxes in this state; 7429

(b) For less than the total amount of the taxes, 7430
assessments, penalties, interest, and costs that stand charged 7431
against the land if the highest bidder is the owner of record of 7432
the parcel immediately prior to the judgment of foreclosure ~~or~~ 7433
~~foreclosure and forfeiture,~~ or a member of the following class 7434
of parties connected to that owner: a member of that owner's 7435
immediate family, a person with a power of attorney appointed by 7436
that owner who subsequently transfers the parcel to the owner, a 7437
sole proprietorship owned by that owner or a member of that 7438
owner's immediate family, or a partnership, trust, business 7439
trust, corporation, or association in which the owner or a 7440
member of the owner's immediate family owns or controls directly 7441
or indirectly more than fifty per cent. 7442

If a parcel sells for less than the total amount of the 7443
taxes, assessments, penalties, interest, and costs that stand 7444
charged against it, the officer conducting the sale shall 7445
require the buyer to complete an affidavit prepared by the 7446
officer stating that the buyer is not the owner of record 7447
immediately prior to the judgment of foreclosure ~~or foreclosure~~ 7448
~~and forfeiture,~~ or a member of the specified class of parties 7449
connected to that owner, and the affidavit shall become part of 7450
the court records of the proceeding. If the county auditor 7451
discovers within three years after the date of the sale that a 7452
parcel was sold to that owner or a member of the specified class 7453
of parties connected to that owner for a price less than the 7454
amount so described, and if the parcel is still owned by that 7455
owner or a member of the specified class of parties connected to 7456
that owner, the auditor within thirty days after such discovery 7457
shall add the difference between that amount and the sale price 7458
to the amount of taxes that then stand charged against the 7459
parcel and is payable at the next succeeding date for payment of 7460

real property taxes. As used in this paragraph, "immediate family" means a spouse who resides in the same household and children.

(B) The director of natural resources may give written notice to the auditor prior to the time of the sale of the director's intention to purchase forfeited land for the state. Such notice is a legal minimum bid at the time of the sale, and, if no bid is received in an amount sufficient to pay the lesser of the amounts described in ~~divisions~~ division (A) (1) ~~and (2)~~ of ~~this section 5721.16 of the Revised Code~~, the land is deemed sold to the state for no consideration. The director of natural resources shall record the deed.

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

(D) If the parcel is sold for the amount described in ~~division (A) (2) of section 5721.16 of the Revised Code~~ (A) (1) (b) of this section, and the county treasurer's estimate of that amount exceeds the amount of taxes, assessments, interest, penalties, and costs actually payable when ~~the deed is transferred to the purchaser~~ land is forfeited to the state, the county auditor shall refund to the purchaser the difference between the estimate and the amount actually payable. If the amount of taxes, assessments, interest, penalties, and costs actually payable when the deed is transferred to the purchaser exceeds the county treasurer's estimate, the county auditor shall certify the amount of the excess to the treasurer, who

shall enter that amount on the real and public utility property 7491
tax duplicate opposite the property; the amount of the excess 7492
shall be payable at the next succeeding date prescribed for 7493
payment of taxes in section 323.12 of the Revised Code. 7494

(E) The successful bidder shall pay the county auditor a 7495
deposit of at least ten per cent of the sale price in cash, or 7496
by bank draft or official bank check, at the time of the public 7497
auction, and shall pay the balance of the sale price within 7498
thirty days after the day on which the auction was held. At the 7499
time of the public auction and before the successful bidder pays 7500
the deposit, the county auditor may provide notice to the 7501
successful bidder that failure to pay the balance of the sale 7502
price within the prescribed period shall be considered a default 7503
under the terms of the sale and shall result in retention of the 7504
deposit as payment for the costs associated with advertising and 7505
offering the forfeited land for sale at a future public auction. 7506
If such a notice is provided to the successful bidder and the 7507
bidder fails to pay the balance of the sale price within the 7508
prescribed period, the sale shall be voided due to default, and 7509
the county auditor shall retain the full amount of the deposit. 7510
In such a case, voiding of the sale shall occur automatically 7511
without any action necessary on the part of the county auditor. 7512
If the amount retained by the county auditor is less than the 7513
total costs of advertising and offering that tract of forfeited 7514
land for sale at a future public auction, the county auditor may 7515
initiate an action to recover the amount of any deficiency from 7516
the bidder in the court of common pleas of the county or in a 7517
municipal court with jurisdiction. 7518

Following a default and voiding of a sale under this 7519
division, the forfeited land involved in the voided sale shall 7520
be put back on the forfeited land list and disposed of in 7521

accordance with this chapter. The defaulting bidder, any member 7522
of the bidder's immediate family, any person with a power of 7523
attorney granted by the bidder, and any pass-through entity, 7524
trust, corporation, association, or other entity directly or 7525
indirectly owned or controlled by the bidder or a member of the 7526
defaulting bidder's immediate family shall be prohibited from 7527
bidding on forfeited land at any future public auction for five 7528
years from the date of the bidder's default. 7529

Sec. 5723.10. (A) The notice of sale prescribed in section 7530
5723.05 of the Revised Code, shall be in substance as follows: 7531

FORFEITED LAND SALES 7532

The lands, lots, and parts of lots, in the county of 7533
_____, forfeited to the state for the nonpayment of 7534
taxes, together with the taxes, assessments, charges, penalties, 7535
interest, and costs charged on them, agreeably to law, and the 7536
dates on which the lands, lots, and parts of lots will be 7537
offered for sale, are contained and described in the following 7538
list: 7539

(Here insert list, together with the day on which each 7540
parcel or groups of parcels will be offered for sale for the 7541
first time and the location of the sale.) 7542

Notice is hereby given to all concerned, that if the 7543
taxes, assessments, charges, penalties, interest, and costs 7544
charged on the list are not paid into the county treasury, and 7545
the county treasurer's receipt produced for the payment, before 7546
the respective dates mentioned in this notice for the sale, each 7547
tract, lot, and part of lot, so forfeited, on which the taxes, 7548
assessments, charges, penalties, interest, and costs remain 7549
unpaid, will be offered for sale on the respective dates 7550

mentioned in this notice for the sale, ~~at the courthouse in the~~ 7551
~~county,~~ in order to satisfy such taxes, assessments, charges, 7552
penalties, interest, and costs, and that the sale will be 7553
adjourned from day to day until each tract, lot, and part of lot 7554
~~specified in the list sale~~ has been disposed of, or offered for 7555
sale. 7556

If the tract, lot, or part of lot, so forfeited, is sold 7557
for an amount that is less than the amount of the delinquent 7558
taxes, assessments, charges, penalties, and interest against it, 7559
the court, in a separate order, may enter a deficiency judgment 7560
against the last owner of record of the tract, lot, or part of 7561
lot before its forfeiture to the state, for the amount of the 7562
difference; if that owner of record is a corporation, the court 7563
may enter the deficiency judgment against the stockholder 7564
holding a majority of the corporation's stock. 7565

(B) If the title search that is required by ~~division (B)~~ 7566
~~of section 5721.14 or section 5721.18~~ of the Revised Code that 7567
relates to a parcel subject to an in rem action, or if the 7568
search that relates to a parcel subject to an in personam action 7569
under division (A) of section 5721.18 of the Revised Code, 7570
indicated that a federal tax lien exists relative to the parcel, 7571
then the notice of sale as described in division (A) of this 7572
section additionally shall include the following statement in 7573
boldface type: 7574

NOTICE IS HEREBY GIVEN TO ALL CONCERNED, THAT THE 7575
FOLLOWING FORFEITED TRACTS, LOTS, AND PARTS OF LOTS THAT ARE 7576
OFFERED FOR SALE PURSUANT TO THIS NOTICE ARE SUBJECT TO A 7577
FEDERAL TAX LIEN THAT MAY NOT BE EXTINGUISHED BY THE SALE OR ARE 7578
SUBJECT TO THE RIGHT OF THE UNITED STATES TO REDEEM ANY TRACT, 7579
LOT, OR PART OF A LOT THAT IS SUBJECT TO THE FEDERAL TAX LIEN: 7580

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

7581

7582

7583

County Auditor

7584

7585

(Date of Notice)

7586

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

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

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7600

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

7601

7602

7603

County Auditor

7604

7605

(Date of Notice)"

7606

Sec. 5723.13. Whenever real property in this state is sold

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or transferred under sections 5721.01 to 5721.28, inclusive, or 7608
5723.01 to 5723.19, inclusive, of the Revised Code, no action 7609
shall be commenced, nor shall any defense be set up to question 7610
the validity of the title of the purchasers ~~at such sale~~ or 7611
transferees for any irregularity, informality, or omission in 7612
the proceedings relative to the foreclosure, forfeiture, 7613
transfer, or sale, unless such action is commenced or defense 7614
set up within one year after the deed to such property is filed 7615
for record. 7616

Sec. 5723.18. (A) Except as otherwise provided in division 7617
~~(B) (2) of section 5721.17 and division (B) of section 319.43 of~~ 7618
the Revised Code, the proceeds from a forfeiture sale shall be 7619
distributed as follows: 7620

(1) The county auditor shall deduct all costs pertaining 7621
to the forfeiture and sale of forfeited lands, ~~including costs~~ 7622
~~pertaining to a foreclosure and forfeiture proceeding instituted~~ 7623
~~under section 5721.14 of the Revised Code,~~ except those paid 7624
under section 5721.04 of the Revised Code, from the moneys 7625
received from the sale of land and town lots forfeited to the 7626
state for the nonpayment of taxes, and shall pay such costs into 7627
the proper fund. ~~In the case of the forfeiture sale of a parcel~~ 7628
~~against which a foreclosure and forfeiture proceeding was~~ 7629
~~instituted under section 5721.14 of the Revised Code, if the~~ 7630
~~proceeds from the forfeiture sale are insufficient to pay the~~ 7631
~~costs pertaining to such proceeding, the county auditor, at the~~ 7632
~~next semiannual apportionment of real property taxes, shall~~ 7633
~~reduce the amount of real property taxes that the auditor~~ 7634
~~otherwise would distribute to each subdivision to which taxes,~~ 7635
~~assessments, charges, penalties, or interest charged against the~~ 7636
~~parcel are due.~~ The reduction in each subdivision's real 7637
property tax distribution shall equal the amount of the unpaid 7638

costs multiplied by a fraction, the numerator of which is the
amount of taxes, assessments, charges, penalties, and interest
due the subdivision, and the denominator of which is the total
amount of taxes, assessments, charges, penalties, and interest
due all such subdivisions.

(2) Following the payment required by division (A) (1) of
this section, the part of the proceeds that is equal to ~~ten~~
thirty 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 and, if established by a county treasurer,
the county land reutilization fund created pursuant to section
321.263 of the Revised Code.

(3) Following the payment required by division (A) (2) of
this section, if a county land reutilization corporation is
operating in the county, then an additional part of the proceeds
that is equal to ten per cent of the taxes and assessments due
shall be deposited into the county land reutilization
corporation fund created pursuant to section 321.263 of the
Revised Code.

(4) Following the payment required by division ~~(A) (2)~~ (A)
(3) of this section, the remaining proceeds shall be distributed
by the auditor to the appropriate subdivisions to pay the taxes,
assessments, charges, penalties, and interest which are due and
unpaid. If the proceeds available for distribution under this
division are insufficient to pay the entire amount of those
taxes, assessments, charges, penalties, and interest, the
auditor shall distribute the proceeds available for distribution
under this division to the appropriate subdivisions in
proportion to the amount of those taxes, assessments, charges,

penalties, and interest that each is due. 7669

(B) If the proceeds from the sale of forfeited land are 7670
insufficient to pay in full the amount of the taxes, 7671
assessments, charges, penalties, and interest, ~~the costs~~ 7672
incurred in the proceedings instituted pursuant to this chapter 7673
and section 5721.18 of the Revised Code, ~~or the foreclosure and~~ 7674
~~forfeiture proceeding instituted pursuant to section 5721.14 of~~ 7675
~~the Revised Code; and, if division (B) (2) of section 5721.17 of~~ 7676
~~the Revised Code is applicable, any notes issued by a receiver~~ 7677
~~pursuant to division (F) of section 3767.41 of the Revised Code~~ 7678
and any receiver's lien as defined in division (C) (4) of section 7679
5721.18 of the Revised Code, the court may enter a deficiency 7680
judgment against the last owner of record of the land before its 7681
forfeiture to the state, for the unpaid amount. The court shall 7682
enter the judgment pursuant to section 5721.192 of the Revised 7683
Code. Except as otherwise provided in division (B) of section 7684
319.43 of the Revised Code, the proceeds paid pursuant to the 7685
entry and satisfaction of such a judgment shall be distributed 7686
as if they had been received as a part of the proceeds from the 7687
sale of the land to satisfy the amount of the taxes, 7688
assessments, charges, penalties, and interest which are due and 7689
unpaid; the costs incurred in the associated proceedings which 7690
were due and unpaid; and, ~~if division (B) (2) of section 5721.17~~ 7691
~~of the Revised Code is applicable, any notes issued by a~~ 7692
~~receiver pursuant to division (F) of section 3767.41 of the~~ 7693
~~Revised Code and any receiver's lien as defined in division (C)~~ 7694
~~(4) of section 5721.18 of the Revised Code.~~ 7695

Sec. 5723.20. No county or its officers or employees shall 7696
be liable for damages, or subject to equitable remedies, for 7697
violation of sections 3737.87 to 3737.89 of the Revised Code or 7698
Chapters 3704., 3734., 3745., 3746., 3750., 3751., 3752., 6101., 7699

or 6111. of the Revised Code or any rule adopted or order, 7700
permit, license, variance, or plan approval issued under any of 7701
those sections or chapters in connection with property forfeited 7702
to the state under this chapter. 7703

Sec. 5739.02. For the purpose of providing revenue with 7704
which to meet the needs of the state, for the use of the general 7705
revenue fund of the state, for the purpose of securing a 7706
thorough and efficient system of common schools throughout the 7707
state, for the purpose of affording revenues, in addition to 7708
those from general property taxes, permitted under 7709
constitutional limitations, and from other sources, for the 7710
support of local governmental functions, and for the purpose of 7711
reimbursing the state for the expense of administering this 7712
chapter, an excise tax is hereby levied on each retail sale made 7713
in this state. 7714

(A) (1) The tax shall be collected as provided in section 7715
5739.025 of the Revised Code. The rate of the tax shall be five 7716
and three-fourths per cent. The tax applies and is collectible 7717
when the sale is made, regardless of the time when the price is 7718
paid or delivered. 7719

(2) In the case of the lease or rental, with a fixed term 7720
of more than thirty days or an indefinite term with a minimum 7721
period of more than thirty days, of any motor vehicles designed 7722
by the manufacturer to carry a load of not more than one ton, 7723
watercraft, outboard motor, or aircraft, or of any tangible 7724
personal property, other than motor vehicles designed by the 7725
manufacturer to carry a load of more than one ton, to be used by 7726
the lessee or renter primarily for business purposes, the tax 7727
shall be collected by the vendor at the time the lease or rental 7728
is consummated and shall be calculated by the vendor on the 7729

basis of the total amount to be paid by the lessee or renter 7730
under the lease agreement. If the total amount of the 7731
consideration for the lease or rental includes amounts that are 7732
not calculated at the time the lease or rental is executed, the 7733
tax shall be calculated and collected by the vendor at the time 7734
such amounts are billed to the lessee or renter. In the case of 7735
an open-end lease or rental, the tax shall be calculated by the 7736
vendor on the basis of the total amount to be paid during the 7737
initial fixed term of the lease or rental, and for each 7738
subsequent renewal period as it comes due. As used in this 7739
division, "motor vehicle" has the same meaning as in section 7740
4501.01 of the Revised Code, and "watercraft" includes an 7741
outdrive unit attached to the watercraft. 7742

A lease with a renewal clause and a termination penalty or 7743
similar provision that applies if the renewal clause is not 7744
exercised is presumed to be a sham transaction. In such a case, 7745
the tax shall be calculated and paid on the basis of the entire 7746
length of the lease period, including any renewal periods, until 7747
the termination penalty or similar provision no longer applies. 7748
The taxpayer shall bear the burden, by a preponderance of the 7749
evidence, that the transaction or series of transactions is not 7750
a sham transaction. 7751

(3) Except as provided in division (A) (2) of this section, 7752
in the case of a sale, the price of which consists in whole or 7753
in part of the lease or rental of tangible personal property, 7754
the tax shall be measured by the installments of that lease or 7755
rental. 7756

(4) In the case of a sale of a physical fitness facility 7757
service or recreation and sports club service, the price of 7758
which consists in whole or in part of a membership for the 7759

receipt of the benefit of the service, the tax applicable to the 7760
sale shall be measured by the installments thereof. 7761

(B) The tax does not apply to the following: 7762

(1) Sales to the state or any of its political 7763
subdivisions, or to any other state or its political 7764
subdivisions if the laws of that state exempt from taxation 7765
sales made to this state and its political subdivisions; 7766

(2) Sales of food for human consumption off the premises 7767
where sold; 7768

(3) Sales of food sold to students only in a cafeteria, 7769
dormitory, fraternity, or sorority maintained in a private, 7770
public, or parochial school, college, or university; 7771

(4) Sales of newspapers and sales or transfers of 7772
magazines distributed as controlled circulation publications; 7773

(5) The furnishing, preparing, or serving of meals without 7774
charge by an employer to an employee provided the employer 7775
records the meals as part compensation for services performed or 7776
work done; 7777

(6) (a) Sales of motor fuel upon receipt, use, 7778
distribution, or sale of which in this state a tax is imposed by 7779
the law of this state, but this exemption shall not apply to the 7780
sale of motor fuel on which a refund of the tax is allowable 7781
under division (A) of section 5735.14 of the Revised Code; and 7782
the tax commissioner may deduct the amount of tax levied by this 7783
section applicable to the price of motor fuel when granting a 7784
refund of motor fuel tax pursuant to division (A) of section 7785
5735.14 of the Revised Code and shall cause the amount deducted 7786
to be paid into the general revenue fund of this state; 7787

(b) Sales of motor fuel other than that described in 7788
division (B) (6) (a) of this section and used for powering a 7789
refrigeration unit on a vehicle other than one used primarily to 7790
provide comfort to the operator or occupants of the vehicle. 7791

(7) Sales of natural gas by a natural gas company or 7792
municipal gas utility, of water by a water-works company, or of 7793
steam by a heating company, if in each case the thing sold is 7794
delivered to consumers through pipes or conduits, and all sales 7795
of communications services by a telegraph company, all terms as 7796
defined in section 5727.01 of the Revised Code, and sales of 7797
electricity delivered through wires; 7798

(8) Casual sales by a person, or auctioneer employed 7799
directly by the person to conduct such sales, except as to such 7800
sales of motor vehicles, watercraft or outboard motors required 7801
to be titled under section 1548.06 of the Revised Code, 7802
watercraft documented with the United States coast guard, 7803
snowmobiles, and all-purpose vehicles as defined in section 7804
4519.01 of the Revised Code; 7805

(9) (a) Sales of services or tangible personal property, 7806
other than motor vehicles, mobile homes, and manufactured homes, 7807
by churches, organizations exempt from taxation under section 7808
501(c) (3) of the Internal Revenue Code of 1986, or nonprofit 7809
organizations operated exclusively for charitable purposes as 7810
defined in division (B) (12) of this section, provided that the 7811
number of days on which such tangible personal property or 7812
services, other than items never subject to the tax, are sold 7813
does not exceed six in any calendar year, except as otherwise 7814
provided in division (B) (9) (b) of this section. If the number of 7815
days on which such sales are made exceeds six in any calendar 7816
year, the church or organization shall be considered to be 7817

engaged in business and all subsequent sales by it shall be 7818
subject to the tax. In counting the number of days, all sales by 7819
groups within a church or within an organization shall be 7820
considered to be sales of that church or organization. 7821

(b) The limitation on the number of days on which tax- 7822
exempt sales may be made by a church or organization under 7823
division (B) (9) (a) of this section does not apply to sales made 7824
by student clubs and other groups of students of a primary or 7825
secondary school, or a parent-teacher association, booster 7826
group, or similar organization that raises money to support or 7827
fund curricular or extracurricular activities of a primary or 7828
secondary school. 7829

(c) Divisions (B) (9) (a) and (b) of this section do not 7830
apply to sales by a noncommercial educational radio or 7831
television broadcasting station. 7832

(10) Sales not within the taxing power of this state under 7833
the Constitution or laws of the United States or the 7834
Constitution of this state; 7835

(11) Except for transactions that are sales under division 7836
(B) (3) (r) of section 5739.01 of the Revised Code, the 7837
transportation of persons or property, unless the transportation 7838
is by a private investigation and security service; 7839

(12) Sales of tangible personal property or services to 7840
churches, to organizations exempt from taxation under section 7841
501(c) (3) of the Internal Revenue Code of 1986, and to any other 7842
nonprofit organizations operated exclusively for charitable 7843
purposes in this state, no part of the net income of which 7844
inures to the benefit of any private shareholder or individual, 7845
and no substantial part of the activities of which consists of 7846

carrying on propaganda or otherwise attempting to influence 7847
legislation; sales to offices administering one or more homes 7848
for the aged or one or more hospital facilities exempt under 7849
section 140.08 of the Revised Code; and sales to organizations 7850
described in division (D) of section 5709.12 of the Revised 7851
Code. 7852

"Charitable purposes" means the relief of poverty; the 7853
improvement of health through the alleviation of illness, 7854
disease, or injury; the operation of an organization exclusively 7855
for the provision of professional, laundry, printing, and 7856
purchasing services to hospitals or charitable institutions; the 7857
operation of a home for the aged, as defined in section 5701.13 7858
of the Revised Code; the operation of a radio or television 7859
broadcasting station that is licensed by the federal 7860
communications commission as a noncommercial educational radio 7861
or television station; the operation of a nonprofit animal 7862
adoption service or a county humane society; the promotion of 7863
education by an institution of learning that maintains a faculty 7864
of qualified instructors, teaches regular continuous courses of 7865
study, and confers a recognized diploma upon completion of a 7866
specific curriculum; the operation of a parent-teacher 7867
association, booster group, or similar organization primarily 7868
engaged in the promotion and support of the curricular or 7869
extracurricular activities of a primary or secondary school; the 7870
operation of a community or area center in which presentations 7871
in music, dramatics, the arts, and related fields are made in 7872
order to foster public interest and education therein; the 7873
production of performances in music, dramatics, and the arts; or 7874
the promotion of education by an organization engaged in 7875
carrying on research in, or the dissemination of, scientific and 7876
technological knowledge and information primarily for the 7877

public. 7878

Nothing in this division shall be deemed to exempt sales 7879
to any organization for use in the operation or carrying on of a 7880
trade or business, or sales to a home for the aged for use in 7881
the operation of independent living facilities as defined in 7882
division (A) of section 5709.12 of the Revised Code. 7883

(13) Building and construction materials and services sold 7884
to construction contractors for incorporation into a structure 7885
or improvement to real property under a construction contract 7886
with this state or a political subdivision of this state, or 7887
with the United States government or any of its agencies; 7888
building and construction materials and services sold to 7889
construction contractors for incorporation into a structure or 7890
improvement to real property that are accepted for ownership by 7891
this state or any of its political subdivisions, or by the 7892
United States government or any of its agencies at the time of 7893
completion of the structures or improvements; building and 7894
construction materials sold to construction contractors for 7895
incorporation into a horticulture structure or livestock 7896
structure for a person engaged in the business of horticulture 7897
or producing livestock; building materials and services sold to 7898
a construction contractor for incorporation into a house of 7899
public worship or religious education, or a building used 7900
exclusively for charitable purposes under a construction 7901
contract with an organization whose purpose is as described in 7902
division (B)(12) of this section; building materials and 7903
services sold to a construction contractor for incorporation 7904
into a building under a construction contract with an 7905
organization exempt from taxation under section 501(c)(3) of the 7906
Internal Revenue Code of 1986 when the building is to be used 7907
exclusively for the organization's exempt purposes; building and 7908

construction materials and services sold to construction 7909
contractors for incorporation into a structure or improvement to 7910
real property under a construction contract with a county land 7911
reutilization corporation organized under Chapter 1724. of the 7912
Revised Code or its wholly owned subsidiary; building and 7913
construction materials sold for incorporation into the original 7914
construction of a sports facility under section 307.696 of the 7915
Revised Code; building and construction materials and services 7916
sold to a construction contractor for incorporation into real 7917
property outside this state if such materials and services, when 7918
sold to a construction contractor in the state in which the real 7919
property is located for incorporation into real property in that 7920
state, would be exempt from a tax on sales levied by that state; 7921
building and construction materials for incorporation into a 7922
transportation facility pursuant to a public-private agreement 7923
entered into under sections 5501.70 to 5501.83 of the Revised 7924
Code; and, until one calendar year after the construction of a 7925
convention center that qualifies for property tax exemption 7926
under section 5709.084 of the Revised Code is completed, 7927
building and construction materials and services sold to a 7928
construction contractor for incorporation into the real property 7929
comprising that convention center; 7930

(14) Sales of ships or vessels or rail rolling stock used 7931
or to be used principally in interstate or foreign commerce, and 7932
repairs, alterations, fuel, and lubricants for such ships or 7933
vessels or rail rolling stock; 7934

(15) Sales to persons primarily engaged in any of the 7935
activities mentioned in division (B)(42)(a), (g), or (h) of this 7936
section, to persons engaged in making retail sales, or to 7937
persons who purchase for sale from a manufacturer tangible 7938
personal property that was produced by the manufacturer in 7939

accordance with specific designs provided by the purchaser, of 7940
packages, including material, labels, and parts for packages, 7941
and of machinery, equipment, and material for use primarily in 7942
packaging tangible personal property produced for sale, 7943
including any machinery, equipment, and supplies used to make 7944
labels or packages, to prepare packages or products for 7945
labeling, or to label packages or products, by or on the order 7946
of the person doing the packaging, or sold at retail. "Packages" 7947
includes bags, baskets, cartons, crates, boxes, cans, bottles, 7948
bindings, wrappings, and other similar devices and containers, 7949
but does not include motor vehicles or bulk tanks, trailers, or 7950
similar devices attached to motor vehicles. "Packaging" means 7951
placing in a package. Division (B) (15) of this section does not 7952
apply to persons engaged in highway transportation for hire. 7953

(16) Sales of food to persons using supplemental nutrition 7954
assistance program benefits to purchase the food. As used in 7955
this division, "food" has the same meaning as in 7 U.S.C. 2012 7956
and federal regulations adopted pursuant to the Food and 7957
Nutrition Act of 2008. 7958

(17) Sales to persons engaged in farming, agriculture, 7959
horticulture, or floriculture, of tangible personal property for 7960
use or consumption primarily in the production by farming, 7961
agriculture, horticulture, or floriculture of other tangible 7962
personal property for use or consumption primarily in the 7963
production of tangible personal property for sale by farming, 7964
agriculture, horticulture, or floriculture; or material and 7965
parts for incorporation into any such tangible personal property 7966
for use or consumption in production; and of tangible personal 7967
property for such use or consumption in the conditioning or 7968
holding of products produced by and for such use, consumption, 7969
or sale by persons engaged in farming, agriculture, 7970

horticulture, or floriculture, except where such property is 7971
incorporated into real property; 7972

(18) Sales of drugs for a human being that may be 7973
dispensed only pursuant to a prescription; insulin as recognized 7974
in the official United States pharmacopoeia; urine and blood 7975
testing materials when used by diabetics or persons with 7976
hypoglycemia to test for glucose or acetone; hypodermic syringes 7977
and needles when used by diabetics for insulin injections; 7978
epoetin alfa when purchased for use in the treatment of persons 7979
with medical disease; hospital beds when purchased by hospitals, 7980
nursing homes, or other medical facilities; and medical oxygen 7981
and medical oxygen-dispensing equipment when purchased by 7982
hospitals, nursing homes, or other medical facilities; 7983

(19) Sales of prosthetic devices, durable medical 7984
equipment for home use, or mobility enhancing equipment, when 7985
made pursuant to a prescription and when such devices or 7986
equipment are for use by a human being. 7987

(20) Sales of emergency and fire protection vehicles and 7988
equipment to nonprofit organizations for use solely in providing 7989
fire protection and emergency services, including trauma care 7990
and emergency medical services, for political subdivisions of 7991
the state; 7992

(21) Sales of tangible personal property manufactured in 7993
this state, if sold by the manufacturer in this state to a 7994
retailer for use in the retail business of the retailer outside 7995
of this state and if possession is taken from the manufacturer 7996
by the purchaser within this state for the sole purpose of 7997
immediately removing the same from this state in a vehicle owned 7998
by the purchaser; 7999

(22) Sales of services provided by the state or any of its	8000
political subdivisions, agencies, instrumentalities,	8001
institutions, or authorities, or by governmental entities of the	8002
state or any of its political subdivisions, agencies,	8003
instrumentalities, institutions, or authorities;	8004
(23) Sales of motor vehicles to nonresidents of this state	8005
under the circumstances described in division (B) of section	8006
5739.029 of the Revised Code;	8007
(24) Sales to persons engaged in the preparation of eggs	8008
for sale of tangible personal property used or consumed directly	8009
in such preparation, including such tangible personal property	8010
used for cleaning, sanitizing, preserving, grading, sorting, and	8011
classifying by size; packages, including material and parts for	8012
packages, and machinery, equipment, and material for use in	8013
packaging eggs for sale; and handling and transportation	8014
equipment and parts therefor, except motor vehicles licensed to	8015
operate on public highways, used in intraplant or interplant	8016
transfers or shipment of eggs in the process of preparation for	8017
sale, when the plant or plants within or between which such	8018
transfers or shipments occur are operated by the same person.	8019
"Packages" includes containers, cases, baskets, flats, fillers,	8020
filler flats, cartons, closure materials, labels, and labeling	8021
materials, and "packaging" means placing therein.	8022
(25) (a) Sales of water to a consumer for residential use;	8023
(b) Sales of water by a nonprofit corporation engaged	8024
exclusively in the treatment, distribution, and sale of water to	8025
consumers, if such water is delivered to consumers through pipes	8026
or tubing.	8027
(26) Fees charged for inspection or reinspection of motor	8028

vehicles under section 3704.14 of the Revised Code;	8029
(27) Sales to persons licensed to conduct a food service operation pursuant to section 3717.43 of the Revised Code, of tangible personal property primarily used directly for the following:	8030
	8031
	8032
	8033
(a) To prepare food for human consumption for sale;	8034
(b) To preserve food that has been or will be prepared for human consumption for sale by the food service operator, not including tangible personal property used to display food for selection by the consumer;	8035
	8036
	8037
	8038
(c) To clean tangible personal property used to prepare or serve food for human consumption for sale.	8039
	8040
(28) Sales of animals by nonprofit animal adoption services or county humane societies;	8041
	8042
(29) Sales of services to a corporation described in division (A) of section 5709.72 of the Revised Code, and sales of tangible personal property that qualifies for exemption from taxation under section 5709.72 of the Revised Code;	8043
	8044
	8045
	8046
(30) Sales and installation of agricultural land tile, as defined in division (B) (5) (a) of section 5739.01 of the Revised Code;	8047
	8048
	8049
(31) Sales and erection or installation of portable grain bins, as defined in division (B) (5) (b) of section 5739.01 of the Revised Code;	8050
	8051
	8052
(32) The sale, lease, repair, and maintenance of, parts for, or items attached to or incorporated in, motor vehicles that are primarily used for transporting tangible personal property belonging to others by a person engaged in highway	8053
	8054
	8055
	8056

transportation for hire, except for packages and packaging used 8057
for the transportation of tangible personal property; 8058

(33) Sales to the state headquarters of any veterans' 8059
organization in this state that is either incorporated and 8060
issued a charter by the congress of the United States or is 8061
recognized by the United States veterans administration, for use 8062
by the headquarters; 8063

(34) Sales to a telecommunications service vendor, mobile 8064
telecommunications service vendor, or satellite broadcasting 8065
service vendor of tangible personal property and services used 8066
directly and primarily in transmitting, receiving, switching, or 8067
recording any interactive, one- or two-way electromagnetic 8068
communications, including voice, image, data, and information, 8069
through the use of any medium, including, but not limited to, 8070
poles, wires, cables, switching equipment, computers, and record 8071
storage devices and media, and component parts for the tangible 8072
personal property. The exemption provided in this division shall 8073
be in lieu of all other exemptions under division (B) (42) (a) or 8074
(n) of this section to which the vendor may otherwise be 8075
entitled, based upon the use of the thing purchased in providing 8076
the telecommunications, mobile telecommunications, or satellite 8077
broadcasting service. 8078

(35) (a) Sales where the purpose of the consumer is to use 8079
or consume the things transferred in making retail sales and 8080
consisting of newspaper inserts, catalogues, coupons, flyers, 8081
gift certificates, or other advertising material that prices and 8082
describes tangible personal property offered for retail sale. 8083

(b) Sales to direct marketing vendors of preliminary 8084
materials such as photographs, artwork, and typesetting that 8085
will be used in printing advertising material; and of printed 8086

matter that offers free merchandise or chances to win sweepstake prizes and that is mailed to potential customers with advertising material described in division (B) (35) (a) of this section;

(c) Sales of equipment such as telephones, computers, facsimile machines, and similar tangible personal property primarily used to accept orders for direct marketing retail sales.

(d) Sales of automatic food vending machines that preserve food with a shelf life of forty-five days or less by refrigeration and dispense it to the consumer.

For purposes of division (B) (35) of this section, "direct marketing" means the method of selling where consumers order tangible personal property by United States mail, delivery service, or telecommunication and the vendor delivers or ships the tangible personal property sold to the consumer from a warehouse, catalogue distribution center, or similar fulfillment facility by means of the United States mail, delivery service, or common carrier.

(36) Sales to a person engaged in the business of horticulture or producing livestock of materials to be incorporated into a horticulture structure or livestock structure;

(37) Sales of personal computers, computer monitors, computer keyboards, modems, and other peripheral computer equipment to an individual who is licensed or certified to teach in an elementary or a secondary school in this state for use by that individual in preparation for teaching elementary or secondary school students;

(38) Sales of tangible personal property that is not 8116
required to be registered or licensed under the laws of this 8117
state to a citizen of a foreign nation that is not a citizen of 8118
the United States, provided the property is delivered to a 8119
person in this state that is not a related member of the 8120
purchaser, is physically present in this state for the sole 8121
purpose of temporary storage and package consolidation, and is 8122
subsequently delivered to the purchaser at a delivery address in 8123
a foreign nation. As used in division (B) (38) of this section, 8124
"related member" has the same meaning as in section 5733.042 of 8125
the Revised Code, and "temporary storage" means the storage of 8126
tangible personal property for a period of not more than sixty 8127
days. 8128

(39) Sales of used manufactured homes and used mobile 8129
homes, as defined in section 5739.0210 of the Revised Code, made 8130
on or after January 1, 2000; 8131

(40) Sales of tangible personal property and services to a 8132
provider of electricity used or consumed directly and primarily 8133
in generating, transmitting, or distributing electricity for use 8134
by others, including property that is or is to be incorporated 8135
into and will become a part of the consumer's production, 8136
transmission, or distribution system and that retains its 8137
classification as tangible personal property after 8138
incorporation; fuel or power used in the production, 8139
transmission, or distribution of electricity; energy conversion 8140
equipment as defined in section 5727.01 of the Revised Code; and 8141
tangible personal property and services used in the repair and 8142
maintenance of the production, transmission, or distribution 8143
system, including only those motor vehicles as are specially 8144
designed and equipped for such use. The exemption provided in 8145
this division shall be in lieu of all other exemptions in 8146

division (B) (42) (a) or (n) of this section to which a provider 8147
of electricity may otherwise be entitled based on the use of the 8148
tangible personal property or service purchased in generating, 8149
transmitting, or distributing electricity. 8150

(41) Sales to a person providing services under division 8151
(B) (3) (r) of section 5739.01 of the Revised Code of tangible 8152
personal property and services used directly and primarily in 8153
providing taxable services under that section. 8154

(42) Sales where the purpose of the purchaser is to do any 8155
of the following: 8156

(a) To incorporate the thing transferred as a material or 8157
a part into tangible personal property to be produced for sale 8158
by manufacturing, assembling, processing, or refining; or to use 8159
or consume the thing transferred directly in producing tangible 8160
personal property for sale by mining, including, without 8161
limitation, the extraction from the earth of all substances that 8162
are classed geologically as minerals, or directly in the 8163
rendition of a public utility service, except that the sales tax 8164
levied by this section shall be collected upon all meals, 8165
drinks, and food for human consumption sold when transporting 8166
persons. This paragraph does not exempt from "retail sale" or 8167
"sales at retail" the sale of tangible personal property that is 8168
to be incorporated into a structure or improvement to real 8169
property. 8170

(b) To hold the thing transferred as security for the 8171
performance of an obligation of the vendor; 8172

(c) To resell, hold, use, or consume the thing transferred 8173
as evidence of a contract of insurance; 8174

(d) To use or consume the thing directly in commercial 8175

fishing;	8176
(e) To incorporate the thing transferred as a material or	8177
a part into, or to use or consume the thing transferred directly	8178
in the production of, magazines distributed as controlled	8179
circulation publications;	8180
(f) To use or consume the thing transferred in the	8181
production and preparation in suitable condition for market and	8182
sale of printed, imprinted, overprinted, lithographic,	8183
multilithic, blueprinted, photostatic, or other productions or	8184
reproductions of written or graphic matter;	8185
(g) To use the thing transferred, as described in section	8186
5739.011 of the Revised Code, primarily in a manufacturing	8187
operation to produce tangible personal property for sale;	8188
(h) To use the benefit of a warranty, maintenance or	8189
service contract, or similar agreement, as described in division	8190
(B) (7) of section 5739.01 of the Revised Code, to repair or	8191
maintain tangible personal property, if all of the property that	8192
is the subject of the warranty, contract, or agreement would not	8193
be subject to the tax imposed by this section;	8194
(i) To use the thing transferred as qualified research and	8195
development equipment;	8196
(j) To use or consume the thing transferred primarily in	8197
storing, transporting, mailing, or otherwise handling purchased	8198
sales inventory in a warehouse, distribution center, or similar	8199
facility when the inventory is primarily distributed outside	8200
this state to retail stores of the person who owns or controls	8201
the warehouse, distribution center, or similar facility, to	8202
retail stores of an affiliated group of which that person is a	8203
member, or by means of direct marketing. This division does not	8204

apply to motor vehicles registered for operation on the public highways. As used in this division, "affiliated group" has the same meaning as in division (B) (3) (e) of section 5739.01 of the Revised Code and "direct marketing" has the same meaning as in division (B) (35) of this section.

(k) To use or consume the thing transferred to fulfill a contractual obligation incurred by a warrantor pursuant to a warranty provided as a part of the price of the tangible personal property sold or by a vendor of a warranty, maintenance or service contract, or similar agreement the provision of which is defined as a sale under division (B) (7) of section 5739.01 of the Revised Code;

(l) To use or consume the thing transferred in the production of a newspaper for distribution to the public;

(m) To use tangible personal property to perform a service listed in division (B) (3) of section 5739.01 of the Revised Code, if the property is or is to be permanently transferred to the consumer of the service as an integral part of the performance of the service;

(n) To use or consume the thing transferred primarily in producing tangible personal property for sale by farming, agriculture, horticulture, or floriculture. Persons engaged in rendering farming, agriculture, horticulture, or floriculture services for others are deemed engaged primarily in farming, agriculture, horticulture, or floriculture. This paragraph does not exempt from "retail sale" or "sales at retail" the sale of tangible personal property that is to be incorporated into a structure or improvement to real property.

(o) To use or consume the thing transferred in acquiring,

formatting, editing, storing, and disseminating data or 8234
information by electronic publishing; 8235

(p) To provide the thing transferred to the owner or 8236
lessee of a motor vehicle that is being repaired or serviced, if 8237
the thing transferred is a rented motor vehicle and the 8238
purchaser is reimbursed for the cost of the rented motor vehicle 8239
by a manufacturer, warrantor, or provider of a maintenance, 8240
service, or other similar contract or agreement, with respect to 8241
the motor vehicle that is being repaired or serviced; 8242

(q) To use or consume the thing transferred directly in 8243
production of crude oil and natural gas for sale. Persons 8244
engaged in rendering production services for others are deemed 8245
engaged in production. 8246

As used in division (B) (42) (q) of this section, 8247
"production" means operations and tangible personal property 8248
directly used to expose and evaluate an underground reservoir 8249
that may contain hydrocarbon resources, prepare the wellbore for 8250
production, and lift and control all substances yielded by the 8251
reservoir to the surface of the earth. 8252

(i) For the purposes of division (B) (42) (q) of this 8253
section, the "thing transferred" includes, but is not limited 8254
to, any of the following: 8255

(I) Services provided in the construction of permanent 8256
access roads, services provided in the construction of the well 8257
site, and services provided in the construction of temporary 8258
impoundments; 8259

(II) Equipment and rigging used for the specific purpose 8260
of creating with integrity a wellbore pathway to underground 8261
reservoirs; 8262

(III) Drilling and workover services used to work within a subsurface wellbore, and tangible personal property directly used in providing such services;	8263 8264 8265
(IV) Casing, tubulars, and float and centralizing equipment;	8266 8267
(V) Trailers to which production equipment is attached;	8268
(VI) Well completion services, including cementing of casing, and tangible personal property directly used in providing such services;	8269 8270 8271
(VII) Wireline evaluation, mud logging, and perforation services, and tangible personal property directly used in providing such services;	8272 8273 8274
(VIII) Reservoir stimulation, hydraulic fracturing, and acidizing services, and tangible personal property directly used in providing such services, including all material pumped downhole;	8275 8276 8277 8278
(IX) Pressure pumping equipment;	8279
(X) Artificial lift systems equipment;	8280
(XI) Wellhead equipment and well site equipment used to separate, stabilize, and control hydrocarbon phases and produced water;	8281 8282 8283
(XII) Tangible personal property directly used to control production equipment.	8284 8285
(ii) For the purposes of division (B)(42)(q) of this section, the "thing transferred" does not include any of the following:	8286 8287 8288
(I) Tangible personal property used primarily in the	8289

exploration and production of any mineral resource regulated	8290
under Chapter 1509. of the Revised Code other than oil or gas;	8291
(II) Tangible personal property used primarily in storing,	8292
holding, or delivering solutions or chemicals used in well	8293
stimulation as defined in section 1509.01 of the Revised Code;	8294
(III) Tangible personal property used primarily in	8295
preparing, installing, or reclaiming foundations for drilling or	8296
pumping equipment or well stimulation material tanks;	8297
(IV) Tangible personal property used primarily in	8298
transporting, delivering, or removing equipment to or from the	8299
well site or storing such equipment before its use at the well	8300
site;	8301
(V) Tangible personal property used primarily in gathering	8302
operations occurring off the well site, including gathering	8303
pipelines transporting hydrocarbon gas or liquids away from a	8304
crude oil or natural gas production facility;	8305
(VI) Tangible personal property that is to be incorporated	8306
into a structure or improvement to real property;	8307
(VII) Well site fencing, lighting, or security systems;	8308
(VIII) Communication devices or services;	8309
(IX) Office supplies;	8310
(X) Trailers used as offices or lodging;	8311
(XI) Motor vehicles of any kind;	8312
(XII) Tangible personal property used primarily for the	8313
storage of drilling byproducts and fuel not used for production;	8314
(XIII) Tangible personal property used primarily as a	8315
safety device;	8316

(XIV) Data collection or monitoring devices;	8317
(XV) Access ladders, stairs, or platforms attached to storage tanks.	8318 8319
The enumeration of tangible personal property in division (B) (42) (q) (ii) of this section is not intended to be exhaustive, and any tangible personal property not so enumerated shall not necessarily be construed to be a "thing transferred" for the purposes of division (B) (42) (q) of this section.	8320 8321 8322 8323 8324
The commissioner shall adopt and promulgate rules under sections 119.01 to 119.13 of the Revised Code that the commissioner deems necessary to administer division (B) (42) (q) of this section.	8325 8326 8327 8328
As used in division (B) (42) of this section, "thing" includes all transactions included in divisions (B) (3) (a), (b), and (e) of section 5739.01 of the Revised Code.	8329 8330 8331
(43) Sales conducted through a coin operated device that activates vacuum equipment or equipment that dispenses water, whether or not in combination with soap or other cleaning agents or wax, to the consumer for the consumer's use on the premises in washing, cleaning, or waxing a motor vehicle, provided no other personal property or personal service is provided as part of the transaction.	8332 8333 8334 8335 8336 8337 8338
(44) Sales of replacement and modification parts for engines, airframes, instruments, and interiors in, and paint for, aircraft used primarily in a fractional aircraft ownership program, and sales of services for the repair, modification, and maintenance of such aircraft, and machinery, equipment, and supplies primarily used to provide those services.	8339 8340 8341 8342 8343 8344
(45) Sales of telecommunications service that is used	8345

directly and primarily to perform the functions of a call center. As used in this division, "call center" means any physical location where telephone calls are placed or received in high volume for the purpose of making sales, marketing, customer service, technical support, or other specialized business activity, and that employs at least fifty individuals that engage in call center activities on a full-time basis, or sufficient individuals to fill fifty full-time equivalent positions.

(46) Sales by a telecommunications service vendor of 900 service to a subscriber. This division does not apply to information services.

(47) Sales of value-added non-voice data service. This division does not apply to any similar service that is not otherwise a telecommunications service.

(48) Sales of feminine hygiene products.

(49) Sales of materials, parts, equipment, or engines used in the repair or maintenance of aircraft or avionics systems of such aircraft, and sales of repair, remodeling, replacement, or maintenance services in this state performed on aircraft or on an aircraft's avionics, engine, or component materials or parts. As used in division (B) (49) of this section, "aircraft" means aircraft of more than six thousand pounds maximum certified takeoff weight or used exclusively in general aviation.

(50) Sales of full flight simulators that are used for pilot or flight-crew training, sales of repair or replacement parts or components, and sales of repair or maintenance services for such full flight simulators. "Full flight simulator" means a replica of a specific type, or make, model, and series of

aircraft cockpit. It includes the assemblage of equipment and 8375
computer programs necessary to represent aircraft operations in 8376
ground and flight conditions, a visual system providing an out- 8377
of-the-cockpit view, and a system that provides cues at least 8378
equivalent to those of a three-degree-of-freedom motion system, 8379
and has the full range of capabilities of the systems installed 8380
in the device as described in appendices A and B of part 60 of 8381
chapter 1 of title 14 of the Code of Federal Regulations. 8382

(51) Any transfer or lease of tangible personal property 8383
between the state and JobsOhio in accordance with section 8384
4313.02 of the Revised Code. 8385

(52) (a) Sales to a qualifying corporation. 8386

(b) As used in division (B) (52) of this section: 8387

(i) "Qualifying corporation" means a nonprofit corporation 8388
organized in this state that leases from an eligible county 8389
land, buildings, structures, fixtures, and improvements to the 8390
land that are part of or used in a public recreational facility 8391
used by a major league professional athletic team or a class A 8392
to class AAA minor league affiliate of a major league 8393
professional athletic team for a significant portion of the 8394
team's home schedule, provided the following apply: 8395

(I) The facility is leased from the eligible county 8396
pursuant to a lease that requires substantially all of the 8397
revenue from the operation of the business or activity conducted 8398
by the nonprofit corporation at the facility in excess of 8399
operating costs, capital expenditures, and reserves to be paid 8400
to the eligible county at least once per calendar year. 8401

(II) Upon dissolution and liquidation of the nonprofit 8402
corporation, all of its net assets are distributable to the 8403

board of commissioners of the eligible county from which the 8404
corporation leases the facility. 8405

(ii) "Eligible county" has the same meaning as in section 8406
307.695 of the Revised Code. 8407

(53) Sales to or by a cable service provider, video 8408
service provider, or radio or television broadcast station 8409
regulated by the federal government of cable service or 8410
programming, video service or programming, audio service or 8411
programming, or electronically transferred digital audiovisual 8412
or audio work. As used in division (B) (53) of this section, 8413
"cable service" and "cable service provider" have the same 8414
meanings as in section 1332.01 of the Revised Code, and "video 8415
service," "video service provider," and "video programming" have 8416
the same meanings as in section 1332.21 of the Revised Code. 8417

(54) Sales of a digital audio work electronically 8418
transferred for delivery through use of a machine, such as a 8419
juke box, that does all of the following: 8420

(a) Accepts direct payments to operate; 8421

(b) Automatically plays a selected digital audio work for 8422
a single play upon receipt of a payment described in division 8423
(B) (54) (a) of this section; 8424

(c) Operates exclusively for the purpose of playing 8425
digital audio works in a commercial establishment. 8426

(55) (a) Sales of the following occurring on the first 8427
Friday of August and the following Saturday and Sunday of each 8428
year, beginning in 2018: 8429

(i) An item of clothing, the price of which is seventy- 8430
five dollars or less; 8431

(ii) An item of school supplies, the price of which is	8432
twenty dollars or less;	8433
(iii) An item of school instructional material, the price	8434
of which is twenty dollars or less.	8435
(b) As used in division (B) (55) of this section:	8436
(i) "Clothing" means all human wearing apparel suitable	8437
for general use. "Clothing" includes, but is not limited to,	8438
aprons, household and shop; athletic supporters; baby receiving	8439
blankets; bathing suits and caps; beach capes and coats; belts	8440
and suspenders; boots; coats and jackets; costumes; diapers,	8441
children and adult, including disposable diapers; earmuffs;	8442
footlets; formal wear; garters and garter belts; girdles; gloves	8443
and mittens for general use; hats and caps; hosiery; insoles for	8444
shoes; lab coats; neckties; overshoes; pantyhose; rainwear;	8445
rubber pants; sandals; scarves; shoes and shoe laces; slippers;	8446
sneakers; socks and stockings; steel-toed shoes; underwear;	8447
uniforms, athletic and nonathletic; and wedding apparel.	8448
"Clothing" does not include items purchased for use in a trade	8449
or business; clothing accessories or equipment; protective	8450
equipment; sports or recreational equipment; belt buckles sold	8451
separately; costume masks sold separately; patches and emblems	8452
sold separately; sewing equipment and supplies including, but	8453
not limited to, knitting needles, patterns, pins, scissors,	8454
sewing machines, sewing needles, tape measures, and thimbles;	8455
and sewing materials that become part of "clothing" including,	8456
but not limited to, buttons, fabric, lace, thread, yarn, and	8457
zippers.	8458
(ii) "School supplies" means items commonly used by a	8459
student in a course of study. "School supplies" includes only	8460
the following items: binders; book bags; calculators; cellophane	8461

tape; blackboard chalk; compasses; composition books; crayons; 8462
erasers; folders, expandable, pocket, plastic, and manila; glue, 8463
paste, and paste sticks; highlighters; index cards; index card 8464
boxes; legal pads; lunch boxes; markers; notebooks; paper, 8465
loose-leaf ruled notebook paper, copy paper, graph paper, 8466
tracing paper, manila paper, colored paper, poster board, and 8467
construction paper; pencil boxes and other school supply boxes; 8468
pencil sharpeners; pencils; pens; protractors; rulers; scissors; 8469
and writing tablets. "School supplies" does not include any item 8470
purchased for use in a trade or business. 8471

(iii) "School instructional material" means written 8472
material commonly used by a student in a course of study as a 8473
reference and to learn the subject being taught. "School 8474
instructional material" includes only the following items: 8475
reference books, reference maps and globes, textbooks, and 8476
workbooks. "School instructional material" does not include any 8477
material purchased for use in a trade or business. 8478

(56) (a) Sales of diapers or incontinence underpads sold 8479
pursuant to a prescription, for the benefit of a medicaid 8480
recipient with a diagnosis of incontinence, and by a medicaid 8481
provider that maintains a valid provider agreement under section 8482
5164.30 of the Revised Code with the department of medicaid, 8483
provided that the medicaid program covers diapers or 8484
incontinence underpads as an incontinence garment. 8485

(b) As used in division (B) (56) (a) of this section: 8486

(i) "Diaper" means an absorbent garment worn by humans who 8487
are incapable of, or have difficulty, controlling their bladder 8488
or bowel movements. 8489

(ii) "Incontinence underpad" means an absorbent product, 8490

not worn on the body, designed to protect furniture or other 8491
tangible personal property from soiling or damage due to human 8492
incontinence. 8493

(57) Sales to a county land reutilization corporation 8494
organized under Chapter 1724. of the Revised Code or its wholly 8495
owned subsidiary and sales by the county land reutilization 8496
corporation or its wholly owned subsidiary. 8497

(C) For the purpose of the proper administration of this 8498
chapter, and to prevent the evasion of the tax, it is presumed 8499
that all sales made in this state are subject to the tax until 8500
the contrary is established. 8501

(D) The tax collected by the vendor from the consumer 8502
under this chapter is not part of the price, but is a tax 8503
collection for the benefit of the state, and of counties levying 8504
an additional sales tax pursuant to section 5739.021 or 5739.026 8505
of the Revised Code and of transit authorities levying an 8506
additional sales tax pursuant to section 5739.023 of the Revised 8507
Code. Except for the discount authorized under section 5739.12 8508
of the Revised Code and the effects of any rounding pursuant to 8509
section 5703.055 of the Revised Code, no person other than the 8510
state or such a county or transit authority shall derive any 8511
benefit from the collection or payment of the tax levied by this 8512
section or section 5739.021, 5739.023, or 5739.026 of the 8513
Revised Code. 8514

Section 2. That existing sections 317.32, 319.48, 319.54, 8515
321.261, 321.263, 321.343, 323.25, 323.26, 323.28, 323.31, 8516
323.33, 323.65, 323.66, 323.67, 323.69, 323.691, 323.70, 323.71, 8517
323.72, 323.73, 323.75, 323.76, 323.77, 323.79, 505.86, 715.261, 8518
721.28, 1721.10, 1724.02, 1724.11, 3737.87, 3745.11, 5709.12, 8519
5721.01, 5721.02, 5721.03, 5721.04, 5721.06, 5721.13, 5721.17, 8520

5721.18, 5721.19, 5721.192, 5721.20, 5721.25, 5721.26, 5721.30, 8521
5721.32, 5721.33, 5721.37, 5722.01, 5722.02, 5722.03, 5722.031, 8522
5722.04, 5722.05, 5722.06, 5722.07, 5722.08, 5722.10, 5722.11, 8523
5722.14, 5722.15, 5722.21, 5723.01, 5723.03, 5723.04, 5723.05, 8524
5723.06, 5723.10, 5723.13, 5723.18, and 5739.02 of the Revised 8525
Code are hereby repealed. 8526

Section 3. That sections 323.74, 5721.14, 5721.15, 8527
5721.16, 5722.09, and 5722.13 of the Revised Code are hereby 8528
repealed. 8529