

As Reported by the Senate Local Government and Elections Committee

134th General Assembly

Regular Session

2021-2022

Sub. 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	231
2011, the following percentages:	232
(a) On the first five hundred thousand dollars, four per	233
cent;	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	237
million dollars, three-quarters of one per cent;	238
(e) On amounts exceeding one hundred fifty million	239
dollars, five hundred eighty-five thousandths of one per cent.	240
(2) For payments made in or after 2011, the following	241
percentages:	242
(a) On the first five hundred thousand dollars, four per	243
cent;	244
(b) On the next ten million dollars, two per cent;	245
(c) On amounts exceeding ten million five hundred thousand	246
dollars, three-fourths of one per cent.	247
Such compensation shall be apportioned ratably by the	248
auditor and deducted from the shares or portions of the revenue	249
payable to the state as well as to the county, townships,	250
municipal corporations, and school districts.	251
(D) Each county auditor shall receive four per cent of the	252
amount of tax collected and paid into the county treasury, on	253
property omitted and placed by the county auditor on the tax	254
duplicate.	255
(E) On all estate tax moneys collected by the county	256
treasurer, the county auditor, on settlement annually with the	257

tax commissioner, shall be allowed, as compensation for the 258
auditor's services under Chapter 5731. of the Revised Code, two 259
per cent of the amount collected and reported that year in 260
excess of refunds distributed, for the use of the general fund 261
of the county. 262

(F) On all cigarette license moneys collected by the 263
county treasurer, the county auditor, on settlement semiannually 264
with the treasurer, shall be allowed as compensation for the 265
auditor's services in the issuing of such licenses one-half of 266
one per cent of such moneys, to be apportioned ratably and 267
deducted from the shares of the revenue payable to the county 268
and subdivisions, for the use of the general fund of the county. 269

(G) The county auditor shall charge and receive fees as 270
follows: 271

(1) For deeds of land sold for taxes to be paid by the 272
purchaser, ~~five~~forty-five dollars; 273

(2) For the transfer or entry of land, lot, or part of 274
lot, or the transfer or entry on or after January 1, 2000, of a 275
used manufactured home or mobile home as defined in section 276
5739.0210 of the Revised Code, fifty cents for each transfer or 277
entry, to be paid by the person requiring it; 278

(3) For receiving statements of value and administering 279
section 319.202 of the Revised Code, one dollar, or ten cents 280
for each one hundred dollars or fraction of one hundred dollars, 281
whichever is greater, of the value of the real property 282
transferred or, for sales occurring on or after January 1, 2000, 283
the value of the used manufactured home or used mobile home, as 284
defined in section 5739.0210 of the Revised Code, transferred, 285
except no fee shall be charged when the transfer is made: 286

(a) To or from the United States, this state, or any instrumentality, agency, or political subdivision of the United States or this state;	287 288 289
(b) Solely in order to provide or release security for a debt or obligation;	290 291
(c) To confirm or correct a deed previously executed and recorded or when a current owner on any record made available to the general public on the internet or a publicly accessible database and the general tax list of real and public utility property and the general duplicate of real and public utility property is a peace officer, parole officer, prosecuting attorney, assistant prosecuting attorney, correctional employee, youth services employee, firefighter, EMT, or investigator of the bureau of criminal identification and investigation and is changing the current owner name listed on any record made available to the general public on the internet or a publicly accessible database and the general tax list of real and public utility property and the general duplicate of real and public utility property to the initials of the current owner as prescribed in division (B) (1) of section 319.28 of the Revised Code;	292 293 294 295 296 297 298 299 300 301 302 303 304 305 306 307
(d) To evidence a gift, in trust or otherwise and whether revocable or irrevocable, between husband and wife, or parent and child or the spouse of either;	308 309 310
(e) On sale for delinquent taxes or assessments;	311
(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;	312 313 314
(g) Pursuant to a reorganization of corporations or	315

unincorporated associations or pursuant to the dissolution of a 316
corporation, to the extent that the corporation conveys the 317
property to a stockholder as a distribution in kind of the 318
corporation's assets in exchange for the stockholder's shares in 319
the dissolved corporation; 320

(h) By a subsidiary corporation to its parent corporation 321
for no consideration, nominal consideration, or in sole 322
consideration of the cancellation or surrender of the 323
subsidiary's stock; 324

(i) By lease, whether or not it extends to mineral or 325
mineral rights, unless the lease is for a term of years 326
renewable forever; 327

(j) When the value of the real property or the 328
manufactured or mobile home or the value of the interest that is 329
conveyed does not exceed one hundred dollars; 330

(k) Of an occupied residential property, including a 331
manufactured or mobile home, being transferred to the builder of 332
a new residence or to the dealer of a new manufactured or mobile 333
home when the former residence is traded as part of the 334
consideration for the new residence or new manufactured or 335
mobile home; 336

(l) To a grantee other than a dealer in real property or 337
in manufactured or mobile homes, solely for the purpose of, and 338
as a step in, the prompt sale of the real property or 339
manufactured or mobile home to others; 340

(m) To or from a person when no money or other valuable 341
and tangible consideration readily convertible into money is 342
paid or to be paid for the real estate or manufactured or mobile 343
home and the transaction is not a gift; 344

(n) Pursuant to division (B) of section 317.22 of the Revised Code, or section 2113.61 of the Revised Code, between spouses or to a surviving spouse pursuant to section 5302.17 of the Revised Code as it existed prior to April 4, 1985, between persons pursuant to section 5302.17 or 5302.18 of the Revised Code on or after April 4, 1985, to a person who is a surviving, survivorship tenant pursuant to section 5302.17 of the Revised Code on or after April 4, 1985, or pursuant to section 5309.45 of the Revised Code; 345
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(o) To a trustee acting on behalf of minor children of the deceased; 354
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(p) Of an easement or right-of-way when the value of the interest conveyed does not exceed one thousand dollars; 356
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(q) Of property sold to a surviving spouse pursuant to section 2106.16 of the Revised Code; 358
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(r) To or from an organization exempt from federal income taxation under section 501(c)(3) of the "Internal Revenue Code of 1986," 100 Stat. 2085, 26 U.S.C.A. 1, as amended, provided such transfer is without consideration and is in furtherance of the charitable or public purposes of such organization; 360
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(s) Among the heirs at law or devisees, including a surviving spouse, of a common decedent, when no consideration in money is paid or to be paid for the real property or manufactured or mobile home; 365
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(t) To a trustee of a trust, when the grantor of the trust has reserved an unlimited power to revoke the trust; 369
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(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 371
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withdraw trust assets;	374
(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;	375 376 377 378
(w) To a corporation for incorporation into a sports facility constructed pursuant to section 307.696 of the Revised Code;	379 380 381
(x) Between persons pursuant to section 5302.18 of the Revised Code;	382 383
(y) From a county land reutilization corporation organized under Chapter 1724. of the Revised Code, or its wholly owned subsidiary, to a third party.	384 385 386
(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.	387 388 389 390 391 392
The auditor shall compute and collect the fee. The auditor shall maintain a numbered receipt system, as prescribed by the tax commissioner, and use such receipt system to provide a receipt to each person paying a fee. The auditor shall deposit the receipts of the fees on conveyances in the county treasury daily to the credit of the general fund of the county, except that fees charged and received under division (G) (3) of this section for a transfer of real property to a county land reutilization corporation shall be credited to the county land reutilization corporation fund established under section 321.263	393 394 395 396 397 398 399 400 401 402

of the Revised Code. 403

The real property transfer fee provided for in division 404
(G) (3) of this section shall be applicable to any conveyance of 405
real property presented to the auditor on or after January 1, 406
1968, regardless of its time of execution or delivery. 407

The transfer fee for a used manufactured home or used 408
mobile home shall be computed by and paid to the county auditor 409
of the county in which the home is located immediately prior to 410
the transfer. 411

Sec. 321.261. (A) In each county treasury there shall be 412
created the treasurer's delinquent tax and assessment collection 413
fund and the prosecuting attorney's delinquent tax and 414
assessment collection fund. Except as otherwise provided in this 415
division, two and one-half per cent of all delinquent real 416
property, personal property, and manufactured and mobile home 417
taxes and assessments collected by the county treasurer shall be 418
deposited in the treasurer's delinquent tax and assessment 419
collection fund, and two and one-half per cent of such 420
delinquent taxes and assessments shall be deposited in the 421
prosecuting attorney's delinquent tax and assessment collection 422
fund. The board of county commissioners shall appropriate to the 423
county treasurer from the treasurer's delinquent tax and 424
assessment collection fund, and shall appropriate to the 425
prosecuting attorney from the prosecuting attorney's delinquent 426
tax and assessment collection fund, money to the credit of the 427
respective fund, and except as provided in division (D) of this 428
section, the appropriation shall be used only for the following 429
purposes: 430

(1) By the county treasurer or the county prosecuting 431
attorney in connection with the collection of delinquent real 432

property, personal property, and manufactured and mobile home 433
taxes and assessments, including proceedings related to 434
foreclosure of the state's lien for such taxes against such 435
property; 436

(2) With respect to any portion of the amount appropriated 437
from the treasurer's delinquent tax and assessment collection 438
fund for the benefit of a county land reutilization corporation 439
organized under Chapter 1724. of the Revised Code, the county 440
land reutilization corporation. Upon the deposit of amounts in 441
the treasurer's delinquent tax and assessment collection fund, 442
any amounts allocated at the direction of the treasurer to the 443
support of the county land reutilization corporation shall be 444
paid out of such fund to the corporation upon a warrant of the 445
county auditor. 446

If the balance in the treasurer's or prosecuting 447
attorney's delinquent tax and assessment collection fund exceeds 448
three times the amount deposited into the fund in the preceding 449
year, the treasurer or prosecuting attorney, on or before the 450
twentieth day of October of the current year, may direct the 451
county auditor to forgo the allocation of delinquent taxes and 452
assessments to that officer's respective fund in the ensuing 453
year. If the county auditor receives such direction, the auditor 454
shall cause the portion of taxes and assessments that otherwise 455
would be credited to the fund under this section in that ensuing 456
year to be allocated and distributed among taxing units' funds 457
as otherwise provided in this chapter and other applicable law. 458

(B) During the period of time that a county land 459
reutilization corporation is functioning as such on behalf of a 460
county, the board of county commissioners, upon the request of 461
the county treasurer, a county commissioner, or the county land 462

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

(C) Annually by the first day of December, the county 476
treasurer and the prosecuting attorney each shall submit a 477
report to the board of county commissioners regarding the use of 478
the moneys appropriated from their respective delinquent tax and 479
assessment collection funds. Each report shall specify the 480
amount appropriated from the fund during the current calendar 481
year, an estimate of the amount so appropriated that will be 482
expended by the end of the year, a summary of how the amount 483
appropriated has been expended in connection with delinquent tax 484
collection activities or land reutilization, and an estimate of 485
the amount that will be credited to the fund during the ensuing 486
calendar year. 487

The annual report of a county land reutilization 488
corporation required by section 1724.05 of the Revised Code 489
shall include information regarding the amount and use of the 490
moneys that the corporation received from the treasurer's 491
delinquent tax and assessment collection fund and the county 492
land reutilization corporation fund. 493

(D) (1) In any county, if the county treasurer or 494
prosecuting attorney determines that the balance to the credit 495
of that officer's corresponding delinquent tax and assessment 496
collection fund exceeds the amount required to be used as 497
prescribed by division (A) of this section, the county treasurer 498
or prosecuting attorney may expend the excess to prevent 499
residential mortgage foreclosures in the county and to address 500
problems associated with other foreclosed real property. The 501
amount used for that purpose in any year may not exceed the 502
amount that would cause the fund to have a reserve of less than 503
twenty per cent of the amount expended in the preceding year for 504
the purposes of division (A) of this section. 505

Money authorized to be expended under division (D) (1) of 506
this section shall be used to provide financial assistance in 507
the form of loans to borrowers in default on their home 508
mortgages, including for the payment of late fees, to clear 509
arrearage balances, and to augment moneys used in the county's 510
foreclosure prevention program. The money also may be used to 511
assist county land reutilization corporations, municipal 512
corporations, or townships in the county, upon their application 513
to the county treasurer, prosecuting attorney, or the county 514
department of development, in the nuisance abatement of 515
deteriorated residential buildings in foreclosure, or vacant, 516
abandoned, tax-delinquent, or blighted real property, including 517
paying the costs of boarding up such buildings, lot maintenance, 518
and demolition. 519

(2) In a county having a population of more than one 520
hundred thousand according to the department of development's 521
2006 census estimate, if the county treasurer or prosecuting 522
attorney determines that the balance to the credit of that 523
officer's corresponding delinquent tax and assessment collection 524

fund exceeds the amount required to be used as prescribed by 525
division (A) of this section, the county treasurer or 526
prosecuting attorney may expend the excess to assist county land 527
reutilization corporations, townships, or municipal corporations 528
located in the county as provided in division (D) (2) of this 529
section, provided that the combined amount so expended each year 530
in a county shall not exceed five million dollars. Upon 531
application for the funds by a county land reutilization 532
corporation, township, or municipal corporation, the county 533
treasurer or prosecuting attorney may assist the county land 534
reutilization corporation, township, or municipal corporation in 535
abating foreclosed residential nuisances, including paying the 536
costs of securing such buildings, lot maintenance, and 537
demolition. At the prosecuting attorney's discretion, the 538
prosecuting attorney also may apply the funds to costs of 539
prosecuting alleged violations of criminal and civil laws 540
governing real estate and related transactions, including fraud 541
and abuse. 542

Sec. 321.263. A county land reutilization corporation fund 543
shall be established in the county treasury of each county in 544
which a county land reutilization corporation has been organized 545
under Chapter 1724. of the Revised Code ~~and in which.~~ Any amount 546
in the county land reutilization corporation fund appropriated 547
by a board of county commissioners shall be paid to the 548
corporation, upon the corporation's written request, by the 549
county treasurer upon the warrant of the county auditor. 550

If the county treasurer has made advance payments under 551
section 321.341 of the Revised Code. ~~The,~~ the county treasurer 552
shall credit all penalties and interest on the current year 553
unpaid taxes and the current year delinquent taxes advanced to 554
the fund as provided under section 321.341 of the Revised Code 555

when the current year unpaid taxes and current year delinquent 556
taxes are collected. 557

~~Any amount in the county land reutilization corporation~~ 558
~~fund appropriated by a board of county commissioners shall be~~ 559
~~paid to the corporation, upon its written request, by the county~~ 560
~~treasurer upon the warrant of the county auditor.~~ At the end of 561
the year immediately following the year in which an amount of 562
penalties and interest was deposited in the county land 563
reutilization corporation fund, any balance of that amount of 564
penalties and interest remaining in the fund shall be encumbered 565
for the repayment of any borrowed money, and interest accrued 566
thereon, that was used to make an advance payment under section 567
321.341 of the Revised Code, and that has not yet been repaid. 568
The balance remaining in the fund from any amount of penalties 569
and interest deposited in the fund shall be determined as if all 570
amounts deposited into the fund are drawn from the fund on a 571
first-in, first-out basis. The amount encumbered shall not 572
exceed the county's aggregate liability for the borrowed money 573
and interest, and shall be determined as if the liability were 574
to be discharged on the termination or maturity date of the 575
instrument under which the money was borrowed. If the balance of 576
penalties and interest is not or will not be reserved for 577
appropriation or reappropriation to the corporation in a 578
succeeding fiscal year, it shall be transferred by the county 579
treasurer to the undivided general tax fund of the county. Such 580
amounts of penalties and interest shall be apportioned and 581
distributed to the appropriate taxing districts in the same 582
manner as the distribution of delinquent taxes and assessments. 583

Sec. 321.343. A county treasurer of a county in which a 584
county land reutilization corporation has been organized under 585
Chapter 1724. of the Revised Code may enter into an agreement 586

with the county land reutilization corporation for the benefit 587
of the holders of debt obligations of the corporation for the 588
repayment of which will be pledged the penalties and interest on 589
current year unpaid taxes and current year delinquent taxes, as 590
defined in and available under section 321.341 of the Revised 591
Code. The pledge agreement may include, without limitation, a 592
pledge by the county treasurer of and a grant of a security 593
interest in the penalties and interest deposited into the county 594
land reutilization corporation fund to the payment of debt 595
service on the debt obligations and a covenant of the county 596
treasurer to continue to make the special tax advances 597
authorized under section 321.341 of the Revised Code when the 598
debt obligations remain outstanding if necessary to generate 599
from the penalties and interest at least the amount needed to 600
pay the debt service on the debt obligations when due. The 601
penalties and interest so pledged and so deposited are 602
immediately subject to the pledge and security interest without 603
any physical delivery thereof or further act. The pledge and 604
security interest are valid, binding, and enforceable against 605
all parties having claims of any kind against the county land 606
reutilization corporation or the county treasurer, irrespective 607
of notice thereof, and such pledge and grant of a security 608
interest creates a perfected security interest for all purposes 609
of Chapter 1309. of the Revised Code, without the necessity for 610
separation or delivery or possession of the pledged penalties 611
and interest, or for the filing or recording of the document by 612
which the pledge and security interest are created. The 613
penalties and interest so deposited may be applied to the 614
purposes for which pledged without necessity for any act of 615
appropriation. The performance under this pledge agreement is 616
expressly determined and declared to be a duty specifically 617
enjoined by law upon the county treasurer and each officer and 618

employee having authority to perform the duty of the county 619
treasurer resulting from an office, trust, or station, within 620
the meaning of section 2731.01 of the Revised Code, enforceable 621
by writ of mandamus. 622

Sec. 323.25. When taxes charged against an entry on the 623
tax duplicate, or any part of those taxes, are not paid within 624
sixty days after delivery of the delinquent land duplicate to 625
the county treasurer as prescribed by section 5721.011 of the 626
Revised Code, the county treasurer shall enforce the lien for 627
the taxes by civil action in the treasurer's official capacity 628
as treasurer, for the sale of such premises in the same way 629
mortgage liens are enforced or for the transfer of such premises 630
to an electing subdivision pursuant to section 323.28 or 323.78 631
of the Revised Code, in the court of common pleas of the county, 632
in a municipal court with jurisdiction, or in the county board 633
of revision with jurisdiction pursuant to section 323.66 of the 634
Revised Code. Nothing in this section prohibits the treasurer 635
from instituting such an action before the delinquent tax list 636
~~or delinquent vacant land tax list~~ that includes the premises 637
has been published pursuant to division (B) of section 5721.03 638
of the Revised Code if the list is not published within the time 639
prescribed by that division. 640

After the civil action has been instituted, but before the 641
expiration of the applicable redemption period, any person 642
entitled to redeem the land may do so by tendering to the county 643
treasurer an amount sufficient, as determined by the court or 644
board of revision, to pay the taxes, assessments, penalties, 645
interest, and charges then due and unpaid, and the costs 646
incurred in the civil action, and by demonstrating that the 647
property is in compliance with all applicable zoning 648
regulations, land use restrictions, and building, health, and 649

safety codes. 650

If the delinquent land duplicate lists minerals or rights 651
to minerals listed pursuant to sections 5713.04, 5713.05, and 652
5713.06 of the Revised Code, the county treasurer may enforce 653
the lien for taxes against such minerals or rights to minerals 654
by civil action, in the treasurer's official capacity as 655
treasurer, in the manner prescribed by this section, or proceed 656
as provided under section 5721.46 of the Revised Code. 657

If service by publication is necessary, such publication 658
shall be made once a week for three consecutive weeks instead of 659
as provided by the Rules of Civil Procedure, and the service 660
shall be complete at the expiration of three weeks after the 661
date of the first publication, or published electronically for 662
fourteen consecutive days pursuant to section 5721.182 of the 663
Revised Code. If the prosecuting attorney determines that 664
service upon a defendant may be obtained ultimately only by 665
publication, the prosecuting attorney may cause service to be 666
made simultaneously by certified mail, return receipt requested, 667
ordinary mail, and publication. The county treasurer shall not 668
enforce the lien for taxes against real property to which any of 669
the following applies: 670

(A) The real property is the subject of an application for 671
exemption from taxation under section 5715.27 of the Revised 672
Code and does not appear on the delinquent land duplicate; 673

(B) The real property is the subject of a valid delinquent 674
tax contract under section 323.31 of the Revised Code for which 675
the county treasurer has not made certification to the county 676
auditor that the delinquent tax contract has become void in 677
accordance with that section; 678

(C) A tax certificate respecting that property has been 679
sold under section 5721.32 or 5721.33 of the Revised Code; 680
provided, however, that nothing in this division shall prohibit 681
the county treasurer or the county prosecuting attorney from 682
enforcing the lien of the state and its political subdivisions 683
for taxes against a certificate parcel with respect to any or 684
all of such taxes that at the time of enforcement of such lien 685
are not the subject of a tax certificate. 686

Upon application of the plaintiff, the court shall advance 687
such cause on the docket, so that it may be first heard. 688

The court may order that the proceeding be transferred to 689
the county board of revision if so authorized under section 690
323.691 of the Revised Code. 691

Sec. 323.26. Having ~~made~~named the proper parties in a 692
suit under section 323.25 of the Revised Code, it shall be 693
sufficient for the county treasurer to allege in the treasurer's 694
petition that the taxes are charged on the tax duplicate against 695
lands, lots, or parcels thereof, the amount of the taxes, and 696
that the taxes are unpaid, and the treasurer shall not be 697
required to set forth in the petition any other or further 698
special matter relating to such taxes. A certified copy of the 699
entry on the tax duplicate or an affidavit from the county 700
treasurer or deputy treasurer describing the lands, lots, or 701
parcels and the amount of the taxes, assessments, charges, 702
interest, and penalties due and unpaid, and stating that the 703
amount has been certified by the auditor to the county treasurer 704
as delinquent shall be prima-facie evidence of such allegations 705
and the validity of the taxes. In the petition, the county 706
treasurer of a county in which a county land reutilization 707
corporation is organized under Chapter 1724. of the Revised Code 708

may invoke the alternative redemption period provided under 709
section 323.78 of the Revised Code. Notwithstanding the 710
provisions for sale of property foreclosed under Chapters 323. 711
and 5721. of the Revised Code, if the treasurer's petition 712
invokes the alternative redemption period, upon the expiration 713
of the alternative redemption period, title to the parcels may 714
be transferred by deed to a municipal corporation, county, 715
township, school district, or a county land reutilization 716
corporation in accordance with section 323.78 of the Revised 717
Code. 718

Sec. 323.28. (A) A finding shall be entered in a 719
proceeding under section 323.25 of the Revised Code for taxes, 720
assessments, penalties, interest, and charges due and payable at 721
the time the deed of real property sold or transferred under 722
this section is transferred to the purchaser or transferee, plus 723
the cost of the proceeding. For purposes of determining such 724
amount, the county treasurer may estimate the amount of taxes, 725
assessments, interest, penalties, charges, and costs that will 726
be payable at the time the deed of the property is transferred 727
to the purchaser or transferee. 728

The court of common pleas, a municipal court with 729
jurisdiction, or the county board of revision with jurisdiction 730
pursuant to section 323.66 of the Revised Code shall order such 731
premises to be transferred pursuant to division (E) of this 732
section or shall order such premises to be sold for payment of 733
the finding, but for not less than either of the following, 734
unless the county treasurer applies for an appraisal: 735

(1) The total amount of such finding; 736

(2) The fair market value of the premises, as determined 737
by the county auditor, plus the cost of the proceeding. 738

If the county treasurer applies for an appraisal, the 739
premises shall be appraised in the manner provided by section 740
2329.17 of the Revised Code, and shall be sold for at least two- 741
thirds of the appraised value. 742

Notwithstanding the minimum sales price provisions of 743
divisions (A) (1) and (2) of this section to the contrary, a 744
parcel sold pursuant to this section shall not be sold for less 745
than the amount described in division (A) (1) of this section if 746
the highest bidder is the owner of record of the parcel 747
immediately prior to the judgment of foreclosure or a member of 748
the following class of parties connected to that owner: a member 749
of that owner's immediate family, a person with a power of 750
attorney appointed by that owner who subsequently transfers the 751
parcel to the owner, a sole proprietorship owned by that owner 752
or a member of the owner's immediate family, or partnership, 753
trust, business trust, corporation, or association in which the 754
owner or a member of the owner's immediate family owns or 755
controls directly or indirectly more than fifty per cent. If a 756
parcel sells for less than the amount described in division (A) 757
(1) of this section, the officer conducting the sale shall 758
require the buyer to complete an affidavit stating that the 759
buyer is not the owner of record immediately prior to the 760
judgment of foreclosure or a member of the specified class of 761
parties connected to that owner, and the affidavit shall become 762
part of the court records of the proceeding. If the county 763
auditor discovers within three years after the date of the sale 764
that a parcel was sold to that owner or a member of the 765
specified class of parties connected to that owner for a price 766
less than the amount so described, and if the parcel is still 767
owned by that owner or a member of the specified class of 768
parties connected to that owner, the auditor within thirty days 769

after such discovery shall add the difference between that 770
amount and the sale price to the amount of taxes that then stand 771
charged against the parcel and is payable at the next succeeding 772
date for payment of real property taxes. As used in this 773
paragraph, "immediate family" means a spouse who resides in the 774
same household and children. 775

(B) From the proceeds of the sale the costs shall be first 776
paid, next the amount found due for taxes, then the amount of 777
any taxes accruing after the entry of the finding and before the 778
deed of the property is transferred to the purchaser following 779
the sale, all of which taxes shall be deemed satisfied, though 780
the amount applicable to them is deficient, and any balance 781
shall be distributed according to section 5721.20 of the Revised 782
Code. No statute of limitations shall apply to such action. Upon 783
sale, all liens for taxes due at the time the deed of the 784
property is transferred to the purchaser following the sale, and 785
liens subordinate to liens for taxes, shall be deemed satisfied 786
and discharged unless otherwise provided by the order of sale. 787

(C) If the county treasurer's estimate of the amount of 788
the finding under division (A) of this section exceeds the 789
amount of taxes, assessments, interest, penalties, and costs 790
actually payable when the deed is transferred to the purchaser, 791
the officer who conducted the sale shall refund to the purchaser 792
the difference between the estimate and the amount actually 793
payable. If the amount of taxes, assessments, interest, 794
penalties, and costs actually payable when the deed is 795
transferred to the purchaser exceeds the county treasurer's 796
estimate, the officer shall certify the amount of the excess to 797
the treasurer, who shall enter that amount on the real and 798
public utility property tax duplicate opposite the property; the 799
amount of the excess shall be payable at the next succeeding 800

date prescribed for payment of taxes in section 323.12 of the Revised Code, and shall not be deemed satisfied and discharged pursuant to division (B) of this section.

(D) Premises ordered to be sold under this section but remaining unsold for want of bidders after being offered for sale on two separate occasions, not less than two weeks apart, or after being offered for sale on one occasion in the case of abandoned land as defined in section 323.65 of the Revised Code or nonproductive land as defined in section 5722.01 of the Revised Code, shall be forfeited to the state ~~or to a political subdivision, school district, or county land reutilization corporation pursuant to Chapter 5722. or section 5723.01 of the Revised Code, and shall be disposed of pursuant to Chapter 5722. or 5723.~~ of the Revised Code.

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

5722.01 of the Revised Code. For purposes of determining whether 832
the taxes, assessments, penalties, interest, and all other 833
charges and costs of the action exceed the actual fair market 834
value of the parcel, the auditor's most current valuation shall 835
be rebuttably presumed to be, and constitute prima-facie 836
evidence of, the fair market value of the parcel regardless of 837
what the actual fair market value may in fact be. In such case, 838
the filing for journalization of a decree of foreclosure 839
ordering that direct transfer without appraisal or sale shall 840
constitute confirmation of the transfer and thereby terminate 841
any further statutory or common law right of redemption. 842

(F) Whenever the officer charged to conduct the sale 843
offers any parcel for sale, the officer first shall read aloud a 844
complete legal description of the parcel, or in the alternative, 845
may read aloud only a summary description and a parcel number if 846
the county has adopted a permanent parcel number system and if 847
the advertising notice published prior to the sale includes a 848
complete legal description or indicates where the complete legal 849
description may be obtained. 850

Sec. 323.31. (A) (1) A person who owns agricultural real 851
property or owns and occupies residential real property or a 852
manufactured or mobile home that does not have an outstanding 853
tax lien certificate or judgment of foreclosure against it, and 854
a person who is a vendee of such property under a purchase 855
agreement or land contract and who occupies the property, shall 856
have at least one opportunity to pay any delinquent or unpaid 857
current taxes, or both, charged against the property by entering 858
into a written delinquent tax contract with the county treasurer 859
in a form prescribed or approved by the tax commissioner. 860
Subsequent opportunities to enter into a delinquent tax contract 861
shall be at the county treasurer's sole discretion. 862

(2) The treasurer may enter into a delinquent tax contract 863
in accordance with division (A) of this section with an owner or 864
vendee of real property, other than residential real property or 865
a manufactured or mobile home that is occupied by the owner, and 866
other than agricultural real property. 867

(3) The delinquent tax contract described in division (A) 868
of this section may be entered into at any time prior to an 869
adjudication of foreclosure pursuant to proceedings by the 870
county treasurer and the county prosecuting attorney pursuant to 871
section 323.25 or 323.65 to 323.79 of the Revised Code or by the 872
county prosecuting attorney pursuant to section 5721.18 of the 873
Revised Code, the adjudication of foreclosure pursuant to 874
proceedings by a private attorney pursuant to section 5721.37 of 875
the Revised Code, ~~the commencement of foreclosure and forfeiture~~ 876
~~proceedings pursuant to section 5721.14 of the Revised Code, or~~ 877
the commencement of collection proceedings pursuant to division 878
(H) of section 4503.06 of the Revised Code by the filing of a 879
civil action as provided in that division. A duplicate copy of 880
each delinquent tax contract shall be filed with the county 881
auditor, who shall attach the copy to the delinquent land tax 882
certificate, ~~delinquent vacant land tax certificate~~, or the 883
delinquent manufactured home tax list, or who shall enter an 884
asterisk in the margin next to the entry for the tract or lot on 885
the master list of delinquent tracts, ~~master list of delinquent~~ 886
~~vacant tracts~~, or next to the entry for the home on the 887
delinquent manufactured home tax list, prior to filing it with 888
the prosecuting attorney under section 5721.13 of the Revised 889
Code, or, in the case of the delinquent manufactured home tax 890
list, prior to delivering it to the county treasurer under 891
division (H) (2) of section 4503.06 of the Revised Code. If the 892
delinquent tax contract is entered into after the certificate or 893

the master list has been filed with the prosecuting attorney, 894
the treasurer shall file the duplicate copy with the prosecuting 895
attorney. 896

(4) A delinquent tax contract entered into under division 897
(A) of this section shall provide for the payment of any 898
delinquent or unpaid current taxes, or both, in installments 899
over a period, beginning on the date of the first payment made 900
under the contract, not to exceed one of the following: 901

(a) Five years for a person entering into a contract on 902
the basis of residential real property the person owns and 903
occupies, except the period shall be not less than two years if 904
the person so requests; 905

(b) Ten years for a person entering into a contract on the 906
basis of a qualifying athletic complex, as defined in section 907
5709.57 of the Revised Code; 908

(c) Five years for a person entering into a contract on 909
the basis of property other than that described in division (A) 910
(4) (a) or (b) of this section. 911

(5) For each delinquent tax contract entered into under 912
division (A) of this section, the county treasurer shall 913
determine and shall specify in the delinquent tax contract the 914
number of installments, the amount of each installment, and the 915
schedule for payment of the installments. Except as otherwise 916
provided for taxes, penalties, and interest under division (B) 917
of section 319.43 of the Revised Code, the part of each 918
installment payment representing taxes and penalties and 919
interest thereon shall be apportioned among the several taxing 920
districts in the same proportion that the amount of taxes levied 921
by each district against the entry in the preceding tax year 922

bears to the taxes levied by all such districts against the 923
entry in the preceding tax year. The part of each payment 924
representing assessments and other charges shall be credited to 925
those items in the order in which they became due. Each payment 926
made to a taxing district shall be apportioned among the taxing 927
district's several funds for which taxes or assessments have 928
been levied. 929

(6) When an installment payment is not received by the 930
treasurer when due under a delinquent tax contract entered into 931
under division (A) of this section or any current taxes or 932
special assessments charged against the property become unpaid, 933
the delinquent tax contract becomes void unless the treasurer 934
permits a new delinquent tax contract to be entered into; if the 935
treasurer does not permit a new delinquent tax contract to be 936
entered into, the treasurer shall certify to the auditor that 937
the delinquent tax contract has become void. 938

(7) Upon receipt of certification described in division 939
(A) (6) of this section, the auditor shall destroy the duplicate 940
copy of the voided delinquent tax contract. If such copy has 941
been filed with the prosecuting attorney, the auditor 942
immediately shall deliver the certification to the prosecuting 943
attorney, who shall attach it to the appropriate certificate and 944
the duplicate copy of the voided delinquent tax contract or 945
strike through the asterisk entered in the margin of the master 946
list next to the entry for the tract or lot that is the subject 947
of the voided delinquent tax contract. The prosecuting attorney 948
then shall institute a proceeding to foreclose the lien of the 949
state in accordance with section 323.25, sections 323.65 to 950
323.79, or section 5721.18 of the Revised Code ~~or, in the case~~ 951
~~of delinquent vacant land, a foreclosure proceeding in~~ 952
~~accordance with section 323.25, sections 323.65 to 323.79, or~~ 953

~~section 5721.18 of the Revised Code, or a foreclosure and~~ 954
~~forfeiture proceeding in accordance with section 5721.14 of the~~ 955
~~Revised Code.~~ In the case of a manufactured or mobile home, the 956
county treasurer shall cause a civil action to be brought as 957
provided under division (H) of section 4503.06 of the Revised 958
Code. 959

(B) If there is an outstanding tax certificate respecting 960
a delinquent parcel under section 5721.32 or 5721.33 of the 961
Revised Code, a written delinquent tax contract may not be 962
entered into under this section. To redeem a tax certificate in 963
installments, the owner or other person seeking to redeem the 964
tax certificate shall enter into a redemption payment plan under 965
division (C) of section 5721.38 of the Revised Code. 966

(C) As used in this section, "unpaid current taxes" means 967
any current taxes charged on the general tax list and duplicate 968
of real and public utility property or the manufactured home tax 969
list and duplicate that remain unpaid after the last day 970
prescribed for payment of the first installment of such taxes 971
without penalty, and any penalties associated with such taxes. 972

Sec. 323.33. If a county treasurer determines, for a tract 973
or lot of real property on the delinquent land list and 974
duplicate on which no taxes have been paid for at least five 975
years, that the delinquent amounts are most likely uncollectible 976
~~except through foreclosure or through foreclosure and~~ 977
~~forfeiture, he the treasurer~~ may certify that determination 978
together with ~~his~~ the treasurer's reasons for it to the county 979
board of revision and the prosecuting attorney. If the board of 980
revision and the prosecuting attorney determine that the 981
delinquent amounts are most likely uncollectible except through 982
foreclosure or through foreclosure and forfeiture, they shall 983

certify that determination to the county auditor. Upon receipt 984
of the determination, the county auditor shall place the tract 985
or lot on the real property tax suspension list maintained under 986
section 319.48 of the Revised Code. 987

Sec. 323.65. As used in sections 323.65 to 323.79 of the 988
Revised Code: 989

(A) "Abandoned land" means delinquent lands ~~or delinquent~~ 990
~~vacant lands~~, including any improvements on the lands, that are 991
unoccupied and that first appeared on the list compiled under 992
division (C) of section 323.67 of the Revised Code, or the 993
delinquent tax list ~~or delinquent vacant land tax list~~ compiled 994
under section 5721.03 of the Revised Code, at whichever of the 995
following times is applicable: 996

(1) In the case of lands other than agricultural lands, at 997
any time after the county auditor makes the certification of the 998
delinquent land list under section 5721.011 of the Revised Code; 999

(2) In the case of agricultural lands, at any time after 1000
two years after the county auditor makes the certification of 1001
the delinquent land list under section 5721.011 of the Revised 1002
Code. 1003

(B) "Agricultural land" means lands on the agricultural 1004
land tax list maintained under section 5713.33 of the Revised 1005
Code. 1006

(C) "Clerk of court" means the clerk of the court of 1007
common pleas of the county in which specified abandoned land is 1008
located. 1009

(D) "Delinquent lands" ~~and "delinquent vacant lands"~~ have 1010
has the same meanings meaning as in section 5721.01 of the 1011
Revised Code. 1012

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

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

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

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

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

(2) For purposes of division (F) (1) of this section, it is prima-facie evidence and a rebuttable presumption that may be rebutted to the county board of revision that a parcel of land is unoccupied if, at the time the county ~~auditor makes the certification under section 5721.011 of the Revised Code~~ prosecutor files the complaint in the foreclosure action, the parcel is not agricultural land, and two or more of the following apply:

(a) At the time of the inspection of the parcel by a

county, municipal corporation, or township in which the parcel 1042
is located, no person, trade, or business inhabits, or is 1043
visibly present from an exterior inspection of, the parcel. 1044

(b) No utility connections, including, but not limited to, 1045
water, sewer, natural gas, or electric connections, service the 1046
parcel, or no such utility connections are actively being billed 1047
by any utility provider regarding the parcel. 1048

(c) The parcel or any improvement thereon is boarded up or 1049
otherwise sealed because, immediately prior to being boarded up 1050
or sealed, it was deemed by a political subdivision pursuant to 1051
its municipal, county, state, or federal authority to be open, 1052
vacant, or vandalized. 1053

(d) The parcel or any improvement thereon is, upon visible 1054
inspection, insecure, vacant, or vandalized. 1055

(G) "Community development organization" means a nonprofit 1056
corporation that is formed or organized under Chapter 1702. or 1057
1724. of the Revised Code and to which both of the following 1058
apply: 1059

(1) The organization is in good standing under law at the 1060
time the county auditor makes the certification under section 1061
5721.011 of the Revised Code and has remained in good standing 1062
uninterrupted for at least the two years immediately preceding 1063
the time of that certification or, in the case of a county land 1064
reutilization corporation, has remained so from the date of 1065
organization if less than two years. 1066

(2) As of the time the county auditor makes the 1067
certification under section 5721.011 of the Revised Code, the 1068
organization has received from the county, municipal 1069
corporation, or township in which abandoned land is located 1070

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

(H) "Certificate holder" has the same meaning as in 1086
section 5721.30 of the Revised Code. 1087

(I) "Abandoned land list" means the list of abandoned 1088
lands compiled under division (A) of section 323.67 of the 1089
Revised Code. 1090

(J) "Alternative redemption period," in any action to 1091
foreclose the state's lien for unpaid delinquent taxes, 1092
assessments, charges, penalties, interest, and costs on a parcel 1093
of real property pursuant to section 323.25, sections 323.65 to 1094
323.79, or section 5721.18 of the Revised Code, means twenty- 1095
eight days after an adjudication of foreclosure of the parcel is 1096
journalized by a court or county board of revision having 1097
jurisdiction over the foreclosure proceedings. Upon the 1098
expiration of the alternative redemption period, the right and 1099
equity of redemption of any owner or party shall terminate 1100

without further order of the court or board of revision. As used 1101
in any section of the Revised Code and for any proceeding under 1102
this chapter or section 5721.18 of the Revised Code, for 1103
purposes of determining the alternative redemption period, the 1104
period commences on the day immediately following the 1105
journalization of the adjudication of foreclosure and ends on 1106
and includes the twenty-eighth day thereafter. 1107

(K) "County land reutilization corporation" means a 1108
corporation organized under Chapter 1724. of the Revised Code. 1109

Sec. 323.66. (A) In lieu of utilizing the judicial 1110
foreclosure proceedings and other procedures and remedies 1111
available under sections 323.25 to 323.28 or under Chapter 1112
5721., 5722., or 5723. of the Revised Code, a county board of 1113
revision created under section 5715.01 of the Revised Code, upon 1114
the board's initiative, expressed by resolution, may foreclose 1115
the state's lien for real estate taxes upon abandoned land in 1116
the county and, upon the complaint of a certificate holder or 1117
county land reutilization corporation, foreclose the lien of the 1118
state or the certificate holder held under sections 5721.30 to 1119
5721.43 of the Revised Code. The board shall order disposition 1120
of the abandoned land by public auction or by other conveyance 1121
in the manner prescribed by sections 323.65 to 323.79 of the 1122
Revised Code. 1123

(B) (1) A county board of revision may adopt rules as are 1124
necessary to administer cases subject to its jurisdiction under 1125
Chapter 5715. or adjudicated under sections 323.65 to 323.79 of 1126
the Revised Code, as long as the rules are ~~consistent~~ not 1127
irreconcilably inconsistent with rules adopted by the tax 1128
commissioner under Chapter 5715. of the Revised Code. Rules 1129
adopted by a board shall be limited to rules relating to hearing 1130

procedure, the scheduling and location of proceedings, case 1131
management, motions, and practice forms. 1132

(2) A county board of revision, upon any adjudication of 1133
foreclosure under sections 323.65 to 323.79 of the Revised Code, 1134
may prepare final orders of sale and deeds. For such purposes, 1135
the board may create its own order of sale and deed forms. The 1136
sheriff or clerk of court shall execute and deliver any forms 1137
prepared under this division in the manner prescribed in 1138
sections 323.65 to 323.79 of the Revised Code. 1139

(3) Section 2703.26 of the Revised Code shall apply to all 1140
complaints filed pursuant to sections 323.65 to 323.79 of the 1141
Revised Code. 1142

(C) In addition to all other duties and functions provided 1143
by law, under sections 323.65 to 323.79 of the Revised Code the 1144
clerk of court, in the same manner as in civil actions, shall 1145
provide summons and notice of hearings, maintain an official 1146
case file, docket all proceedings, and tax as costs all 1147
necessary actions in connection therewith in furtherance of the 1148
foreclosure of abandoned land under those sections. The county 1149
board of revision shall file with the clerk of court all orders 1150
and adjudications of the board, and the clerk shall docket, as 1151
needed, and journalize all orders and adjudications so filed by 1152
the board. The clerk may utilize the court's existing journal or 1153
maintain a separate journal for purposes of sections 323.65 to 1154
323.79 of the Revised Code. Other than notices of hearings, the 1155
orders and adjudications of the board shall not become effective 1156
until journalized by the clerk. Staff of the board of revision 1157
may schedule and execute, and file with the clerk of courts, 1158
notices of hearings. 1159

(D) For the purpose of efficiently and promptly 1160

implementing sections 323.65 to 323.79 of the Revised Code, the 1161
prosecuting attorney of the county, the county treasurer, the 1162
clerk of court of the county, the county auditor, and the 1163
sheriff of the county may promulgate rules, not inconsistent 1164
with sections 323.65 to 323.79 of the Revised Code, regarding 1165
practice forms, forms of notice for hearings and notice to 1166
parties, forms of orders and adjudications, fees, publication, 1167
and other procedures customarily within their official purview 1168
and respective duties. 1169

Sec. 323.67. (A) The county treasurer, county auditor, a 1170
county land reutilization corporation, or a certificate holder, 1171
from the list compiled under division (C) of this section or the 1172
delinquent tax list ~~or delinquent vacant land tax list~~ compiled 1173
under section 5721.03 of the Revised Code, may identify and 1174
compile a list of the parcels in the county that the treasurer, 1175
auditor, corporation, or certificate holder determines to be 1176
abandoned lands suitable for disposition under sections 323.65 1177
to 323.79 of the Revised Code. The list may contain one or more 1178
parcels and may be transmitted to the board of revision in such 1179
a form and manner that allows the board to reasonably discern 1180
that the parcels constitute abandoned lands. 1181

(B) (1) From the list of parcels compiled under division 1182
(A) of this section, the county treasurer or prosecuting 1183
attorney, for purposes of collecting the delinquent taxes, 1184
interest, penalties, and charges levied on those parcels and 1185
expeditiously restoring them to the tax list, may proceed to 1186
foreclose the lien for those impositions in the manner 1187
prescribed by sections 323.65 to 323.79 of the Revised Code. 1188

(2) If a certificate holder or county land reutilization 1189
corporation compiles a list of parcels under division (A) of 1190

this section that the certificate holder determines to be 1191
abandoned lands suitable for disposition under sections 323.65 1192
to 323.79 of the Revised Code, the certificate holder or 1193
corporation may proceed under sections 323.68 and 323.69 of the 1194
Revised Code. 1195

(C) For purposes of sections 323.65 to 323.79 of the 1196
Revised Code, the county auditor or county treasurer may compile 1197
or certify a list of abandoned lands in any manner and at such 1198
times as will give effect to the expedited foreclosure of 1199
abandoned land. 1200

Sec. 323.69. (A) Upon the completion of the title search 1201
required by section 323.68 of the Revised Code, the prosecuting 1202
attorney or designated counsel hired by the prosecuting 1203
attorney, representing the county treasurer, the county land 1204
reutilization corporation, or the certificate holder may file 1205
with the clerk of court a complaint for the foreclosure of each 1206
parcel of abandoned land appearing on the abandoned land list, 1207
and for the equity of redemption on each parcel. The complaint 1208
shall name all parties having any interest of record in the 1209
abandoned land that was discovered in the title search. The 1210
prosecuting attorney, county land reutilization corporation, or 1211
certificate holder may file such a complaint regardless of 1212
whether the parcel has appeared on a delinquent tax list ~~or~~ 1213
~~delinquent vacant land tax list~~ published pursuant to division 1214
(B) of section 5721.03 of the Revised Code. 1215

(B) (1) In accordance with Civil Rule 4, the clerk of court 1216
promptly shall serve notice of the summons and the complaint 1217
filed under division (A) of this section to the last known 1218
address of the record owner of the abandoned land and to the 1219
last known address of each lienholder or other person having a 1220

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

(2) The notice required by division (B)(1) of this section 1247
also shall inform the addressee that any owner of record may, at 1248
any time on or before the fourteenth day after service of 1249
process is perfected on such owner, file a pleading with the 1250
clerk of court requesting that the board transfer the case to a 1251

court of competent jurisdiction to be conducted in accordance 1252
with the applicable laws. 1253

(C) Subject to division (D) of this section, subsequent 1254
pleadings, motions, or papers associated with the case and filed 1255
with the clerk of court shall be served upon all parties of 1256
record in accordance with Civil Rules 4 and 5, except that 1257
service by publication ~~in any case requiring such service shall~~ 1258
~~require that any such publication, if required, shall be~~ 1259
advertised in the manner, and for the time periods and 1260
frequency, prescribed in section 5721.18 of the Revised Code or 1261
as prescribed in section 5721.182 of the Revised Code. Any 1262
inadvertent noncompliance with those rules does not serve to 1263
defeat or terminate the case, or subject the case to dismissal, 1264
as long as actual notice or service of filed papers is shown by 1265
a preponderance of the evidence or is acknowledged by the party 1266
charged with notice or service, including by having made an 1267
appearance or filing in relation to the case. The county board 1268
of revision may conduct evidentiary hearings on the sufficiency 1269
of process, service of process, or sufficiency of service of 1270
papers in any proceeding arising from a complaint filed under 1271
this section. Other than the notice and service provisions 1272
contained in Civil Rules 4 and 5 and electronic publication as 1273
prescribed in section 5721.182 of the Revised Code, the Rules of 1274
Civil Procedure shall not be applicable to the proceedings of 1275
the board. The board of revision may utilize procedures 1276
contained in the Rules of Civil Procedure to the extent that 1277
such use facilitates the needs of the proceedings, such as 1278
vacating orders, correcting clerical mistakes, and providing 1279
notice to parties. To the extent not otherwise provided in 1280
sections 323.65 to 323.79 of the Revised Code, the board may 1281
apply the procedures prescribed by sections 323.25 to 323.28 or 1282

Chapters 5721., 5722., and 5723. of the Revised Code. Board 1283
practice shall be in accordance with the practice and rules, if 1284
any, of the board that are promulgated by the board under 1285
section 323.66 of the Revised Code and are not inconsistent with 1286
sections 323.65 to 323.79 of the Revised Code. 1287

(D) (1) A party shall be deemed to be in default of the 1288
proceedings in an action brought under sections 323.65 to 323.79 1289
of the Revised Code if either of the following occurs: 1290

(a) The party fails to appear at any hearing after being 1291
served with notice of the summons and complaint by certified or 1292
ordinary mail. 1293

(b) For a party upon whom notice of summons and complaint 1294
is required by publication as provided under section 5721.18 of 1295
the Revised Code and has been considered served pursuant to that 1296
section, the party fails to appear, move, or plead to the 1297
complaint within twenty-eight days after service by publication 1298
is completed. 1299

(2) If a party is deemed to be in default pursuant to 1300
division (D) (1) of this section, no further service of any 1301
subsequent pleadings, papers, or proceedings is required on the 1302
party by the court or any other party. 1303

(E) At any time after a foreclosure action is filed under 1304
this section, the county board of revision may, upon its own 1305
motion, transfer the case to a court pursuant to section 323.691 1306
of the Revised Code if it determines, upon a preponderance of 1307
evidence provided by the parties, ~~that, given the complexity of~~ 1308
~~the case or other circumstances, a court would be a more~~ 1309
~~appropriate forum for the action~~ the property is not abandoned 1310
land. 1311

Sec. 323.691. (A) (1) A county board of revision may order 1312
that a proceeding arising from a complaint filed under section 1313
323.69 of the Revised Code be transferred to the court of common 1314
pleas or to a municipal court with jurisdiction. The board may 1315
only order such a transfer upon the motion of the record owner 1316
of the parcel pursuant to division (B) (2) of section 323.69 of 1317
the Revised Code, or upon the motion of the county prosecuting 1318
attorney or designated counsel hired by the prosecuting 1319
attorney, representing the county treasurer, or upon its-the 1320
board's own motion pursuant to division (E) of section 323.69 of 1321
the Revised Code. 1322

(2) A court of common pleas or municipal court may order 1323
that a proceeding arising from a complaint filed under sections 1324
323.25 to 323.28 or Chapter 5721. of the Revised Code be 1325
transferred to a county board of revision if the court 1326
determines that the real property that is the subject of the 1327
complaint is abandoned land, provided that the appropriate board 1328
of revision has adopted a resolution under section 323.66 of the 1329
Revised Code to adjudicate cases as provided under sections 1330
323.65 to 323.79 of the Revised Code. There is a rebuttable 1331
presumption that a parcel of land is unoccupied if any of the 1332
factors described in division (F) (2) of section 323.65 of the 1333
Revised Code apply to the parcel. The court may order a transfer 1334
under this division upon the motion of the record owner of the 1335
parcel or the county prosecuting attorney, representing the 1336
county treasurer, or upon its own motion. 1337

(B) On or before the twenty-eighth day after the 1338
journalization of an order of transfer issued pursuant to 1339
division (A) of this section, the county prosecuting attorney 1340
shall file a copy of the journalized order of transfer and a 1341
notice of transfer and dismissal with the clerk of court and 1342

with the court or board to which the case was transferred. In 1343
any action transferred to a county board of revision, the 1344
prosecuting attorney shall serve the notice of transfer upon all 1345
parties to the action except any party that previously failed to 1346
answer, plea, or appear in the proceeding as required in Civil 1347
Rule 12. In any action transferred to a court, the prosecuting 1348
attorney shall serve the notice of transfer upon all parties to 1349
the action except those parties deemed to be in default under 1350
division (D) of section 323.69 of the Revised Code. 1351

(C) Upon journalization of the order of transfer, the 1352
clerk of court shall proceed as if the transferred complaint had 1353
been filed with the court or board to which the proceeding was 1354
transferred, except that the clerk is not required to perfect a 1355
notice of summons and complaint to any party that had already 1356
been served such notice. When the prosecuting attorney files the 1357
notice of transfer as prescribed in division (B) of this 1358
section, the clerk shall stamp or otherwise indicate on the 1359
notice a new case number for the proceeding. The clerk shall 1360
assign the entire case file to the court or board to which the 1361
proceeding was transferred, including any preliminary or final 1362
reports, documents, or other evidence made available to the 1363
transferring court or board. All such reports, documents, and 1364
other evidence shall be received by the court or board to which 1365
the proceeding was transferred as competent evidence for the 1366
purposes of adjudicating the proceeding. That court or board 1367
shall accept all such reports, documents, and evidence in the 1368
case file unless otherwise required by law or unless the court 1369
or board determines that doing so would not be in the interests 1370
of justice. 1371

The court or board to which the proceeding is transferred 1372
shall serve notice of the summons and the complaint as required 1373

in Civil Rule 4 or section 323.69 of the Revised Code, as 1374
applicable, upon any parties not yet served such notice in the 1375
proceeding. 1376

(D) If a county prosecuting attorney does not file a 1377
notice of transfer as required under division (B) of this 1378
section on or before the twenty-eighth day after the 1379
journalization of an order of transfer issued under division (A) 1380
of this section, ~~or upon the motion of the prosecuting attorney,~~ 1381
~~court, or board before that date,~~ the complaint that is the 1382
subject of the order of transfer ~~shall be deemed to have been~~ 1383
may be dismissed without prejudice by both the court and the 1384
board of revision. 1385

(E) Upon the journalization of an order of transfer issued 1386
under division (A) of this section, the case shall be deemed to 1387
have been dismissed without prejudice by the transferring court 1388
or board. 1389

Sec. 323.70. (A) Subject to this section and to sections 1390
323.71 and 323.72 of the Revised Code, a county board of 1391
revision shall conduct a final hearing on the merits of a 1392
complaint filed under section 323.69 of the Revised Code, 1393
including the validity or amount of any impositions alleged in 1394
the complaint, not sooner than thirty days after the service of 1395
notice of summons and complaint has been perfected. If, after a 1396
hearing, the board finds that the validity or amount of all or a 1397
portion of the impositions is not supported by a preponderance 1398
of the evidence, the board may order the county auditor to 1399
remove from the tax list and duplicate amounts the board finds 1400
invalid or not supported by a preponderance of the evidence. The 1401
auditor shall remove all such amounts from the tax list and 1402
duplicate as ordered by the board of revision, including any 1403

impositions asserted under sections 715.26 and 715.261 of the Revised Code.

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

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

Sec. 323.71. (A) (1) If the county board of revision, upon its own motion or pursuant to a hearing under division (A) (2) of this section, determines that the impositions against a parcel of abandoned land that is the subject of a complaint filed under section 323.69 of the Revised Code exceed the fair market value of that parcel as currently shown by the latest valuation by the auditor of the county in which the land is located, then the board may proceed to hear and adjudicate the case as provided under sections 323.70 and 323.72 of the Revised Code. Upon entry of an order of foreclosure, the parcel may be disposed of as prescribed by division (G) of section 323.73 of the Revised Code.

If the board of revision, upon its own motion or pursuant

to a hearing under division (A) (2) of this section, determines 1434
that the impositions against a parcel do not exceed the fair 1435
market value of the parcel as shown by the county auditor's 1436
then-current valuation of the parcel, the parcel shall not be 1437
disposed of as prescribed by division (G) of section 323.73 of 1438
the Revised Code, but may be disposed of as otherwise provided 1439
in section 323.73, ~~323.74, 323.75,~~ 323.77, or 323.78 of the 1440
Revised Code. 1441

(2) By a motion filed not later than seven days before a 1442
final hearing on a complaint is held under section 323.70 of the 1443
Revised Code, an owner or lienholder may file with the county 1444
board of revision a good faith appraisal of the parcel from a 1445
licensed professional appraiser and request a hearing to 1446
determine whether the impositions against the parcel of 1447
abandoned land exceed or do not exceed the fair market value of 1448
that parcel as shown by the auditor's then-current valuation of 1449
that parcel. If the motion is timely filed, the board of 1450
revision shall conduct a hearing and shall make a factual 1451
finding as to whether the impositions against the parcel exceed 1452
or do not exceed the fair market value of that parcel as shown 1453
by the auditor's then-current valuation of that parcel. An owner 1454
or lienholder must show by a preponderance of the evidence that 1455
the impositions against the parcel do not exceed the auditor's 1456
then-current valuation of the parcel in order to preclude the 1457
application of division (G) of section 323.73 of the Revised 1458
Code. Notwithstanding such determination, the board of revision 1459
may order the parcel disposed of pursuant to section 323.78 of 1460
the Revised Code. 1461

(B) Notwithstanding sections 323.65 to 323.79 of the 1462
Revised Code to the contrary, for purposes of determining in any 1463
proceeding under those sections whether the total of the 1464

impositions against the abandoned land exceed the fair market 1465
value of the abandoned land, it is prima-facie evidence and a 1466
rebuttable presumption that may be rebutted to the county board 1467
of revision that the auditor's then-current valuation of that 1468
abandoned land is the fair market value of the land, regardless 1469
of whether an independent appraisal has been performed and 1470
regardless of what the actual fair market value may in fact be. 1471
Notwithstanding such determination, the board of revision may 1472
order the parcel disposed of pursuant to section 323.78 of the 1473
Revised Code. 1474

Sec. 323.72. (A) (1) At any time after a complaint is filed 1475
under section 323.69 of the Revised Code, and before a decree of 1476
foreclosure is entered, the record owner or another person 1477
having a legal or equitable ownership interest in the abandoned 1478
land may plead only that the impositions shown by the notice to 1479
be due and outstanding have been paid in full or are invalid or 1480
inapplicable in whole or in part, and may raise issues 1481
pertaining to service of process and the parcel's status as 1482
abandoned land. 1483

(2) At any time before a decree of foreclosure is filed 1484
under section 323.69 of the Revised Code, a lienholder or 1485
another person having a security interest of record in the 1486
abandoned land may plead ~~either of the following:~~ 1487

~~(a) That that~~ the impositions shown by the notice to be 1488
due and outstanding have been paid in full. 1489

~~(b) Subject to division (C) of this section, that in order~~ 1490
~~to preserve the lienholder's or other person's security interest~~ 1491
~~of record in the land, the abandoned land should not be disposed~~ 1492
~~of as provided in sections 323.65 to 323.79 of the Revised Code~~ 1493
~~and the case should be transferred to a court pursuant to~~ 1494

~~section 323.691 of the Revised Code.~~ 1495

(B) If the record owner or another person having a legal 1496
or equitable ownership interest in a parcel of abandoned land 1497
files a pleading with the county board of revision under 1498
division (A)(1) of this section, or if a lienholder or another 1499
person having a security interest of record in the abandoned 1500
land files a pleading with the board under division (A)(2) of 1501
this section that asserts that the impositions have been paid in 1502
full, the board shall schedule a hearing for a date not sooner 1503
than thirty days, and not later than ninety days, after the 1504
board receives the pleading. Upon scheduling the hearing, the 1505
board shall notify the person that filed the pleading and all 1506
interested parties, other than parties in default, of the date, 1507
time, and place of the hearing, and shall conduct the hearing. 1508
The only questions to be considered at the hearing are the 1509
amount and validity of all or a portion of the impositions, 1510
whether those impositions have in fact been paid in full, and, 1511
under division (A)(1) of this section, whether valid issues 1512
pertaining to service of process and the parcel's status as 1513
abandoned land have been raised. If the record owner, 1514
lienholder, or other person shows by a preponderance of the 1515
evidence that all impositions against the parcel have been paid, 1516
the board shall dismiss the complaint and remove the parcel of 1517
abandoned land from the abandoned land list, and that land shall 1518
not be offered for sale or otherwise conveyed under sections 1519
323.65 to 323.79 of the Revised Code. If the record owner, 1520
lienholder, or other person fails to appear, or appears and 1521
fails to show by a preponderance of the evidence that all 1522
impositions against the parcel have been paid, the board shall 1523
proceed in the manner prescribed in section 323.73 of the 1524
Revised Code. A hearing under this division may be consolidated 1525

with any final hearing on the matter under section 323.70 of the Revised Code. 1526
1527

If the board determines that the impositions have been paid, then the board, on its own motion, may dismiss the case without a hearing. 1528
1529
1530

~~(C) If a lienholder or another person having a security interest of record in the abandoned land, other than the owner, timely files a pleading under division (A)(2)(b) of this section requesting that the abandoned land not be disposed of as provided in sections 323.65 to 323.79 of the Revised Code and the complaint be transferred to a court pursuant to section 323.691 of the Revised Code in order to preserve the lienholder's or other person's security interest, the county board of revision may approve the request if the board finds that the sale or other conveyance of the parcel of land under sections 323.65 to 323.79 of the Revised Code would unreasonably jeopardize the lienholder's or other person's ability to enforce the security interest or to otherwise preserve the lienholder's or other person's security interest. The board may conduct a hearing on the request and make a ruling based on the available and submitted evidence of the parties. If the board approves the request without a hearing, the board shall file the decision with the clerk of court, and the clerk shall send a notice of the decision to the lienholder or other person by ordinary mail. In order for a lienholder or other person having a security interest to show for purposes of this division that the parcel of abandoned land should not be disposed of pursuant to sections 323.65 to 323.78 of the Revised Code and the complaint should be transferred to a court pursuant to section 323.691 of the Revised Code in order "to preserve the lienholder's or other person's security interest," the lienholder or other person must~~ 1531
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~~first make a minimum showing by a preponderance of the evidence— 1557
pursuant to section 323.71 of the Revised Code that the— 1558
impositions against the parcel of abandoned land do not exceed— 1559
the fair market value of the abandoned land as determined by the— 1560
auditor's then current valuation of that parcel, which valuation— 1561
is presumed, subject to rebuttal, to be the fair market value of— 1562
the land. If the lienholder or other person having a security— 1563
interest makes the minimum showing, the board of revision may— 1564
consider the request and make a ruling based on the available— 1565
and submitted evidence of the parties. If the lienholder or— 1566
other person having a security interest fails to make the— 1567
minimum showing, the board of revision shall deny the request. 1568~~

~~(D) If a pleading as described in division (B) or (C) of— 1569
this section is filed and the county board of revision approves— 1570
a request made under those divisions, regardless of whether a— 1571
hearing is conducted under division (C) of this section, the— 1572
board shall dismiss the complaint in the case of pleadings— 1573
described in division (B) of this section or transfer the— 1574
complaint to a court in the case of pleadings described in— 1575
division (C) of this section. 1576~~

If the county board of revision does not dismiss the 1577
complaint in the case of pleadings described in this division 1578
~~(B) of this section or does not approve a request to transfer to— 1579
a court as described in division (C) of this section after 1580
conducting a hearing, the board shall proceed with the final 1581
hearing prescribed in section 323.70 of the Revised Code and 1582
file its decision on the complaint for foreclosure with the 1583
clerk of court. The clerk shall send written notice of the 1584
decision to the parties by ordinary mail or by certified mail, 1585
return receipt requested. If the board renders a decision 1586
ordering the foreclosure ~~and forfeiture~~ of the parcel of 1587~~

abandoned land, the parcel shall be disposed of under section 1588
323.73 or 323.78 of the Revised Code. 1589

Sec. 323.73. (A) Except as provided in division (G) of 1590
this section or section 323.78 of the Revised Code, a parcel of 1591
abandoned land that is to be disposed of under this section 1592
shall be disposed of at a public auction scheduled and conducted 1593
as described in this section. At least twenty-one days prior to 1594
the date of the public auction, the clerk of court or sheriff of 1595
the county shall advertise the public auction in a newspaper of 1596
general circulation that meets the requirements of section 7.12 1597
of the Revised Code in the county in which the land is located 1598
or advertise the public auction as prescribed in section 1599
5721.182 of the Revised Code. The advertisement shall include 1600
the date, time, and place of the auction, the permanent parcel 1601
number of the land if a permanent parcel number system is in 1602
effect in the county as provided in section 319.28 of the 1603
Revised Code or, if a permanent parcel number system is not in 1604
effect, any other means of identifying the parcel, and a notice 1605
stating that the abandoned land is to be sold subject to the 1606
terms of sections 323.65 to 323.79 of the Revised Code. 1607

(B) The sheriff of the county or a designee of the sheriff 1608
shall conduct the public auction at which the abandoned land 1609
will be offered for sale. To qualify as a bidder, a person shall 1610
file with the sheriff on a form provided by the sheriff a 1611
written acknowledgment that the abandoned land being offered for 1612
sale is to be conveyed in fee simple to the successful bidder. 1613
At the auction, the sheriff of the county or a designee of the 1614
sheriff shall begin the bidding at an amount equal to the total 1615
of the impositions against the abandoned land, plus the costs 1616
apportioned to the land under section 323.75 of the Revised 1617
Code. The abandoned land shall be sold to the highest bidder. 1618

The county sheriff or designee may reject any and all bids not meeting the minimum bid requirements specified in this division.

(C) ~~Except as otherwise permitted under section 323.74 of the Revised Code, the~~ The successful bidder at a public auction conducted under this section shall pay the sheriff of the county or a designee of the sheriff a deposit of at least ten per cent of the purchase price in cash, or by bank draft or official bank check, at the time of the public auction, and shall pay the balance of the purchase price within thirty days after the day on which the auction was held. At the time of the public auction and before the successful bidder pays the deposit, the sheriff or a designee of the sheriff may provide notice to the successful bidder that failure to pay the balance of the purchase price within the prescribed period shall be considered a default under the terms of the sale and shall result in retention of the deposit as payment for the costs associated with advertising and offering the abandoned land for sale at a future public auction. ~~If such a notice is provided to~~ In any case, and regardless of such notice, if the successful bidder ~~and the bidder~~ fails to pay the balance of the purchase price within the prescribed period, the sale shall be deemed rejected by the county board of revision due to default, and the sheriff shall retain the full amount of the deposit. In such a case, rejection of the sale shall occur automatically without any action necessary on the part of the sheriff, county prosecuting attorney, or board. If the amount retained by the sheriff is less than the total costs of advertising and offering the abandoned land for sale at a future public auction, the sheriff or county prosecuting attorney may initiate an action to recover the amount of any deficiency from the bidder in the court of common pleas of the county or in a municipal court with

jurisdiction. 1650

Following a default and rejection of sale under this 1651
division, the abandoned land involved in the rejected sale shall 1652
be disposed of in accordance with sections 323.65 to 323.79 of 1653
the Revised Code or as otherwise prescribed by law. The 1654
defaulting bidder, any member of the bidder's immediate family, 1655
any person with a power of attorney granted by the bidder, and 1656
any pass-through entity, trust, corporation, association, or 1657
other entity directly or indirectly owned or controlled by the 1658
bidder or a member of the defaulting bidder's immediate family 1659
shall be prohibited from bidding on the abandoned land at any 1660
future public auction for five years from the date of the 1661
bidder's default. 1662

Notwithstanding section 321.261 of the Revised Code, with 1663
respect to any proceedings initiated pursuant to sections 323.65 1664
to 323.79 of the Revised Code, ~~from the~~ proceeds of the sale or 1665
redemption of abandoned land shall be distributed as prescribed 1666
in this section. The total part of the total proceeds arising 1667
from the sale, ~~transfer,~~ or redemption of abandoned land, ~~twenty~~ 1668
that is equal to ten per cent of such proceeds shall be 1669
deposited ~~to the credit of the county treasurer's delinquent tax-~~ 1670
~~and assessment collection fund to reimburse the fund for costs-~~ 1671
~~paid from the fund for the transfer, redemption, or sale of-~~ 1672
abandoned land at public auction. Not more than one half of the 1673
twenty per cent may be used by the treasurer for community 1674
development, nuisance abatement, ~~foreclosure prevention,~~ 1675
~~demolition, and related services or distributed by the treasurer-~~ 1676
~~to a land reutilization corporation~~in equal shares into each of 1677
the delinquent tax and assessment collection funds created 1678
pursuant to section 321.261 of the Revised Code. If a county 1679
land reutilization corporation is operating in the county, an 1680

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

(D) Upon the confirmation of sale or transfer of abandoned 1702
land pursuant to this section, the owner's fee simple interest 1703
in the land shall be conveyed to the purchaser. A conveyance 1704
under this division is free and clear of any liens and 1705
encumbrances of the parties named in the complaint for 1706
foreclosure attaching before the sale or transfer, and free and 1707
clear of any liens for taxes, except for federal tax liens and 1708
covenants and easements of record attaching before the sale. 1709
Federal liens shall be disposed of as provided under applicable 1710
federal statutes. 1711

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

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

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

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

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

(F) If the ~~purchase of~~ abandoned land is not sold pursuant
to this section ~~or section 323.74~~, then the parcel shall be
ordered forfeited to the state and shall be disposed of as
prescribed under Chapter 5723. of the Revised Code ~~is for less~~
~~than the sum of the impositions against the abandoned land and~~
~~the costs apportioned to the land under division (A) of section~~
~~323.75 of the Revised Code, then, upon.~~ Upon the confirmation of
~~sale or transfer~~, all liens for taxes due at the time the deed
of the property is conveyed to the purchaser following the sale

or transfer, and liens subordinate to liens for taxes, shall be 1741
deemed satisfied and discharged. 1742

(G) If the county board of revision finds that the total 1743
of the impositions against the abandoned land are greater than 1744
the fair market value of the abandoned land as determined by the 1745
auditor's then-current valuation of that land, the board, at any 1746
final hearing under section 323.70 of the Revised Code, may 1747
order the property foreclosed and, without an appraisal or 1748
public auction, order the sheriff to execute a deed to the 1749
certificate holder or county land reutilization corporation that 1750
filed a complaint under section 323.69 of the Revised Code, or 1751
to a community development organization, school district, 1752
municipal corporation, county, or township, whichever is 1753
applicable, ~~as provided in section 323.74 of the Revised Code.~~ 1754
Upon a transfer under this division, all liens for taxes ~~due~~ 1755
attached at the time the deed of the property is transferred to 1756
the certificate holder, community development organization, 1757
school district, municipal corporation, county, or township 1758
following the conveyance, and liens subordinate to liens for 1759
taxes, shall be deemed satisfied and discharged. The filing for 1760
journalization of a decree of foreclosure pursuant to this 1761
division and section 323.76 of the Revised Code shall constitute 1762
confirmation of the transfer and thereby terminate any further 1763
statutory or common law right of redemption. 1764

Sec. 323.75. (A) The county treasurer or county 1765
prosecuting attorney shall apportion the costs of the 1766
proceedings with respect to abandoned lands offered for sale at 1767
a public auction held pursuant to section 323.73 ~~or 323.74~~ of 1768
the Revised Code among those lands according to actual 1769
identified and advanced costs expended by them, equally, or in 1770
proportion to the ~~fair market values of the lands~~ percentage of 1771

which each of their costs bears to the total costs. The costs of 1772
the proceedings include the costs of conducting the title 1773
search, notifying record owners or other persons required to be 1774
notified of the pending sale, advertising the sale, and any 1775
other costs incurred by the county board of revision, county 1776
treasurer, county auditor, clerk of court, prosecuting attorney, 1777
or county sheriff in performing their duties under sections 1778
323.65 to 323.79 of the Revised Code. 1779

(B) All costs assessed in connection with proceedings 1780
under sections 323.65 to 323.79 of the Revised Code may be paid 1781
after they are incurred, as follows: 1782

(1) If the abandoned land in question is purchased at 1783
public auction, from the purchaser of the abandoned land; 1784

~~(2) In the case of abandoned land transferred to a 1785
community development organization, school district, municipal 1786
corporation, county, or township under section 323.74 of the 1787
Revised Code, from either of the following: 1788~~

~~(a) At the discretion of the county treasurer, in whole or 1789
in part from the delinquent tax and assessment collection funds 1790
created under section 321.261 of the Revised Code, allocated 1791
equally among the respective funds of the county treasurer and 1792
of the prosecuting attorney; 1793~~

~~(b) From the community development organization, school 1794
district, municipal corporation, county, or township, whichever 1795
is applicable. 1796~~

~~(3) If the abandoned land in question is transferred to a 1797
certificate holder, from the certificate holder. 1798~~

(C) If a parcel of abandoned land is sold or otherwise 1799
transferred pursuant to sections 323.65 to 323.79 of the Revised 1800

Code, the officer who conducted the sale or made the transfer, 1801
the prosecuting attorney, or the county treasurer may collect a 1802
recording fee from the purchaser or transferee of the parcel at 1803
the time of the sale or transfer and shall prepare the deed 1804
conveying title to the parcel or execute the deed prepared by 1805
the board for that purpose. That officer or the prosecuting 1806
attorney or treasurer is authorized to record on behalf of that 1807
purchaser or transferee, other than a county land reutilization 1808
corporation, the deed conveying title to the parcel, 1809
notwithstanding that the deed may not actually have been 1810
delivered to the purchaser or transferee prior to the recording 1811
of the deed. Receiving title to a parcel under sections 323.65 1812
to 323.79 of the Revised Code constitutes the transferee's 1813
consent to an officer, prosecuting attorney, or county treasurer 1814
to file the deed to the parcel for recording. Nothing in this 1815
division shall be construed to require an officer, prosecuting 1816
attorney, or treasurer to file a deed or to relieve a 1817
transferee's obligation to file a deed. Upon confirmation of 1818
that sale or transfer, the deed shall be deemed delivered to the 1819
purchaser or transferee of the parcel. 1820

~~Sec. 323.76. Upon the sale of abandoned land at public~~ 1821
~~auction pursuant to section 323.73 or 323.74 of the Revised~~ 1822
~~Code, or upon the county board of revision's order to the~~ 1823
~~sheriff to transfer abandoned land to a community development~~ 1824
~~organization, school district, municipal corporation, county, or~~ 1825
~~township under section 323.74 of the Revised Code, any~~ Any 1826
common law or statutory right of redemption shall forever 1827
terminate upon the occurrence of whichever of the following is 1828
applicable: 1829

(A) In the case of a sale of ~~the abandoned~~ land at public 1830
auction pursuant to section 323.73 of the Revised Code, upon the 1831

order of confirmation of the sale by the county board of 1832
revision and the ~~filing~~ journalization of such order ~~with~~ by the 1833
clerk of court, who shall enter it upon the journal of the court 1834
or a separate journal; 1835

(B) In the case of a transfer of the land to a county land 1836
reutilization corporation, certificate holder, community 1837
development organization, school district, municipal 1838
corporation, county, or township under division (G) of section 1839
~~323.74~~ 323.73 of the Revised Code, upon the ~~filing with the~~ 1840
~~clerk of court an order to transfer the parcel based on the~~ 1841
~~adjudication of foreclosure by the county board of revision~~ 1842
~~ordering the sheriff to transfer the land in fee simple to the~~ 1843
~~community development organization, school district, municipal~~ 1844
~~corporation, county, or township pursuant to such adjudication,~~ 1845
~~which the clerk shall enter upon the journal of the court or a~~ 1846
~~separate journal~~ and the journalization of such order by the 1847
clerk of court; 1848

(C) ~~(1) In the case of a transfer of the land to a~~ 1849
~~certificate holder or county land reutilization corporation~~ 1850
~~pursuant to division (G) of section 323.73 of the Revised Code,~~ 1851
~~upon the filing with the clerk of court the county board of~~ 1852
~~revision's order to the sheriff to execute a deed to the~~ 1853
~~certificate holder or corporation based on the adjudication of~~ 1854
~~foreclosure, which the clerk shall enter upon the journal of the~~ 1855
~~court or a separate journal;~~ 1856

~~(2)~~ In the case of ~~an~~ a journalized adjudication of 1857
foreclosure in which a court or board of revision has included 1858
in its adjudication decree that the alternative redemption 1859
period authorized in section 323.78 of the Revised Code applies, 1860
then upon the expiration of such alternative redemption period 1861

without further order of the court or board of revision. 1862

Sec. 323.77. (A) As used in this section, "electing 1863
subdivision" has the same meaning as in section 5722.01 of the 1864
Revised Code. 1865

(B) At any time ~~from the date the complaint for~~ 1866
~~foreclosure is filed under section 323.69 of the Revised Code,~~ 1867
~~but not later than sixty days after the date on which the land~~ 1868
~~was first offered for sale~~ prior to an adjudication of 1869
foreclosure, an electing subdivision or a county land 1870
reutilization corporation may give the county treasurer, 1871
prosecuting attorney, or board of revision notice in writing 1872
that it seeks to acquire any parcel of abandoned land, 1873
identified by parcel number, from the abandoned land list. If 1874
any such parcel of abandoned land identified under this section 1875
is offered for sale pursuant to section 323.73 of the Revised 1876
Code, but is not sold for want of a minimum bid, the electing 1877
subdivision or a county land reutilization corporation that 1878
identified that parcel of abandoned land shall be deemed to have 1879
appeared at the sale and submitted the winning bid at the 1880
auction, and the parcel of abandoned land shall be sold to the 1881
electing subdivision or corporation for no consideration other 1882
than the costs prescribed in section 323.75 of the Revised Code 1883
or those costs to which the electing subdivision or corporation 1884
and the county treasurer mutually agree. The conveyance shall be 1885
confirmed, and any common law or statutory right of redemption 1886
forever terminated, upon the filing with the clerk of court the 1887
order of confirmation based on the adjudication of foreclosure 1888
by the county board of revision, which the clerk shall enter 1889
upon the journal of the court or a separate journal. 1890

If a county land reutilization corporation and ~~an~~ another 1891

electing subdivision both request to acquire the parcel, the 1892
electing subdivision shall have priority to acquire the parcel. 1893
Notwithstanding its prior notice to the county treasurer under 1894
this section that it seeks to acquire the parcel of abandoned 1895
land, if a county land reutilization corporation has also 1896
requested to acquire the parcel, the electing subdivision may 1897
withdraw the notice before confirmation of the conveyance, in 1898
which case the parcel shall be conveyed to the county land 1899
reutilization corporation. 1900

Sec. 323.79. (A) Any party to any proceeding instituted 1901
pursuant to sections 323.65 to 323.79 of the Revised Code who is 1902
aggrieved in any of the proceedings of the county board of 1903
revision under those sections may file an appeal in the court of 1904
common pleas pursuant to Chapters 2505. and 2506. of the Revised 1905
~~Code upon a final order of foreclosure and forfeiture by the~~ 1906
~~board. A final order of foreclosure and forfeiture occurs upon~~ 1907
~~confirmation of any sale or upon confirmation of any conveyance~~ 1908
~~or transfer to a certificate holder, community development~~ 1909
~~organization, county land reutilization corporation organized~~ 1910
~~under Chapter 1724. of the Revised Code, municipal corporation,~~ 1911
~~county, or township pursuant to sections 323.65 to 323.79 of the~~ 1912
~~Revised Code.~~ An appeal as provided in this section shall 1913
proceed as an appeal de novo and may include issues raised or 1914
adjudicated in the proceedings before the county board of 1915
revision, as well as other issues that are raised for the first 1916
time on appeal and that are pertinent to the abandoned land that 1917
is the subject of those proceedings. 1918

An appeal shall be filed not later than ~~fourteen~~thirty 1919
days after one of the following dates: 1920

~~(A)~~ (1) The date on which the order of confirmation of the 1921

sale is filed with and journalized by the clerk of court; 1922

~~(B)~~ (2) In the case of a direct transfer to a certificate 1923
holder, community development organization, county land 1924
reutilization corporation, municipal corporation, county, or 1925
township under section 323.78 or division (G) of section 323.73 1926
of the Revised Code, the date on which an order of transfer or 1927
conveyance, whether included in the decree of foreclosure or a 1928
separate order, is first filed with and journalized by the clerk 1929
of court. 1930

(3) The date on which any final order, as described in 1931
Chapter 2505. of the Revised Code, other than those described in 1932
divisions (A) (1) and (2) of this section is filed and 1933
journalized with the clerk of court. 1934

The court does not have jurisdiction to hear any appeal 1935
filed after the expiration of the applicable ~~fourteen-day~~ 1936
~~thirty-day~~ period. If the ~~fourteenth-thirtieth~~ day after the 1937
date on which the order is filed with the clerk of court falls 1938
upon a weekend or official holiday during which the court is 1939
closed, then the filing shall be made on the next day the court 1940
is open for business. 1941

The expiration of the ~~fourteen-day-thirty-day~~ period in 1942
which an appeal may be filed with respect to an abandoned parcel 1943
under this section shall not extinguish or otherwise affect the 1944
right of a party to redeem the parcel as otherwise provided in 1945
sections 323.65 to 323.79 of the Revised Code. 1946

(B) After the expiration of the thirty-day period for 1947
filing an appeal to the court of common pleas, the board of 1948
revision shall not vacate a final order of foreclosure and 1949
forfeiture or any other final order under any circumstances 1950

<u>except for any of the following:</u>	1951
<u>(1) A failure to perfect service of summons and complaint</u>	1952
<u>upon an interest holder of record at the time of the filing and</u>	1953
<u>shown by clear and convincing evidence;</u>	1954
<u>(2) Upon the motion of a county land reutilization</u>	1955
<u>corporation as prescribed in section 5722.031 of the Revised</u>	1956
<u>Code;</u>	1957
<u>(3) Upon the motion of the county prosecuting attorney or</u>	1958
<u>designated counsel hired by the prosecuting attorney for any</u>	1959
<u>reason justifying relief from the judgment.</u>	1960
<u>(C) Except as provided in divisions (B) (1), (2), and (3)</u>	1961
<u>of this section, motions to vacate or to reconsider filed by any</u>	1962
<u>party after the thirty-day period of appeal may not be utilized</u>	1963
<u>as substitutes for an appeal. Such motions or their equivalent</u>	1964
<u>shall not be considered by the board of revision, except for the</u>	1965
<u>purpose of denying such motions.</u>	1966
Sec. 505.86. (A) As used in this section:	1967
"Party in interest" means an owner of record of the real	1968
property on which the building or structure is located, and	1969
includes a holder of a legal or equitable lien of record on the	1970
real property or the building or other structure.	1971
"Total cost" means any costs incurred due to the use of	1972
employees, materials, or equipment of the township <u>or its agent</u>	1973
<u>pursuant to division (H) of this section</u> , any costs arising out	1974
of contracts for labor, materials, or equipment, and costs of	1975
service of notice or publication required under this section.	1976
(B) A board of township trustees, by resolution, <u>or its</u>	1977
<u>agent pursuant to division (H) of this section</u> may provide for	1978

the removal, repair, or securance of buildings or other 1979
structures in the township that have been declared insecure, 1980
unsafe, or structurally defective by any fire department under 1981
contract with the township or by the county building department 1982
or other authority responsible under Chapter 3781. of the 1983
Revised Code for the enforcement of building regulations or the 1984
performance of building inspections in the township, or 1985
buildings or other structures that have been declared to be in a 1986
condition dangerous to life or health, or unfit for human 1987
habitation by the board of health of the general health district 1988
of which the township is a part. 1989

At least thirty days before the removal, repair, or 1990
securance of any insecure, unsafe, or structurally defective 1991
building or other structure, the board of township trustees 1992
shall give notice by certified mail, return receipt requested, 1993
to each party in interest of its intention with respect to the 1994
removal, repair, or securance of an insecure, unsafe, or 1995
structurally defective or unfit building or other structure. 1996

If the address of a party in interest is unknown and 1997
cannot reasonably be obtained, it is sufficient to publish the 1998
notice once in a newspaper of general circulation in the 1999
township. 2000

(C) (1) If the board of trustees, in a resolution adopted 2001
under this section, or its agent pursuant to division (H) of 2002
this section pursues action to remove any insecure, unsafe, or 2003
structurally defective building or other structure, the notice 2004
shall include a statement informing the parties in interest that 2005
each party in interest is entitled to a hearing if the party in 2006
interest requests a hearing in writing within twenty days after 2007
the notice was mailed. The written request for a hearing shall 2008

be made to the township fiscal officer. 2009

(2) If a party in interest timely requests a hearing, the 2010
board shall set the date, time, and place for the hearing and 2011
notify the party in interest by certified mail, return receipt 2012
requested. The date set for the hearing shall be within fifteen 2013
days, but not earlier than seven days, after the party in 2014
interest has requested a hearing, unless otherwise agreed to by 2015
both the board and the party in interest. The hearing shall be 2016
recorded by stenographic or electronic means. 2017

(3) The board shall make an order deciding the matter not 2018
later than thirty days after a hearing, or not later than thirty 2019
days after mailing notice to the parties in interest if no party 2020
in interest requested a hearing. The order may dismiss the 2021
matter or direct the removal, repair, or securance of the 2022
building or other structure. At any time, a party in interest 2023
may consent to an order. 2024

(4) A party in interest who requested and participated in 2025
a hearing, and who is adversely affected by the order of the 2026
board, may appeal the order under section 2506.01 of the Revised 2027
Code. 2028

(D) At any time, a party in interest may enter into an 2029
agreement with the board of township trustees to perform the 2030
removal, repair, or securance of the insecure, unsafe, or 2031
structurally defective or unfit building or other structure. 2032

(E) If an emergency exists, as determined by the board, 2033
notice may be given other than by certified mail and less than 2034
thirty days before the removal, repair, or securance. 2035

(F) The township's total cost of removing, repairing, or 2036
securing buildings or other structures that have been declared 2037

insecure, unsafe, structurally defective, or unfit for human 2038
habitation, or of making emergency corrections of hazardous 2039
conditions, when approved by the board, shall be paid out of the 2040
township general fund from moneys not otherwise appropriated, 2041
except that, if the costs incurred exceed five hundred dollars, 2042
the board may borrow moneys from a financial institution to pay 2043
for the costs in whole or in part. 2044

The total cost may be collected by either or both of the 2045
following methods: 2046

(1) The board may have the fiscal officer of the township 2047
certify the total costs, together with ~~a~~ the parcel number or 2048
other proper description of the lands to the county auditor who 2049
shall place the costs upon the tax duplicate. ~~If the costs were~~ 2050
incurred by the township's agent pursuant to division (H) of 2051
this section, then the agent may certify its total costs 2052
together with the parcel number of the lands to the county 2053
auditor who shall place the costs upon the tax duplicate. The 2054
costs are a lien upon the lands from and after the date of 2055
entry. The costs shall be collected as other taxes. In the case 2056
of costs certified by the township, the costs shall be returned 2057
to the township and placed in the township's general fund; in 2058
the case of costs certified by an agent pursuant to division (H) 2059
of this section, the costs shall be paid at the next settlement 2060
to the agent directly as instructed in an affidavit from the 2061
agent delivered to the county auditor or county treasurer. In 2062
the case of a lien of an agent pursuant to division (H) of this 2063
section, a notation shall be placed on the tax list and 2064
duplicate showing the amount of the lien ascribed specifically 2065
to the agent's total costs. 2066

(2) The board or its agent pursuant to division (H) of 2067

this section may commence a civil action to recover ~~the~~their 2068
respective total costs from the owner of record of the real 2069
property on which the building or structure is located. 2070

(G) Any board of township trustees may, whenever a policy 2071
or policies of insurance are in force providing coverage against 2072
the peril of fire on a building or structure and the loss agreed 2073
to between the named insured or insureds and the company or 2074
companies is more than five thousand dollars and equals or 2075
exceeds sixty per cent of the aggregate limits of liability on 2076
all fire policies covering the building or structure on the 2077
property, accept security payments and follow the procedures of 2078
divisions (C) and (D) of section 3929.86 of the Revised Code. 2079

(H) A board of township trustees may enter into an 2080
agreement with a county land reutilization corporation organized 2081
under Chapter 1724. of the Revised Code wherein the county land 2082
reutilization corporation agrees to act as the agent of the 2083
board of township trustees in connection with the removal, 2084
repair, or securance of buildings or other structures as 2085
provided in this section. 2086

Sec. 715.261. (A) As used in this section: 2087

(1) "Total cost" means any costs incurred due to the use 2088
of employees, materials, or equipment of the municipal 2089
corporation or its agent pursuant to division (E) of this 2090
section, any costs arising out of contracts for labor, 2091
materials, or equipment, and costs of service of notice or 2092
publication required under this section. 2093

(2) "Abatement activity" means ~~each instance of any~~ one or 2094
any combination of one or more of the following: 2095

(a) Removing, repairing, or securing insecure, unsafe, 2096

structurally defective, abandoned, deserted, or open and vacant 2097
buildings or other structures; 2098

(b) Making emergency corrections of hazardous conditions; 2099

(c) Abatement of any nuisance by a municipal corporation 2100
or its agent pursuant to division (E) of this section. 2101

(B) A municipal corporation or its agent pursuant to 2102
division (E) of this section may collect the total cost of 2103
abatement ~~activities~~ activity by any one or more of the methods 2104
prescribed in division (B) (1), (2), or (3) of this section. 2105

(1) For each abatement activity in which costs are 2106
incurred, the clerk of the legislative authority of the 2107
municipal corporation or its agent pursuant to division (E) of 2108
this section may certify the total costs of ~~each the~~ abatement 2109
activity, together with the parcel number or another proper 2110
description of the lands on which the abatement activity 2111
occurred, the date or the period of time during which the costs 2112
~~were incurred for each~~ abatement activity occurred, and the name 2113
of the owner of record at the time the ~~costs were incurred for~~ 2114
~~each~~ abatement activity commenced, to the county auditor who 2115
shall place the costs as a charge upon the tax list and 2116
duplicate. The costs are a lien upon such lands from and after 2117
the date the costs were incurred. The costs shall have the same 2118
priority and be collected as other taxes and returned to the 2119
municipal corporation or its agent pursuant to division (E) of 2120
this section, based upon whichever of them incurred the costs. 2121
Costs collected for the municipal corporation shall be returned 2122
to it as directed by the clerk of the legislative authority in 2123
the certification of the municipal corporation's total costs ~~or~~ 2124
~~in an affidavit from the.~~ Costs collected for the agent shall be 2125
directly paid to the agent ~~delivered to the county auditor or~~ 2126

~~county treasurer. The placement of the costs on the tax list and duplicate relates back to, and is effective in priority, as of the date the costs were incurred, provided that the municipal corporation or its agent pursuant to division (E) of this section certifies the total costs within one year from the date the costs were incurred at the next settlement as instructed in the certification of the agent's total costs.~~ 2127
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If a lien placed on a parcel of land pursuant to this division is extinguished as provided in division (H) of this section, a municipal corporation or its agent pursuant to division (E) of this section may still pursue the remedy available under division (B) (2) of this section to recoup the costs incurred with respect to that parcel from any person that held title to the parcel at the time ~~the costs were incurred~~ abatement activity occurred. 2134
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(2) ~~The A~~ municipal corporation or its agent pursuant to division (E) of this section that incurred the costs may commence a civil action to recover the total costs from the person that held title to the parcel at the time ~~the costs were incurred~~ during which the abatement activity occurred. 2142
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(3) A municipal corporation or its agent pursuant to division (E) of this section that incurred the costs may file a lien on a parcel of land for the total costs incurred under this section with respect to the parcel by filing a written affidavit with the county recorder of the county in which the parcel is located that states the parcel number or legal description of the land, the total costs incurred with respect to the parcel, and the date ~~such costs were incurred~~ or period of time during which the abatement activity giving rise to the costs occurred. 2147
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The municipal corporation or its agent may pursue a foreclosure 2156

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

(a) If the municipal corporation or its agent elects to 2175
acquire the property, ~~the parcel shall be transferred to the~~ 2176
~~municipal corporation or its agent as if~~ and ~~the property were~~ 2177
~~transferred by all owners in title to the municipal corporation~~ 2178
~~or its agent in lieu of foreclosure as provided in section~~ 2179
~~5722.10 of the Revised Code,~~ is advertised and offered for sale 2180
once pursuant to this section, but is not sold for want of a 2181
minimum bid, the municipal corporation or its agent pursuant to 2182
division (E) of this section shall be deemed to have submitted 2183
the winning bid at such sale, and the property is deemed sold to 2184
the municipal corporation or its agent pursuant to division (E) 2185
of this section for no consideration other than the cost of the 2186
proceedings. 2187

The officer conducting the sale shall announce the bid of 2188
the municipal corporation or its agent pursuant to division (E) 2189
of this section at the sale and shall report the proceedings to 2190
the court or board of revision for confirmation of sale. The 2191
officer conducting the sale shall execute and file for recording 2192
the deed conveying title to the property upon the filing of the 2193
entry of the confirmation of sale. Once the deed has been 2194
recorded, the officer shall deliver the deed to the municipal 2195
corporation or its agent. 2196

Once the deed has been recorded, title to the property 2197
shall be incontestable in the municipal corporation or its agent 2198
and free and clear of all liens for taxes, penalties, interest, 2199
charges, assessments, and all other liens and encumbrances, 2200
except for easements and covenants of record running with the 2201
land and created prior to the time of filing of the lien under 2202
this division. 2203

(b) If the municipal corporation or its agent does not 2204
elect to acquire the property, and the property is advertised 2205
and offered for at least once pursuant to this section but is 2206
not sold for want of a minimum bid, then the parcel shall be 2207
forfeited to the state or to a political subdivision or school 2208
district as provided in Chapter 5723. of the Revised Code. 2209

~~When a municipal corporation or its agent acquires~~ (c) The 2210
owner of the property as provided in this division, may redeem 2211
the property shall not be subject to foreclosure or forfeiture 2212
under section 323.25 or Chapter 5721. or 5723. of the Revised 2213
Code, and any lien on the property for costs incurred under this 2214
section or for any unpaid taxes, penalties, interest, charges, 2215
or assessments shall be extinguished by paying the minimum bid 2216
prior to the journalization of the confirmation of sale. 2217

(C) This section applies to any action taken by a 2218
municipal corporation, or its agent pursuant to division (E) of 2219
this section, pursuant to section 715.26 of the Revised Code or 2220
pursuant to Section 3 of Article XVIII, Ohio Constitution. 2221

(D) (1) A municipal corporation or its agent pursuant to 2222
division (E) of this section shall not certify to the county 2223
auditor for placement upon the tax list and duplicate and the 2224
county auditor shall not place upon the tax list and duplicate 2225
as a charge against the land the costs of any abatement activity 2226
undertaken under division (B) of this section if any of the 2227
following apply: 2228

(a) The abatement activity occurred on land that has been 2229
transferred or sold to an electing subdivision as defined in 2230
section 5722.01 of the Revised Code, regardless of whether the 2231
electing subdivision is still the owner of the land, and the 2232
abatement activity occurred on a date prior to the transfer or 2233
confirmation of sale to the electing subdivision. 2234

(b) The abatement activity occurred on land that has been 2235
sold to a purchaser at sheriff's sale or auditor's sale, the 2236
abatement activity occurred on a date prior to the confirmation 2237
of sale, and the purchaser is not the owner of record of the 2238
land immediately prior to the judgment of foreclosure nor any of 2239
the following: 2240

(i) A member of that owner's immediate family; 2241

(ii) A person with a power of attorney appointed by that 2242
owner who subsequently transfers the land to the owner; 2243

(iii) A sole proprietorship owned by that owner or a 2244
member of that owner's immediate family; 2245

(iv) A partnership, trust, business trust, corporation, or 2246

association of which the owner or a member of the owner's 2247
immediate family owns or controls directly or indirectly more 2248
than fifty per cent. 2249

(c) The abatement activity is taken on land that has been 2250
forfeited to this state for delinquent taxes, unless the owner 2251
of record redeems the land. 2252

(2) Upon valid written notice to the county auditor by any 2253
owner possessing an ownership interest of record of the land or 2254
by an electing subdivision previously in the chain of title of 2255
the land that the costs of an abatement activity undertaken 2256
under division (B) of this section was certified for placement 2257
or placed upon the tax list and duplicate as a charge against 2258
the land in violation of this division, the county auditor shall 2259
promptly remove such charge from the tax duplicate. This written 2260
notice to the county auditor shall include all of the following: 2261

(a) The parcel number of the land; 2262

(b) The common address of the land; 2263

(c) The date of the recording of the transfer of the land 2264
to the owner or electing subdivision; 2265

(d) The charge allegedly placed in violation of this 2266
division. 2267

(E) A municipal corporation may enter into an agreement 2268
with a county land reutilization corporation organized under 2269
Chapter 1724. of the Revised Code wherein the county land 2270
reutilization corporation agrees to act as the agent of the 2271
municipal corporation in connection with removing, repairing, or 2272
securing insecure, unsafe, structurally defective, abandoned, 2273
deserted, or open and vacant buildings or other structures, 2274
making emergency corrections of hazardous conditions, or abating 2275

any nuisance, including high weeds, overgrown brush, and trash 2276
and debris from vacant lots. The total costs of such actions may 2277
be collected by the corporation pursuant to division (B) of this 2278
section, and shall be paid to the corporation if it paid or 2279
incurred such costs and has not been reimbursed by the owner of 2280
record at the time of the action or any other party with a 2281
recorded interest in the land. 2282

(F) In the case of the lien of a county land reutilization 2283
corporation that is the agent of a municipal corporation 2284
pursuant to division (E) of this section, a notation shall be 2285
placed on the tax list and duplicate showing the amount of the 2286
lien ascribed specifically to the agent's total costs. The agent 2287
has standing to pursue a separate cause of action for money 2288
damages to satisfy the lien or pursue a foreclosure action in a 2289
court of competent jurisdiction or with the board of revision to 2290
enforce the lien without regard to occupancy. For purposes of a 2291
foreclosure proceeding by the county treasurer for delinquent 2292
taxes, this division does not affect the lien priority as 2293
between a county land reutilization corporation and the county 2294
treasurer, but the corporation's lien is superior to the lien of 2295
any other lienholder of the property. As to a direct action by a 2296
county land reutilization corporation, the lien for the taxes, 2297
assessment, charges, costs, penalties, and interest on the tax 2298
list and duplicate is in all cases superior to the lien of a 2299
county land reutilization corporation, whose lien for total 2300
costs shall be next in priority as against all other interests, 2301
except as provided in division (G) of this section. 2302

(G) A county land reutilization corporation acting as an 2303
agent of a municipal corporation ~~under an agreement under~~ 2304
pursuant to division (E) of this section may, with the county 2305
treasurer's consent, petition the court or board of revision 2306

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

(H) When a parcel of land upon which a lien has been 2320
placed under division (B) (1) or (3) of this section is 2321
transferred to a county land reutilization corporation, the lien 2322
on the parcel shall be extinguished if the lien is for costs ~~or~~ 2323
~~charges that were incurred related to an abatement activity that~~ 2324
~~occurred~~ before the date of the transfer to the corporation ~~and~~ 2325
~~if the corporation did not incur the costs or charges,~~ 2326
regardless of whether the lien was attached or the costs or 2327
charges were certified before the date of transfer. In such a 2328
case, the county land reutilization corporation and its 2329
successors in title shall take title to the property free and 2330
clear of any such lien and shall be immune from liability in any 2331
action to collect such costs or charges. 2332

If a county land reutilization corporation takes title to 2333
property before any costs or charges have been certified or any 2334
lien has been placed with respect to the property under division 2335
(B) (1) or (3) of this section, the corporation shall be deemed a 2336
bona fide purchaser for value without knowledge of such costs or 2337

lien, regardless of whether the corporation had actual or 2338
constructive knowledge of the costs or lien, and any such lien 2339
shall be void and unenforceable against the corporation and its 2340
successors in title. 2341

(I) A municipal corporation or county land reutilization 2342
corporation may file an affidavit with the county recorder under 2343
section 5301.252 of the Revised Code stating the nature and 2344
extent of any proceedings undertaken under this section. Such an 2345
affidavit may include a legal description of a parcel or, in 2346
lieu thereof, the common address of the parcel and the permanent 2347
parcel number to which such address applies. 2348

Sec. 721.28. The legislative authority of a municipal 2349
corporation may authorize the transfer, lease, or conveyance of 2350
any real property to a person in accordance with and for the 2351
purposes of a plan adopted by the legislative authority for 2352
urban redevelopment or urban renewal or for any purpose under 2353
Chapter 1724. of the Revised Code if such transfer, lease, or 2354
conveyance of any real property is to a county land 2355
reutilization corporation organized under Chapter 1724. of the 2356
Revised Code or its subsidiary upon such ~~lawful~~ terms and 2357
conditions and in such manner as are prescribed by the 2358
legislative authority, without competitive bidding as required 2359
by section 721.03 of the Revised Code. 2360

Sec. 1721.10. Except as otherwise provided in this 2361
section, lands appropriated and set apart as burial grounds, 2362
either for public or for private use, and recorded or filed as 2363
such in the office of the county recorder of the county where 2364
they are situated, and any burial ground that has been used as 2365
such for fifteen years are exempt from sale on execution on a 2366
judgment, dower, and compulsory partition; but land appropriated 2367

and set apart as a private burial ground is not so exempt if it 2368
exceeds in value the sum of fifty dollars. 2369

The lien for taxes against such burial grounds may be 2370
enforced in the same manner prescribed for abandoned lands under 2371
sections 323.65 to 323.79 of the Revised Code except that the 2372
burial ground may be transferred only to a municipal 2373
corporation, county, or township under division ~~(D)~~ (G) of 2374
section ~~323.74~~ 323.73 or section 323.78 of the Revised Code. No 2375
burial ground that is otherwise exempt from sale or execution 2376
under this section shall be offered for sale at public auction. 2377

Sec. 1724.02. (A) In furtherance of the purposes set forth 2378
in section 1724.01 of the Revised Code, a community improvement 2379
corporation shall have the following powers: 2380

(1) (a) To borrow money for any of the purposes of the 2381
community improvement corporation by means of loans, lines of 2382
credit, or any other financial instruments or securities, 2383
including the issuance of its bonds, debentures, notes, or other 2384
evidences of indebtedness, whether secured or unsecured, and to 2385
secure the same by mortgage, pledge, deed of trust, or other 2386
lien on its property, franchises, rights, and privileges of 2387
every kind and nature or any part thereof or interest therein; 2388
and 2389

(b) If the community improvement corporation is a county 2390
land reutilization corporation, the corporation may request, by 2391
resolution: 2392

(i) That the board of county commissioners of the county 2393
served by the corporation pledge a specifically identified 2394
source or sources of revenue pursuant to division (C) of section 2395
307.78 of the Revised Code as security for such borrowing by the 2396

corporation; and 2397

(ii)(I) If the land subject to reutilization is located 2398
within an unincorporated area of the county, that the board of 2399
county commissioners issue notes under section 307.082 of the 2400
Revised Code for the purpose of constructing public 2401
infrastructure improvements and take other actions as the board 2402
determines are in the interest of the county and are authorized 2403
under sections 5709.78 to 5709.81 of the Revised Code or bonds 2404
or notes under section 5709.81 of the Revised Code for the 2405
refunding purposes set forth in that section; or 2406

(II) If the land subject to reutilization is located 2407
within the corporate boundaries of a municipal corporation, that 2408
the municipal corporation issue bonds for the purpose of 2409
constructing public infrastructure improvements and take such 2410
other actions as the municipal corporation determines are in its 2411
interest and are authorized under sections 5709.40 to 5709.43 of 2412
the Revised Code. 2413

(2) To make loans to any person, firm, partnership, 2414
corporation, joint stock company, association, or trust, and to 2415
establish and regulate the terms and conditions with respect to 2416
any such loans; provided that an economic development 2417
corporation shall not approve any application for a loan unless 2418
and until the person applying for said loan shows that the 2419
person has applied for the loan through ordinary banking or 2420
commercial channels and that the loan has been refused by at 2421
least one bank or other financial institution. Nothing in this 2422
division shall preclude a county land reutilization corporation 2423
from making revolving loans to community development 2424
corporations, private entities, or any person for the purposes 2425
contained in the corporation's plan under section 1724.10 of the 2426

Revised Code.	2427
(3) To purchase, receive, hold, manage, lease, lease-	2428
purchase, or otherwise acquire and to sell, convey, transfer,	2429
lease, sublease, or otherwise dispose of real and personal	2430
property, together with such rights and privileges as may be	2431
incidental and appurtenant thereto and the use thereof,	2432
including but not restricted to, any real or personal property	2433
acquired by the community improvement corporation from time to	2434
time in the satisfaction of debts or enforcement of obligations,	2435
and to enter into contracts with third parties, including the	2436
federal government, the state, any political subdivision, or any	2437
other entity. A county land reutilization corporation shall not	2438
acquire an interest in real property if such acquisition causes	2439
the number of occupied real properties held by the corporation	2440
to exceed the greater of either fifty properties or twenty-five	2441
per cent of all real property held by the corporation for	2442
reutilization, reclamation, or rehabilitation. For the purposes	2443
of this division, "occupied real properties" includes all real	2444
properties that are not unoccupied as that term is defined in	2445
section 323.65 of the Revised Code.	2446
(4) To acquire the good will, business, rights, real and	2447
personal property, and other assets, or any part thereof, or	2448
interest therein, of any persons, firms, partnerships,	2449
corporations, joint stock companies, associations, or trusts,	2450
and to assume, undertake, or pay the obligations, debts, and	2451
liabilities of any such person, firm, partnership, corporation,	2452
joint stock company, association, or trust; to acquire, reclaim,	2453
manage, or contract for the management of improved or unimproved	2454
and underutilized real estate for the purpose of constructing	2455
industrial plants, other business establishments, or housing	2456
thereon, or causing the same to occur, for the purpose of	2457

assembling and enhancing utilization of the real estate, or for 2458
the purpose of disposing of such real estate to others in whole 2459
or in part for the construction of industrial plants, other 2460
business establishments, or housing; and to acquire, reclaim, 2461
manage, contract for the management of, construct or 2462
reconstruct, alter, repair, maintain, operate, sell, convey, 2463
transfer, lease, sublease, or otherwise dispose of industrial 2464
plants, business establishments, or housing. 2465

(5) To acquire, subscribe for, own, hold, sell, assign, 2466
transfer, mortgage, pledge, or otherwise dispose of the stock, 2467
shares, bonds, debentures, notes, or other securities and 2468
evidences of interest in, or indebtedness of, any person, firm, 2469
corporation, joint stock company, association, or trust, and 2470
while the owner or holder thereof, to exercise all the rights, 2471
powers, and privileges of ownership, including the right to vote 2472
therein, provided that no tax revenue, if any, received by a 2473
community improvement corporation shall be used for such 2474
acquisition or subscription. 2475

(6) To mortgage, pledge, or otherwise encumber any 2476
property acquired pursuant to the powers contained in division 2477
(A) (3), (4), or (5) of this section. 2478

(7) Nothing in this section shall limit the right of a 2479
community improvement corporation to become a member of or a 2480
stockholder in a corporation formed under Chapter 1726. of the 2481
Revised Code. 2482

(8) To serve as an agent for grant applications and for 2483
the administration of grants, or to make applications as 2484
principal for grants for county land reutilization corporations. 2485

(9) To exercise the powers enumerated under Chapter 5722. 2486

of the Revised Code on behalf of a county that organizes or	2487
contracts with a county land reutilization corporation.	2488
(10) To engage in code enforcement and nuisance abatement,	2489
including, but not limited to, cutting grass and weeds, boarding	2490
up vacant or abandoned structures, and demolishing condemned	2491
structures on properties that are subject to a delinquent tax or	2492
assessment lien, or property for which a municipal corporation	2493
or township has contracted with a county land reutilization	2494
corporation to provide code enforcement or nuisance abatement	2495
assistance.	2496
(11) To charge fees or exchange in-kind goods or services	2497
for services rendered to political subdivisions and other	2498
persons or entities for whom services are rendered.	2499
(12) To employ and provide compensation for an executive	2500
director who shall manage the operations of a county land	2501
reutilization corporation and employ others for the benefit of	2502
the corporation as approved and funded by the board of	2503
directors. No employee of the corporation is or shall be deemed	2504
to be an employee of the political subdivision for whose benefit	2505
the corporation is organized solely because the employee is	2506
employed by the corporation.	2507
(13) To purchase tax certificates at auction, negotiated	2508
sale, or from a third party who purchased and is a holder of one	2509
or more tax certificates issued pursuant to sections 5721.30 to	2510
5721.43 of the Revised Code.	2511
(14) To be assigned a mortgage on real property from a	2512
mortgagee in lieu of acquiring such real property subject to a	2513
mortgage.	2514
(15) To act as a portal operator for purposes of an	2515

OhioInvests offering under sections 1707.05 to 1707.058 of the Revised Code. 2516
2517

(16) 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

Sec. 1724.11. (A) When a community improvement corporation 2552
is acting as an agent of a political subdivision designated 2553
pursuant to section 1724.10 of the Revised Code and at all times 2554
as a county land reutilization corporation, ~~both~~all of the 2555
following apply: 2556

(1) Any financial and proprietary information, including 2557
trade secrets, submitted by or on behalf of an entity to the 2558
community improvement corporation in connection with the 2559
relocation, location, expansion, improvement, or preservation of 2560
the business of that entity, or in the pursuit of any one or 2561
more of the purposes under division (B) of section 1724.01 of 2562
the Revised Code for which a county land reutilization 2563
corporation is organized, held or kept by the community 2564
improvement corporation, or by any political subdivision for 2565
which the community improvement corporation is acting as agent, 2566
is confidential information and is not a public record subject 2567
to section 149.43 of the Revised Code. 2568

(2) Any other information submitted by or on behalf of an 2569
entity to the community improvement corporation in connection 2570
with the relocation, location, expansion, improvement, or 2571
preservation of the business of that entity held or kept by the 2572
community improvement corporation, or by any political 2573
subdivision for which the community improvement corporation is 2574
acting as agent, is confidential information and is not a public 2575

record subject to section 149.43 of the Revised Code, until the 2576
entity commits in writing to proceed with the relocation, 2577
location, expansion, improvement, preservation of its business, 2578
or other purpose under division (B) of section 1724.01 of the 2579
Revised Code. 2580

(3) Electronic records created or maintained by a 2581
community improvement corporation in a proprietary database or 2582
application are not public records for the purposes of Chapter 2583
149. of the Revised Code. 2584

(B) (1) When the board of directors of a community 2585
improvement corporation or any committee or subcommittee of such 2586
a board meets to consider information that is not a public 2587
record pursuant to division (A) of this section, the board, 2588
committee, or subcommittee, by majority vote of all members 2589
present, may close the meeting during consideration of the 2590
confidential information. The board, committee, or subcommittee 2591
shall consider no other information during the closed session. 2592

(2) Any meeting at which a decision or determination of 2593
the board is required in connection with the relocation, 2594
location, expansion, improvement, or preservation of the 2595
business of the entity or is required in pursuit of any purpose 2596
under division (B) of section 1724.01 of the Revised Code for 2597
which a county land reutilization corporation is organized shall 2598
be open to the public. 2599

Sec. 3737.87. As used in sections 3737.87 to 3737.98 of 2600
the Revised Code: 2601

(A) "Accidental release" means any sudden or nonsudden 2602
release of petroleum that was neither expected nor intended by 2603
the owner or operator of the applicable underground storage tank 2604

system and that results in the need for corrective action or 2605
compensation for bodily injury or property damage. 2606

(B) "Corrective action" means any action necessary to 2607
protect human health and the environment in the event of a 2608
release of petroleum into the environment, including, without 2609
limitation, any action necessary to monitor, assess, and 2610
evaluate the release. In the instance of a suspected release, 2611
"corrective action" includes, without limitation, an 2612
investigation to confirm or disprove the occurrence of the 2613
release. In the instance of a confirmed release, "corrective 2614
action" includes, without limitation, the initial corrective 2615
action taken under section 3737.88 or 3737.882 of the Revised 2616
Code and rules adopted or orders issued under those sections and 2617
any action taken consistent with a remedial action to clean up 2618
contaminated ground water, surface water, soils, and subsurface 2619
material and to address the residual effects of a release after 2620
the initial corrective action is taken. 2621

(C) "Eligible lending institution" means a financial 2622
institution that is eligible to make commercial loans, is a 2623
public depository of state funds under section 135.03 of the 2624
Revised Code, and agrees to participate in the petroleum 2625
underground storage tank linked deposit program provided for in 2626
sections 3737.95 to 3737.98 of the Revised Code. 2627

(D) "Eligible owner" means any person that owns six or 2628
fewer petroleum underground storage tanks comprising a petroleum 2629
underground storage tank or underground storage tank system. 2630

(E) "Installer" means a person who supervises the 2631
installation of, performance of major repairs on site to, 2632
abandonment of, or removal of underground storage tank systems. 2633

(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. 2663

(I) "Person," in addition to the meaning in section 2664
3737.01 of the Revised Code, means the United States and any 2665
department, agency, or instrumentality thereof. 2666

(J) "Petroleum" means petroleum, including crude oil or 2667
any fraction thereof, that is a liquid at the temperature of 2668
sixty degrees Fahrenheit and the pressure of fourteen and seven- 2669
tenths pounds per square inch absolute. "Petroleum" includes, 2670
without limitation, motor fuels, jet fuels, distillate fuel 2671
oils, residual fuel oils, lubricants, petroleum solvents, and 2672
used oils. 2673

(K) "Petroleum underground storage tank linked deposit" 2674
means a certificate of deposit placed by the treasurer of state 2675
with an eligible lending institution pursuant to sections 2676
3737.95 to 3737.98 of the Revised Code. 2677

(L) "Regulated substance" means petroleum or any substance 2678
identified or listed as a hazardous substance in rules adopted 2679
under division (D) of section 3737.88 of the Revised Code. 2680

(M) "Release" means any spilling, leaking, emitting, 2681
discharging, escaping, leaching, or disposing of from an 2682
underground storage tank system into ground or surface water or 2683
subsurface soils or otherwise into the environment. 2684

(N) Notwithstanding division (F) of section 3737.01 of the 2685
Revised Code, "responsible person" means the person who is the 2686
owner or operator of an underground storage tank system. 2687
"Responsible person" does not include a county land 2688
reutilization corporation organized under Chapter 1724. of the 2689
Revised Code or its wholly-owned subsidiary. 2690

(O) "Tank" means a stationary device designed to contain 2691

an accumulation of regulated substances that is constructed of 2692
manufactured materials. 2693

(P) "Underground storage tank" means one or any 2694
combination of tanks, including the underground pipes connected 2695
thereto, that are used to contain an accumulation of regulated 2696
substances the volume of which, including the volume of the 2697
underground pipes connected thereto, is ten per cent or more 2698
beneath the surface of the ground. 2699

"Underground storage tank" does not include any of the 2700
following or any pipes connected to any of the following: 2701

(1) Pipeline facilities, including gathering lines, 2702
regulated under the "Natural Gas Pipeline Safety Act of 1968," 2703
82 Stat. 720, 49 U.S.C.A. 1671, as amended, or the "Hazardous 2704
Liquid Pipeline Safety Act of 1979," 93 Stat. 1003, 49 U.S.C.A. 2705
2001, as amended; 2706

(2) Farm or residential tanks of one thousand one hundred 2707
gallons or less capacity used for storing motor fuel for 2708
noncommercial purposes; 2709

(3) Tanks used for storing heating fuel for consumptive 2710
use on the premises where stored; 2711

(4) Surface impoundments, pits, ponds, or lagoons; 2712

(5) Storm or waste water collection systems; 2713

(6) Flow-through process tanks; 2714

(7) Storage tanks located in underground areas, including, 2715
without limitation, basements, cellars, mine workings, drifts, 2716
shafts, or tunnels, when the tanks are located on or above the 2717
surface of the floor; 2718

(8) Septic tanks;	2719
(9) Liquid traps or associated gathering lines directly related to oil or gas production and gathering operations.	2720 2721
(Q) "Underground storage tank system" means an underground storage tank and the connected underground piping, underground ancillary equipment, and containment system, if any.	2722 2723 2724
(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.	2725 2726 2727 2728 2729 2730 2731 2732
(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.	2733 2734 2735 2736 2737 2738
(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 determined by the fire marshal not to be a viable person capable of undertaking or completing the corrective actions required under those sections for the release. "Class C release" also includes any <u>of the following</u> :	2739 2740 2741 2742 2743 2744 2745 2746
<u>(1) A</u> release designated as a "class C release" in	2747

accordance with rules adopted under section 3737.88 of the Revised Code; 2748
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(2) A release on property owned by a county land reutilization corporation; 2750
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(3) A release on property owned by the state pursuant to Chapter 5723. of the Revised Code. 2752
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Sec. 3745.11. (A) Applicants for and holders of permits, licenses, variances, plan approvals, and certifications issued by the director of environmental protection pursuant to Chapters 3704., 3734., 6109., and 6111. of the Revised Code shall pay a fee to the environmental protection agency for each such issuance and each application for an issuance as provided by this section. No fee shall be charged for any issuance for which no application has been submitted to the director. 2754
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(B) Except as otherwise provided in division (C) (2) of this section, beginning July 1, 1994, each person who owns or operates an air contaminant source and who is required to apply for and obtain a Title V permit under section 3704.036 of the Revised Code shall pay the fees set forth in this division. For the purposes of this division, total emissions of air contaminants may be calculated using engineering calculations, emissions factors, material balance calculations, or performance testing procedures, as authorized by the director. 2762
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The following fees shall be assessed on the total actual emissions from a source in tons per year of the regulated pollutants particulate matter, sulfur dioxide, nitrogen oxides, organic compounds, and lead: 2771
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(1) Fifteen dollars per ton on the total actual emissions of each such regulated pollutant during the period July through 2775
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December 1993, to be collected no sooner than July 1, 1994;	2777
(2) Twenty dollars per ton on the total actual emissions	2778
of each such regulated pollutant during calendar year 1994, to	2779
be collected no sooner than April 15, 1995;	2780
(3) Twenty-five dollars per ton on the total actual	2781
emissions of each such regulated pollutant in calendar year	2782
1995, and each subsequent calendar year, to be collected no	2783
sooner than the fifteenth day of April of the year next	2784
succeeding the calendar year in which the emissions occurred.	2785
The fees levied under this division do not apply to that	2786
portion of the emissions of a regulated pollutant at a facility	2787
that exceed four thousand tons during a calendar year.	2788
(C) (1) The fees assessed under division (B) of this	2789
section are for the purpose of providing funding for the Title V	2790
permit program.	2791
(2) The fees assessed under division (B) of this section	2792
do not apply to emissions from any electric generating unit	2793
designated as a Phase I unit under Title IV of the federal Clean	2794
Air Act prior to calendar year 2000. Those fees shall be	2795
assessed on the emissions from such a generating unit commencing	2796
in calendar year 2001 based upon the total actual emissions from	2797
the generating unit during calendar year 2000 and shall continue	2798
to be assessed each subsequent calendar year based on the total	2799
actual emissions from the generating unit during the preceding	2800
calendar year.	2801
(3) The director shall issue invoices to owners or	2802
operators of air contaminant sources who are required to pay a	2803
fee assessed under division (B) or (D) of this section. Any such	2804
invoice shall be issued no sooner than the applicable date when	2805

the fee first may be collected in a year under the applicable 2806
division, shall identify the nature and amount of the fee 2807
assessed, and shall indicate that the fee is required to be paid 2808
within thirty days after the issuance of the invoice. 2809

(D) (1) Except as provided in division (D) (2) of this 2810
section, beginning January 1, 2004, each person who owns or 2811
operates an air contaminant source; who is required to apply for 2812
a permit to operate pursuant to rules adopted under division 2813
(G), or a variance pursuant to division (H), of section 3704.03 2814
of the Revised Code; and who is not required to apply for and 2815
obtain a Title V permit under section 3704.03 of the Revised 2816
Code shall pay a single fee based upon the sum of the actual 2817
annual emissions from the facility of the regulated pollutants 2818
particulate matter, sulfur dioxide, nitrogen oxides, organic 2819
compounds, and lead in accordance with the following schedule: 2820

2821

	1	2	3
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	

(2) (a) As used in division (D) of this section, "synthetic minor facility" means a facility for which one or more permits to install or permits to operate have been issued for the air contaminant sources at the facility that include terms and conditions that lower the facility's potential to emit air contaminants below the major source thresholds established in rules adopted under section 3704.036 of the Revised Code.

(b) Beginning January 1, 2000, through June 30, 2024, each person who owns or operates a synthetic minor facility shall pay an annual fee based on the sum of the actual annual emissions from the facility of particulate matter, sulfur dioxide, nitrogen dioxide, organic compounds, and lead in accordance with the following schedule:

	1	2	3
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	

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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

(3) The fees assessed under division (D) (1) of this section shall be collected annually no sooner than the fifteenth day of April, commencing in 2005. The fees assessed under division (D) (2) 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. 2856
Upon calculating an increase in fees authorized by division (E) 2857
(1) of this section, the director shall compile revised fee 2858
schedules for the purposes of division (B) of this section and 2859
shall make the revised schedules available to persons required 2860
to pay the fees assessed under that division and to the public. 2861

(2) For the purposes of division (E) (1) of this section: 2862

(a) The consumer price index for any year is the average 2863
of the consumer price index for all urban consumers published by 2864
the United States department of labor as of the close of the 2865
twelve-month period ending on the thirty-first day of August of 2866
that year. 2867

(b) If the 1989 consumer price index is revised, the 2868
director shall use the revision of the consumer price index that 2869
is most consistent with that for calendar year 1989. 2870

(F) Each person who is issued a permit to install pursuant 2871
to rules adopted under division (F) of section 3704.03 of the 2872
Revised Code on or after July 1, 2003, shall pay the fees 2873
specified in the following schedules: 2874

(1) Fuel-burning equipment (boilers, furnaces, or process 2875
heaters used in the process of burning fuel for the primary 2876
purpose of producing heat or power by indirect heat transfer) 2877

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1

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A Input capacity (maximum)		Permit to
(million British thermal units per hour)		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	1000
E	300 or more, but less than 500	2250
F	500 or more, but less than 1000	3750
G	1000 or more, but less than 5000	6000
H	5000 or more	9000

Units burning exclusively natural gas, number two fuel	2879
oil, or both shall be assessed a fee that is one-half the	2880
applicable amount shown in division (F) (1) of this section.	2881

(2) Combustion turbines and stationary internal combustion	2882
engines designed to generate electricity	2883

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	1	2	3
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	1000	
G	250 or more	2000	
	(3) Incinerators		2885

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	1	2	3
A	Input capacity (pounds per hour)	Permit to install	
B	0 to 100	\$ 100	
C	101 to 500	500	
D	501 to 2000	1000	
E	2001 to 20,000	1500	
F	more than 20,000	3750	
	(4) (a) Process		2887

2888

	1	2	3
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	1000
F	more than 50,000	1250

In any process where process weight rate cannot be 2889
ascertained, the minimum fee shall be assessed. A boiler, 2890
furnace, combustion turbine, stationary internal combustion 2891
engine, or process heater designed to provide direct heat or 2892
power to a process not designed to generate electricity shall be 2893
assessed a fee established in division (F) (4) (a) of this 2894
section. A combustion turbine or stationary internal combustion 2895
engine designed to generate electricity shall be assessed a fee 2896
established in division (F) (2) of this section. 2897

(b) Notwithstanding division (F) (4) (a) of this section, 2898
any person issued a permit to install pursuant to rules adopted 2899
under division (F) of section 3704.03 of the Revised Code shall 2900
pay the fees set forth in division (F) (4) (c) of this section for 2901
a process used in any of the following industries, as identified 2902
by the applicable two-digit, three-digit, or four-digit standard 2903
industrial classification code according to the Standard 2904
Industrial Classification Manual published by the United States 2905
office of management and budget in the executive office of the 2906
president, 1987, as revised: 2907

Major group 10, metal mining; 2908

Major group 12, coal mining; 2909

Major group 14, mining and quarrying of nonmetallic 2910
minerals; 2911

Industry group 204, grain mill products; 2912

2873 Nitrogen fertilizers;	2913
2874 Phosphatic fertilizers;	2914
3281 Cut stone and stone products;	2915
3295 Minerals and earth, ground or otherwise treated;	2916
4221 Grain elevators (storage only);	2917
5159 Farm related raw materials;	2918
5261 Retail nurseries and lawn and garden supply stores.	2919
(c) The fees set forth in the following schedule apply to the	2920
issuance of a permit to install pursuant to rules adopted under	2921
division (F) of section 3704.03 of the Revised Code for a	2922
process identified in division (F) (4) (b) of this section:	2923

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	1	2	3
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	2925
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				2926
	1	2	3	
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			2927
				2928
	1	2	3	
A	For each gasoline/fuel dispensing facility (includes all units at the facility)	\$ Permit to install 100		
	(7) Dry cleaning facilities			2929
				2930
	1	2	3	
A	For each dry cleaning facility (includes all units at the facility)	\$ Permit to install 100		
	(8) Registration status			2931

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	1	2	3
A	For each source covered by registration status	\$ Permit to install	
		75	

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

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	1	2	3
A		Fee	
B	Each notification	\$ 75	
C	Asbestos removal	\$ 3/unit	
D	Asbestos cleanup	\$ 4/cubic yard	

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

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

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(H) A person who is issued an extension of time for a

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permit to install an air contaminant source pursuant to rules 2947
adopted under division (F) of section 3704.03 of the Revised 2948
Code shall pay a fee equal to one-half the fee originally 2949
assessed for the permit to install under this section, except 2950
that the fee for such an extension shall not exceed two hundred 2951
dollars. 2952

(I) A person who is issued a modification to a permit to 2953
install an air contaminant source pursuant to rules adopted 2954
under section 3704.03 of the Revised Code shall pay a fee equal 2955
to one-half of the fee that would be assessed under this section 2956
to obtain a permit to install the source. The fee assessed by 2957
this division only applies to modifications that are initiated 2958
by the owner or operator of the source and shall not exceed two 2959
thousand dollars. 2960

(J) Notwithstanding division (F) of this section, a person 2961
who applies for or obtains a permit to install pursuant to rules 2962
adopted under division (F) of section 3704.03 of the Revised 2963
Code after the date actual construction of the source began 2964
shall pay a fee for the permit to install that is equal to twice 2965
the fee that otherwise would be assessed under the applicable 2966
division unless the applicant received authorization to begin 2967
construction under division (W) of section 3704.03 of the 2968
Revised Code. This division only applies to sources for which 2969
actual construction of the source begins on or after July 1, 2970
1993. The imposition or payment of the fee established in this 2971
division does not preclude the director from taking any 2972
administrative or judicial enforcement action under this 2973
chapter, Chapter 3704., 3714., 3734., or 6111. of the Revised 2974
Code, or a rule adopted under any of them, in connection with a 2975
violation of rules adopted under division (F) of section 3704.03 2976
of the Revised Code. 2977

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

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

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

(L) (1) A person applying for a plan approval for a wastewater treatment works pursuant to section 6111.44, 6111.45, or 6111.46 of the Revised Code shall pay a nonrefundable fee of one hundred dollars plus sixty-five one-hundredths of one per cent of the estimated project cost through June 30, 2024, and a

nonrefundable application fee of one hundred dollars plus two- 3008
tenths of one per cent of the estimated project cost on and 3009
after July 1, 2024, except that the total fee shall not exceed 3010
fifteen thousand dollars through June 30, 2024, and five 3011
thousand dollars on and after July 1, 2024. The fee shall be 3012
paid at the time the application is submitted. 3013

(2) A person who has entered into an agreement with the 3014
director under section 6111.14 of the Revised Code shall pay an 3015
administrative service fee for each plan submitted under that 3016
section for approval that shall not exceed the minimum amount 3017
necessary to pay administrative costs directly attributable to 3018
processing plan approvals. The director annually shall calculate 3019
the fee and shall notify all persons who have entered into 3020
agreements under that section, or who have applied for 3021
agreements, of the amount of the fee. 3022

(3) (a) (i) Not later than January 30, 2022, and January 30, 3023
2023, a person holding an NPDES discharge permit issued pursuant 3024
to Chapter 6111. of the Revised Code with an average daily 3025
discharge flow of five thousand gallons or more shall pay a 3026
nonrefundable annual discharge fee. Any person who fails to pay 3027
the fee at that time shall pay an additional amount that equals 3028
ten per cent of the required annual discharge fee. 3029

(ii) The billing year for the annual discharge fee 3030
established in division (L) (3) (a) (i) of this section shall 3031
consist of a twelve-month period beginning on the first day of 3032
January of the year preceding the date when the annual discharge 3033
fee is due. In the case of an existing source that permanently 3034
ceases to discharge during a billing year, the director shall 3035
reduce the annual discharge fee, including the surcharge 3036
applicable to certain industrial facilities pursuant to division 3037

(L) (3) (c) of this section, by one-twelfth for each full month 3038
during the billing year that the source was not discharging, but 3039
only if the person holding the NPDES discharge permit for the 3040
source notifies the director in writing, not later than the 3041
first day of October of the billing year, of the circumstances 3042
causing the cessation of discharge. 3043

(iii) The annual discharge fee established in division (L) 3044
(3) (a) (i) of this section, except for the surcharge applicable 3045
to certain industrial facilities pursuant to division (L) (3) (c) 3046
of this section, shall be based upon the average daily discharge 3047
flow in gallons per day calculated using first day of May 3048
through thirty-first day of October flow data for the period two 3049
years prior to the date on which the fee is due. In the case of 3050
NPDES discharge permits for new sources, the fee shall be 3051
calculated using the average daily design flow of the facility 3052
until actual average daily discharge flow values are available 3053
for the time period specified in division (L) (3) (a) (iii) of this 3054
section. The annual discharge fee may be prorated for a new 3055
source as described in division (L) (3) (a) (ii) of this section. 3056

(b) (i) An NPDES permit holder that is a public discharger 3057
shall pay the fee specified in the following schedule: 3058

3059

	1	2	3
A	Average daily discharge flow	Fee due by	
		January 30,	
		2022, and	
		January 30, 2023	

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 3060
publicly owned treatment works serving the same political 3061
subdivision, as "treatment works" is defined in section 6111.01 3062
of the Revised Code, and that serve exclusively political 3063
subdivisions having a population of fewer than one hundred 3064
thousand persons shall pay an annual discharge fee under 3065
division (L) (3) (b) (i) of this section that is based on the 3066
combined average daily discharge flow of the treatment works. 3067

(c) (i) An NPDES permit holder that is an industrial 3068
discharger, other than a coal mining operator identified by P in 3069
the third character of the permittee's NPDES permit number, 3070
shall pay the fee specified in the following schedule: 3071

3072

	1	2	3
A	Average daily discharge flow		Fee due by January 30, 2022, and January 30, 2023
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 schedule, an NPDES permit holder that is an industrial discharger classified as a major discharger during all or part of the annual discharge fee billing year specified in division (L) (3) (a) (ii) of this section shall pay a nonrefundable annual surcharge of seven thousand five hundred dollars not later than January 30, 2022, and not later than January 30, 2023. Any person who fails to pay the surcharge at that time shall pay an additional amount that equals ten per cent of the amount of the surcharge.

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(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, 2022, and not later than January 30, 2023. 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. 3113

(b) "Public discharger" means any holder of an NPDES 3114
permit identified by P in the second character of the NPDES 3115
permit number assigned by the director. 3116

(c) "Industrial discharger" means any holder of an NPDES 3117
permit identified by I in the second character of the NPDES 3118
permit number assigned by the director. 3119

(d) "Major discharger" means any holder of an NPDES permit 3120
classified as major by the regional administrator of the United 3121
States environmental protection agency in conjunction with the 3122
director. 3123

(M) Through June 30, 2024, a person applying for a license 3124
or license renewal to operate a public water system under 3125
section 6109.21 of the Revised Code shall pay the appropriate 3126
fee established under this division at the time of application 3127
to the director. Any person who fails to pay the fee at that 3128
time shall pay an additional amount that equals ten per cent of 3129
the required fee. The director shall transmit all moneys 3130
collected under this division to the treasurer of state for 3131
deposit into the drinking water protection fund created in 3132
section 6109.30 of the Revised Code. 3133

Except as provided in divisions (M) (4) and (5) of this 3134
section, fees required under this division shall be calculated 3135
and paid in accordance with the following schedule: 3136

(1) For the initial license required under section 6109.21 3137
of the Revised Code for any public water system that is a 3138
community water system as defined in section 6109.01 of the 3139
Revised Code, and for each license renewal required for such a 3140
system prior to January 31, 2024, the fee is: 3141

3142

	1	2	3
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 3145
 may be assessed on a volumetric basis. 3146

As used in division (M)(1) of this section, "service 3147
 connection" means the number of active or inactive pipes, 3148
 goosenecks, pigtails, and any other fittings connecting a water 3149
 main to any building outlet. 3150

(2) For the initial license required under section 6109.21 3151
 of the Revised Code for any public water system that is not a 3152
 community water system and serves a nontransient population, and 3153
 for each license renewal required for such a system prior to 3154
 January 31, 2024, the fee is: 3155

3156

	1	2	3
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, 2024, the fee is:

	1	2	3
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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G System designated as using a surface water 792
source

As used in division (M) (3) of this section, "number of 3169
wells or sources, other than surface water, supplying system" 3170
means those wells or sources that are physically connected to 3171
the plumbing system serving the public water system. 3172

(4) A public water system designated as using a surface 3173
water source shall pay a fee of seven hundred ninety-two dollars 3174
or the amount calculated under division (M) (1) or (2) of this 3175
section, whichever is greater. 3176

(5) An applicant for an initial license who is proposing 3177
to operate a new public water supply system shall submit a fee 3178
that equals a prorated amount of the appropriate fee for the 3179
remainder of the licensing year. 3180

(N) (1) A person applying for a plan approval for a public 3181
water supply system under section 6109.07 of the Revised Code 3182
shall pay a fee of one hundred fifty dollars plus thirty-five 3183
hundredths of one per cent of the estimated project cost, except 3184
that the total fee shall not exceed twenty thousand dollars 3185
through June 30, 2024, and fifteen thousand dollars on and after 3186
July 1, 2024. The fee shall be paid at the time the application 3187
is submitted. 3188

(2) A person who has entered into an agreement with the 3189
director under division (A) (2) of section 6109.07 of the Revised 3190
Code shall pay an administrative service fee for each plan 3191
submitted under that section for approval that shall not exceed 3192
the minimum amount necessary to pay administrative costs 3193
directly attributable to processing plan approvals. The director 3194
annually shall calculate the fee and shall notify all persons 3195

that have entered into agreements under that division, or who 3196
have applied for agreements, of the amount of the fee. 3197

(3) Through June 30, 2024, the following fee, on a per 3198
survey basis, shall be charged any person for services rendered 3199
by the state in the evaluation of laboratories and laboratory 3200
personnel for compliance with accepted analytical techniques and 3201
procedures established pursuant to Chapter 6109. of the Revised 3202
Code for determining the qualitative characteristics of water: 3203

3204

	1	2	3
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, 2024, the following fee, on a per 3205
survey basis, shall be charged any such person: 3206

3207

	1	2	3
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, 2024, 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 five hundred dollars for each additional survey requested.

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

(a) "MF" means membrane filtration.

(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, 2024:

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	1	2	3
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, 2024, the applicant shall pay a fee in accordance with the following schedule:

3231
3232

3233

	1	2	3
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

Any person applying to the director for certification as 3234
an operator of a water supply system or wastewater system who 3235
has passed an examination administered by an examination 3236
provider approved by the director shall pay a certification fee 3237
of forty-five dollars. 3238

A person shall pay a biennial certification renewal fee 3239
for each applicable class of certification in accordance with 3240
the following schedule: 3241

	1	2	3
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 3243
more than thirty days, but not more than one year, after the 3244
expiration date of the certification, the person shall pay a 3245
certification renewal fee in accordance with the following 3246
schedule: 3247

3248

	1	2	3
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 3249
a fee of twenty-five dollars at the time the request is made. 3250

Any person applying to be a water supply system or 3251
wastewater treatment system examination provider shall pay an 3252
application fee of five hundred dollars. Any person approved by 3253
the director as a water supply system or wastewater treatment 3254
system examination provider shall pay an annual fee that is 3255
equal to ten per cent of the fees that the provider assesses and 3256
collects for administering water supply system or wastewater 3257
treatment system certification examinations in this state for 3258
the calendar year. The fee shall be paid not later than forty- 3259
five days after the end of a calendar year. 3260

The director shall transmit all moneys collected under 3261
this division to the treasurer of state for deposit into the 3262
drinking water protection fund created in section 6109.30 of the 3263
Revised Code. 3264

(P) Any person submitting an application for an industrial 3265
water pollution control certificate under section 6111.31 of the 3266
Revised Code, as that section existed before its repeal by H.B. 3267
95 of the 125th general assembly, shall pay a nonrefundable fee 3268

of five hundred dollars at the time the application is 3269
submitted. The director shall transmit all moneys collected 3270
under this division to the treasurer of state for deposit into 3271
the surface water protection fund created in section 6111.038 of 3272
the Revised Code. A person paying a certificate fee under this 3273
division shall not pay an application fee under division (S)(1) 3274
of this section. On and after June 26, 2003, persons shall file 3275
such applications and pay the fee as required under sections 3276
5709.20 to 5709.27 of the Revised Code, and proceeds from the 3277
fee shall be credited as provided in section 5709.212 of the 3278
Revised Code. 3279

(Q) Except as otherwise provided in division (R) of this 3280
section, a person issued a permit by the director for a new 3281
solid waste disposal facility other than an incineration or 3282
composting facility, a new infectious waste treatment facility 3283
other than an incineration facility, or a modification of such 3284
an existing facility that includes an increase in the total 3285
disposal or treatment capacity of the facility pursuant to 3286
Chapter 3734. of the Revised Code shall pay a fee of ten dollars 3287
per thousand cubic yards of disposal or treatment capacity, or 3288
one thousand dollars, whichever is greater, except that the 3289
total fee for any such permit shall not exceed eighty thousand 3290
dollars. A person issued a modification of a permit for a solid 3291
waste disposal facility or an infectious waste treatment 3292
facility that does not involve an increase in the total disposal 3293
or treatment capacity of the facility shall pay a fee of one 3294
thousand dollars. A person issued a permit to install a new, or 3295
modify an existing, solid waste transfer facility under that 3296
chapter shall pay a fee of two thousand five hundred dollars. A 3297
person issued a permit to install a new or to modify an existing 3298
solid waste incineration or composting facility, or an existing 3299

infectious waste treatment facility using incineration as its 3300
principal method of treatment, under that chapter shall pay a 3301
fee of one thousand dollars. The increases in the permit fees 3302
under this division resulting from the amendments made by 3303
Amended Substitute House Bill 592 of the 117th general assembly 3304
do not apply to any person who submitted an application for a 3305
permit to install a new, or modify an existing, solid waste 3306
disposal facility under that chapter prior to September 1, 1987; 3307
any such person shall pay the permit fee established in this 3308
division as it existed prior to June 24, 1988. In addition to 3309
the applicable permit fee under this division, a person issued a 3310
permit to install or modify a solid waste facility or an 3311
infectious waste treatment facility under that chapter who fails 3312
to pay the permit fee to the director in compliance with 3313
division (V) of this section shall pay an additional ten per 3314
cent of the amount of the fee for each week that the permit fee 3315
is late. 3316

Permit and late payment fees paid to the director under 3317
this division shall be credited to the general revenue fund. 3318

(R) (1) A person issued a registration certificate for a 3319
scrap tire collection facility under section 3734.75 of the 3320
Revised Code shall pay a fee of two hundred dollars, except that 3321
if the facility is owned or operated by a motor vehicle salvage 3322
dealer licensed under Chapter 4738. of the Revised Code, the 3323
person shall pay a fee of twenty-five dollars. 3324

(2) A person issued a registration certificate for a new 3325
scrap tire storage facility under section 3734.76 of the Revised 3326
Code shall pay a fee of three hundred dollars, except that if 3327
the facility is owned or operated by a motor vehicle salvage 3328
dealer licensed under Chapter 4738. of the Revised Code, the 3329

person shall pay a fee of twenty-five dollars. 3330

(3) A person issued a permit for a scrap tire storage 3331
facility under section 3734.76 of the Revised Code shall pay a 3332
fee of one thousand dollars, except that if the facility is 3333
owned or operated by a motor vehicle salvage dealer licensed 3334
under Chapter 4738. of the Revised Code, the person shall pay a 3335
fee of fifty dollars. 3336

(4) A person issued a permit for a scrap tire monocell or 3337
monofill facility under section 3734.77 of the Revised Code 3338
shall pay a fee of ten dollars per thousand cubic yards of 3339
disposal capacity or one thousand dollars, whichever is greater, 3340
except that the total fee for any such permit shall not exceed 3341
eighty thousand dollars. 3342

(5) A person issued a registration certificate for a scrap 3343
tire recovery facility under section 3734.78 of the Revised Code 3344
shall pay a fee of one hundred dollars. 3345

(6) A person issued a permit for a scrap tire recovery 3346
facility under section 3734.78 of the Revised Code shall pay a 3347
fee of one thousand dollars. 3348

(7) In addition to the applicable registration certificate 3349
or permit fee under divisions (R) (1) to (6) of this section, a 3350
person issued a registration certificate or permit for any such 3351
scrap tire facility who fails to pay the registration 3352
certificate or permit fee to the director in compliance with 3353
division (V) of this section shall pay an additional ten per 3354
cent of the amount of the fee for each week that the fee is 3355
late. 3356

(8) The registration certificate, permit, and late payment 3357
fees paid to the director under divisions (R) (1) to (7) of this 3358

section shall be credited to the scrap tire management fund 3359
created in section 3734.82 of the Revised Code. 3360

(S) (1) (a) Except as otherwise provided, any person 3361
applying for a permit, variance, or plan approval under Chapter 3362
6109. or 6111. of the Revised Code shall pay a nonrefundable 3363
application fee of one hundred dollars at the time the 3364
application is submitted through June 30, 2024, and a 3365
nonrefundable application fee of fifteen dollars at the time the 3366
application is submitted on and after July 1, 2024. 3367

(b) (i) Except as otherwise provided in divisions (S) (1) (b) 3368
(iii) and (iv) of this section, through June 30, 2024, any 3369
person applying for an NPDES permit under Chapter 6111. of the 3370
Revised Code shall pay a nonrefundable application fee of two 3371
hundred dollars at the time of application for the permit. On 3372
and after July 1, 2024, such a person shall pay a nonrefundable 3373
application fee of fifteen dollars at the time of application. 3374

(ii) In addition to the nonrefundable application fee, any 3375
person applying for an NPDES permit under Chapter 6111. of the 3376
Revised Code shall pay a design flow discharge fee based on each 3377
point source to which the issuance is applicable in accordance 3378
with the following schedule: 3379

3380

	1	2	3
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) (b) (i) and (ii) of this section, the application and design flow discharge fee for an NPDES permit for a public discharger identified by the letter I in the third character of the NPDES permit number shall not exceed nine hundred fifty dollars.

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

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

(c) In addition to the application fee established under division (S) (1) (b) (i) of this section, any person applying for an NPDES general storm water construction permit shall pay a nonrefundable fee of twenty dollars per acre for each acre that is permitted above five acres at the time the application is submitted. However, the per acreage fee shall not exceed three hundred dollars. In addition to the application fee established

under division (S) (1) (b) (i) of this section, any person applying 3404
for an NPDES general storm water industrial permit shall pay a 3405
nonrefundable fee of one hundred fifty dollars at the time the 3406
application is submitted. 3407

(d) The director shall transmit all moneys collected under 3408
division (S) (1) of this section pursuant to Chapter 6109. of the 3409
Revised Code to the treasurer of state for deposit into the 3410
drinking water protection fund created in section 6109.30 of the 3411
Revised Code. 3412

(e) The director shall transmit all moneys collected under 3413
division (S) (1) of this section pursuant to Chapter 6111. of the 3414
Revised Code and under division (S) (2) of this section to the 3415
treasurer of state for deposit into the surface water protection 3416
fund created in section 6111.038 of the Revised Code. 3417

(f) If a person submits an electronic application for a 3418
registration certificate, permit, variance, or plan approval for 3419
which an application fee is established under division (S) (1) of 3420
this section, the person shall pay all applicable fees as 3421
expeditiously as possible after the submission of the electronic 3422
application. An application for a registration certificate, 3423
permit, variance, or plan approval for which an application fee 3424
is established under division (S) (1) of this section shall not 3425
be reviewed or processed until the applicable application fee, 3426
and any other fees established under this division, are paid. 3427

(2) A person applying for coverage under an NPDES general 3428
discharge permit for household sewage treatment systems shall 3429
pay a nonrefundable fee of two hundred dollars at the time of 3430
application for initial permit coverage. No fee is required for 3431
an application for permit coverage renewal. 3432

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

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

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

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

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

(3) Provide for the waiver of any fee, or any part thereof, otherwise required by this section whenever the director determines that the imposition of the fee would

constitute an unreasonable cost of doing business for any 3462
applicant, class of applicants, or other person subject to the 3463
fee; 3464

(4) Prescribe measures that the director considers 3465
necessary to carry out this section. 3466

(U) When the director reasonably demonstrates that the 3467
direct cost to the state associated with the issuance of a 3468
permit, license, variance, plan approval, or certification 3469
exceeds the fee for the issuance or review specified by this 3470
section, the director may condition the issuance or review on 3471
the payment by the person receiving the issuance or review of, 3472
in addition to the fee specified by this section, the amount, or 3473
any portion thereof, in excess of the fee specified under this 3474
section. The director shall not so condition issuances for which 3475
a fee is prescribed in division (S) (1) (b) (iii) of this section. 3476

(V) Except as provided in divisions (L), (M), (P), and (S) 3477
of this section or unless otherwise prescribed by a rule of the 3478
director adopted pursuant to Chapter 119. of the Revised Code, 3479
all fees required by this section are payable within thirty days 3480
after the issuance of an invoice for the fee by the director or 3481
the effective date of the issuance of the license, permit, 3482
variance, plan approval, or certification. If payment is late, 3483
the person responsible for payment of the fee shall pay an 3484
additional ten per cent of the amount due for each month that it 3485
is late. 3486

(W) As used in this section, "fuel-burning equipment," 3487
"fuel-burning equipment input capacity," "incinerator," 3488
"incinerator input capacity," "process," "process weight rate," 3489
"storage tank," "gasoline dispensing facility," "dry cleaning 3490
facility," "design flow discharge," and "new source treatment 3491

works" have the meanings ascribed to those terms by applicable 3492
rules or standards adopted by the director under Chapter 3704. 3493
or 6111. of the Revised Code. 3494

(X) As used in divisions (B), (D), (E), (F), (H), (I), and 3495
(J) of this section, and in any other provision of this section 3496
pertaining to fees paid pursuant to Chapter 3704. of the Revised 3497
Code: 3498

(1) "Facility," "federal Clean Air Act," "person," and 3499
"Title V permit" have the same meanings as in section 3704.01 of 3500
the Revised Code. 3501

(2) "Title V permit program" means the following 3502
activities as necessary to meet the requirements of Title V of 3503
the federal Clean Air Act and 40 C.F.R. part 70, including at 3504
least: 3505

(a) Preparing and adopting, if applicable, generally 3506
applicable rules or guidance regarding the permit program or its 3507
implementation or enforcement; 3508

(b) Reviewing and acting on any application for a Title V 3509
permit, permit revision, or permit renewal, including the 3510
development of an applicable requirement as part of the 3511
processing of a permit, permit revision, or permit renewal; 3512

(c) Administering the permit program, including the 3513
supporting and tracking of permit applications, compliance 3514
certification, and related data entry; 3515

(d) Determining which sources are subject to the program 3516
and implementing and enforcing the terms of any Title V permit, 3517
not including any court actions or other formal enforcement 3518
actions; 3519

(e) Emission and ambient monitoring;	3520
(f) Modeling, analyses, or demonstrations;	3521
(g) Preparing inventories and tracking emissions;	3522
(h) Providing direct and indirect support to small	3523
business stationary sources to determine and meet their	3524
obligations under the federal Clean Air Act pursuant to the	3525
small business stationary source technical and environmental	3526
compliance assistance program required by section 507 of that	3527
act and established in sections 3704.18, 3704.19, and 3706.19 of	3528
the Revised Code.	3529
(3) "Organic compound" means any chemical compound of	3530
carbon, excluding carbon monoxide, carbon dioxide, carbonic	3531
acid, metallic carbides or carbonates, and ammonium carbonate.	3532
(Y) (1) Except as provided in divisions (Y) (2), (3), and	3533
(4) of this section, each sewage sludge facility shall pay a	3534
nonrefundable annual sludge fee equal to three dollars and fifty	3535
cents per dry ton of sewage sludge, including the dry tons of	3536
sewage sludge in materials derived from sewage sludge, that the	3537
sewage sludge facility treats or disposes of in this state. The	3538
annual volume of sewage sludge treated or disposed of by a	3539
sewage sludge facility shall be calculated using the first day	3540
of January through the thirty-first day of December of the	3541
calendar year preceding the date on which payment of the fee is	3542
due.	3543
(2) (a) Except as provided in division (Y) (2) (d) of this	3544
section, each sewage sludge facility shall pay a minimum annual	3545
sewage sludge fee of one hundred dollars.	3546
(b) The annual sludge fee required to be paid by a sewage	3547
sludge facility that treats or disposes of exceptional quality	3548

sludge in this state shall be thirty-five per cent less per dry 3549
ton of exceptional quality sludge than the fee assessed under 3550
division (Y) (1) of this section, subject to the following 3551
exceptions: 3552

(i) Except as provided in division (Y) (2) (d) of this 3553
section, a sewage sludge facility that treats or disposes of 3554
exceptional quality sludge shall pay a minimum annual sewage 3555
sludge fee of one hundred dollars. 3556

(ii) A sewage sludge facility that treats or disposes of 3557
exceptional quality sludge shall not be required to pay the 3558
annual sludge fee for treatment or disposal in this state of 3559
exceptional quality sludge generated outside of this state and 3560
contained in bags or other containers not greater than one 3561
hundred pounds in capacity. 3562

A thirty-five per cent reduction for exceptional quality 3563
sludge applies to the maximum annual fees established under 3564
division (Y) (3) of this section. 3565

(c) A sewage sludge facility that transfers sewage sludge 3566
to another sewage sludge facility in this state for further 3567
treatment prior to disposal in this state shall not be required 3568
to pay the annual sludge fee for the tons of sewage sludge that 3569
have been transferred. In such a case, the sewage sludge 3570
facility that disposes of the sewage sludge shall pay the annual 3571
sludge fee. However, the facility transferring the sewage sludge 3572
shall pay the one-hundred-dollar minimum fee required under 3573
division (Y) (2) (a) of this section. 3574

In the case of a sewage sludge facility that treats sewage 3575
sludge in this state and transfers it out of this state to 3576
another entity for disposal, the sewage sludge facility in this 3577

state shall be required to pay the annual sludge fee for the 3578
tons of sewage sludge that have been transferred. 3579

(d) A sewage sludge facility that generates sewage sludge 3580
resulting from an average daily discharge flow of less than five 3581
thousand gallons per day is not subject to the fees assessed 3582
under division (Y) of this section. 3583

(3) No sewage sludge facility required to pay the annual 3584
sludge fee shall be required to pay more than the maximum annual 3585
fee for each disposal method that the sewage sludge facility 3586
uses. The maximum annual fee does not include the additional 3587
amount that may be charged under division (Y) (5) of this section 3588
for late payment of the annual sludge fee. The maximum annual 3589
fee for the following methods of disposal of sewage sludge is as 3590
follows: 3591

(a) Incineration: five thousand dollars; 3592

(b) Preexisting land reclamation project or disposal in a 3593
landfill: five thousand dollars; 3594

(c) Land application, land reclamation, surface disposal, 3595
or any other disposal method not specified in division (Y) (3) (a) 3596
or (b) of this section: twenty thousand dollars. 3597

(4) (a) In the case of an entity that generates sewage 3598
sludge or a sewage sludge facility that treats sewage sludge and 3599
transfers the sewage sludge to an incineration facility for 3600
disposal, the incineration facility, and not the entity 3601
generating the sewage sludge or the sewage sludge facility 3602
treating the sewage sludge, shall pay the annual sludge fee for 3603
the tons of sewage sludge that are transferred. However, the 3604
entity or facility generating or treating the sewage sludge 3605
shall pay the one-hundred-dollar minimum fee required under 3606

division (Y) (2) (a) of this section. 3607

(b) In the case of an entity that generates sewage sludge 3608
and transfers the sewage sludge to a landfill for disposal or to 3609
a sewage sludge facility for land reclamation or surface 3610
disposal, the entity generating the sewage sludge, and not the 3611
landfill or sewage sludge facility, shall pay the annual sludge 3612
fee for the tons of sewage sludge that are transferred. 3613

(5) Not later than the first day of April of the calendar 3614
year following March 17, 2000, and each first day of April 3615
thereafter, the director shall issue invoices to persons who are 3616
required to pay the annual sludge fee. The invoice shall 3617
identify the nature and amount of the annual sludge fee assessed 3618
and state the first day of May as the deadline for receipt by 3619
the director of objections regarding the amount of the fee and 3620
the first day of July as the deadline for payment of the fee. 3621

Not later than the first day of May following receipt of 3622
an invoice, a person required to pay the annual sludge fee may 3623
submit objections to the director concerning the accuracy of 3624
information regarding the number of dry tons of sewage sludge 3625
used to calculate the amount of the annual sludge fee or 3626
regarding whether the sewage sludge qualifies for the 3627
exceptional quality sludge discount established in division (Y) 3628
(2) (b) of this section. The director may consider the objections 3629
and adjust the amount of the fee to ensure that it is accurate. 3630

If the director does not adjust the amount of the annual 3631
sludge fee in response to a person's objections, the person may 3632
appeal the director's determination in accordance with Chapter 3633
119. of the Revised Code. 3634

Not later than the first day of June, the director shall 3635

notify the objecting person regarding whether the director has 3636
found the objections to be valid and the reasons for the 3637
finding. If the director finds the objections to be valid and 3638
adjusts the amount of the annual sludge fee accordingly, the 3639
director shall issue with the notification a new invoice to the 3640
person identifying the amount of the annual sludge fee assessed 3641
and stating the first day of July as the deadline for payment. 3642

Not later than the first day of July, any person who is 3643
required to do so shall pay the annual sludge fee. Any person 3644
who is required to pay the fee, but who fails to do so on or 3645
before that date shall pay an additional amount that equals ten 3646
per cent of the required annual sludge fee. 3647

(6) The director shall transmit all moneys collected under 3648
division (Y) of this section to the treasurer of state for 3649
deposit into the surface water protection fund created in 3650
section 6111.038 of the Revised Code. The moneys shall be used 3651
to defray the costs of administering and enforcing provisions in 3652
Chapter 6111. of the Revised Code and rules adopted under it 3653
that govern the use, storage, treatment, or disposal of sewage 3654
sludge. 3655

(7) Beginning in fiscal year 2001, and every two years 3656
thereafter, the director shall review the total amount of moneys 3657
generated by the annual sludge fees to determine if that amount 3658
exceeded six hundred thousand dollars in either of the two 3659
preceding fiscal years. If the total amount of moneys in the 3660
fund exceeded six hundred thousand dollars in either fiscal 3661
year, the director, after review of the fee structure and 3662
consultation with affected persons, shall issue an order 3663
reducing the amount of the fees levied under division (Y) of 3664
this section so that the estimated amount of moneys resulting 3665

from the fees will not exceed six hundred thousand dollars in 3666
any fiscal year. 3667

If, upon review of the fees under division (Y) (7) of this 3668
section and after the fees have been reduced, the director 3669
determines that the total amount of moneys collected and 3670
accumulated is less than six hundred thousand dollars, the 3671
director, after review of the fee structure and consultation 3672
with affected persons, may issue an order increasing the amount 3673
of the fees levied under division (Y) of this section so that 3674
the estimated amount of moneys resulting from the fees will be 3675
approximately six hundred thousand dollars. Fees shall never be 3676
increased to an amount exceeding the amount specified in 3677
division (Y) (7) of this section. 3678

Notwithstanding section 119.06 of the Revised Code, the 3679
director may issue an order under division (Y) (7) of this 3680
section without the necessity to hold an adjudicatory hearing in 3681
connection with the order. The issuance of an order under this 3682
division is not an act or action for purposes of section 3745.04 3683
of the Revised Code. 3684

(8) As used in division (Y) of this section: 3685

(a) "Sewage sludge facility" means an entity that performs 3686
treatment on or is responsible for the disposal of sewage 3687
sludge. 3688

(b) "Sewage sludge" means a solid, semi-solid, or liquid 3689
residue generated during the treatment of domestic sewage in a 3690
treatment works as defined in section 6111.01 of the Revised 3691
Code. "Sewage sludge" includes, but is not limited to, scum or 3692
solids removed in primary, secondary, or advanced wastewater 3693
treatment processes. "Sewage sludge" does not include ash 3694

generated during the firing of sewage sludge in a sewage sludge 3695
incinerator, grit and screenings generated during preliminary 3696
treatment of domestic sewage in a treatment works, animal 3697
manure, residue generated during treatment of animal manure, or 3698
domestic septage. 3699

(c) "Exceptional quality sludge" means sewage sludge that 3700
meets all of the following qualifications: 3701

(i) Satisfies the class A pathogen standards in 40 C.F.R. 3702
503.32(a); 3703

(ii) Satisfies one of the vector attraction reduction 3704
requirements in 40 C.F.R. 503.33(b) (1) to (b) (8); 3705

(iii) Does not exceed the ceiling concentration 3706
limitations for metals listed in table one of 40 C.F.R. 503.13; 3707

(iv) Does not exceed the concentration limitations for 3708
metals listed in table three of 40 C.F.R. 503.13. 3709

(d) "Treatment" means the preparation of sewage sludge for 3710
final use or disposal and includes, but is not limited to, 3711
thickening, stabilization, and dewatering of sewage sludge. 3712

(e) "Disposal" means the final use of sewage sludge, 3713
including, but not limited to, land application, land 3714
reclamation, surface disposal, or disposal in a landfill or an 3715
incinerator. 3716

(f) "Land application" means the spraying or spreading of 3717
sewage sludge onto the land surface, the injection of sewage 3718
sludge below the land surface, or the incorporation of sewage 3719
sludge into the soil for the purposes of conditioning the soil 3720
or fertilizing crops or vegetation grown in the soil. 3721

(g) "Land reclamation" means the returning of disturbed 3722

land to productive use. 3723

(h) "Surface disposal" means the placement of sludge on an 3724
area of land for disposal, including, but not limited to, 3725
monofills, surface impoundments, lagoons, waste piles, or 3726
dedicated disposal sites. 3727

(i) "Incinerator" means an entity that disposes of sewage 3728
sludge through the combustion of organic matter and inorganic 3729
matter in sewage sludge by high temperatures in an enclosed 3730
device. 3731

(j) "Incineration facility" includes all incinerators 3732
owned or operated by the same entity and located on a contiguous 3733
tract of land. Areas of land are considered to be contiguous 3734
even if they are separated by a public road or highway. 3735

(k) "Annual sludge fee" means the fee assessed under 3736
division (Y) (1) of this section. 3737

(l) "Landfill" means a sanitary landfill facility, as 3738
defined in rules adopted under section 3734.02 of the Revised 3739
Code, that is licensed under section 3734.05 of the Revised 3740
Code. 3741

(m) "Preexisting land reclamation project" means a 3742
property-specific land reclamation project that has been in 3743
continuous operation for not less than five years pursuant to 3744
approval of the activity by the director and includes the 3745
implementation of a community outreach program concerning the 3746
activity. 3747

Sec. 5709.12. (A) As used in this section, "independent 3748
living facilities" means any residential housing facilities and 3749
related property that are not a nursing home, residential care 3750
facility, or residential facility as defined in division (A) of 3751

section 5701.13 of the Revised Code. 3752

(B) Lands, houses, and other buildings belonging to a 3753
county, township, or municipal corporation and used exclusively 3754
for the accommodation or support of the poor, or leased to the 3755
state or any political subdivision for public purposes shall be 3756
exempt from taxation. Real and tangible personal property 3757
belonging to institutions that is used exclusively for 3758
charitable purposes shall be exempt from taxation, including 3759
real property belonging to an institution that is a nonprofit 3760
corporation that receives a grant under the Thomas Alva Edison 3761
grant program authorized by division (C) of section 122.33 of 3762
the Revised Code at any time during the tax year and being held 3763
for leasing or resale to others. If, at any time during a tax 3764
year for which such property is exempted from taxation, the 3765
corporation ceases to qualify for such a grant, the director of 3766
development shall notify the tax commissioner, and the tax 3767
commissioner shall cause the property to be restored to the tax 3768
list beginning with the following tax year. All property owned 3769
and used by a nonprofit organization exclusively for a home for 3770
the aged, as defined in section 5701.13 of the Revised Code, 3771
also shall be exempt from taxation. 3772

(C) (1) If a home for the aged described in division (B) (1) 3773
of section 5701.13 of the Revised Code is operated in 3774
conjunction with or at the same site as independent living 3775
facilities, the exemption granted in division (B) of this 3776
section shall include kitchen, dining room, clinic, entry ways, 3777
maintenance and storage areas, and land necessary for access 3778
commonly used by both residents of the home for the aged and 3779
residents of the independent living facilities. Other facilities 3780
commonly used by both residents of the home for the aged and 3781
residents of independent living units shall be exempt from 3782

taxation only if the other facilities are used primarily by the 3783
residents of the home for the aged. Vacant land currently unused 3784
by the home, and independent living facilities and the lands 3785
connected with them are not exempt from taxation. Except as 3786
provided in division (A) (1) of section 5709.121 of the Revised 3787
Code, property of a home leased for nonresidential purposes is 3788
not exempt from taxation. 3789

(2) Independent living facilities are exempt from taxation 3790
if they are operated in conjunction with or at the same site as 3791
a home for the aged described in division (B) (2) of section 3792
5701.13 of the Revised Code; operated by a corporation, 3793
association, or trust described in division (B) (1) (b) of that 3794
section; operated exclusively for the benefit of members of the 3795
corporation, association, or trust who are retired, aged, or 3796
infirm; and provided to those members without charge in 3797
consideration of their service, without compensation, to a 3798
charitable, religious, fraternal, or educational institution. 3799
For the purposes of division (C) (2) of this section, 3800
"compensation" does not include furnishing room and board, 3801
clothing, health care, or other necessities, or stipends or 3802
other de minimis payments to defray the cost thereof. 3803

(D) (1) A private corporation established under federal 3804
law, as defined in 36 U.S.C. 1101, Pub. L. No. 102-199, 105 3805
Stat. 1629, as amended, the objects of which include encouraging 3806
the advancement of science generally, or of a particular branch 3807
of science, the promotion of scientific research, the 3808
improvement of the qualifications and usefulness of scientists, 3809
or the increase and diffusion of scientific knowledge is 3810
conclusively presumed to be a charitable or educational 3811
institution. A private corporation established as a nonprofit 3812
corporation under the laws of a state that is exempt from 3813

federal income taxation under section 501(c)(3) of the Internal Revenue Code of 1986, 100 Stat. 2085, 26 U.S.C.A. 1, as amended, and that has as its principal purpose one or more of the foregoing objects also is conclusively presumed to be a charitable or educational institution.

The fact that an organization described in this division operates in a manner that results in an excess of revenues over expenses shall not be used to deny the exemption granted by this section, provided such excess is used, or is held for use, for exempt purposes or to establish a reserve against future contingencies; and, provided further, that such excess may not be distributed to individual persons or to entities that would not be entitled to the tax exemptions provided by this chapter. Nor shall the fact that any scientific information diffused by the organization is of particular interest or benefit to any of its individual members be used to deny the exemption granted by this section, provided that such scientific information is available to the public for purchase or otherwise.

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

When a private corporation described in division (D)(1) of this section sells all or any portion of a tract, lot, or parcel of real estate that has been exempt from taxation under this section and section 5709.121 of the Revised Code, the portion

sold shall be restored to the tax list for the year following 3844
the year of the sale and, except in connection with a sale and 3845
transfer of such a tract, lot, or parcel to a county land 3846
reutilization corporation organized under Chapter 1724. of the 3847
Revised Code, a charge shall be levied against the sold property 3848
in an amount equal to the tax savings on such property during 3849
the four tax years preceding the year the property is placed on 3850
the tax list. The tax savings equals the amount of the 3851
additional taxes that would have been levied if such property 3852
had not been exempt from taxation. 3853

The charge constitutes a lien of the state upon such 3854
property as of the first day of January of the tax year in which 3855
the charge is levied and continues until discharged as provided 3856
by law. The charge may also be remitted for all or any portion 3857
of such property that the tax commissioner determines is 3858
entitled to exemption from real property taxation for the year 3859
such property is restored to the tax list under any provision of 3860
the Revised Code, other than sections 725.02, 1728.10, 3735.67, 3861
5709.40, 5709.41, 5709.45, 5709.62, 5709.63, 5709.71, 5709.73, 3862
5709.78, and 5709.84, upon an application for exemption covering 3863
the year such property is restored to the tax list filed under 3864
section 5715.27 of the Revised Code. 3865

(E) (1) Real property held by an organization organized and 3866
operated exclusively for charitable purposes as described under 3867
section 501(c) (3) of the Internal Revenue Code and exempt from 3868
federal taxation under section 501(a) of the Internal Revenue 3869
Code, 26 U.S.C.A. 501(a) and (c) (3), as amended, for the purpose 3870
of constructing or rehabilitating residences for eventual 3871
transfer to qualified low-income families through sale, lease, 3872
or land installment contract, shall be exempt from taxation. 3873

The exemption shall commence on the day title to the 3874
property is transferred to the organization and shall continue 3875
to the end of the tax year in which the organization transfers 3876
title to the property to a qualified low-income family. In no 3877
case shall the exemption extend beyond the second succeeding tax 3878
year following the year in which the title was transferred to 3879
the organization. If the title is transferred to the 3880
organization and from the organization to a qualified low-income 3881
family in the same tax year, the exemption shall continue to the 3882
end of that tax year. The proportionate amount of taxes that are 3883
a lien but not yet determined, assessed, and levied for the tax 3884
year in which title is transferred to the organization shall be 3885
remitted by the county auditor for each day of the year that 3886
title is held by the organization. 3887

Upon transferring the title to another person, the 3888
organization shall file with the county auditor an affidavit 3889
affirming that the title was transferred to a qualified low- 3890
income family or that the title was not transferred to a 3891
qualified low-income family, as the case may be; if the title 3892
was transferred to a qualified low-income family, the affidavit 3893
shall identify the transferee by name. If the organization 3894
transfers title to the property to anyone other than a qualified 3895
low-income family, the exemption, if it has not previously 3896
expired, shall terminate, and the property shall be restored to 3897
the tax list for the year following the year of the transfer and 3898
a charge shall be levied against the property in an amount equal 3899
to the amount of additional taxes that would have been levied if 3900
such property had not been exempt from taxation. The charge 3901
constitutes a lien of the state upon such property as of the 3902
first day of January of the tax year in which the charge is 3903
levied and continues until discharged as provided by law. 3904

The application for exemption shall be filed as otherwise 3905
required under section 5715.27 of the Revised Code, except that 3906
the organization holding the property shall file with its 3907
application documentation substantiating its status as an 3908
organization organized and operated exclusively for charitable 3909
purposes under section 501(c)(3) of the Internal Revenue Code 3910
and its qualification for exemption from federal taxation under 3911
section 501(a) of the Internal Revenue Code, and affirming its 3912
intention to construct or rehabilitate the property for the 3913
eventual transfer to qualified low-income families. 3914

As used in this division, "qualified low-income family" 3915
means a family whose income does not exceed two hundred per cent 3916
of the official federal poverty guidelines as revised annually 3917
in accordance with section 673(2) of the "Omnibus Budget 3918
Reconciliation Act of 1981," 95 Stat. 511, 42 U.S.C.A. 9902, as 3919
amended, for a family size equal to the size of the family whose 3920
income is being determined. 3921

(2) Real property constituting a retail store, including 3922
the land on which the retail store is located, that is owned and 3923
operated by an organization described in division (E)(1) of this 3924
section shall be exempt from taxation if the retail store sells 3925
primarily donated items suitable for residential housing 3926
purposes and if the proceeds of such sales are used solely for 3927
the purposes of the organization. 3928

(F)(1) Real property that is acquired and held by a county 3929
land reutilization corporation organized under Chapter 1724. of 3930
the Revised Code and that is not otherwise exempt from taxation 3931
under Chapter 5722. of the Revised Code shall be deemed real 3932
property used for a public purpose and shall be exempt from 3933
taxation until sold or transferred by the corporation. 3934

Notwithstanding section 5715.27 of the Revised Code, a county 3935
land reutilization corporation is not required to apply to any 3936
county or state agency in order to qualify for the exemption. 3937

(2) Real property that is acquired and held by an electing 3938
subdivision other than a county land reutilization corporation 3939
on or after April 9, 2009, for the public purpose of 3940
implementing an effective land reutilization program or for a 3941
related public purpose, and that is not otherwise exempt from 3942
taxation under Chapter 5722. of the Revised Code, shall be 3943
exempt from taxation until sold or transferred by the electing 3944
subdivision. Notwithstanding section 5715.27 of the Revised 3945
Code, an electing subdivision is not required to apply to any 3946
county or state agency in order to qualify for an exemption with 3947
respect to property acquired or held for such purposes on or 3948
after such date, regardless of how the electing subdivision 3949
acquires the property, if the instrument transferring title to 3950
the electing subdivision states that the property is being 3951
acquired by the electing subdivision as part of its land 3952
reutilization program. 3953

As used in this section, "electing subdivision" and "land 3954
reutilization program" have the same meanings as in section 3955
5722.01 of the Revised Code, and "county land reutilization 3956
corporation" means a county land reutilization corporation 3957
organized under Chapter 1724. of the Revised Code and any 3958
subsidiary wholly owned by such a county land reutilization 3959
corporation that is identified as "a wholly owned subsidiary of 3960
a county land reutilization corporation" in the deed of 3961
conveyance transferring title to the subsidiary. 3962

In lieu of the application for exemption otherwise 3963
required to be filed as required under section 5715.27 of the 3964

Revised Code, a county land reutilization corporation holding 3965
the property shall, upon the request of any county or state 3966
agency, submit its articles of incorporation substantiating its 3967
status as a county land reutilization corporation. 3968

(3) An exemption authorized under division (F) (1) or (2) 3969
of this section shall commence on the day the title to the 3970
property is transferred to the county land reutilization 3971
corporation or electing subdivision and shall continue while 3972
title is held by the corporation or subdivision. The exemption 3973
shall end on the last day of the tax year in which the 3974
instrument transferring title from the corporation or 3975
subdivision to an owner whose use of the property does not 3976
qualify for an exemption pursuant to this section or any other 3977
section of the Revised Code is recorded. If the title to the 3978
property is transferred to the corporation and from the 3979
corporation, or to the subdivision and from the subdivision, in 3980
the same tax year, the exemption shall continue to the end of 3981
that tax year. The amount of taxes that are a lien but not yet 3982
determined, assessed, and levied for the tax year in which title 3983
is transferred to the corporation or subdivision shall be 3984
remitted by the county auditor. 3985

(G) Real property that is owned by an organization 3986
described under section 501(c) (3) of the Internal Revenue Code 3987
and exempt from federal income taxation under section 501(a) of 3988
the Internal Revenue Code and that is used by that organization 3989
exclusively for receiving, processing, or distributing human 3990
blood, tissues, eyes, or organs or for research and development 3991
thereof shall be exempt from taxation. 3992

(H) Real property that is owned by an organization 3993
described under section 501(c) (3) of the Internal Revenue Code 3994

and exempt from federal income taxation under section 501(a) of 3995
the Internal Revenue Code and that received a loan from the 3996
federal small business administration as a participating 3997
intermediary in the federal microloan program under 15 U.S.C. 3998
636(m) shall be exempt from taxation if the property is used by 3999
that organization primarily for small business lending, economic 4000
development, job training, entrepreneur education, or associated 4001
administrative purposes as such a participating intermediary. 4002

Sec. 5721.01. (A) As used in this chapter: 4003

(1) "Delinquent lands" means all lands, including lands 4004
that are unimproved by any dwelling, upon which delinquent 4005
taxes, as defined in section 323.01 of the Revised Code, remain 4006
unpaid at the time a settlement is made between the county 4007
treasurer and auditor pursuant to division (C) of section 321.24 4008
of the Revised Code. 4009

~~(2) "Delinquent vacant lands" means all lands that have 4010
been delinquent lands for at least one year and that are 4011
unimproved by any dwelling. 4012~~

~~(3) "County land reutilization corporation" means a county 4013
land reutilization corporation organized under Chapter 1724. of 4014
the Revised Code. 4015~~

(B) As used in sections 5719.04, 5721.03, and 5721.31 of 4016
the Revised Code and in any other sections of the Revised Code 4017
to which those sections are applicable, a "newspaper" or 4018
"newspaper of general circulation" has the same meaning as in 4019
section 7.12 of the Revised Code. 4020

Sec. 5721.02. The office of the county treasurer shall be 4021
kept open to receive the payment of delinquent real property 4022
taxes, from the date of the delivery of the delinquent land 4023

duplicate provided for in section 5721.011 of the Revised Code, 4024
until the final publication of the delinquent tax list ~~and the~~ 4025
~~delinquent vacant land tax list~~ as provided in section 5721.03 4026
of the Revised Code, in order that the name of any taxpayer 4027
appearing on ~~either the~~ list, who prior to seven days before the 4028
first publication of that list pays the delinquent taxes in 4029
full, may be stricken from that list and in order that the name 4030
of each person appearing on ~~either the~~ list, who prior to seven 4031
days before the publication of that list enters into a 4032
delinquent tax contract under section 323.31 of the Revised Code 4033
to pay the delinquent taxes in installments, may be stricken 4034
from that list or an asterisk may be entered in the margin next 4035
to the person's name. If payment in full is made subsequent to 4036
the first publication and prior to seven days before the second 4037
publication of ~~either the~~ list, the name of the taxpayer shall 4038
be eliminated from the second publication. 4039

Sec. 5721.03. (A) At the time of making the delinquent 4040
land list, as provided in section 5721.011 of the Revised Code, 4041
the county auditor shall compile a delinquent tax list 4042
consisting of all lands on the delinquent land list on which 4043
taxes have become delinquent at the close of the collection 4044
period immediately preceding the making of the delinquent land 4045
list. ~~The auditor shall also compile a delinquent vacant land~~ 4046
~~tax list of all delinquent vacant lands prior to the institution~~ 4047
~~of any foreclosure and forfeiture actions against delinquent~~ 4048
~~vacant lands under section 5721.14 of the Revised Code or any~~ 4049
~~foreclosure actions against delinquent vacant lands under~~ 4050
~~section 5721.18 of the Revised Code.~~ 4051

The delinquent tax list, ~~and the delinquent vacant land~~ 4052
~~tax list if one is compiled,~~ shall contain all of the 4053
information included on the delinquent land list, except that, 4054

if the auditor's records show that the name of the person in 4055
whose name the property currently is listed is not the name that 4056
appears on the delinquent land list, the name used in the 4057
delinquent tax list ~~or the delinquent vacant land tax list~~ shall 4058
be the name of the person the auditor's records show as the 4059
person in whose name the property currently is listed. 4060

Lands that have been included in a previously published 4061
delinquent tax list shall not be included in the delinquent tax 4062
list so long as taxes have remained delinquent on such lands for 4063
the entire intervening time. 4064

In ~~either any delinquent tax list~~, there may be included 4065
lands that have been omitted in error from a prior list and 4066
lands with respect to which the auditor has received a 4067
certification that a delinquent tax contract has become void 4068
since the publication of the last previously published list, 4069
provided the name of the owner was stricken from a prior list 4070
under section 5721.02 of the Revised Code. 4071

(B) (1) The auditor shall cause the delinquent tax list ~~and~~ 4072
~~the delinquent vacant land tax list, if one is compiled,~~ to be 4073
published twice within sixty days after the delivery of the 4074
delinquent land duplicate to the county treasurer, in a 4075
newspaper of general circulation in the county or to be 4076
published electronically pursuant to section 5721.182 of the 4077
Revised Code for a minimum of fourteen consecutive days within 4078
sixty days after the delivery of the delinquent land duplicate 4079
to the county treasurer. The newspaper shall meet the 4080
requirements of section 7.12 of the Revised Code. The auditor 4081
may publish the list or lists on a preprinted insert in the 4082
newspaper. The cost of the second publication of the list or 4083
lists shall not exceed three-fourths of the cost of the first 4084

publication of the list or lists. 4085

The auditor shall insert display notices of the 4086
forthcoming publication of the delinquent tax list ~~and, if it is~~ 4087
~~to be published, the delinquent vacant land tax list~~ once a week 4088
for two consecutive weeks in a newspaper of general circulation 4089
in the county or for fourteen days if published electronically 4090
pursuant to section 5721.182 of the Revised Code. The display 4091
notices shall contain the times and methods of payment of taxes 4092
provided by law, including information concerning installment 4093
payments made in accordance with a written delinquent tax 4094
contract. The display notice for the delinquent tax list also 4095
shall include a notice that an interest charge will accrue on 4096
accounts remaining unpaid after the last day of November unless 4097
the taxpayer enters into a written delinquent tax contract to 4098
pay such taxes in installments. ~~The display notice for the~~ 4099
~~delinquent vacant land tax list if it is to be published also~~ 4100
~~shall include a notice that delinquent vacant lands in the list~~ 4101
~~are lands on which taxes have remained unpaid for one year after~~ 4102
~~being certified delinquent, and that they are subject to~~ 4103
~~foreclosure proceedings as provided in section 323.25, sections~~ 4104
~~323.65 to 323.79, or section 5721.18 of the Revised Code, or~~ 4105
~~foreclosure and forfeiture proceedings as provided in section~~ 4106
~~5721.14 of the Revised Code.~~ Each display notice also shall 4107
state that the lands are subject to a tax certificate sale under 4108
section 5721.32 or 5721.33 of the Revised Code or assignment to 4109
a county land reutilization corporation, as the case may be, and 4110
shall include any other information that the auditor considers 4111
pertinent to the purpose of the notice. The display notices 4112
shall be furnished by the auditor to the newspaper selected to 4113
publish the lists at least ten days before their first 4114
publication. 4115

(2) Publication of the list or lists may be made by a 4116
newspaper in installments, provided the complete publication of 4117
each list is made twice during the sixty-day period. 4118

(3) There shall be attached to the delinquent tax list a 4119
notice that the delinquent lands will be certified for 4120
foreclosure by the auditor unless the taxes, assessments, 4121
interest, and penalties due and owing on them are paid. ~~There~~ 4122
~~shall be attached to the delinquent vacant land tax list, if it~~ 4123
~~is to be published, a notice that delinquent vacant lands will~~ 4124
~~be certified for foreclosure or foreclosure and forfeiture by~~ 4125
~~the auditor unless the taxes, assessments, interest, and~~ 4126
~~penalties due and owing on them are paid within twenty-eight~~ 4127
~~days after the final publication of the notice.~~ 4128

(4) The auditor shall review the first publication of each 4129
list for accuracy and completeness and may correct any errors 4130
appearing in the list at any time if published electronically, 4131
or in the second publication, if published in a newspaper. 4132

(5) Nothing in this section prohibits a foreclosure action 4133
from being brought against a parcel of land under section 4134
323.25, sections 323.65 to 323.79, or section 5721.18 of the 4135
Revised Code before the delinquent tax list ~~or delinquent vacant~~ 4136
~~land tax list~~ that includes the parcel is published pursuant to 4137
division (B)(1) of this section if the list is not published 4138
within the time prescribed by that division. 4139

(C) For the purposes of section 5721.18 of the Revised 4140
Code, land is first certified delinquent on the date of the 4141
certification of the delinquent land list containing that land. 4142

Sec. 5721.04. The proper and necessary expenses of 4143
publishing the delinquent tax lists, ~~delinquent vacant land tax~~ 4144

~~lists,~~ and display notices provided for by sections 5719.04 and 4145
5721.03 of the Revised Code shall be paid from the county 4146
treasury as county expenses are paid, and the board of county 4147
commissioners shall make provision for them in the annual budget 4148
of the county submitted to the budget commission, and shall make 4149
the necessary appropriations. If the board fails to make such 4150
appropriations, or if an appropriation is insufficient to meet 4151
such an expense, any person interested may apply to the court of 4152
common pleas of the county for an allowance to cover the 4153
expense, and the court shall issue an order instructing the 4154
county auditor to issue a warrant upon the county treasurer for 4155
the amount necessary. The order by the court shall be final and 4156
shall be complied with immediately. 4157

The aggregate amount paid for publication may be 4158
apportioned by the county auditor among the taxing districts in 4159
which the lands on each list are located in proportion to the 4160
amount of delinquent taxes so advertised in such subdivision, or 4161
the county auditor may charge the property owner of land on a 4162
list a flat fee established under section 319.54 of the Revised 4163
Code for the cost of publishing the list and, if the fee is not 4164
paid, may place the fee upon the tax duplicate as a lien on the 4165
land, to be collected as other taxes. Thereafter, the auditor, 4166
in making the auditor's semiannual apportionment of funds, shall 4167
retain at each semiannual apportionment one half the amount 4168
apportioned to each such taxing district. The amounts retained 4169
shall be credited to the general fund of the county until the 4170
aggregate of all amounts paid in the first instance out of the 4171
treasury have been fully reimbursed. 4172

Sec. 5721.06. ~~(A)(1)~~ (A) The form of the notice required 4173
to be attached to the published delinquent tax list by division 4174
(B) (3) of section 5721.03 of the Revised Code shall be in 4175

substance as follows: 4176

"DELINQUENT LAND TAX NOTICE 4177

The lands, lots, and parts of lots returned delinquent by 4178
the county treasurer of _____ county, with the 4179
taxes, assessments, interest, and penalties, charged against 4180
them agreeably to law, are contained and described in the 4181
following list: (Here insert the list with the names of the 4182
owners of such respective tracts of land or town lots as 4183
designated on the delinquent tax list. If, prior to seven days 4184
before the publication of the list, a delinquent tax contract 4185
has been entered into under section 323.31 of the Revised Code, 4186
the owner's name may be stricken from the list or designated by 4187
an asterisk shown in the margin next to the owner's name.) 4188

Notice is hereby given that the whole of such several 4189
lands, lots, or parts of lots will be certified for foreclosure 4190
by the county auditor pursuant to law unless the whole of the 4191
delinquent taxes, assessments, interest, and penalties are paid 4192
within one year or unless a tax certificate with respect to the 4193
parcel is sold under section 5721.32 or 5721.33 of the Revised 4194
Code. The names of persons who have entered into a written 4195
delinquent tax contract with the county treasurer to discharge 4196
the delinquency are designated by an asterisk or have been 4197
stricken from the list." 4198

~~(2)~~ (B) If the county treasurer has certified to the 4199
county auditor that the treasurer intends to offer for sale or 4200
assign a tax certificate with respect to one or more parcels of 4201
delinquent land under section 5721.32 or 5721.33 of the Revised 4202
Code, the form of the notice shall include the following 4203
statement, appended after the second paragraph of the notice 4204
prescribed by division ~~(A)(1)~~ (A) of this section: 4205

"Notice also is hereby given that a tax certificate may be offered for sale or assigned under section 5721.32 or 5721.33 of the Revised Code with respect to those parcels shown on this list. If a tax certificate on a parcel is purchased, the purchaser of the tax certificate acquires the state's or its taxing district's first lien against the property, and an additional interest charge of up to eighteen per cent per annum shall be assessed against the parcel. In addition, failure by the owner of the parcel to redeem the tax certificate may result in foreclosure proceedings against the parcel. No tax certificate shall be offered for sale if the owner of the parcel has either discharged the lien by paying to the county treasurer in cash the amount of delinquent taxes, assessments, penalties, interest, and charges charged against the property, or has entered into a valid delinquent tax contract pursuant to section 323.31 of the Revised Code to pay those amounts in installments."

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

~~"DELINQUENT VACANT LAND TAX NOTICE~~

~~The delinquent vacant lands, returned delinquent by the county treasurer of _____ county, with the taxes, assessments, interest, and penalties charged against them according to law, and remaining delinquent for one year, are contained and described in the following list: (here insert the list with the names of the owners of the respective tracts of land as designated on the delinquent vacant land tax list. If, prior to seven days before the publication of the list, a~~

~~delinquent tax contract has been entered into under section 4236
323.31 of the Revised Code, the owner's name may be stricken 4237
from the list or designated by an asterisk shown in the margin 4238
next to the owner's name.) 4239~~

~~Notice is hereby given that these delinquent vacant lands 4240
will be certified for foreclosure or foreclosure and forfeiture 4241
by the county auditor pursuant to law unless the whole of the 4242
delinquent taxes, assessments, interest, and penalties are paid 4243
within twenty eight days after the final publication of this 4244
notice. The names of persons who have entered into a written 4245
delinquent tax contract with the county treasurer to discharge 4246
the delinquency are designated by an asterisk or have been 4247
stricken from the list." 4248~~

Sec. 5721.13. ~~(A)~~ One year after certification of a 4249
delinquent land list, the county auditor shall make in duplicate 4250
a certificate, to be known as a delinquent land tax certificate, 4251
of each delinquent tract of land, city or town lot, or part of 4252
city or town lot contained in the delinquent land list, upon 4253
which the taxes, assessments, charges, interest, and penalties 4254
have not been paid, describing each tract of land or city or 4255
town lot in the same manner as it is described on the delinquent 4256
tax list and the amount of the taxes, assessments, charges, 4257
interest, and penalties due and unpaid, and stating that the 4258
amount has been certified to the county prosecuting attorney as 4259
delinquent. The certificate shall be signed by the auditor or 4260
~~his~~ the auditor's deputy, and the original certificate shall be 4261
filed with the prosecuting attorney. 4262

~~(B) (1) Twenty eight days after the final publication of 4263
the delinquent vacant land tax list pursuant to section 5721.03 4264
of the Revised Code if such list was published, the county 4265~~

~~auditor shall make in duplicate a certificate, to be known as~~ 4266
~~the delinquent vacant land tax certificate, for each tract of~~ 4267
~~land contained in the delinquent vacant land tax list upon which~~ 4268
~~the taxes, assessments, charges, interest, and penalties have~~ 4269
~~not been paid. The certificate shall describe each tract of land~~ 4270
~~in the same manner as it is described in the list and the amount~~ 4271
~~of taxes, assessments, charges, interest, and penalties due and~~ 4272
~~unpaid. The certificate also shall state that the tract of land~~ 4273
~~identified in it has been certified to the county prosecuting~~ 4274
~~attorney for foreclosure as provided in section 323.25 or~~ 4275
~~5721.18 of the Revised Code, or for foreclosure and forfeiture~~ 4276
~~as provided in section 5721.14 of the Revised Code. The~~ 4277
~~certificate shall be signed by the auditor or his deputy, and~~ 4278
~~the original certificate shall be filed with the prosecuting~~ 4279
~~attorney.~~ 4280

~~(2) The auditor shall determine the fair market value of~~ 4281
~~each tract of land for which he prepares a certificate under~~ 4282
~~division (B) (1) of this section and shall compare that value to~~ 4283
~~the total amount of the delinquent taxes, assessments, charges,~~ 4284
~~interest, and penalties levied against that tract of land. If~~ 4285
~~the auditor determines that the delinquent taxes, assessments,~~ 4286
~~charges, interest, and penalties levied against the tract of~~ 4287
~~land exceed its fair market value, he shall include a statement~~ 4288
~~of that fact and the fair market value of the tract of land in~~ 4289
~~the delinquent vacant land tax certificate.~~ 4290

~~(C) In lieu of making a separate delinquent land tax~~ 4291
~~certificate or delinquent vacant land tax certificate for each~~ 4292
~~delinquent tract, lot, or part of lot contained in the~~ 4293
~~delinquent land list and for each tract of delinquent vacant~~ 4294
~~land contained in the delinquent vacant land tax list, the~~ 4295
~~county auditor may compile in duplicate a master list of~~ 4296

~~delinquent tracts and a master list of delinquent vacant tracts,~~ 4297
~~each of which contains the same information with respect to each~~ 4298
~~such tract, lot, or part of lot that is required on a delinquent~~ 4299
~~land tax certificate or a delinquent vacant land tax~~ 4300
~~certificate. The auditor shall sign each master list and file~~ 4301
~~each original list with the county prosecuting attorney.~~ 4302

Sec. 5721.17. (A) Upon the delivery by the county auditor 4303
of a delinquent land tax certificate for, ~~a delinquent vacant~~ 4304
~~land tax certificate for,~~ or a master list of ~~delinquent vacant~~ 4305
~~tracts or~~ delinquent tracts that includes, any property on which 4306
is located a building subject to a receivership under section 4307
3767.41 of the Revised Code, the prosecuting attorney may 4308
institute a foreclosure proceeding under section 5721.18 of the 4309
Revised Code ~~or a foreclosure and forfeiture proceeding under~~ 4310
~~section 5721.14 of the Revised Code.~~ The proceeds resulting from 4311
the sale of that property pursuant to a foreclosure or 4312
forfeiture sale shall be distributed in the order set forth in 4313
division (B) ~~(1) or (2)~~ of this section. 4314

(B) ~~(1)~~ In rendering its judgment in a foreclosure 4315
proceeding under section 5721.18 of the Revised Code that 4316
relates to property as described in division (A) of this section 4317
and in ordering the distribution of the proceeds of the 4318
resulting foreclosure sale, a court shall comply with sections 4319
5721.18 and 5721.19 of the Revised Code, except that the court 4320
shall order that the proceeds of the sale shall be distributed 4321
in the following order of priority: 4322

~~(a)~~ (1) First, in satisfaction of any notes issued by the 4323
receiver pursuant to division (F) of section 3767.41 of the 4324
Revised Code, in their order of priority; 4325

~~(b)~~ (2) Second, any unreimbursed expenses and other 4326

amounts paid in accordance with division (F) of section 3767.41 4327
of the Revised Code by the receiver, and the fees of the 4328
receiver approved pursuant to division (H) (1) of that section; 4329

~~(e) (3) Third, any remaining proceeds in the order set 4330
forth in division (D) of section 5721.19 of the Revised Code. 4331~~

~~(2) In rendering its judgment in a foreclosure and 4332
forfeiture proceeding under section 5721.14 of the Revised Code— 4333
that relates to property as described in division (A) of this 4334
section and in ordering the distribution of the proceeds of the 4335
resulting forfeiture sale, a court shall comply with sections— 4336
5721.14 and 5721.16 and Chapter 5723. of the Revised Code, 4337
except that the court shall order that the proceeds of the sale— 4338
shall be distributed in the following order of priority: 4339~~

~~(a) First, in satisfaction of any notes issued by the 4340
receiver pursuant to division (F) of section 3767.41 of the 4341
Revised Code, in their order of priority; 4342~~

~~(b) Second, any unreimbursed expenses and other amounts 4343
paid in accordance with division (F) of section 3767.41 of the 4344
Revised Code by the receiver, and the fees of the receiver— 4345
approved pursuant to division (H) (1) of that section; 4346~~

~~(c) Third, any remaining proceeds in the order set forth— 4347
in division (A) of section 5723.18 of the Revised Code. 4348~~

~~(C) If, after the distribution of available proceeds— 4349
pursuant to division (B) (1) or (2) of this section, the proceeds 4350
from the foreclosure or forfeiture sale are insufficient to pay— 4351
in full the notes, unreimbursed expenses and other amounts, and 4352
fees described in divisions (B) (1) (a) and (b) or (B) (2) (a) and 4353
(b) of this section, and the amounts due under division (D) of 4354
section 5721.19 or division (A) of section 5723.18 of the— 4355~~

~~Revised Code, the court shall enter a deficiency judgment for~~ 4356
~~the unpaid amount pursuant to section 5721.192 of the Revised~~ 4357
~~Code.~~ 4358

~~(D)~~ When property as described in division (A) of this 4359
section is the subject of a foreclosure proceeding under section 4360
5721.18 of the Revised Code ~~or a foreclosure and forfeiture~~ 4361
~~proceeding under section 5721.14 of the Revised Code,~~ the notice 4362
of foreclosure set forth in division (B) of section 5721.181 of 4363
the Revised Code and the notice set forth in division (C) of 4364
that section, ~~the notice of foreclosure and forfeiture set forth~~ 4365
~~in division (B) of section 5721.15 of the Revised Code and the~~ 4366
~~notice set forth in division (C) of that section,~~ and the 4367
advertisements for sale set forth in sections 5721.191 and 4368
5723.10 of the Revised Code shall be modified to reflect the 4369
provisions of ~~divisions~~ division (B) ~~and (C)~~ of this section. 4370

Sec. 5721.18. The county prosecuting attorney, upon the 4371
delivery to the prosecuting attorney by the county auditor of a 4372
delinquent land ~~or delinquent vacant land tax certificate,~~ or of 4373
a master list of delinquent ~~or delinquent vacant~~ tracts, shall 4374
institute a foreclosure proceeding under this section in the 4375
name of the county treasurer to foreclose the lien of the state, 4376
in any court with jurisdiction or in the county board of 4377
revision with jurisdiction pursuant to section 323.66 of the 4378
Revised Code, unless the taxes, assessments, charges, penalties, 4379
and interest are paid prior to the time a complaint is filed, or 4380
unless a foreclosure ~~or foreclosure and forfeiture~~ action has 4381
been or will be instituted under section 323.25, or sections 4382
323.65 to 323.79, ~~or section 5721.14~~ of the Revised Code. If the 4383
delinquent land ~~or delinquent vacant land tax certificate~~ or the 4384
master list of delinquent ~~or delinquent vacant~~ tracts lists 4385
minerals or rights to minerals listed pursuant to sections 4386

5713.04, 5713.05, and 5713.06 of the Revised Code, the county 4387
prosecuting attorney may institute a foreclosure proceeding in 4388
the name of the county treasurer, in any court with 4389
jurisdiction, to foreclose the lien of the state against such 4390
minerals or rights to minerals, unless the taxes, assessments, 4391
charges, penalties, and interest are paid prior to the time the 4392
complaint is filed, ~~or unless a foreclosure or foreclosure and~~ 4393
~~forfeiture action has been or will be instituted under section~~ 4394
~~323.25, sections 323.65 to 323.79, or section 5721.14 of the~~ 4395
~~Revised Code.~~ 4396

Nothing in this section or section 5721.03 of the Revised 4397
Code prohibits the prosecuting attorney from instituting a 4398
proceeding under this section before the delinquent tax list ~~or~~ 4399
~~delinquent vacant land tax list~~ that includes the parcel is 4400
published pursuant to division (B) of section 5721.03 of the 4401
Revised Code if the list is not published within the time 4402
prescribed by that division. The prosecuting attorney shall 4403
prosecute the proceeding to final judgment and satisfaction. 4404
Within ten days after obtaining a judgment, the prosecuting 4405
attorney shall notify the treasurer in writing that judgment has 4406
been rendered. If there is a copy of a written delinquent tax 4407
contract attached to the certificate or an asterisk next to an 4408
entry on the master list, or if a copy of a delinquent tax 4409
contract is received from the auditor prior to the commencement 4410
of the proceeding under this section, the prosecuting attorney 4411
shall not institute the proceeding under this section, unless 4412
the prosecuting attorney receives a certification of the 4413
treasurer that the delinquent tax contract has become void. 4414

(A) This division applies to all foreclosure proceedings 4415
not instituted and prosecuted under section 323.25 of the 4416
Revised Code or division (B) or (C) of this section. The 4417

foreclosure proceedings shall be instituted and prosecuted in 4418
the same manner as is provided by law for the foreclosure of 4419
mortgages on land, except that, if service by publication is 4420
necessary, such publication shall be made once a week for three 4421
consecutive weeks instead of as provided by the Rules of Civil 4422
Procedure, and the service shall be complete at the expiration 4423
of three weeks after the date of the first publication or 4424
published electronically for fourteen consecutive days pursuant 4425
to section 5721.182 of the Revised Code. In any proceeding 4426
prosecuted under this section, if the prosecuting attorney 4427
determines that service upon a defendant may be obtained 4428
ultimately only by publication, the prosecuting attorney may 4429
cause service to be made simultaneously by certified mail, 4430
return receipt requested, ordinary mail, and publication. 4431

In any county that has adopted a permanent parcel number 4432
system, the parcel may be described in the notice by parcel 4433
number only, instead of also with a complete legal description, 4434
if the prosecuting attorney determines that the publication of 4435
the complete legal description is not necessary to provide 4436
reasonable notice of the foreclosure proceeding to the 4437
interested parties. If the complete legal description is not 4438
published, the notice shall indicate where the complete legal 4439
description may be obtained. 4440

It is sufficient, having been made a proper party to the 4441
foreclosure proceeding, for the treasurer to allege in the 4442
treasurer's complaint that the certificate or master list has 4443
been duly filed by the auditor, that the amount of money 4444
appearing to be due and unpaid is due and unpaid, and that there 4445
is a lien against the property described in the certificate or 4446
master list, without setting forth in the complaint any other or 4447
special matter relating to the foreclosure proceeding. The 4448

prayer of the complaint shall be that the court or the county 4449
board of revision with jurisdiction pursuant to section 323.66 4450
of the Revised Code issue an order that the property be sold or 4451
conveyed by the sheriff or otherwise be disposed of, and the 4452
equity of redemption be extinguished, according to the 4453
alternative redemption procedures prescribed in sections 323.65 4454
to 323.79 of the Revised Code, or if the action is in the 4455
municipal court by the bailiff, in the manner provided in 4456
section 5721.19 of the Revised Code. 4457

In the foreclosure proceeding, the treasurer may join in 4458
one action any number of lots or lands, but the decree shall be 4459
rendered separately, and any proceedings may be severed, in the 4460
discretion of the court or board of revision, for the purpose of 4461
trial or appeal, and the court or board of revision shall make 4462
such order for the payment of costs as is considered proper. The 4463
certificate or master list filed by the auditor with the 4464
prosecuting attorney is prima-facie evidence at the trial of the 4465
foreclosure action of the amount and validity of the taxes, 4466
assessments, charges, penalties, and interest appearing due and 4467
unpaid and of their nonpayment. 4468

(B) Foreclosure proceedings constituting an action in rem 4469
may be commenced by the filing of a complaint after the end of 4470
the second year from the date on which the delinquency was first 4471
certified by the auditor. Prior to filing such an action in rem, 4472
the prosecuting attorney shall cause a title search to be 4473
conducted for the purpose of identifying any lienholders or 4474
other persons with interests in the property subject to 4475
foreclosure. Following the title search, the action in rem shall 4476
be instituted by filing in the office of the clerk of a court 4477
with jurisdiction a complaint bearing a caption substantially in 4478
the form set forth in division (A) of section 5721.181 of the 4479

Revised Code. 4480

Any number of parcels may be joined in one action. Each 4481
separate parcel included in a complaint shall be given a serial 4482
number and shall be separately indexed and docketed by the clerk 4483
of the court in a book kept by the clerk for such purpose. A 4484
complaint shall contain the permanent parcel number of each 4485
parcel included in it, the full street address of the parcel 4486
when available, a description of the parcel as set forth in the 4487
certificate or master list, the name and address of the last 4488
known owner of the parcel if they appear on the general tax 4489
list, the name and address of each lienholder and other person 4490
with an interest in the parcel identified in the title search 4491
relating to the parcel that is required by this division, and 4492
the amount of taxes, assessments, charges, penalties, and 4493
interest due and unpaid with respect to the parcel. It is 4494
sufficient for the treasurer to allege in the complaint that the 4495
certificate or master list has been duly filed by the auditor 4496
with respect to each parcel listed, that the amount of money 4497
with respect to each parcel appearing to be due and unpaid is 4498
due and unpaid, and that there is a lien against each parcel, 4499
without setting forth any other or special matters. The prayer 4500
of the complaint shall be that the court issue an order that the 4501
land described in the complaint be sold in the manner provided 4502
in section 5721.19 of the Revised Code. 4503

(1) Within thirty days after the filing of a complaint, 4504
the clerk of the court in which the complaint was filed shall 4505
cause a notice of foreclosure substantially in the form of the 4506
notice set forth in division (B) of section 5721.181 of the 4507
Revised Code to be published once a week for three consecutive 4508
weeks in a newspaper of general circulation in the county or 4509
published electronically for fourteen consecutive days pursuant 4510

to section 5721.182 of the Revised Code. The newspaper shall 4511
meet the requirements of section 7.12 of the Revised Code. In 4512
any county that has adopted a permanent parcel number system, 4513
the parcel may be described in the notice by parcel number only, 4514
instead of also with a complete legal description, if the 4515
prosecuting attorney determines that the publication of the 4516
complete legal description is not necessary to provide 4517
reasonable notice of the foreclosure proceeding to the 4518
interested parties. If the complete legal description is not 4519
published, the notice shall indicate where the complete legal 4520
description may be obtained. 4521

After the third publication in the newspaper or fourteen 4522
consecutive days if published electronically, the publisher 4523
shall file with the clerk of the court an affidavit stating the 4524
fact of the publication and including a copy of the notice of 4525
foreclosure as published. Service of process for purposes of the 4526
action in rem shall be considered as complete on the last date 4527
of ~~the last~~ publication. 4528

Within thirty days after the filing of a complaint and 4529
before the final date of publication of the notice of 4530
foreclosure, the clerk of the court also shall cause a copy of a 4531
notice substantially in the form of the notice set forth in 4532
division (C) of section 5721.181 of the Revised Code to be 4533
mailed by certified mail, with postage prepaid, to each person 4534
named in the complaint as being the last known owner of a parcel 4535
included in it, or as being a lienholder or other person with an 4536
interest in a parcel included in it. The notice shall be sent to 4537
the address of each such person, as set forth in the complaint, 4538
and the clerk shall enter the fact of such mailing upon the 4539
appearance docket. If the name and address of the last known 4540
owner of a parcel included in a complaint is not set forth in 4541

it, the auditor shall file an affidavit with the clerk stating 4542
that the name and address of the last known owner does not 4543
appear on the general tax list. 4544

(2) (a) An answer may be filed in an action in rem under 4545
this division by any person owning or claiming any right, title, 4546
or interest in, or lien upon, any parcel described in the 4547
complaint. The answer shall contain the caption and number of 4548
the action and the serial number of the parcel concerned. The 4549
answer shall set forth the nature and amount of interest claimed 4550
in the parcel and any defense or objection to the foreclosure of 4551
the lien of the state for delinquent taxes, assessments, 4552
charges, penalties, and interest as shown in the complaint. The 4553
answer shall be filed in the office of the clerk of the court, 4554
and a copy of the answer shall be served on the prosecuting 4555
attorney, not later than twenty-eight days after the date of 4556
final publication of the notice of foreclosure. If an answer is 4557
not filed within such time, a default judgment may be taken as 4558
to any parcel included in a complaint as to which no answer has 4559
been filed. A default judgment is valid and effective with 4560
respect to all persons owning or claiming any right, title, or 4561
interest in, or lien upon, any such parcel, notwithstanding that 4562
one or more of such persons are minors, incompetents, absentees 4563
or nonresidents of the state, or convicts in confinement. 4564

(b) (i) A receiver appointed pursuant to divisions (C) (2) 4565
and (3) of section 3767.41 of the Revised Code may file an 4566
answer pursuant to division (B) (2) (a) of this section, but is 4567
not required to do so as a condition of receiving proceeds in a 4568
distribution under division (B) ~~(1)~~ of section 5721.17 of the 4569
Revised Code. 4570

(ii) When a receivership under section 3767.41 of the 4571

Revised Code is associated with a parcel, the notice of 4572
foreclosure set forth in division (B) of section 5721.181 of the 4573
Revised Code and the notice set forth in division (C) of that 4574
section shall be modified to reflect the provisions of division 4575
(B) (2) (b) (i) of this section. 4576

(3) At the trial of an action in rem under this division, 4577
the certificate or master list filed by the auditor with the 4578
prosecuting attorney shall be prima-facie evidence of the amount 4579
and validity of the taxes, assessments, charges, penalties, and 4580
interest appearing due and unpaid on the parcel to which the 4581
certificate or master list relates and their nonpayment. If an 4582
answer is properly filed, the court may, in its discretion, and 4583
shall, at the request of the person filing the answer, grant a 4584
severance of the proceedings as to any parcel described in such 4585
answer for purposes of trial or appeal. 4586

(C) In addition to the actions in rem authorized under 4587
division (B) of this section ~~and section 5721.14 of the Revised~~ 4588
~~Code~~, an action in rem may be commenced under this division. An 4589
action commenced under this division shall conform to all of the 4590
requirements of division (B) of this section except as follows: 4591

(1) The prosecuting attorney shall not cause a title 4592
search to be conducted for the purpose of identifying any 4593
lienholders or other persons with interests in the property 4594
subject to foreclosure, except that the prosecuting attorney 4595
shall cause a title search to be conducted to identify any 4596
receiver's lien. 4597

(2) The names and addresses of lienholders and persons 4598
with an interest in the parcel shall not be contained in the 4599
complaint, and notice shall not be mailed to lienholders and 4600
persons with an interest as provided in division (B) (1) of this 4601

section, except that the name and address of a receiver under 4602
section 3767.41 of the Revised Code shall be contained in the 4603
complaint and notice shall be mailed to the receiver. 4604

(3) With respect to the forms applicable to actions 4605
commenced under division (B) of this section and contained in 4606
section 5721.181 of the Revised Code: 4607

(a) The notice of foreclosure prescribed by division (B) 4608
of section 5721.181 of the Revised Code shall be revised to 4609
exclude any reference to the inclusion of the name and address 4610
of each lienholder and other person with an interest in the 4611
parcel identified in a statutorily required title search 4612
relating to the parcel, and to exclude any such names and 4613
addresses from the published notice, except that the revised 4614
notice shall refer to the inclusion of the name and address of a 4615
receiver under section 3767.41 of the Revised Code and the 4616
published notice shall include the receiver's name and address. 4617
The notice of foreclosure also shall include the following in 4618
boldface type: 4619

"If pursuant to the action the parcel is sold, the sale 4620
shall not affect or extinguish any lien or encumbrance with 4621
respect to the parcel other than a receiver's lien and other 4622
than the lien for land taxes, assessments, charges, interest, 4623
and penalties for which the lien is foreclosed and in 4624
satisfaction of which the property is sold. All other liens and 4625
encumbrances with respect to the parcel shall survive the sale." 4626

(b) The notice to the owner, lienholders, and other 4627
persons with an interest in a parcel shall be a notice only to 4628
the owner and to any receiver under section 3767.41 of the 4629
Revised Code, and the last two sentences of the notice shall be 4630
omitted. 4631

(4) As used in this division, a "receiver's lien" means 4632
the lien of a receiver appointed pursuant to divisions (C) (2) 4633
and (3) of section 3767.41 of the Revised Code that is acquired 4634
pursuant to division (H) (2) (b) of that section for any 4635
unreimbursed expenses and other amounts paid in accordance with 4636
division (F) of that section by the receiver and for the fees of 4637
the receiver approved pursuant to division (H) (1) of that 4638
section. 4639

(D) The conveyance by the owner of any parcel against 4640
which a complaint has been filed pursuant to this section at any 4641
time after the date of publication of the parcel on the 4642
delinquent tax list but before the date of a judgment of 4643
foreclosure pursuant to section 5721.19 of the Revised Code 4644
shall not nullify the right of the county to proceed with the 4645
foreclosure. 4646

Sec. 5721.182. (A) As used in this section: 4647

(1) "Electronic publication" or "electronically publish" 4648
means the public advertisement of a legal notice in hypertext 4649
markup language format (html), portable document format (pdf), 4650
or an equivalent or successor language format or image format, 4651
on an official internet web site of a government agency. 4652

(2) "Government agency" or "agency" means any county clerk 4653
of courts, county treasurer, county auditor, county prosecutor, 4654
county sheriff, the government of a county through its board of 4655
county commissioners or county executive, or a county land 4656
reutilization corporation organized under Chapter 1724. of the 4657
Revised Code. 4658

(3) "Legal notice" or "notice" means any notice required 4659
under Chapters 323., 5721., or 5723. of the Revised Code, or any 4660

court or other rule, including rule 4 of the Rules of Civil Procedure, that is given by way of an advertisement in a newspaper of general circulation. 4661
4662
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(4) "Notice web site" means an internet web site that is maintained by a government agency, or by a third party under a contract with the agency, that is contained within an official internet web site, and that contains links to the legal notices electronically published by the agency. 4664
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(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. 4669
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(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. 4672
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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: 4676
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(a) Tax delinquencies; 4685

(b) Tax foreclosure sheriff's sale; 4686

(c) Service of notice and summons; 4687

(d) Any process upon unknown defendants under rule 4 of 4688

the Rules of Civil Procedure or defendants who cannot be found 4689
whenever a government agency is required by law to publish a 4690
legal notice in one or more newspapers. 4691

(2) Any electronic notice provided pursuant to this 4692
section shall be accessible through a link to such electronic 4693
notice on the official internet web site of any of the following 4694
government agencies: 4695

(a) The county prosecutor; 4696

(b) The county treasurer; 4697

(c) The county auditor; 4698

(d) The county sheriff; 4699

(e) The county clerk of courts; 4700

(f) A county land reutilization corporation. 4701

(3) In order to serve the parties required to be served by 4702
publication, the electronic publication shall contain or provide 4703
the following: 4704

(a) Substantially the same information required had the 4705
legal notice been published in a newspaper; 4706

(b) If the notice is associated with a tax foreclosure 4707
court action, all of the following: 4708

(i) The case number of the tax foreclosure action; 4709

(ii) The name of the plaintiff; 4710

(iii) The name of at least one of the defendants; 4711

(iv) The parcel number of the parcel being foreclosed 4712
upon. 4713

(C) The government agency's official internet web site shall prominently display a link to the notice web site, which shall be an index web page containing the list of the current legal notices of the agency with links to the full text of those notices required in this section. 4714
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(D) The official internet web site with a link to the notice web site, as well the notice web site itself, shall contain an electronic mail link or address to submit communication to the government agency if any legal notice is inaccessible or the legal notice is substantially deficient. Responses to any such communications shall be made by the government agency and such communications and responses shall remain archived and stored for at least three years. 4719
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(E) Whenever an electronically published legal notice is inaccessible for twenty-five per cent or more of the publication time frame provided by law, the legal notice shall be electronically published for the entirety of that time frame beginning anew from the day on which the access to the notice is restored, and the action for which the legal notice is required shall be delayed accordingly. 4727
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(F) A legal notice shall remain available on the notice web site at least until the last posting date required by law has expired or until the event described in a notice has taken place, whichever occurs later. 4734
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(G) The government agency shall designate one or more officials to be responsible for electronic publications and shall post the name and contact information for that official or those officials on the notice web site. 4738
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(H) Proof of publication of an electronically published 4742

legal notice for the purpose of complying with public notice 4743
requirements shall be satisfied and deemed conclusive upon the 4744
submission of an affidavit, certification, or other attestation 4745
by any person required to provide the same in the same manner as 4746
required had the electronic notice been published in a 4747
newspaper, or as otherwise provided in rule 4 of the Rules of 4748
Civil Procedure. 4749

(I) When a government agency is authorized or directed by 4750
a statute or court of competent jurisdiction to make sales of 4751
real property, the agency, unless otherwise specifically 4752
directed or authorized by law, before making the sale, may give 4753
notice of the time and place of the sale by electronic notice as 4754
prescribed in this section by publishing such notice on the 4755
agency's notice web site. 4756

(J) (1) Government agencies may agree amongst themselves 4757
which one or more shall serve as the government agency that will 4758
serve as the official internet web site and notice web site 4759
provider. 4760

(2) When a government agency serves as the government 4761
agency for which other government agencies publish required 4762
legal notices, such agency may charge such other agencies a 4763
reasonable fee that may be taxed as costs in the tax foreclosure 4764
proceeding. In the case of posting notice of summons and 4765
complaint, or in the case of bulk postings, the government 4766
agencies shall mutually agree on an amount. Such amount shall 4767
not be less than two hundred dollars per notice, nor greater 4768
than one thousand dollars per notice. 4769

(K) Subject to division (F) of this section, a government 4770
agency desiring to terminate providing the electronic posting of 4771
legal notices under division (B) or (I) of this section may do 4772

so only upon publishing a sixty-day notice on its existing 4773
official internet web site, and publishing within such sixty-day 4774
time period, such notice of termination for three consecutive 4775
weeks in a paper of general circulation in the county. At the 4776
expiration of such sixty-day electronic notice, the government 4777
agency may terminate electronic posting of legal notices, or 4778
another government agency may provide such electronic posting as 4779
prescribed in this section. 4780

Sec. 5721.183. (A) In any foreclosure action instituted 4781
pursuant to section 323.25, 323.65 to 323.79, or 5721.18 of the 4782
Revised Code in which the property being foreclosed upon is 4783
determined to be nonproductive land as defined in section 4784
5722.01 of the Revised Code or abandoned land as defined in 4785
section 323.65 of the Revised Code, a county land reutilization 4786
corporation, county, municipality, or township may enter in and 4787
upon the property for the purpose of inspecting the property. 4788
The inspection shall be for the purposes of assessing the 4789
property for environmental, health, or safety purposes, or for 4790
the presence of nuisance conditions under section 505.86, 4791
505.87, 715.26, 715.261, or 3767.05 of the Revised Code. 4792

(B) (1) Prior to entering the property pursuant to division 4793
(A) of this section, a county land reutilization corporation, 4794
county, municipality, or township shall file a notice with the 4795
court or board of revision in which the action is pending 4796
indicating it intends to inspect the property. Except for 4797
parties that are in default of answer, as may be determined 4798
under this chapter or who have failed to respond as required 4799
after service by publication, the county land reutilization 4800
corporation, county, municipality, or township shall include a 4801
certificate of service with such notice attesting that the 4802
notice has been served upon all non-defaulting parties to the 4803

action. Such entry into the property may be made by employees or 4804
designated agents of the county land reutilization corporation, 4805
county, municipality, or township. 4806

(2) Upon the filing and service of such notice under 4807
division (B) (1) of this section, entry into or upon the property 4808
shall be permitted for a period of fourteen days after such 4809
notice and service is complete. 4810

(3) All inspections shall occur only on weekdays between 4811
the hours of eight a.m. and five p.m. 4812

(C) At any time after the foreclosure complaint is filed, 4813
and for so long as the case remains pending, such entry into or 4814
upon the property described in this section shall not require a 4815
search warrant from any court. For purposes of this section, a 4816
tax foreclosure action shall be considered pending until the 4817
first to occur - either the dismissal of the action or the 4818
journalization of the adjudication of foreclosure. 4819

(D) Upon completion of an inspection authorized under this 4820
section, a county land reutilization corporation, county, 4821
municipality, or township shall secure the property at such 4822
locations as where access was procured, and shall do so in a 4823
manner substantially equal to or greater than how the property 4824
was secured at the time of entry. 4825

(E) An inspection by a county land reutilization 4826
corporation, county, municipality, or township in compliance 4827
with this section shall not constitute the exercise of dominion 4828
or control, or the right thereof by the corporation, county, 4829
municipality, or township. 4830

(F) (1) A county land reutilization corporation, county, 4831
municipality, or township that performs an inspection under this 4832

section shall be immune under Chapter 2744. of the Revised Code 4833
from liability in damages in a civil action for injury, death, 4834
or loss to person or property allegedly caused by any act or 4835
omission of the county land reutilization corporation, county, 4836
municipality, or township or an employee or agent of the county 4837
land reutilization, county, municipality, or township in 4838
connection with the inspection. 4839

(2) A county land reutilization corporation, county, 4840
municipality, or township or an employee or agent of the county 4841
land reutilization, county, municipality, or township that 4842
performs an inspection under this section shall not be liable 4843
for any cause of action under the Revised Code or common law for 4844
criminal or civil trespass, construction eviction, unlawful 4845
entry, or conversion in connection with the inspection. 4846

(G) The authorization to enter into or upon the property 4847
as prescribed in this section shall terminate upon any of the 4848
following: 4849

(1) The foreclosure action is dismissed. 4850

(2) One or more owners of title of record appear in the 4851
foreclosure action and show by clear and convincing evidence 4852
that the property is occupied. 4853

(3) Any date provided by the court or board of revision. 4854

(4) Upon journalization of an adjudication of foreclosure. 4855

Sec. 5721.19. (A) In its judgment of foreclosure rendered 4856
with respect to actions filed pursuant to section 5721.18 of the 4857
Revised Code, the court or the county board of revision with 4858
jurisdiction pursuant to section 323.66 of the Revised Code 4859
shall enter a finding with respect to each parcel of the amount 4860
of the taxes, assessments, charges, penalties, and interest, and 4861

the costs incurred in the foreclosure proceeding instituted 4862
against it, that are due and unpaid. The court or the county 4863
board of revision shall order such premises to be transferred 4864
pursuant to division (I) of this section or section 323.78 of 4865
the Revised Code or may order each parcel to be sold, without 4866
appraisal, for not less than either of the following: 4867

(1) The fair market value of the parcel, as determined by 4868
the county auditor, plus the costs incurred in the foreclosure 4869
proceeding; 4870

(2) The total amount of the finding entered by the court 4871
or the county board of revision, including all taxes, 4872
assessments, charges, penalties, and interest payable subsequent 4873
to the delivery to the county prosecuting attorney of the 4874
delinquent land tax certificate or master list of delinquent 4875
tracts and prior to the transfer of the deed of the parcel to 4876
the purchaser following confirmation of sale, plus the costs 4877
incurred in the foreclosure proceeding. For purposes of 4878
determining such amount, the county treasurer may estimate the 4879
amount of taxes, assessments, interest, penalties, and costs 4880
that will be payable at the time the deed of the property is 4881
transferred to the purchaser. 4882

Notwithstanding the minimum sales price provisions of 4883
divisions (A) (1) and (2) of this section to the contrary, a 4884
parcel sold pursuant to this section shall not be sold for less 4885
than the amount described in division (A) (2) of this section if 4886
the highest bidder is the owner of record of the parcel 4887
immediately prior to the judgment of foreclosure or a member of 4888
the following class of parties connected to that owner: a member 4889
of that owner's immediate family, a person with a power of 4890
attorney appointed by that owner who subsequently transfers the 4891

parcel to the owner, a sole proprietorship owned by that owner 4892
or a member of that owner's immediate family, or a partnership, 4893
trust, business trust, corporation, or association in which the 4894
owner or a member of the owner's immediate family owns or 4895
controls directly or indirectly more than fifty per cent. If a 4896
parcel sells for less than the amount described in division (A) 4897
(2) of this section, the officer conducting the sale shall 4898
require the buyer to complete an affidavit stating that the 4899
buyer is not the owner of record immediately prior to the 4900
judgment of foreclosure or a member of the specified class of 4901
parties connected to that owner, and the affidavit shall become 4902
part of the court records of the proceeding. If the county 4903
auditor discovers within three years after the date of the sale 4904
that a parcel was sold to that owner or a member of the 4905
specified class of parties connected to that owner for a price 4906
less than the amount so described, and if the parcel is still 4907
owned by that owner or a member of the specified class of 4908
parties connected to that owner, the auditor within thirty days 4909
after such discovery shall add the difference between that 4910
amount and the sale price to the amount of taxes that then stand 4911
charged against the parcel and is payable at the next succeeding 4912
date for payment of real property taxes. As used in this 4913
paragraph, "immediate family" means a spouse who resides in the 4914
same household and children. 4915

(B) Each parcel affected by the court's finding and order 4916
of sale shall be separately sold, unless the court orders any of 4917
such parcels to be sold together. 4918

Each parcel shall be advertised and sold by the officer to 4919
whom the order of sale is directed in the manner provided by law 4920
for the sale of real property on execution. The advertisement 4921
for sale of each parcel shall be published once a week for three 4922

consecutive weeks or published electronically for fourteen 4923
consecutive days pursuant to section 5721.182 of the Revised 4924
Code and shall include the date on which a second sale will be 4925
conducted if no bid is accepted at the first sale. Any number of 4926
parcels may be included in one advertisement. 4927

The notice of the advertisement shall be substantially in 4928
the form of the notice set forth in section 5721.191 of the 4929
Revised Code. In any county that has adopted a permanent parcel 4930
number system, the parcel may be described in the notice by 4931
parcel number only, instead of also with a complete legal 4932
description, if the prosecuting attorney determines that the 4933
publication of the complete legal description is not necessary 4934
to provide reasonable notice of the foreclosure sale to 4935
potential bidders. If the complete legal description is not 4936
published, the notice shall indicate where the complete legal 4937
description may be obtained. 4938

(C) (1) Whenever the officer charged to conduct the sale 4939
offers any parcel for sale the officer first shall read aloud a 4940
complete legal description of the parcel, or in the alternative, 4941
may read aloud only a summary description, including the 4942
complete street address of the parcel, if any, and a parcel 4943
number if the county has adopted a permanent parcel number 4944
system and if the advertising notice prepared pursuant to this 4945
section includes a complete legal description or indicates where 4946
the complete legal description may be obtained. Whenever the 4947
officer charged to conduct the sale offers any parcel for sale 4948
and no bids are made equal to the lesser of the amounts 4949
described in divisions (A) (1) and (2) of this section, the 4950
officer shall adjourn the sale of the parcel to the second date 4951
that was specified in the advertisement of sale. The second date 4952
shall be not less than two weeks or more than six weeks from the 4953

day on which the parcel was first offered for sale. The second 4954
sale shall be held at the same place and commence at the same 4955
time as set forth in the advertisement of sale. The officer 4956
shall offer any parcel not sold at the first sale. Upon the 4957
conclusion of any sale, or if any parcel remains unsold after 4958
being offered at two sales or one sale in the case of abandoned 4959
land as defined in section 323.65 of the Revised Code or 4960
nonproductive land as defined in section 5722.01 of the Revised 4961
Code, the officer conducting the sale shall report the results 4962
to the court. 4963

(2) (a) If a parcel remains unsold after being offered at 4964
two sales, or one sale in the case of abandoned lands ~~foreclosed~~ 4965
~~under sections 323.65 to 323.79 of the Revised Code~~ as defined 4966
in section 323.65 of the Revised Code or nonproductive lands as 4967
defined in section 5722.01 of the Revised Code, or if a parcel 4968
sells at any sale but the amount of the price is less than the 4969
costs incurred in the proceeding instituted against the parcel 4970
under section 5721.18 of the Revised Code, then the clerk of the 4971
court shall certify to the county auditor the amount of those 4972
costs that remains unpaid. At the next semiannual apportionment 4973
of real property taxes that occurs following any such 4974
certification, the auditor shall reduce the real property taxes 4975
that the auditor otherwise would distribute to each taxing 4976
district. In making the reductions, the auditor shall subtract 4977
from the otherwise distributable real property taxes to a taxing 4978
district an amount that shall be determined by multiplying the 4979
certified costs by a fraction the numerator of which shall be 4980
the amount of the taxes, assessments, charges, penalties, and 4981
interest on the parcel owed to that taxing district at the time 4982
the parcel first was offered for sale pursuant to this section, 4983
and the denominator of which shall be the total of the taxes, 4984

assessments, charges, penalties, and interest on the parcel owed 4985
to all the taxing districts at that time. The auditor promptly 4986
shall pay to the clerk of the court the amounts of the 4987
reductions. 4988

(b) If reductions occur pursuant to division (C) (2) (a) of 4989
this section, and if at a subsequent time a parcel is sold at a ~~4990
foreclosure sale or a~~ forfeiture sale pursuant to Chapter 5723. 4991
of the Revised Code, then, notwithstanding other provisions of 4992
the Revised Code, except section 5721.17 of the Revised Code, 4993
governing the distribution of the proceeds of a foreclosure or 4994
forfeiture sale, the proceeds first shall be distributed to 4995
reimburse the taxing districts subjected to reductions in their 4996
otherwise distributable real property taxes. The distributions 4997
shall be based on the same proportions used for purposes of 4998
division (C) (2) (a) of this section. 4999

(3) ~~The court, in its discretion, may order any~~ Any parcel 5000
not sold pursuant to the original order of sale ~~to be advertised~~ 5001
~~and offered for sale at a subsequent foreclosure sale. For such~~ 5002
~~purpose, the court may direct the parcel to be appraised and fix~~ 5003
~~a minimum price for which it may be sold shall be forfeited to~~ 5004
the state pursuant to Chapter 5723. of the Revised Code. 5005

(D) Except as otherwise provided in division (B) ~~(1)~~ of 5006
section 5721.17 of the Revised Code, upon the confirmation of a 5007
sale, the proceeds of the sale shall be applied as follows: 5008

(1) The costs incurred in any proceeding filed against the 5009
parcel pursuant to section 5721.18 of the Revised Code shall be 5010
paid first. 5011

(2) Following the payment required by division (D) (1) of 5012
this section, the part of the proceeds that is equal to five per 5013

cent of the taxes and assessments due shall be deposited in 5014
equal shares into each of the delinquent tax and assessment 5015
collection funds created pursuant to section 321.261 of the 5016
Revised Code. If a county land reutilization corporation is 5017
operating in the county, the board of county commissioners, by 5018
resolution, may provide that an additional amount, not to exceed 5019
five per cent of such taxes and assessments, shall be credited 5020
to the county land reutilization corporation fund created by 5021
section 321.263 of the Revised Code to pay for the corporation's 5022
expenses. If such a resolution is in effect, the percentage of 5023
such taxes and assessments so provided shall be credited to that 5024
fund. 5025

(3) Following the payment required by division (D) (2) of 5026
this section, the amount found due for taxes, assessments, 5027
charges, penalties, and interest shall be paid, including all 5028
taxes, assessments, charges, penalties, and interest payable 5029
subsequent to the delivery to the county prosecuting attorney of 5030
the delinquent land tax certificate or master list of delinquent 5031
tracts and prior to the transfer of the deed of the parcel to 5032
the purchaser following confirmation of sale. If the proceeds 5033
available for distribution pursuant to division (D) (3) of this 5034
section are sufficient to pay the entire amount of those taxes, 5035
assessments, charges, penalties, and interest, the portion of 5036
the proceeds representing taxes, interest, and penalties shall 5037
be paid to each claimant in proportion to the amount of taxes 5038
levied by the claimant in the preceding tax year, and the amount 5039
representing assessments and other charges shall be paid to each 5040
claimant in the order in which they became due. If the proceeds 5041
are not sufficient to pay that entire amount, the proportion of 5042
the proceeds representing taxes, penalties, and interest shall 5043
be paid to each claimant in the same proportion that the amount 5044

of taxes levied by the claimant against the parcel in the 5045
preceding tax year bears to the taxes levied by all such 5046
claimants against the parcel in the preceding tax year, and the 5047
proportion of the proceeds representing items of assessments and 5048
other charges shall be credited to those items in the order in 5049
which they became due. 5050

(E) If the proceeds from the sale of a parcel are 5051
insufficient to pay in full the amount of the taxes, 5052
assessments, charges, penalties, and interest which are due and 5053
unpaid; the costs incurred in the foreclosure proceeding 5054
instituted against it which are due and unpaid; and, if division 5055
(B)~~(1)~~ of section 5721.17 of the Revised Code is applicable, any 5056
notes issued by a receiver pursuant to division (F) of section 5057
3767.41 of the Revised Code and any receiver's lien as defined 5058
in division (C)(4) of section 5721.18 of the Revised Code, the 5059
court, pursuant to section 5721.192 of the Revised Code, may 5060
enter a deficiency judgment against the owner of record of the 5061
parcel for the unpaid amount. If that owner of record is a 5062
corporation, the court may enter the deficiency judgment against 5063
the stockholder holding a majority of that corporation's stock. 5064

If after distribution of proceeds from the sale of the 5065
parcel under division (D) of this section the amount of proceeds 5066
to be applied to pay the taxes, assessments, charges, penalties, 5067
interest, and costs is insufficient to pay them in full, and the 5068
court does not enter a deficiency judgment against the owner of 5069
record pursuant to this division, the taxes, assessments, 5070
charges, penalties, interest, and costs shall be deemed 5071
satisfied. 5072

(F) (1) Upon confirmation of a sale, a spouse of the party 5073
charged with the delinquent taxes or assessments shall thereby 5074

be barred of the right of dower in the property sold, though 5075
such spouse was not a party to the action. No statute of 5076
limitations shall apply to such action. When the land or lots 5077
stand charged on the tax duplicate as certified delinquent, it 5078
is not necessary to make the state a party to the foreclosure 5079
proceeding, but the state shall be deemed a party to such action 5080
through and be represented by the county treasurer. 5081

(2) Except as otherwise provided in divisions (F) (3) and 5082
(G) of this section, unless such land or lots were previously 5083
redeemed pursuant to section 5721.25 of the Revised Code, upon 5084
the filing of the entry of confirmation of any sale or the 5085
expiration of the alternative redemption period as defined in 5086
section 323.65 of the Revised Code, if applicable, the title to 5087
such land or lots shall be incontestable in the purchaser and 5088
shall be free and clear of all liens and encumbrances, except a 5089
federal tax lien notice of which is properly filed in accordance 5090
with section 317.09 of the Revised Code prior to the date that a 5091
foreclosure proceeding is instituted pursuant to division (B) of 5092
section 5721.18 of the Revised Code and the easements and 5093
covenants of record running with the land or lots that were 5094
created prior to the time the taxes or assessments, for the 5095
nonpayment of which the land or lots are sold at foreclosure, 5096
became due and payable. 5097

(3) When proceedings for foreclosure are instituted under 5098
division (C) of section 5721.18 of the Revised Code, unless the 5099
land or lots were previously redeemed pursuant to section 5100
5721.25 of the Revised Code or before the expiration of the 5101
alternative redemption period, upon the filing of the entry of 5102
confirmation of sale or after the expiration of the alternative 5103
redemption period, as may apply to the case, the title to such 5104
land or lots shall be incontestable in the purchaser and shall 5105

be free of any receiver's lien as defined in division (C)(4) of 5106
section 5721.18 of the Revised Code and, except as otherwise 5107
provided in division (G) of this section, the liens for land 5108
taxes, assessments, charges, interest, and penalties for which 5109
the lien was foreclosed and in satisfaction of which the 5110
property was sold. All other liens and encumbrances with respect 5111
to the land or lots shall survive the sale. 5112

(4) The title shall not be invalid because of any 5113
irregularity, informality, or omission of any proceedings under 5114
this chapter, or in any processes of taxation, if such 5115
irregularity, informality, or omission does not abrogate the 5116
provision for notice to holders of title, lien, or mortgage to, 5117
or other interests in, such foreclosed lands or lots, as 5118
prescribed in this chapter. 5119

(G) If a parcel is sold under this section for the amount 5120
described in division (A)(2) of this section, and the county 5121
treasurer's estimate exceeds the amount of taxes, assessments, 5122
interest, penalties, and costs actually payable when the deed is 5123
transferred to the purchaser, the officer who conducted the sale 5124
shall refund to the purchaser the difference between the 5125
estimate and the amount actually payable. If the amount of 5126
taxes, assessments, interest, penalties, and costs actually 5127
payable when the deed is transferred to the purchaser exceeds 5128
the county treasurer's estimate, the officer shall certify the 5129
amount of the excess to the treasurer, who shall enter that 5130
amount on the real and public utility property tax duplicate 5131
opposite the property; the amount of the excess shall be payable 5132
at the next succeeding date prescribed for payment of taxes in 5133
section 323.12 of the Revised Code. 5134

(H) If a parcel is sold or transferred under this section 5135

or sections 323.28 and 323.65 to 323.79 of the Revised Code, the 5136
officer who conducted the sale or made the transfer of the 5137
property shall collect the recording fee and any associated 5138
costs to cover the recording from the purchaser or transferee at 5139
the time of the sale or transfer and, following confirmation of 5140
the sale or transfer, shall execute and record the deed 5141
conveying title to the parcel to the purchaser or transferee. 5142
For purposes of recording such deed, by placement of a bid or 5143
making a statement of interest by any party ultimately awarded 5144
the parcel, that purchaser or transferee thereby appoints the 5145
officer who makes the sale or is charged with executing and 5146
delivering the deed as agent for the purchaser or transferee for 5147
the sole purpose of accepting delivery of the deed. For such 5148
purposes, the confirmation of any such sale or order to transfer 5149
the parcel without appraisal or sale shall be deemed delivered 5150
upon the confirmation of such sale or transfer. 5151

(I) Notwithstanding section 5722.03 of the Revised Code, 5152
if the complaint alleges that the property is ~~delinquent vacant~~ 5153
~~land as defined in section 5721.01 of the Revised Code,~~ 5154
abandoned ~~lands~~ land as defined in section 323.65 of the Revised 5155
Code, or ~~lands described in division (F) of nonproductive land~~ 5156
as defined in section 5722.01 of the Revised Code, and the value 5157
of the taxes, assessments, penalties, interest, and all other 5158
charges and costs of the action exceed the auditor's fair market 5159
value of the parcel, then the court or board of revision having 5160
jurisdiction over the matter on motion of the plaintiff, or on 5161
the court's or board's own motion, shall, upon any adjudication 5162
of foreclosure, order, without appraisal and without sale, the 5163
fee simple title of the property to be transferred to and vested 5164
in an electing subdivision as defined in ~~division (A) of section~~ 5165
5722.01 of the Revised Code. For purposes of determining whether 5166

the taxes, assessments, penalties, interest, and all other 5167
charges and costs of the action exceed the actual fair market 5168
value of the parcel, the auditor's most current valuation shall 5169
be rebuttably presumed to be, and constitute prima-facie 5170
evidence of, the fair market value of the parcel, regardless of 5171
what the actual fair market may in fact be. In such case, the 5172
filing for journalization of a decree of foreclosure ordering 5173
that direct transfer without appraisal or sale shall constitute 5174
confirmation of the transfer and thereby terminate any further 5175
statutory or common law right of redemption. 5176

Sec. 5721.192. (A) If the proceeds from a sale of a parcel 5177
under section 5721.19 or 5723.06 of the Revised Code are 5178
insufficient to pay in full the amount of the taxes, 5179
assessments, charges, penalties, and interest which are due and 5180
unpaid; the costs incurred in the foreclosure proceeding, ~~the~~ 5181
~~foreclosure and forfeiture proceeding,~~ or both foreclosure and 5182
forfeiture proceedings which are due and unpaid; and, if 5183
division (B) ~~(1) or (2)~~ of section 5721.17 of the Revised Code is 5184
applicable, any notes issued by a receiver pursuant to division 5185
(F) of section 3767.41 of the Revised Code and any receiver's 5186
lien as defined in division (C) (4) of section 5721.18 of the 5187
Revised Code, the court may enter a deficiency judgment for the 5188
unpaid amount as authorized by sections 5721.17, 5721.19, 5189
5723.05, and 5723.18 of the Revised Code, in accordance with 5190
this section. 5191

(B) Before entering the deficiency judgment, the court 5192
shall notify the board of revision of the county in which the 5193
parcel is located, of its intention to enter the judgment, and 5194
request the board to make a recommendation with respect to 5195
whether the judgment should be entered and to specify the 5196
reasons why it should or should not be entered. The notification 5197

shall list, and shall require the board to consider in making 5198
its recommendation, the factors that the court is required to 5199
consider under divisions (C) (1) to (3) of this section, but, in 5200
making its recommendation, the board also may consider other 5201
relevant factors. Additionally, if a corporate owner of record 5202
of foreclosed lands or a corporate last owner of record of 5203
forfeited lands is involved, the court shall specify in its 5204
notification whether the judgment is proposed to be made against 5205
the corporation or the majority stockholder of the corporation. 5206
To assist the board in making its recommendation, the board may 5207
invite the person against whom the judgment would be entered to 5208
appear before it. The board shall make a recommendation to the 5209
court within thirty days from the date that the court notified 5210
it under this division. 5211

(C) In determining whether to enter the deficiency 5212
judgment, the court shall consider all relevant factors, 5213
including, but not limited to, the following: 5214

(1) Whether the owner of record or, in the case of 5215
forfeited lands, the last owner of record, appears to have owned 5216
the parcel only for speculative purposes, and had the means to 5217
pay, but purposely did not pay, the taxes, assessments, charges, 5218
penalties, and interest due; 5219

(2) Whether the owner of record or, in the case of 5220
forfeited lands, the last owner of record purposely failed to 5221
pay the delinquent taxes, assessments, charges, penalties, and 5222
interest, ~~although he~~ despite having had the means to do so; 5223

(3) Whether there are other circumstances that would make 5224
it inequitable to enter the deficiency judgment. 5225

(D) At least thirty days from the date of any notification 5226

to the board of revision under division (B) of this section, and 5227
if the court proposes to enter a deficiency judgment, the clerk 5228
of the court shall notify the person against whom the judgment 5229
is proposed to be entered, by ordinary mail, of the proposed 5230
entry of the judgment and its amount. The notification shall 5231
state that the person against whom the judgment is proposed to 5232
be entered may file, within ten days from the date the notice is 5233
mailed, a motion with the court protesting the proposed entry of 5234
the judgment and requesting an opportunity to appear and show 5235
cause why the judgment should not be entered. The notification 5236
also shall state that, if such a motion is not filed within the 5237
ten-day period, the judgment shall be entered and shall be 5238
considered to be a final judgment. If the proposed judgment 5239
would be entered against the majority stockholder of a 5240
corporation, the notification shall be sent to ~~him~~ the majority
stockholder at the address of the principal office of the 5241
corporation. 5242
5243

(E) Proceeds paid pursuant to the entry and satisfaction 5244
of a deficiency judgment shall be distributed as if they had 5245
been received as a part of the proceeds from the sale of the 5246
parcel under section 5721.19 or 5723.06 of the Revised Code to 5247
satisfy the amount of the taxes, assessments, charges, 5248
penalties, and interest which are due and unpaid; the costs 5249
incurred in the associated proceeding or proceedings which were 5250
due and unpaid; and, if division (B) ~~(1) or (2)~~ of section 5251
5721.17 of the Revised Code is applicable, any notes issued by a 5252
receiver pursuant to division (F) of section 3767.41 of the 5253
Revised Code and any receiver's lien as defined in division (C) 5254
(4) of section 5721.18 of the Revised Code. 5255

Sec. 5721.20. Except in cases where the property is 5256
transferred without sale to a municipal corporation, township, 5257

county, community development organization, or county land 5258
reutilization corporation pursuant to the alternative redemption 5259
period procedures contained in section 323.78 of the Revised 5260
Code, any residue of moneys from the sale or foreclosure of 5261
lands under sections 323.25 to 323.28, 323.65 to 323.79, or 5262
5721.01 to 5721.28 of the Revised Code remaining to the owner on 5263
the order of distribution, and unclaimed by such owner within 5264
sixty days from its receipt, shall be paid into the county 5265
treasury and shall be charged separately to the county treasurer 5266
by the county auditor, in the name of the supposed owner. The 5267
treasurer shall retain such excess in the treasury for the 5268
proper owner of such lands upon which the foreclosure was had, 5269
and upon demand by such owner, within ~~three~~ two years from the 5270
date of receipt, shall pay such excess to the owner. If the 5271
owner does not demand payment of the excess within ~~three~~ two 5272
years, then the excess shall be forfeited to the delinquent tax 5273
and assessment collection fund created under section ~~323.261-~~ 5274
321.261 of the Revised Code, or in counties that have 5275
established a county land reutilization corporation fund under 5276
section ~~323.263-~~ 321.263 of the Revised Code, to the county land 5277
reutilization corporation fund. 5278

Sec. 5721.25. All delinquent land upon which the taxes, 5279
assessments, penalties, interest, or charges have become 5280
delinquent may be redeemed before foreclosure proceedings have 5281
been instituted by tendering to the county treasurer an amount 5282
sufficient, as determined by the court, to pay the taxes, 5283
assessments, penalties, interest, and charges then due and 5284
unpaid, and the costs incurred in any proceeding instituted 5285
against such land under Chapter 323. or this chapter of the 5286
Revised Code. 5287

After a foreclosure proceeding has been instituted under 5288

Chapter 323. or this chapter of the Revised Code with respect to 5289
delinquent land, but before the filing of an entry of 5290
confirmation of sale pursuant to the proceeding or before the 5291
expiration of the alternative redemption period as may apply 5292
under section 323.78 of the Revised Code, any person entitled to 5293
redeem the land may do so by tendering to the county treasurer 5294
an amount sufficient, as determined by the court, to pay the 5295
taxes, assessments, penalties, interest, and charges then due 5296
and unpaid, and the costs incurred in any proceeding instituted 5297
against such land under Chapter 323. or this chapter of the 5298
Revised Code, and by demonstrating that the property is in 5299
compliance with all applicable zoning regulations, land use 5300
restrictions, and building, health, and safety codes. 5301

In addition, ~~after a~~ at any time prior to an adjudication 5302
~~of foreclosure proceeding has been instituted, but before the~~ 5303
~~filing of an entry of confirmation of sale pursuant to the~~ 5304
~~proceeding or before the expiration of the alternative~~ 5305
~~redemption period as may apply under section 323.78 of the~~ 5306
~~Revised Code, any person entitled to redeem the land,~~ pursuant 5307
to division (A) (1) of section 323.31 of the Revised Code who has 5308
not previously defaulted on a delinquent tax contract under 5309
section 323.31 of the Revised Code with respect to that 5310
delinquent land may enter into a delinquent tax contract with 5311
the county treasurer for the payment of the taxes, assessments, 5312
penalties, interest, and charges found to be due and unpaid on 5313
such land, together with the costs incurred in the proceeding as 5314
determined by the court or board of revision, upon demonstrating 5315
that the property is in compliance with all applicable zoning 5316
regulations, land use restrictions, and building, health, and 5317
safety codes. The execution of a delinquent tax contract shall 5318
not stop the prosecution of a proceeding to judgment. The 5319

delinquent tax contract shall be paid as prescribed by section 5320
323.31 of the Revised Code over a period not to exceed five 5321
years after the date of the first payment made under the 5322
contract. The delinquent tax contract may be terminated if the 5323
court or board of revision determines that the property is not 5324
in compliance with all applicable zoning regulations, land use 5325
restrictions, and building, health, and safety codes during the 5326
term of the contract. The court or board of revision shall 5327
retain jurisdiction over the delinquent land until the total 5328
amount set forth in the delinquent tax contract is paid, 5329
notwithstanding any conveyance of the land to another owner 5330
during the period that the delinquent tax contract is 5331
outstanding. 5332

If any payment under a delinquent tax contract is not paid 5333
when due, or if the contract is terminated because the property 5334
is not in compliance with all applicable zoning regulations, 5335
land use restrictions, and building, health, and safety codes, 5336
the county treasurer shall, at the time the payment is due and 5337
unpaid or the contract is terminated, advise the court or board 5338
of revision rendering the judgment of foreclosure, and the court 5339
or board of revision shall order such land sold for the amount 5340
of taxes, assessments, penalties, interest, and charges then due 5341
and owing on such land in the manner provided in section 5721.19 5342
of the Revised Code, or disposed of as otherwise applicable 5343
under sections 323.65 to 323.79 of the Revised Code, without 5344
appraisal or sale. 5345

Upon the receipt of each payment pursuant to any 5346
delinquent tax contract, the county treasurer shall enter the 5347
amount of such payment on the tax duplicate, and, upon request, 5348
shall give a receipt for the amount paid to the person paying 5349
it. The receipt shall be in the form prescribed by the tax 5350

commissioner. 5351

Except as otherwise provided in this section, the portion 5352
of the amount tendered under this section representing taxes, 5353
and penalties and interest thereon, shall be apportioned among 5354
the several taxing districts in the same proportion that the 5355
amount of taxes levied by each district against the delinquent 5356
property in the preceding tax year bears to the taxes levied by 5357
all such districts against the property in the preceding tax 5358
year. The portion of the payment representing assessments and 5359
other charges shall be credited to those items in the order in 5360
which they became due. To the extent that the county treasurer, 5361
under section 321.341 of the Revised Code, had made advance 5362
payments to the several taxing districts, from sources other 5363
than the later collection of such taxes, of the current year 5364
unpaid taxes or current year delinquent taxes during the year 5365
when such taxes were levied for collection, such taxes, together 5366
with the penalties and interest charged on such taxes during 5367
such year, shall, upon collection, not be apportioned among the 5368
several taxing districts, but shall be retained by the county 5369
treasurer and applied in accordance with section 321.341 of the 5370
Revised Code. 5371

Sec. 5721.26. When joint tenants pursuant to a joint 5372
tenancy created prior to April 4, 1985, tenants with a right of 5373
survivorship, tenants in common, or coparceners have a property 5374
right in lands or town lots, or parts of lots described in any 5375
delinquent land tax certificate ~~or delinquent vacant land tax~~ 5376
~~certificate,~~ and a person having such right in that property 5377
fails to join in the redemption of such delinquent land tax or 5378
for any cause cannot be joined in any such redemption, the 5379
county auditor may entertain the application of so many of such 5380
persons as join in the application, and may make a certificate 5381

releasing such portion of the land or lot as the person making 5382
such application is entitled to in severalty upon partition, 5383
upon payment of the amount due under such delinquent land tax 5384
certificate ~~or delinquent vacant land tax certificate,~~ as is 5385
covered by the applicant's portion of the land described in such 5386
certificate. 5387

Sec. 5721.30. As used in sections 5721.30 to 5721.43 of 5388
the Revised Code: 5389

(A) "Tax certificate," "certificate," or "duplicate 5390
certificate" means a document that may be issued as a physical 5391
certificate, in book-entry form, or through an electronic 5392
medium, at the discretion of the county treasurer. Such document 5393
shall contain the information required by section 5721.31 of the 5394
Revised Code and shall be prepared, transferred, or redeemed in 5395
the manner prescribed by sections 5721.30 to 5721.43 of the 5396
Revised Code. As used in those sections, "tax certificate," 5397
"certificate," and "duplicate certificate" do not refer to the 5398
delinquent land tax certificate ~~or the delinquent vacant land-~~ 5399
~~tax certificate~~ issued under section 5721.13 of the Revised 5400
Code. 5401

(B) "Certificate parcel" means the parcel of delinquent 5402
land that is the subject of and is described in a tax 5403
certificate. 5404

(C) "Certificate holder" means a person, including a 5405
county land reutilization corporation, that purchases or 5406
otherwise acquires a tax certificate under section 5721.32, 5407
5721.33, or 5721.42 of the Revised Code, or a person to whom a 5408
tax certificate has been transferred pursuant to section 5721.36 5409
of the Revised Code. 5410

(D) "Certificate purchase price" means, with respect to 5411
the sale of tax certificates under sections 5721.32, 5721.33, 5412
and 5721.42 of the Revised Code, the amount equal to delinquent 5413
taxes charged against a certificate parcel at the time the tax 5414
certificate respecting that parcel is sold or transferred, not 5415
including any delinquent taxes the lien for which has been 5416
conveyed to a certificate holder through a prior sale of a tax 5417
certificate respecting that parcel. Payment of the certificate 5418
purchase price in a sale under section 5721.33 of the Revised 5419
Code may be made wholly in cash or partially in cash and 5420
partially by noncash consideration acceptable to the county 5421
treasurer from the purchaser, and, in the case of a county land 5422
reutilization corporation, with notes. In the event that any 5423
such noncash consideration is delivered to pay a portion of the 5424
certificate purchase price, such noncash consideration may be 5425
subordinate to the rights of the holders of other obligations 5426
whose proceeds paid the cash portion of the certificate purchase 5427
price. 5428

"Certificate purchase price" also includes the amount of 5429
the fee charged by the county treasurer to the purchaser of the 5430
certificate under division (H) of section 5721.32 of the Revised 5431
Code. 5432

(E) (1) With respect to a sale of tax certificates under 5433
section 5721.32 of the Revised Code, and except as provided in 5434
division (E) (2) of this section, "certificate redemption price" 5435
means the certificate purchase price plus the greater of the 5436
following: 5437

(a) Simple interest, at the certificate rate of interest, 5438
accruing during the certificate interest period on the 5439
certificate purchase price, calculated in accordance with 5440

section 5721.41 of the Revised Code;	5441
(b) Six per cent of the certificate purchase price.	5442
(2) If the certificate rate of interest equals zero, the certificate redemption price equals the certificate purchase price plus the fee charged by the county treasurer to the purchaser of the certificate under division (H) of section 5721.32 of the Revised Code.	5443 5444 5445 5446 5447
(F) With respect to a sale or transfer of tax certificates under section 5721.33 of the Revised Code, "certificate redemption price" means the amount equal to the sum of the following:	5448 5449 5450 5451
(1) The certificate purchase price;	5452
(2) Interest accrued on the certificate purchase price at the certificate rate of interest from the date on which a tax certificate is delivered through and including the day immediately preceding the day on which the certificate redemption price is paid;	5453 5454 5455 5456 5457
(3) The fee, if any, charged by the county treasurer to the purchaser of the certificate under division (J) of section 5721.33 of the Revised Code;	5458 5459 5460
(4) Any other fees charged by any county office in connection with the recording of tax certificates.	5461 5462
(G) "Certificate rate of interest" means the rate of simple interest per year bid by the winning bidder in an auction of a tax certificate held under section 5721.32 of the Revised Code, or the rate of simple interest per year not to exceed eighteen per cent per year fixed pursuant to section 5721.42 of the Revised Code or by the county treasurer with respect to any	5463 5464 5465 5466 5467 5468

tax certificate sold or transferred pursuant to a negotiated 5469
sale under section 5721.33 of the Revised Code. The certificate 5470
rate of interest shall not be less than zero per cent per year. 5471

(H) "Cash" means United States currency, certified checks, 5472
money orders, bank drafts, electronic transfer of funds, or 5473
other forms of payment authorized by the county treasurer, and 5474
excludes any other form of payment not so authorized. 5475

(I) "The date on which a tax certificate is sold or 5476
transferred," "the date the certificate was sold or 5477
transferred," "the date the certificate is purchased," and any 5478
other phrase of similar content mean, with respect to a sale 5479
pursuant to an auction under section 5721.32 of the Revised 5480
Code, the date designated by the county treasurer for the 5481
submission of bids and, with respect to a negotiated sale or 5482
transfer under section 5721.33 of the Revised Code, the date of 5483
delivery of the tax certificates to the purchasers thereof 5484
pursuant to a tax certificate sale/purchase agreement. 5485

(J) "Certificate interest period" means, with respect to a 5486
tax certificate sold under section 5721.32 or 5721.42 of the 5487
Revised Code and for the purpose of accruing interest under 5488
section 5721.41 of the Revised Code, the period beginning on the 5489
date on which the certificate is purchased and, with respect to 5490
a tax certificate sold or transferred under section 5721.33 of 5491
the Revised Code, the period beginning on the date of delivery 5492
of the tax certificate, and in either case ending on one of the 5493
following dates: 5494

(1) The date the certificate holder files a request for 5495
foreclosure or notice of intent to foreclose under division (A) 5496
of section 5721.37 of the Revised Code and submits the payment 5497
required under division (B) of that section; 5498

(2) The date the owner of record of the certificate 5499
parcel, or any other person entitled to redeem that parcel, 5500
redeems the certificate parcel under division (A) or (C) of 5501
section 5721.38 of the Revised Code or redeems the certificate 5502
under section 5721.381 of the Revised Code. 5503

(K) "Qualified trustee" means a trust company within the 5504
state or a bank having the power of a trust company within the 5505
state with a combined capital stock, surplus, and undivided 5506
profits of at least one hundred million dollars. 5507

(L) "Tax certificate sale/purchase agreement" means the 5508
purchase and sale agreement described in division (C) of section 5509
5721.33 of the Revised Code setting forth the certificate 5510
purchase price, plus any applicable premium or less any 5511
applicable discount, including, without limitation, the amount 5512
to be paid in cash and the amount and nature of any noncash 5513
consideration, the date of delivery of the tax certificates, and 5514
the other terms and conditions of the sale, including, without 5515
limitation, the rate of interest that the tax certificates shall 5516
bear. 5517

(M) "Noncash consideration" means any form of 5518
consideration other than cash, including, but not limited to, 5519
promissory notes whether subordinate or otherwise. 5520

(N) "Private attorney" means any attorney licensed to 5521
practice law in this state whose license has not been revoked 5522
and is not currently suspended, and who is retained to bring 5523
foreclosure proceedings pursuant to section 5721.37 of the 5524
Revised Code on behalf of a certificate holder. 5525

(O) "Related certificate parcel" means, with respect to a 5526
certificate holder, the certificate parcel with respect to which 5527

the certificate holder has purchased and holds a tax certificate 5528
pursuant to sections 5721.30 to 5721.43 of the Revised Code and, 5529
with respect to a tax certificate, the certificate parcel 5530
against which the tax certificate has been sold pursuant to 5531
those sections. 5532

(P) "Delinquent taxes" means delinquent taxes as defined 5533
in section 323.01 of the Revised Code and includes assessments 5534
and charges, and penalties and interest computed under section 5535
323.121 of the Revised Code. 5536

(Q) "Certificate period" means the period of time after 5537
the sale or delivery of a tax certificate within which a 5538
certificate holder must initiate an action to foreclose the tax 5539
lien represented by the certificate as specified under division 5540
(A) of section 5721.32 of the Revised Code or as negotiated 5541
under section 5721.33 of the Revised Code. 5542

(R) "Internet identifier of record" has the same meaning 5543
as in section 9.312 of the Revised Code. 5544

Sec. 5721.32. (A) The sale of tax certificates by public 5545
auction may be conducted at any time after completion of the 5546
advertising of the sale under section 5721.31 of the Revised 5547
Code, on the date and at the time and place designated in the 5548
advertisements, and may be continued from time to time as the 5549
county treasurer directs. The county treasurer may offer the tax 5550
certificates for sale in blocks of tax certificates, consisting 5551
of any number of tax certificates as determined by the county 5552
treasurer, and may specify a certificate period of not less than 5553
three years and not more than six years. 5554

(B) (1) The sale of tax certificates under this section 5555
shall be conducted at a public auction by the county treasurer 5556

or a designee of the county treasurer. 5557

(2) No person shall be permitted to bid without completing 5558
a bidder registration form, in the form prescribed by the tax 5559
commissioner, and without filing the form with the county 5560
treasurer prior to the start of the auction, together with 5561
remittance of a registration fee, in cash, of five hundred 5562
dollars. The bidder registration form shall include a tax 5563
identification number of the registrant. The registration fee is 5564
refundable at the end of bidding on the day of the auction, 5565
unless the registrant is the winning bidder for one or more tax 5566
certificates or one or more blocks of tax certificates, in which 5567
case the fee may be applied toward the deposit required by this 5568
section. 5569

(3) The county treasurer may require a person who wishes 5570
to bid on one or more parcels to submit a letter from a 5571
financial institution stating that the bidder has sufficient 5572
funds available to pay the purchase price of the parcels and a 5573
written authorization for the treasurer to verify such 5574
information with the financial institution. The county treasurer 5575
may require submission of the letter and authorization 5576
sufficiently in advance of the auction to allow for 5577
verification. No person who fails to submit the required letter 5578
and authorization, or whose financial institution fails to 5579
provide the requested verification, shall be permitted to bid. 5580

(C) At the public auction, the county treasurer or the 5581
treasurer's designee or agent shall begin the bidding at 5582
eighteen per cent per year simple interest, and accept lower 5583
bids in even increments of one-fourth of one per cent to the 5584
rate of zero per cent. The county treasurer, designee, or agent 5585
shall award the tax certificate to the person bidding the lowest 5586

certificate rate of interest. The county treasurer shall decide 5587
which person is the winning bidder in the event of a tie for the 5588
lowest bid offered, or if a person contests the lowest bid 5589
offered. The county treasurer's decision is not appealable. 5590

(D) (1) The winning bidder shall pay the county treasurer a 5591
cash deposit of at least ten per cent of the certificate 5592
purchase price not later than the close of business on the day 5593
of the sale. The winning bidder shall pay the balance and the 5594
fee required under division (H) of this section not later than 5595
five business days after the day on which the certificate is 5596
sold. Except as provided under division (D) (2) of this section, 5597
if the winning bidder fails to pay the balance and fee within 5598
the prescribed time, the bidder forfeits the deposit, and the 5599
county treasurer shall retain the tax certificate and may 5600
attempt to sell it at any auction conducted at a later date. 5601

(2) At the request of a winning bidder, the county 5602
treasurer may release the bidder from the bidder's tax 5603
certificate purchase obligation. The county treasurer may retain 5604
all or any portion of the deposit of a bidder granted a release. 5605
After granting a release under this division, the county 5606
treasurer may award the tax certificate to the person that 5607
submitted the second lowest bid at the auction. 5608

(3) The county treasurer shall deposit the deposit 5609
forfeited or retained under division (D) (1) or (2) of this 5610
section in the county treasury to the credit of the tax 5611
certificate administration fund. 5612

(E) Upon receipt of the full payment of the certificate 5613
purchase price from the purchaser, the county treasurer shall 5614
issue the tax certificate and record the tax certificate sale by 5615
entering into a tax certificate register the certificate 5616

purchase price, the certificate rate of interest, the date the certificate was sold, the certificate period, the name and address of the certificate holder, and any other information the county treasurer considers necessary. The county treasurer may keep the tax certificate register in a hard-copy format or in an electronic format. The name and address of the certificate holder may be, upon receipt of instructions from the purchaser, that of the secured party of the actual purchaser, or an agent or custodian for the purchaser or secured party. The county treasurer also shall transfer the tax certificate to the certificate holder. The county treasurer shall apportion the part of the proceeds from the sale representing taxes, penalties, and interest among the several taxing districts in the same proportion that the amount of taxes levied by each district against the certificate parcel in the preceding tax year bears to the taxes levied by all such districts against the certificate parcel in the preceding tax year, and credit the part of the proceeds representing assessments and other charges to the items of assessments and charges in the order in which those items became due. Upon issuing a tax certificate, the delinquent taxes that make up the certificate purchase price are transferred, and the superior lien of the state and its taxing districts for those delinquent taxes is conveyed intact to the certificate holder.

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

thereafter may be foreclosed in the manner prescribed by section 5648
323.25, sections 323.65 to 323.79, or section ~~5721.14~~ or 5721.18 5649
of the Revised Code unless, prior to the institution of such 5650
proceedings against the parcel, the county treasurer restores 5651
the parcel to the list of parcels selected for tax certificate 5652
sales. 5653

(G) A certificate holder shall not be liable for damages 5654
arising from a violation of sections 3737.87 to ~~3737.891~~ 3737.89 5655
or Chapter 3704., 3734., 3745., 3746., 3750., 3751., 3752., 5656
6109., or 6111. of the Revised Code, or a rule adopted or order, 5657
permit, license, variance, or plan approval issued under any of 5658
those chapters, that is or was committed by another person in 5659
connection with the parcel for which the tax certificate is 5660
held. 5661

(H) When selling a tax certificate under this section, the 5662
county treasurer shall charge a fee to the purchaser of the 5663
certificate. The county treasurer shall set the fee at a 5664
reasonable amount that covers the treasurer's costs of 5665
administering the sale of the tax certificate. The county 5666
treasurer shall deposit the fee in the county treasury to the 5667
credit of the tax certificate administration fund. 5668

(I) After selling a tax certificate under this section, 5669
the county treasurer shall send written notice to the owner of 5670
the certificate parcel by certified mail or, if the treasurer 5671
has record of an internet identifier of record associated with 5672
the owner, by ordinary mail and by that internet identifier of 5673
record. A mailed notice shall be sent to the owner's last known 5674
tax-mailing address. The notice shall inform the owner that the 5675
tax certificate was sold, shall describe the owner's options to 5676
redeem the parcel, including entering into a redemption payment 5677

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 from the certificate purchase price for the tax certificates;

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

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

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

(B) The sale or transfer of tax certificates under this section shall be governed by the criteria established by the

county treasurer pursuant to division (E) of this section. 5707

(C) The county treasurer may execute a tax certificate 5708
sale/purchase agreement and other necessary agreements with a 5709
designated purchaser or purchasers to complete a negotiated sale 5710
or transfer of tax certificates. 5711

(D) The tax certificate may be sold at a premium to or 5712
discount from the certificate purchase price. The county 5713
treasurer may establish as one of the terms of the negotiated 5714
sale the portion of the certificate purchase price, plus any 5715
applicable premium or less any applicable discount, that the 5716
purchaser or purchasers shall pay in cash on the date the tax 5717
certificates are sold and the portion, if any, of the 5718
certificate purchase price, plus any applicable premium or less 5719
any applicable discount, that the purchaser or purchasers shall 5720
pay in noncash consideration and the nature of that 5721
consideration. 5722

The county treasurer shall sell such tax certificates at a 5723
certificate purchase price, plus any applicable premium and less 5724
any applicable discount, and at a certificate rate of interest 5725
that, in the treasurer's determination, are in the best 5726
interests of the county. 5727

(E) (1) The county treasurer shall adopt rules governing 5728
the eligibility of persons to purchase tax certificates or to 5729
otherwise participate in a negotiated sale under this section. 5730
The rules may provide for precertification of such persons, 5731
including a requirement for disclosure of income, assets, and 5732
any other financial information the county treasurer determines 5733
appropriate. The rules also may prohibit any person that is 5734
delinquent in the payment of any tax to the county or to the 5735
state, or that is in default in or on any other obligation to 5736

the county or to the state, from purchasing a tax certificate or 5737
otherwise participating in a negotiated sale of tax certificates 5738
under this section. The rules may also authorize the purchase of 5739
certificates by a county land reutilization corporation, and 5740
authorize the county treasurer to receive notes in lieu of cash, 5741
with such notes being payable to the treasurer upon the receipt 5742
or enforcement of such taxes, assessments, charges, costs, 5743
penalties, and interest, and as otherwise further agreed between 5744
the corporation and the treasurer. The eligibility information 5745
required shall include the tax identification number of the 5746
purchaser and may include the tax identification number of the 5747
participant. The county treasurer, upon request, shall provide a 5748
copy of the rules adopted under this section. 5749

(2) Any person that intends to purchase a tax certificate 5750
in a negotiated sale shall submit an affidavit to the county 5751
treasurer that establishes compliance with the applicable 5752
eligibility criteria and includes any other information required 5753
by the treasurer. Any person that fails to submit such an 5754
affidavit is ineligible to purchase a tax certificate. Any 5755
person that knowingly submits a false or misleading affidavit 5756
shall forfeit any tax certificate or certificates purchased by 5757
the person at a sale for which the affidavit was submitted, 5758
shall be liable for payment of the full certificate purchase 5759
price, plus any applicable premium and less any applicable 5760
discount, of the tax certificate or certificates, and shall be 5761
disqualified from participating in any tax certificate sale 5762
conducted in the county during the next five years. 5763

(3) A tax certificate shall not be sold to the owner of 5764
the certificate parcel or to any corporation, partnership, or 5765
association in which such owner has an interest. No person that 5766
purchases a tax certificate in a negotiated sale shall assign or 5767

transfer the tax certificate to the owner of the certificate 5768
parcel or to any corporation, partnership, or association in 5769
which the owner has an interest. Any person that knowingly or 5770
negligently transfers or assigns a tax certificate to the owner 5771
of the certificate parcel or to any corporation, partnership, or 5772
association in which such owner has an interest shall be liable 5773
for payment of the full certificate purchase price, plus any 5774
applicable premium and less any applicable discount, and shall 5775
not be entitled to a refund of any amount paid. Such tax 5776
certificate shall be deemed void and the tax lien sold under the 5777
tax certificate shall revert to the county as if no sale of the 5778
tax certificate had occurred. 5779

(F) The purchaser in a negotiated sale under this section 5780
shall deliver the certificate purchase price or other 5781
consideration, plus any applicable premium and less any 5782
applicable discount and including any noncash consideration, to 5783
the county treasurer not later than the close of business on the 5784
date the tax certificates are delivered to the purchaser. The 5785
certificate purchase price, less any applicable discount, or 5786
portion of the price, that is paid in cash shall be deposited in 5787
the county's general fund to the credit of the account to which 5788
ad valorem real property taxes are credited and further credited 5789
as provided in division (G) of this section. Any applicable 5790
premium that is paid shall be, at the discretion of the county 5791
treasurer, apportioned to and deposited in any authorized county 5792
fund. The purchaser also shall pay on the date the tax 5793
certificates are delivered to the purchaser the fee, if any, 5794
negotiated under division (J) of this section. If the purchaser 5795
fails to pay the certificate purchase price, plus any applicable 5796
premium and less any applicable discount, and any such fee, 5797
within the time periods required by this section, the county 5798

treasurer shall retain the tax certificate and may attempt to 5799
sell it at any auction or negotiated sale conducted at a later 5800
date. 5801

(G) Upon receipt of the full payment from the purchaser of 5802
the certificate purchase price or other agreed-upon 5803
consideration, plus any applicable premium and less any 5804
applicable discount, and the negotiated fee, if any, the county 5805
treasurer, or a qualified trustee whom the treasurer has engaged 5806
for such purpose, shall issue the tax certificate and record the 5807
tax certificate sale by entering into a tax certificate register 5808
the certificate purchase price, any premium paid or discount 5809
taken, the certificate rate of interest, the date the 5810
certificates were sold, the name and address of the certificate 5811
holder or, in the case of issuance of the tax certificates in a 5812
book-entry system, the name and address of the nominee, and any 5813
other information the county treasurer considers necessary. The 5814
county treasurer may keep the tax certificate register in a 5815
hard-copy format or an electronic format. The name and address 5816
of the certificate holder or nominee may be, upon receipt of 5817
instructions from the purchaser, that of the secured party of 5818
the actual purchaser, or an agent or custodian for the purchaser 5819
or secured party. The county treasurer also shall transfer the 5820
tax certificates to the certificate holder. The county treasurer 5821
shall apportion the part of the cash proceeds from the sale 5822
representing taxes, penalties, and interest among the several 5823
taxing districts in the same proportion that the amount of taxes 5824
levied by each district against the certificate parcels in the 5825
preceding tax year bears to the taxes levied by all such 5826
districts against the certificate parcels in the preceding tax 5827
year, and credit the part of the proceeds representing 5828
assessments and other charges to the items of assessments and 5829

charges in the order in which those items became due. If the 5830
cash proceeds from the sale are not sufficient to fully satisfy 5831
the items of taxes, assessments, penalties, interest, and 5832
charges on the certificate parcels against which tax 5833
certificates were sold, the county treasurer shall credit the 5834
cash proceeds to such items pro rata based upon the proportion 5835
that each item of taxes, assessments, penalties, interest, and 5836
charges bears to the aggregate of all such items, or by any 5837
other method that the county treasurer, in the treasurer's sole 5838
discretion, determines is equitable. Upon issuing the tax 5839
certificates, the delinquent taxes that make up the certificate 5840
purchase price are transferred, and the superior lien of the 5841
state and its taxing districts for those delinquent taxes is 5842
conveyed intact to the certificate holder or holders. 5843

(H) If a tax certificate is offered for sale under this 5844
section but is not sold, the county treasurer may strike the 5845
corresponding certificate parcel from the list of parcels 5846
selected for tax certificate sales. The lien for taxes, 5847
assessments, charges, penalties, and interest against a parcel 5848
stricken from the list thereafter may be foreclosed in the 5849
manner prescribed by section 323.25, ~~5721.14~~, or 5721.18 of the 5850
Revised Code unless, prior to the institution of such 5851
proceedings against the parcel, the county treasurer restores 5852
the parcel to the list of parcels selected for tax certificate 5853
sales. 5854

(I) Neither a certificate holder nor its secured party, if 5855
any, shall be liable for damages arising from a violation of 5856
sections 3737.87 to ~~3737.89~~ 3737.89 or Chapter 3704., 3734., 5857
3745., 3746., 3750., 3751., 3752., 6109., or 6111. of the 5858
Revised Code, or a rule adopted or order, permit, license, 5859
variance, or plan approval issued under any of those chapters, 5860

that is or was committed by another person in connection with 5861
the parcel for which the tax certificate is held. 5862

(J) When selling or transferring a tax certificate under 5863
this section, the county treasurer may negotiate with the 5864
purchaser of the certificate for fees paid by the purchaser to 5865
the county treasurer to reimburse the treasurer for any part or 5866
all of the treasurer's costs of preparing for and administering 5867
the sale of the tax certificate and any fees set forth by the 5868
county treasurer in the tax certificate sale/purchase agreement. 5869
Such fees, if any, shall be added to the certificate purchase 5870
price and shall be paid by the purchaser on the date of delivery 5871
of the tax certificate. The county treasurer shall deposit the 5872
fees in the county treasury to the credit of the tax certificate 5873
administration fund. 5874

(K) After selling tax certificates under this section, the 5875
county treasurer shall send written notice to the owner of the 5876
certificate parcel by either certified mail or, if the treasurer 5877
has record of an internet identifier of record associated with 5878
the owner, by ordinary mail and by that internet identifier of 5879
record. A mailed notice shall be sent to the owner's last known 5880
tax-mailing address. The notice shall inform the owner that a 5881
tax certificate with respect to such owner's parcel was sold or 5882
transferred and shall describe the owner's options to redeem the 5883
parcel, including entering into a redemption payment plan under 5884
division (C) (2) of section 5721.38 of the Revised Code. However, 5885
the county treasurer is not required to send a notice under this 5886
division if the treasurer previously has attempted to send a 5887
notice to the owner of the parcel at the owner's last known tax- 5888
mailing address and the postal service has returned the notice 5889
as undeliverable. 5890

Sec. 5721.37. (A) (1) At any time after one year from the 5891
date shown on the tax certificate as the date the tax 5892
certificate was sold, and not later than the end of the 5893
certificate period, a certificate holder, except for a county 5894
land reutilization corporation, may file with the county 5895
treasurer a request for foreclosure, or a private attorney on 5896
behalf of the certificate holder may file with the county 5897
treasurer a notice of intent to foreclose, on a form prescribed 5898
by the tax commissioner, provided the certificate parcel has not 5899
been redeemed under division (A) or (C) of section 5721.38 of 5900
the Revised Code and at least one certificate respecting the 5901
certificate parcel, held by the certificate holder filing the 5902
request for foreclosure or notice of intent to foreclose and 5903
eligible to be enforced through a foreclosure proceeding, has 5904
not been voided under section 5721.381 of the Revised Code. If 5905
the certificate holder is a county land reutilization 5906
corporation, the corporation may institute a foreclosure action 5907
under the statutes pertaining to the foreclosure of mortgages or 5908
as permitted under sections 323.65 to 323.79 of the Revised Code 5909
at any time after it acquires the tax certificate. 5910

(2) If, before the expiration of the certificate period, 5911
the owner of the property files a petition in bankruptcy, the 5912
county treasurer, upon being notified of the filing of the 5913
petition, shall notify the certificate holder by ordinary first- 5914
class or certified mail or by binary means of the filing of the 5915
petition. It is the obligation of the certificate holder to file 5916
a proof of claim with the bankruptcy court to protect the 5917
holder's interest in the certificate parcel. The last day on 5918
which the certificate holder may file a request for foreclosure 5919
or a notice of intent to foreclose is the later of the 5920
expiration of the certificate period or one hundred eighty days 5921

after the certificate parcel is no longer property of the 5922
bankruptcy estate; however, the certificate period is tolled 5923
while the property owner's bankruptcy case remains open. If the 5924
certificate holder is a county land reutilization corporation, 5925
the corporation may institute a foreclosure action under the 5926
statutes pertaining to the foreclosure of mortgages or as 5927
permitted under sections 323.65 to 323.79 of the Revised Code at 5928
any time after it acquires such tax certificate, subject to any 5929
restrictions under such bankruptcy law or proceeding. 5930

Interest at the certificate rate of interest continues to 5931
accrue during any extension of time required by division (A)(2) 5932
of this section unless otherwise provided under Title 11 of the 5933
United States Code. 5934

(3) If, before the expiration of three years from the date 5935
a tax certificate was sold, the owner of property for which the 5936
certificate was sold applies for an exemption under section 5937
3735.67 or 5715.27 of the Revised Code or under any other 5938
section of the Revised Code under the jurisdiction of the 5939
director of environmental protection, the county treasurer shall 5940
notify the certificate holder by ordinary first-class or 5941
certified mail or by binary means of the filing of the 5942
application. Once a determination has been made on the exemption 5943
application, the county treasurer shall notify the certificate 5944
holder of the determination by ordinary first-class or certified 5945
mail or by binary means. Except with respect to a county land 5946
reutilization corporation, the last day on which the certificate 5947
holder may file a request for foreclosure shall be the later of 5948
three years from the date the certificate was sold or forty-five 5949
days after notice of the determination was provided. 5950

(B) When a request for foreclosure or a notice of intent 5951

to foreclose is filed under this section, the certificate holder 5952
shall submit a payment to the county treasurer equal to the sum 5953
of the following: 5954

(1) The certificate redemption prices of all outstanding 5955
tax certificates that have been sold on the parcel, other than 5956
tax certificates held by the person requesting foreclosure; 5957

(2) Any taxes, assessments, penalties, interest, and 5958
charges appearing on the tax duplicate charged against the 5959
certificate parcel that is the subject of the foreclosure 5960
proceedings and that are not covered by a tax certificate, but 5961
such amounts are not payable if the certificate holder is a 5962
county land reutilization corporation; 5963

(3) If the foreclosure proceedings are filed by the county 5964
prosecuting attorney pursuant to section 323.25, sections 323.65 5965
to 323.79, or section ~~5721.14~~ or 5721.18 of the Revised Code, a 5966
fee in the amount prescribed by the county prosecuting attorney 5967
to cover the prosecuting attorney's legal costs incurred in the 5968
foreclosure proceeding. 5969

(C) (1) With respect to a certificate purchased under 5970
section 5721.32, 5721.33, or 5721.42 of the Revised Code, if the 5971
certificate parcel has not been redeemed and at least one 5972
certificate respecting the certificate parcel, held by the 5973
certificate holder filing the request for foreclosure and 5974
eligible to be enforced through a foreclosure proceeding, has 5975
not been voided under section 5721.381 of the Revised Code, the 5976
county treasurer, within five days after receiving a foreclosure 5977
request and the payment required under division (B) of this 5978
section, shall certify notice to that effect to the county 5979
prosecuting attorney and shall provide a copy of the foreclosure 5980
request. The county treasurer also shall send notice by ordinary 5981

first class or certified mail to all certificate holders other 5982
than the certificate holder requesting foreclosure that 5983
foreclosure has been requested by a certificate holder and that 5984
payment for the tax certificates is forthcoming. Within ninety 5985
days of receiving the copy of the foreclosure request, the 5986
prosecuting attorney shall commence a foreclosure proceeding in 5987
the name of the county treasurer in the manner provided under 5988
section 323.25, sections 323.65 to 323.79, or section ~~5721.14 or~~ 5989
5721.18 of the Revised Code, to enforce the lien vested in the 5990
certificate holder by the certificate. The prosecuting attorney 5991
shall attach to the complaint the foreclosure request and the 5992
county treasurer's written certification. 5993

(2) With respect to a certificate purchased under section 5994
5721.32, 5721.33, or 5721.42 of the Revised Code, if the 5995
certificate parcel has not been redeemed, at least one 5996
certificate respecting the certificate parcel, held by the 5997
certificate holder filing the notice of intent to foreclose and 5998
eligible to be enforced through a foreclosure proceeding, has 5999
not been voided under section 5721.381 of the Revised Code, a 6000
notice of intent to foreclose has been filed, and the payment 6001
required under division (B) of this section has been made, the 6002
county treasurer shall certify notice to that effect to the 6003
private attorney. The county treasurer also shall send notice by 6004
ordinary first class or certified mail or by binary means to all 6005
certificate holders other than the certificate holder 6006
represented by the attorney that a notice of intent to foreclose 6007
has been filed and that payment for the tax certificates is 6008
forthcoming. After receipt of the treasurer's certification and 6009
not later than one hundred twenty days after the filing of the 6010
intent to foreclose or the number of days specified under the 6011
terms of a negotiated sale under section 5721.33 of the Revised 6012

Code, the private attorney shall commence a foreclosure 6013
proceeding in the name of the certificate holder in the manner 6014
provided under division (F) of this section to enforce the lien 6015
vested in the certificate holder by the certificate. The private 6016
attorney shall attach to the complaint the notice of intent to 6017
foreclose and the county treasurer's written certification. 6018

(D) The county treasurer shall credit the amount received 6019
under division (B) (1) of this section to the tax certificate 6020
redemption fund. The tax certificates respecting the payment 6021
shall be paid as provided in division (D) of section 5721.38 of 6022
the Revised Code. The amount received under division (B) (2) of 6023
this section shall be distributed to the taxing districts to 6024
which the delinquent and unpaid amounts are owed. The county 6025
treasurer shall deposit the fee received under division (B) (3) 6026
of this section in the county treasury to the credit of the 6027
delinquent tax and assessment collection fund. 6028

(E) (1) Except with respect to a county land reutilization 6029
corporation, if the certificate holder does not file with the 6030
county treasurer a request for foreclosure or a notice of intent 6031
to foreclose with respect to a certificate parcel with the 6032
required payment within the certificate period or any extension 6033
of that period pursuant to division (C) (2) of section 5721.38 of 6034
the Revised Code, or within the period provided under division 6035
(A) (2) of this section, and during that time the certificate has 6036
not been voided under section 5721.381 of the Revised Code and 6037
the certificate parcel has not been redeemed or foreclosed upon, 6038
the certificate holder's lien against the parcel is canceled and 6039
the certificate is voided, subject to division (E) (2) of this 6040
section. 6041

(2) In the case of any tax certificate purchased under 6042

section 5721.32 of the Revised Code or under section 5721.42 of 6043
the Revised Code by the holder of a certificate issued under 6044
section 5721.32 of the Revised Code prior to June 24, 2008, the 6045
county treasurer, upon application by the certificate holder, 6046
may sell to the certificate holder a new certificate extending 6047
the three-year period prescribed by division (E)(1) of this 6048
section, as that division existed prior to that date, to six 6049
years after the date shown on the original certificate as the 6050
date it was sold or any extension of that date. 6051

The county treasurer and the certificate holder shall 6052
negotiate the premium, in cash, to be paid for a new certificate 6053
sold under division (E)(2) of this section. If the county 6054
treasurer and certificate holder do not negotiate a mutually 6055
acceptable premium, the county treasurer and certificate holder 6056
may agree to engage a person experienced in the valuation of 6057
financial assets to appraise a fair premium for the new 6058
certificate. The certificate holder has the option to purchase 6059
the new certificate for the fair premium so appraised. Not less 6060
than one-half of the fee of the person so engaged shall be paid 6061
by the certificate holder requesting the new certificate; the 6062
remainder of the fee shall be paid from the proceeds of the sale 6063
of the new certificate. If the certificate holder does not 6064
purchase the new certificate for the premium so appraised, the 6065
certificate holder shall pay the entire fee. The county 6066
treasurer shall credit the remaining proceeds from the sale to 6067
the items of taxes, assessments, penalties, interest, and 6068
charges in the order in which they became due. 6069

A certificate issued under division (E)(2) of this section 6070
vests in the certificate holder and its secured party, if any, 6071
the same rights, interests, privileges, and immunities as are 6072
vested by the original certificate under sections 5721.30 to 6073

5721.43 of the Revised Code. The certificate shall be issued in 6074
the same form as the form prescribed for the original 6075
certificate issued except for any modifications necessary, in 6076
the county treasurer's discretion, to reflect the extension 6077
under this division of the certificate holder's lien to six 6078
years after the date shown on the original certificate as the 6079
date it was sold or any extension of that date. The certificate 6080
holder may record a certificate issued under division (E) (2) of 6081
this section or memorandum thereof as provided in division (B) 6082
of section 5721.35 of the Revised Code, and the county recorder 6083
shall index the certificate and record any subsequent 6084
cancellation of the lien as provided in that section. The sale 6085
of a certificate extending the lien under division (E) (2) of 6086
this section does not impair the right of redemption of the 6087
owner of record of the certificate parcel or of any other person 6088
entitled to redeem the property. 6089

(3) If the holder of a certificate purchased under section 6090
5721.32, 5721.33, or 5721.42 of the Revised Code submits a 6091
notice of intent to foreclose to the county treasurer but fails 6092
to file a foreclosure action in a court of competent 6093
jurisdiction within the time specified in division (C) (2) of 6094
this section, the liens represented by all tax certificates 6095
respecting the certificate parcel held by that certificate 6096
holder, and for which the deadline for filing a notice of intent 6097
to foreclose has passed, are canceled and the certificates 6098
voided, and the certificate holder forfeits the payment of the 6099
amounts described in division (B) (2) of this section. 6100

(F) With respect to tax certificates purchased under 6101
section 5721.32, 5721.33, or 5721.42 of the Revised Code, upon 6102
the delivery to the private attorney by the county treasurer of 6103
the certification provided for under division (C) (2) of this 6104

section, the private attorney shall institute a foreclosure 6105
proceeding under this division in the name of the certificate 6106
holder to enforce the holder's lien, in any court or board of 6107
revision with jurisdiction, unless the certificate redemption 6108
price is paid prior to the time a complaint is filed. The 6109
attorney shall prosecute the proceeding to final judgment and 6110
satisfaction, whether through sale of the property or the 6111
vesting of title and possession in the certificate holder or 6112
other disposition under sections 323.65 to 323.79 of the Revised 6113
Code or as may otherwise be provided by law. 6114

The foreclosure proceedings under this division, except as 6115
otherwise provided in this division, shall be instituted and 6116
prosecuted in the same manner as is provided by law for the 6117
foreclosure of mortgages on land, except that, if service by 6118
publication is necessary, such publication shall be made once a 6119
week for three consecutive weeks and the service shall be 6120
complete at the expiration of three weeks after the date of the 6121
first publication. 6122

Any notice given under this division shall include the 6123
name of the owner of the parcel as last set forth in the records 6124
of the county recorder, the owner's last known mailing address, 6125
the address of the subject parcel if different from that of the 6126
owner, and a complete legal description of the subject parcel. 6127
In any county that has adopted a permanent parcel number system, 6128
such notice may include the permanent parcel number in addition 6129
to a complete legal description. 6130

It is sufficient, having been made a proper party to the 6131
foreclosure proceeding, for the certificate holder to allege in 6132
such holder's complaint that the tax certificate has been duly 6133
purchased by the certificate holder, that the certificate 6134

redemption price is due and unpaid, that there is a lien against 6135
the property described in the tax certificate, and, if 6136
applicable, that the certificate holder desires to invoke the 6137
alternative redemption period prescribed in sections 323.65 to 6138
323.79 of the Revised Code, without setting forth in such 6139
holder's complaint any other special matter relating to the 6140
foreclosure proceeding. The complaint shall pray for an order 6141
directing the sheriff, or the bailiff if the complaint is filed 6142
in municipal court, to offer the property for sale in the manner 6143
provided in section 5721.19 of the Revised Code or otherwise 6144
transferred according to any applicable procedures provided in 6145
sections 323.65 to 323.79 of the Revised Code, unless the 6146
complaint documents that the county auditor has determined that 6147
the true value of the certificate parcel is less than the 6148
certificate purchase price. In that case, the prayer of the 6149
complaint shall request that fee simple title to the property be 6150
transferred to and vested in the certificate holder free and 6151
clear of all subordinate liens. 6152

In the foreclosure proceeding, the certificate holder may 6153
join in one action any number of tax certificates relating to 6154
the same owner. However, the decree for each tax certificate 6155
shall be rendered separately and any proceeding may be severed, 6156
in the discretion of the court or board of revision, for the 6157
purpose of trial or appeal. Except as may otherwise be provided 6158
in sections 323.65 to 323.79 of the Revised Code, upon 6159
confirmation of sale, the court or board of revision shall order 6160
payment of all costs related directly or indirectly to the tax 6161
certificate, including, without limitation, attorney's fees of 6162
the holder's attorney in accordance with section 5721.371 of the 6163
Revised Code. The tax certificate purchased by the certificate 6164
holder is presumptive evidence in all courts and boards of 6165

revision and in all proceedings, including, without limitation, 6166
at the trial of the foreclosure action, of the amount and 6167
validity of the taxes, assessments, charges, penalties by the 6168
court and added to such principal amount, and interest appearing 6169
due and unpaid and of their nonpayment. 6170

(G) If a parcel is sold under this section, the officer 6171
who conducted the sale shall collect the recording fee from the 6172
purchaser at the time of the sale and, following confirmation of 6173
the sale, shall prepare and record the deed conveying the title 6174
to the parcel to the purchaser. 6175

Sec. 5722.01. As used in this chapter: 6176

~~(A) "Electing subdivision" means a municipal corporation 6177
that has enacted an ordinance or a township or county that has 6178
adopted a resolution pursuant to section 5722.02 of the Revised 6179
Code for purposes of adopting and implementing the procedures 6180
set forth in sections 5722.02 to 5722.15 of the Revised Code. A 6181
county land reutilization corporation organized by a county and 6182
designated to act on behalf of the county pursuant to division 6183
(B) of section 5722.02 of the Revised Code shall be deemed the 6184
electing subdivision for all purposes of this chapter, except as 6185
otherwise expressly provided in this chapter. 6186~~

~~(B) "County land reutilization corporation" means a county 6187
land reutilization corporation organized under Chapter 1724. of 6188
the Revised Code. 6189~~

~~(C) (B) "Delinquent lands" and "delinquent vacant lands" 6190
have the same meanings has the same meaning as in section 6191
5721.01 of the Revised Code. 6192~~

(C) "Electing subdivision" means a municipal corporation 6193
that has enacted an ordinance or a township or county that has 6194

adopted a resolution pursuant to section 5722.02 of the Revised 6195
Code for purposes of adopting and implementing the procedures 6196
set forth in sections 5722.02 to 5722.15 of the Revised Code. A 6197
county land reutilization corporation organized by a county and 6198
designated to act on behalf of the county pursuant to division 6199
(B) of section 5722.02 of the Revised Code shall be deemed the 6200
electing subdivision for the county establishing the corporation 6201
for all purposes of this chapter, except as otherwise expressly 6202
provided in this chapter. 6203

(D) "Land reutilization program" means the procedures and 6204
activities concerning the acquisition, management, and 6205
disposition of affected delinquent lands set forth in sections 6206
5722.02 to 5722.15 of the Revised Code and lands otherwise 6207
acquired by an electing subdivision, including a county land 6208
reutilization corporation. 6209

(E) "Minimum bid," in the case of a sale of property 6210
foreclosed pursuant to section 323.25, sections 323.65 to 6211
323.79, or section 5721.18, ~~or foreclosed and forfeited pursuant~~ 6212
~~to section 5721.14~~ of the Revised Code, means a bid in an amount 6213
equal to the sum of the taxes, assessments, charges, penalties, 6214
and interest due and payable on the parcel subsequent to the 6215
delivery to the county prosecuting attorney of the delinquent 6216
land ~~or delinquent vacant land~~ tax certificate or master list of 6217
delinquent ~~or delinquent vacant~~ tracts containing the parcel, 6218
and prior to the transfer of the deed of the parcel to the 6219
purchaser following confirmation of sale, plus the costs of 6220
foreclosure ~~or foreclosure and forfeiture~~ proceedings against 6221
the property. 6222

(F) "Nonproductive land" means any parcel of ~~delinquent~~ 6223
~~vacant land with respect to which a foreclosure and forfeiture~~ 6224

~~proceeding pursuant to section 5721.14 of the Revised Code has~~ 6225
~~been instituted; and any parcel of delinquent land with respect~~ 6226
to which a foreclosure proceeding pursuant to section 323.25, 6227
sections 323.65 to 323.79, or division (A) or (B) of section 6228
5721.18 of the Revised Code has been instituted and to which one 6229
of the following criteria applies: 6230

(1) There are no buildings or structures located on the 6231
land; 6232

(2) The land is abandoned land as defined in section 6233
323.65 of the Revised Code; 6234

(3) None of the buildings or other structures located on 6235
the parcel are in the occupancy of any person, and the township 6236
or municipal corporation within whose boundaries the parcel is 6237
situated has instituted proceedings under section 505.86 or 6238
715.26 of the Revised Code, or Section 3 of Article XVIII, Ohio 6239
Constitution, for the removal or demolition of such buildings or 6240
other structures by the township or municipal corporation 6241
because of their insecure, unsafe, or structurally defective 6242
condition; 6243

(4) None of the buildings or structures located on the 6244
parcel are in the occupancy of any person at the time the 6245
foreclosure proceeding is initiated, and the municipal 6246
corporation, county, township, or county land reutilization 6247
corporation determines that the parcel is eligible for 6248
acquisition through a land reutilization program. 6249

(G) "Occupancy" means the actual, continuous, and 6250
exclusive use and possession of a parcel by a person having a 6251
lawful right to such use and possession. 6252

(H) "Land within an electing subdivision's boundaries" 6253

does not include land within the boundaries of a municipal corporation, unless the electing subdivision is the municipal corporation or the municipal corporation adopts an ordinance that gives consent to the electing subdivision to include such land.

Sec. 5722.02. (A) Any municipal corporation, county, or township may elect to adopt and implement the procedures set forth in sections 5722.02 to 5722.15 of the Revised Code to facilitate the effective reutilization of nonproductive land situated within its boundaries. Such election shall be made by ordinance in the case of a municipal corporation, and by resolution in the case of a county or township. The ordinance or resolution shall state that the existence of nonproductive land within its boundaries is such as to necessitate the implementation of a land reutilization program to foster either the return of such nonproductive land to tax revenue generating status or the devotion thereof to public use.

(B) Any county adopting a resolution under division (A) of this section may direct in the resolution that a county land reutilization corporation be organized under Chapter 1724. of the Revised Code to act on behalf of and cooperate with the county in exercising the powers and performing the duties of the county under this chapter. The powers extended to a county land reutilization corporation shall not be construed as a limitation on the powers granted to a county land reutilization corporation under Chapter 1724. of the Revised Code, but shall be construed as additional powers.

(C) An electing subdivision shall promptly deliver certified copies of such ordinance or resolution to the auditor, treasurer, and the prosecutor of each county in which the

electing subdivision is situated. On and after the effective 6284
date of such ordinance or resolution, the foreclosure, sale, 6285
management, and disposition of all nonproductive land situated 6286
within the electing subdivision's boundaries shall be governed 6287
by the procedures set forth in sections 5722.02 to 5722.15 of 6288
the Revised Code, and, in the case of a county land 6289
reutilization corporation, as authorized under Chapter 1724. of 6290
the Revised Code. When a county adopts a resolution organizing a 6291
county land reutilization corporation pursuant to this chapter, 6292
the county shall deliver a copy of the resolution to the county 6293
auditor, county treasurer, and county prosecuting attorney. 6294

(D) A county, a county land reutilization corporation, and 6295
a municipal corporation or township may enter into an agreement 6296
to implement the procedures in sections 5722.02 to 5722.15 of 6297
the Revised Code within the boundaries of the municipal 6298
corporation or township if the county and the township or 6299
municipal corporation are electing subdivisions and the county 6300
has, by resolution, designated a county land reutilization 6301
corporation to act on its behalf under this chapter. 6302

~~Any property acquired by a county land reutilization 6303
corporation in a transaction other than the tax foreclosure- 6304
procedures in Chapter 323., 5721., or 5723. of the Revised Code- 6305
shall be subject to a priority right of acquisition by a 6306
municipal corporation or township in which the property is 6307
located for a period of thirty days after the county land 6308
reutilization corporation first records the deed evidencing 6309
acquisition of such property with the county recorder. A 6310
municipal corporation or township claiming a priority right of 6311
acquisition shall file, and the county recorder shall record, an 6312
instrument evidencing such right within the thirty day period.- 6313
The instrument shall include the name and address of the 6314~~

~~applicable municipal corporation or township, the parcel or 6315
other identifying number and an affirmative statement by the 6316
municipal corporation or township that it intends to acquire the 6317
property. If the municipal corporation or township records such 6318
an instrument within the thirty day period, then the priority 6319
right of acquisition shall be effective for a period of ninety 6320
days after the instrument is recorded. If the municipal 6321
corporation or township does not record the instrument 6322
expressing its intent to acquire the property or, if having 6323
timely recorded such instrument does not thereafter acquire and 6324
record a deed within the ninety day period following the 6325
recording of its intent to acquire the property, then the county 6326
land reutilization corporation may dispose of such property free 6327
and clear of any claim or interest of such municipal corporation 6328
or township. If a municipal corporation or township does not 6329
record an instrument of intent to acquire property within the 6330
thirty day period, or if a municipal corporation or township, 6331
after timely recording an instrument of intent to acquire a 6332
parcel, does not thereafter acquire the parcel within ninety 6333
days and record a deed thereto with the county recorder, the 6334
municipal corporation or township has no statutory, legal, or 6335
equitable claim or estate in property acquired by the county 6336
land reutilization corporation. This section shall not be 6337
construed to constitute an exception to free and clear title to 6338
the property held by a county land reutilization corporation or 6339
any of its subsequent transferees, or to preclude a county land 6340
reutilization corporation and any municipal corporation or 6341
township from entering into an agreement that disposes of 6342
property on terms to which they may thereafter mutually agree. 6343~~

Sec. 5722.03. (A) On and after the effective date of an 6344
ordinance or resolution adopted pursuant to section 5722.02 of 6345

the Revised Code, nonproductive land within an electing 6346
subdivision's boundaries that the subdivision wishes to acquire 6347
and that has either been advertised and offered for sale or is 6348
otherwise available for acquisition pursuant to a foreclosure 6349
proceeding as provided in section 323.25, sections 323.65 to 6350
323.79, or section 5721.18 of the Revised Code, but is not sold 6351
for want of a minimum bid, shall be sold or transferred to the 6352
electing subdivision in the manner set forth in this section or 6353
sections 323.65 to 323.79 of the Revised Code. 6354

(B) Upon receipt of an ordinance or resolution under 6355
section 5722.02 of the Revised Code, the county prosecuting 6356
attorney shall compile and deliver to the electing subdivision a 6357
list of all delinquent land within the electing subdivision with 6358
respect to which a foreclosure proceeding pursuant to section 6359
323.25, sections 323.65 to 323.79, or section 5721.18 of the 6360
Revised Code has been instituted and is pending. The prosecuting 6361
attorney shall notify the electing subdivision of the identity 6362
of all delinquent land within the subdivision whenever a 6363
foreclosure proceeding pursuant to section 323.25, sections 6364
323.65 to 323.79, or section 5721.18 of the Revised Code is 6365
commenced with respect to that land. 6366

(C) The electing subdivision shall select from such lists 6367
the delinquent lands that constitute nonproductive lands that it 6368
wishes to acquire, and shall notify the prosecuting attorney of 6369
its selection prior to the advertisement and sale of the 6370
nonproductive lands pursuant to such a foreclosure proceeding, 6371
or as otherwise provided in sections 323.65 to 323.79 of the 6372
Revised Code. Notwithstanding the sales price provisions to the 6373
contrary in division (A) of section 323.28 or in divisions (A) 6374
(1) and (C) of section 5721.19 of the Revised Code, selected 6375
nonproductive lands subject to a foreclosure proceeding pursuant 6376

to section 323.25, sections 323.65 to 323.79, or section 5721.18 6377
of the Revised Code that require a sale shall be advertised for 6378
sale and be sold, without appraisal, for not less than the 6379
amount determined under division (A) (1) of section 323.28 or 6380
sections 323.65 to 323.79 of the Revised Code in the case of 6381
selected nonproductive lands subject to a foreclosure proceeding 6382
pursuant to section 323.25 or sections 323.65 to 323.79 of the 6383
Revised Code, or the amount determined under division (A) (2) of 6384
section 5721.19 in the case of selected nonproductive lands 6385
subject to a foreclosure proceeding pursuant to section 5721.18 6386
of the Revised Code, or as prescribed in sections 323.65 to 6387
323.79 of the Revised Code. Except as otherwise authorized in 6388
section 323.78 of the Revised Code, all nonproductive lands so 6389
selected, when advertised for sale pursuant to a foreclosure 6390
proceeding, shall be advertised separately from the 6391
advertisement applicable to other delinquent lands. 6392
Notwithstanding division (A) of section 5721.191 of the Revised 6393
Code, the minimum amount for which selected nonproductive lands 6394
subject to a foreclosure proceeding pursuant to section 5721.18 6395
of the Revised Code will be sold, as specified in the 6396
advertisement for sale, shall equal the sum of the taxes, 6397
assessments, charges, penalties, interest, and costs due on the 6398
parcel as determined under division (A) (2) of section 5721.19 of 6399
the Revised Code. Notwithstanding provisions to the contrary in 6400
division (A) of section 323.28 of the Revised Code, the minimum 6401
amount for which selected nonproductive lands subject to a 6402
foreclosure proceeding pursuant to section 323.25 of the Revised 6403
Code will be sold, as specified in the advertisement for sale, 6404
shall equal the amount specified in division (A) (1) of section 6405
323.28 of the Revised Code. The advertisement relating to the 6406
selected nonproductive lands also shall include a statement that 6407
the lands have been determined by the electing subdivision to be 6408

nonproductive lands and that, if at a foreclosure sale no bid 6409
for the appropriate amount specified in this division is 6410
received, such lands shall be sold or transferred to the 6411
electing subdivision. 6412

(D) If any nonproductive land selected by an electing 6413
subdivision is advertised and offered for sale at one sale 6414
pursuant to this section but is not sold for want of a minimum 6415
bid, the electing subdivision that selected the nonproductive 6416
land shall be deemed to have submitted the winning bid at such 6417
sale, and the land is deemed sold to the electing subdivision 6418
for no consideration other than the amounts charged under 6419
divisions (E) ~~and (F)~~ of this section. If both a county and a 6420
township within that county have adopted a resolution pursuant 6421
to section 5722.02 of the Revised Code and both subdivisions 6422
select the same parcel or parcels of land, the subdivision that 6423
first notifies the prosecuting attorney of such selection shall 6424
be the electing subdivision deemed to have submitted the winning 6425
bid under this division. If a municipal corporation and a county 6426
land reutilization corporation select the same parcel or parcels 6427
of land, the municipal corporation shall be deemed the winning 6428
bidder under this division. The officer conducting the sale 6429
shall announce the bid of the electing subdivision at the sale 6430
and shall report the proceedings to the court or board of 6431
revision for confirmation of sale. 6432

(E) Upon the sale or transfer of any nonproductive land to 6433
an electing subdivision, the county auditor shall charge the 6434
costs, as determined by the court or board of revision, incurred 6435
in the foreclosure proceeding instituted under section 323.25, 6436
sections 323.65 to 323.79, or section 5721.18 of the Revised 6437
Code and applicable to the nonproductive land to the taxing 6438
districts, including the electing subdivision, in direct 6439

proportion to their interest in the taxes, assessments, charges, 6440
penalties, and interest on the nonproductive land due and 6441
payable at the time the land was sold pursuant to the 6442
foreclosure proceeding. The interest of each taxing district in 6443
the taxes, assessments, charges, penalties, and interest on the 6444
nonproductive land shall bear the same proportion to the amount 6445
of those taxes, assessments, charges, penalties, and interest 6446
that the amount of taxes levied by each district against the 6447
nonproductive land in the preceding tax year bears to the taxes 6448
levied by all such districts against the nonproductive land in 6449
the preceding tax year. If the electing subdivision is a county 6450
land reutilization corporation and the nonproductive land is 6451
sold or transferred to the corporation, the corporation shall be 6452
deemed to have the proportionate interest of the county on whose 6453
behalf it has been designated and organized in the taxes, 6454
assessments, charges, penalties, and interest on the 6455
nonproductive land in that county. In making a semiannual 6456
apportionment of funds, the auditor shall retain at the next 6457
apportionment the amount charged to each such taxing district, 6458
except that in the case of nonproductive land sold or 6459
transferred to a county land reutilization corporation, the 6460
auditor shall provide an invoice to the corporation for the 6461
amount charged to it. The costs retained by the auditor shall be 6462
deposited to the credit of the county treasurer's delinquent tax 6463
and assessment collection fund and the county prosecutor's 6464
delinquent tax and assessment collection fund under section 6465
321.261 of the Revised Code to reimburse the treasurer and 6466
prosecutor according to actual identified and advanced costs 6467
expended by the prosecutor or treasurer, equally, or in 6468
proportion to the percentage that each of their costs bears to 6469
the total costs. 6470

(F) The officer conducting the sale shall execute and file 6471
for recording a deed conveying title to the land upon the filing 6472
of the entry of the confirmation of sale, unless the 6473
nonproductive land is redeemed under section 323.31 or 5721.18 6474
of the Revised Code. If the alternative redemption period 6475
applies under section 323.78 of the Revised Code, the officer 6476
shall not execute the deed and file it for recording until the 6477
alternative redemption period expires. In either case, once the 6478
deed has been recorded, the officer shall deliver the deed to 6479
the electing subdivision; thereupon, title to the land is 6480
incontestable in the electing subdivision and free and clear of 6481
all liens and encumbrances, except those easements and covenants 6482
of record running with the land and created prior to the time at 6483
which the taxes or assessments, for the nonpayment of which the 6484
land is sold or transferred at foreclosure, became due and 6485
payable. 6486

When title to a parcel of land upon which a lien has been 6487
placed under section 715.261, 743.04, or 6119.06 of the Revised 6488
Code is transferred to a county land reutilization corporation 6489
under this section, the lien on the parcel shall be extinguished 6490
if the lien is for costs or charges that were incurred before 6491
the date of the transfer to the corporation and if the 6492
corporation did not incur the costs or charges, regardless of 6493
whether the lien was attached or the costs or charges were 6494
certified before the date of transfer. In such a case, the 6495
corporation and its successors in title shall take title to the 6496
property free and clear of any such lien and shall be immune 6497
from liability in any action to collect such costs or charges. 6498

If a county land reutilization corporation takes title to 6499
property under this chapter before any costs or charges have 6500
been certified or any lien has been placed with respect to the 6501

property under section 715.261, 743.04, or 6119.06 of the Revised Code, the corporation shall be deemed a bona fide purchaser for value without knowledge of such costs or lien, regardless of whether the corporation had actual or constructive knowledge of the costs or lien, and any such lien shall be void and unenforceable against the corporation and its successors in title.

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

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

Sec. 5722.031. (A) If, in any foreclosure proceeding initiated under section 323.25, sections 323.65 to 323.79, or section 5721.18 of the Revised Code, a county board of revision, court of common pleas, or municipal court issues a decree of foreclosure, order of sale, order of transfer, or confirmation of sale under section 5722.03 of the Revised Code that transfers a delinquent parcel to an electing subdivision, the electing subdivision may file a petition with the board or court to vacate the decree, order, or confirmation of sale on the basis

that such electing subdivision does not wish to acquire the 6532
parcel or for any other reason. The electing subdivision may 6533
file such a petition notwithstanding any prior request by the 6534
electing subdivision or a party acting on behalf of the electing 6535
subdivision to acquire the parcel. 6536

If the electing subdivision files the petition within 6537
sixty days after the journalization of the decree, order, or 6538
confirmation of sale, the board or court shall vacate the 6539
decree, order, or confirmation of sale. If the electing 6540
subdivision files the petition more than sixty days after the 6541
journalization of the decree, order, or confirmation of sale, 6542
the board or court may vacate the decree, order, or confirmation 6543
of sale at its discretion utilizing standards of review 6544
prescribed in or consistent with Civil Rule 60. 6545

(B) An electing subdivision that files a petition under 6546
division (A) of this section shall not be required to intervene 6547
in the proceeding to which the petition relates, but shall file 6548
the petition in the same manner as would a party to the action. 6549
Upon filing the petition, the electing subdivision shall serve 6550
notice of the petition upon all parties to the action, except 6551
any party that previously failed to answer, plead, or appear in 6552
the proceeding as required in Civil Rule 12 or that is deemed to 6553
be in default under division (D) of section 323.69 of the 6554
Revised Code. 6555

(C) Upon the vacation of a decree, order, or confirmation 6556
of sale under division (A) of this section, the court of common 6557
pleas, municipal court, or board of revision shall reinstate the 6558
proceeding and schedule any further hearing or disposition 6559
required by law. The court or board shall not issue any further 6560
decree, order, or confirmation of sale transferring the 6561

delinquent parcel to the electing subdivision unless the 6562
electing subdivision petitions the court or board to acquire the 6563
parcel under sections 323.28, ~~323.74~~, 323.78, 5721.19, or 6564
5722.03 of the Revised Code at least seven days before a 6565
scheduled final hearing or sale of the parcel pursuant to the 6566
proceeding. In such a case, the electing subdivision shall not 6567
file, and the court or board shall not approve, any subsequent 6568
petition to vacate a decree, order, or confirmation of sale 6569
transferring the parcel to the electing subdivision. 6570

Sec. 5722.04. (A) Upon receipt of an ordinance or 6571
resolution adopted pursuant to section 5722.02 of the Revised 6572
Code, the county auditor shall deliver to the electing 6573
subdivision a list of all delinquent lands within an electing 6574
subdivision's boundaries that have been forfeited to the state 6575
pursuant to section 5723.01 of the Revised Code and thereafter 6576
shall notify the electing subdivision of any additions to or 6577
deletions from such list. 6578

The electing subdivision shall select from such lists the 6579
forfeited lands that constitute nonproductive lands that the 6580
subdivision wishes to acquire, and shall notify the county 6581
auditor of its selection prior to the advertisement and sale of 6582
such lands. Notwithstanding the sales price provisions of 6583
division (A) (1) of section 5723.06 of the Revised Code, the 6584
selected nonproductive lands shall be advertised for sale and be 6585
sold to the highest bidder for an amount at least sufficient to 6586
pay ~~the amount determined under division (A) (2) of section~~ 6587
5721.16 of the Revised Code the total amount of the finding 6588
entered by the court, including all taxes, assessments, charges, 6589
penalties, and interest payable subsequent to the delivery to 6590
the county prosecuting attorney of the delinquent land tax 6591
certificate or master list of delinquent tracts and prior to the 6592

journalization of the order of forfeiture described in section 6593
5723.01 of the Revised Code, plus the costs incurred in the 6594
foreclosure proceedings. For purposes of determining such 6595
amount, the county treasurer may estimate the amount of taxes, 6596
assessments, interest, penalties, and costs that will be payable 6597
at the time the nonproductive land is forfeited to the state. 6598

All nonproductive lands forfeited to the state and selected by 6599
an electing subdivision, when advertised for sale pursuant to 6600
the relevant procedures set forth in Chapter 5723. of the 6601
Revised Code, shall be advertised separately from the 6602
advertisement applicable to other forfeited lands. The 6603
advertisement relating to the selected nonproductive lands also 6604
shall include a statement that the lands have been selected by 6605
the electing subdivision as nonproductive lands that it wishes 6606
to acquire and that, if at the forfeiture sale no bid for the 6607
sum of the taxes, assessments, charges, penalties, interest, and 6608
costs due on the parcel as determined under division (A) (1) (a) 6609
of section 5723.06 of the Revised Code is received, the lands 6610
shall be sold to the electing subdivision. 6611

(B) If any nonproductive land that has been forfeited to 6612
the state and selected by an electing subdivision is advertised 6613
and offered for sale by the auditor pursuant to Chapter 5723. of 6614
the Revised Code, but no minimum bid is received, the electing 6615
subdivision shall be deemed to have submitted the winning bid, 6616
and the land is deemed sold to the electing subdivision for no 6617
consideration ~~other than the fee charged under division (C) of~~ 6618
~~this section.~~ If both a county and a township in that county 6619
have adopted a resolution pursuant to section 5722.02 of the 6620
Revised Code and both subdivisions select the same parcel or 6621
parcels of land, the electing subdivision deemed to have 6622
submitted the winning bid under this division shall be 6623

determined pursuant to division (D) of section 5722.03 of the Revised Code. 6624
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The auditor shall announce the bid at the sale and shall declare the selected nonproductive land to be sold to the electing subdivision. The auditor shall deliver to the electing subdivision a certificate of sale. 6626
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(C) On the returning of the certificate of sale to the auditor, the auditor shall execute and file for recording a deed conveying title to the selected nonproductive land and, once the deed has been recorded, deliver it to the electing subdivision. Thereupon, all previous title is extinguished, and the title in the electing subdivision is incontestable and free and clear from all liens and encumbrances, ~~except taxes and special assessments that are not due at the time of the sale and any~~ easements and covenants of record running with the land and created prior to the time at which the taxes or assessments, for the nonpayment of which the nonproductive land was forfeited, became due and payable. 6630
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When title to a parcel of land upon which a lien has been placed under section 715.261, 743.04, or 6119.06 of the Revised Code is transferred to a county land reutilization corporation under this section, the lien on the parcel shall be extinguished if the lien is for costs or charges that were incurred before the date of the transfer to the corporation and if the corporation did not incur the costs or charges, regardless of whether the lien was attached or the costs or charges were certified before the date of transfer. In such a case, the corporation and its successors in title shall take title to the property free and clear of any such lien and shall be immune from liability in any action to collect such costs or charges. 6642
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If a county land reutilization corporation takes title to 6654
property before any costs or charges have been certified or any 6655
lien has been placed with respect to the property under section 6656
715.261, 743.04, or 6119.06 of the Revised Code, the corporation 6657
shall be deemed a bona fide purchaser for value without 6658
knowledge of such costs or lien, regardless of whether the 6659
corporation had actual or constructive knowledge of the costs or 6660
lien, and any such lien shall be void and unenforceable against 6661
the corporation and its successors in title. 6662

At the time of the sale, the auditor shall collect and the 6663
electing subdivision shall pay the fee required by law for 6664
transferring and recording of deeds. 6665

Upon delivery of a deed conveying any nonproductive land 6666
to an electing subdivision, the county auditor shall charge all 6667
costs incurred in any proceeding instituted under section 6668
~~5721.14~~ or 5721.18 of the Revised Code or incurred as a result 6669
of the forfeiture and sale of the nonproductive land to the 6670
taxing districts, including the electing subdivision, in direct 6671
proportion to their interest in the taxes, assessments, charges, 6672
interest, and penalties on the nonproductive land due and 6673
payable at the time the land was sold at the forfeiture sale. 6674
The interest of each taxing district in the taxes, assessments, 6675
charges, penalties, and interest on the nonproductive land shall 6676
bear the same proportion to the amount of those taxes, 6677
assessments, charges, penalties, and interest that the amount of 6678
taxes levied by each district against the nonproductive land in 6679
the preceding tax year bears to the taxes levied by all such 6680
districts against the nonproductive land in the preceding tax 6681
year. If the electing subdivision is a county land reutilization 6682
corporation and the nonproductive land is sold or transferred to 6683
the corporation, the corporation shall be deemed to have the 6684

proportionate interest of the county designating or organizing 6685
such corporation in the taxes, assessments, charges, penalties, 6686
and interest on the nonproductive land in the county. In making 6687
a semiannual apportionment of funds, the auditor shall retain at 6688
the next apportionment the amount charged to each such taxing 6689
district, except that in the case of nonproductive land conveyed 6690
to a county land reutilization corporation the auditor shall 6691
invoice the corporation the amount charged to it. 6692

(D) If no political subdivision has requested to purchase 6693
a parcel of land at a foreclosure sale, any lands otherwise 6694
forfeited to the state for want of a bid at the foreclosure sale 6695
may, upon the request of a county land reutilization 6696
corporation, be transferred directly without cost to the 6697
corporation without appraisal or public bidding. 6698

Sec. 5722.05. Whenever nonproductive land is sold or 6699
transferred under section 323.65 to 323.79, 5721.19, 5722.03~~or,~~ 6700
5722.04, or 5723.04 of the Revised Code to an electing 6701
subdivision, no action shall be commenced, nor shall any defense 6702
be asserted, after one year from the date the deed conveying 6703
such land to the electing subdivision is filed for record, to 6704
question the validity of the title vested in the electing 6705
subdivision by such sale or transfer for any irregularity, 6706
informality, or omission in the proceedings relative to the 6707
foreclosure, forfeiture, ~~or sale,~~ or transfer of such 6708
nonproductive land to the electing subdivision. 6709

Sec. 5722.06. An electing subdivision, other than a county 6710
land reutilization corporation, shall assume possession and 6711
control of any nonproductive land acquired by it under section 6712
5722.03, 5722.04, or 5722.10 of the Revised Code and any other 6713
land it acquires from whatever source acquired as a part of its 6714

land reutilization program. The electing subdivision shall hold 6715
and administer such property in a governmental capacity for the 6716
benefit of itself and of other taxing districts having an 6717
interest in the taxes, assessments, charges, interest, and 6718
penalties due and owing thereon at the time of the property's 6719
acquisition by the electing subdivision. In its administration 6720
of such nonproductive land as a part of a land reutilization 6721
program, the electing subdivision shall: 6722

(A) Manage, maintain, and protect, or temporarily use for 6723
a public purpose such land in such manner as it deems 6724
appropriate; 6725

(B) Compile and maintain a written inventory of all such 6726
land. The inventory shall be available for public inspection and 6727
distribution at all times. 6728

~~(C) Study, analyze, and evaluate potential, present, and 6729
future uses for such land which would provide for the effective 6730
reutilization of the nonproductive land;~~ 6731

~~(D) Plan for, and use its best efforts to consummate, the 6732
sale or other disposition of such land at such times and upon 6733
such terms and conditions as it deems appropriate to the 6734
fulfillment of the purposes and objectives of its land 6735
reutilization program;~~ 6736

~~(E)~~ (D) Establish and maintain records and accounts 6737
reflecting all transactions, expenditures, and revenues relating 6738
to its land reutilization program, including separate 6739
itemizations of all transactions, expenditures, and revenues 6740
concerning each individual parcel of real property acquired as a 6741
part of such program. 6742

A county land reutilization corporation acquiring title to 6743

lands under section 5722.03, 5722.04, ~~or 5722.10, 5723.01, or~~ 6744
5723.04 of the Revised Code, and to any other land it acquires 6745
from whatever source acquired as a part of its land 6746
reutilization program, shall maintain, operate, hold, transact, 6747
and dispose of such land as provided in its plan and pursuant to 6748
its purposes under Chapter 1724. of the Revised Code. 6749

~~Sec. 5722.07. As used in this section, "fair market value"~~ 6750
~~means the appraised value of the nonproductive land made with~~ 6751
~~reference to such redevelopment and reutilization restrictions~~ 6752
~~as may be imposed by the electing subdivision as a condition of~~ 6753
~~sale or as may be otherwise applicable to such land.~~ 6754

An electing subdivision may, without competitive bidding, 6755
sell any land acquired by it as a part of its land reutilization 6756
program at such times, to such persons, and upon such terms and 6757
conditions, and subject to such restrictions and covenants as it 6758
deems necessary or appropriate to ~~assure~~ promote the land's 6759
effective reutilization. ~~Except with respect to a sale by or to~~ 6760
~~a county land reutilization corporation, such land shall be sold~~ 6761
~~at not less than its fair market value. However, except with~~ 6762
~~respect to land held by a county land reutilization corporation,~~ 6763
~~upon the approval of the legislative authorities of those taxing~~ 6764
~~districts entitled to share in the proceeds from the sale~~ 6765
~~thereof, the~~ An electing subdivision may either retain such 6766
land for devotion by it to land reutilization purposes or public 6767
use, or sell, lease, or otherwise transfer any such land to 6768
~~another a political subdivision for the devotion to public use~~ 6769
~~by such political subdivision for a consideration less than fair~~ 6770
~~market value, electing subdivision, or any other person to~~ 6771
promote the land's effective reutilization. 6772

~~Whenever an electing subdivision sells any land acquired~~ 6773

~~as part of its land reutilization program for an amount equal to 6774~~
~~or greater than fair market value, it shall execute and deliver 6775~~
~~all agreements and instruments incident thereto. The electing 6776~~
~~subdivision may execute and deliver all agreements and 6777~~
~~instruments without procuring any approval, consent, conveyance, 6778~~
~~or other instrument from any other person or entity, including 6779~~
~~the other taxing districts entitled to share in the proceeds 6780~~
~~from the sale thereof. 6781~~

An electing subdivision may, for purposes of land 6782
disposition, consolidate, assemble, or subdivide individual 6783
parcels of land acquired as part of its land reutilization 6784
program. 6785

Sec. 5722.08. When ~~an~~ any electing subdivision, ~~other than~~ 6786
~~a county land reutilization corporation,~~ sells any land acquired 6787
as a part of its land reutilization program, the proceeds from 6788
such sale shall be applied and distributed in the following 6789
order without reporting or accounting to the taxing districts: 6790

(A) To the electing subdivision in reimbursement of its 6791
expenses incurred on account of the acquisition, administration, 6792
management, maintenance, and disposition of such land, and such 6793
other expenses of the land reutilization program as the electing 6794
subdivision may apportion to such land; 6795

(B) ~~To the county treasurer to reimburse those taxing 6796~~
~~districts to which the county auditor charged the costs of 6797~~
~~foreclosure pursuant to section 5722.03 of the Revised Code, or 6798~~
~~costs of forfeiture pursuant to section 5722.04 of the Revised 6799~~
~~Code. If the proceeds of the sale of the nonproductive lands, 6800~~
~~after making the payment required under this division, are not 6801~~
~~sufficient to reimburse the full amounts charged to taxing 6802~~
~~districts as costs under section 5722.03 or 5722.04 of the 6803~~

~~Revised Code, the balance of the proceeds shall be used to~~ 6804
~~reimburse the taxing districts in the same proportion as the~~ 6805
~~costs were charged.~~electing subdivision to be used for land 6806
reutilization purposes, public purposes, and, in the case of 6807
county land reutilization corporations, any purpose enumerated 6808
in Chapter 1724. of the Revised Code; 6809

~~(C) To the county treasurer for distribution to the taxing~~ 6810
~~districts charged costs under section 5722.03 or 5722.04 of the~~ 6811
~~Revised Code, in the same proportion as they were charged costs~~ 6812
~~by the county auditor, an amount representing both of the~~ 6813
~~following:~~ 6814

~~(1) The taxes, assessments, charges, penalties, and~~ 6815
~~interest due and owing on such land as of the date of~~ 6816
~~acquisition by the electing subdivision;~~ 6817

~~(2) The taxes, assessments, charges, penalties, and~~ 6818
~~interest that would have been due and payable with respect to~~ 6819
~~such land from such date of acquisition were such land not~~ 6820
~~exempt from taxation pursuant to section 5722.11 of the Revised~~ 6821
~~Code.~~ 6822

~~(D) The balance, if any, to be retained by the electing~~ 6823
~~subdivision for application to the payment of costs and expenses~~ 6824
~~of its present or future land reutilization program uses and~~ 6825
~~expenses.~~ 6826

~~All proceeds from the sale of lands held by a county land~~ 6827
~~reutilization corporation shall be retained by the county land~~ 6828
~~reutilization corporation for the purposes for which it was~~ 6829
~~organized without further reporting or accounting to the taxing~~ 6830
~~districts.~~ 6831

Sec. 5722.10. An electing subdivision may accept a 6832

conveyance in lieu of foreclosure of delinquent land from the 6833
owners ~~thereof~~ of the delinquent land, regardless of whether a 6834
tax foreclosure has been filed against the delinquent land. Such 6835
conveyance may only be accepted with the consent of the county 6836
auditor acting as the agent of the state pursuant to section 6837
5721.09 of the Revised Code. If an electing subdivision or 6838
county land reutilization corporation certifies to the auditor 6839
in writing that the delinquent land is abandoned land as defined 6840
in section 323.65 of the Revised Code, the auditor shall consent 6841
to the conveyance. Such consent shall be given regardless of 6842
whether there exists any liens, encumbrances, or other interests 6843
of record on the abandoned delinquent land, except that upon 6844
such conveyance, the liens, encumbrances, or other interests of 6845
record shall remain with the land as conveyed to the electing 6846
subdivision or county land reutilization corporation. If the 6847
electing subdivision or county land reutilization corporation 6848
does not certify to the auditor in writing that the delinquent 6849
land is abandoned land, the auditor may consent to the 6850
conveyance for any reason authorized in this chapter. The owners 6851
or the electing municipal corporation or township shall pay all 6852
expenses incurred by the county in connection with any 6853
foreclosure ~~or foreclosure and forfeiture~~ proceeding filed 6854
pursuant to section 323.25, sections 323.65 to 323.79, or 6855
section 5721.18 ~~or 5721.14~~ of the Revised Code relative to such 6856
land. When the electing subdivision is the county or county land 6857
reutilization corporation acting on behalf of a county, it may 6858
require the owner to pay the expenses. The owner shall present 6859
the electing subdivision with evidence satisfactory to the 6860
subdivision that it will obtain by such conveyance fee simple 6861
title to such delinquent land. Unless otherwise agreed to by the 6862
electing subdivision accepting the conveyance, the title shall 6863
be free and clear of all liens and encumbrances, except such 6864

easements and covenants of record running with the land as were 6865
created prior to the time of the conveyance and delinquent 6866
taxes, assessments, penalties, interest, and charges, and taxes 6867
and special assessments that are a lien on the real property at 6868
the time of the conveyance. Any costs, charges, or liens that 6869
have been assessed, certified, or placed under section 715.261, 6870
743.04, or 6119.06 of the Revised Code with respect to real 6871
property acquired by or transferred to a county land 6872
reutilization corporation under this section shall, at the time 6873
of the conveyance to the corporation, be extinguished and of no 6874
force and effect as against the corporation, its successors, or 6875
its assignees, provided that the lien is for charges or costs 6876
that were incurred before the date of transfer to the 6877
corporation and that were not incurred by the corporation. 6878

Real property acquired by an electing subdivision under 6879
this section shall not be subject to foreclosure or forfeiture 6880
under Chapter 5721. or 5723. of the Revised Code. ~~The sale or~~ 6881
~~other transfer, as authorized by section 5722.07 of the Revised~~ 6882
~~Code, of real property acquired under this section shall~~ 6883
~~extinguish the lien on the title for all taxes, assessments,~~ 6884
~~penalties, interest, and charges delinquent at the time of the~~ 6885
~~conveyance of the delinquent land to the electing subdivision~~ 6886
The conveyance of real property under this section shall 6887
extinguish all liens on the title for taxes, assessments, 6888
penalties, interest, and charges at the time of the conveyance 6889
of the delinquent land to the electing subdivision. 6890

Sec. 5722.11. All lands acquired and held by an electing 6891
subdivision pursuant to this chapter shall be deemed real 6892
property used for a public purpose and, notwithstanding section 6893
5709.08 of the Revised Code, shall be exempt from taxation until 6894
sold. An exemption authorized under this section shall commence 6895

on the day title to the property is transferred to the electing 6896
subdivision and shall continue while title is held by the 6897
electing subdivision. The exemption shall end on the last day of 6898
the tax year in which the instrument transferring title from the 6899
electing subdivision to an owner whose use of the property does 6900
not qualify for an exemption pursuant to any other section of 6901
the Revised Code is recorded. If the title to the property is 6902
transferred to the electing subdivision and from the electing 6903
subdivision in the same tax year, then the exemption shall 6904
continue to the end of that tax year. The entire amount of taxes 6905
that are a lien but not yet determined, assessed, and levied for 6906
the tax year in which title is transferred to the electing 6907
subdivision shall be remitted by the county auditor. 6908

Sec. 5722.111. (A) In addition to all sources of funding 6909
and income from any lawful source, up to fifty per cent of real 6910
property taxes collected on real property conveyed by a county 6911
land reutilization corporation may be remitted and paid to the 6912
county land reutilization fund established by a county pursuant 6913
to section 321.263 of the Revised Code. Such allocation of real 6914
property tax revenue shall commence with the first taxable year 6915
following the date of conveyance and shall continue for a period 6916
of up to five years. Such remittance shall apply to real 6917
property acquired by a county land reutilization corporation 6918
from sections 323.28 or 323.65 to 323.79 of the Revised Code and 6919
Chapters 5721., 5722., and 5723. of the Revised Code. 6920

(B) A resolution by the board of county commissioners 6921
shall be necessary to invoke the remittance required in division 6922
(A) of this section. If the board elects to invoke the 6923
remittance required in division (A) of this section, such 6924
resolution shall provide for the amount and duration of the 6925
remittance. The resolution may also prescribe the taxing 6926

districts within the county to which the remittance shall apply, 6927
and may include provisions exempting one or more taxing 6928
districts from the application of the remittance. 6929

(C) If the real property acquired by a county land 6930
reutilization corporation as provided in division (A) of this 6931
section becomes delinquent within five years following the first 6932
taxable year after the conveyance, the county treasurer may 6933
enforce the delinquency in the same manner provided by law, but 6934
the remittance required in division (A) of this section to the 6935
county land reutilization fund shall not apply to the parcel 6936
from the first taxable year that the real property taxes on such 6937
conveyed land becomes delinquent. 6938

(D) A county land reutilization corporation may, by 6939
resolution of its board, elect not to receive the real property 6940
taxes described in division (A) of this section for any real 6941
property conveyed by the county land reutilization corporation. 6942
If such an election is made, the corporation shall notify the 6943
county treasurer and auditor of the county in which the real 6944
property is located by filing a copy of the resolution with the 6945
county treasurer and auditor, and thereafter the county 6946
treasurer and auditor shall remit such real property taxes to 6947
the appropriate taxing districts. 6948

Sec. 5722.14. If nonproductive land is subsequently 6949
included within an impacted cities project, as defined in 6950
section 1728.01 of the Revised Code, taxes on the land in the 6951
base period of the year immediately preceding the initial 6952
acquisition, as provided in section 1728.111 of the Revised 6953
Code, shall be determined by applying the land valuation as it 6954
existed in either the year preceding such initial acquisition, 6955
or in the next succeeding year after such nonproductive land is 6956

sold pursuant to section 5722.07 ~~or 5722.13~~ of the Revised Code,
whichever valuation is greater.

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This section does not apply to nonproductive land acquired
and held by a county land reutilization corporation.

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Sec. 5722.15. ~~(A) When an electing subdivision purchases~~
acquires nonproductive land under section sections 323.65 to
323.79, 5722.03 or, 5722.04, 5722.10, 5723.01, or 5723.04 of the
Revised Code, the county auditor shall remove from the auditor's
tax lists and duplicates all taxes, assessments, charges,
penalties, and interest that are due and payable on the land at
the time of the ~~sale~~ acquisition in the same manner as if the
property had been sold to any other buyer at the foreclosure or
forfeiture sale.

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~~(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.~~

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Sec. 5722.21. (A) As used in this section:

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(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~~

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~~vacant land tax list~~ that has been certified delinquent within 6986
the meaning of section 5721.03 of the Revised Code, excluding 6987
any certificate parcel as defined in section 5721.30 of the 6988
Revised Code. 6989

(2) "~~Delinquent taxes~~Taxes" means the cumulative amount of 6990
unpaid taxes, assessments, recoupment charges, penalties, and 6991
interest charged against eligible delinquent land ~~that became~~ 6992
~~delinquent, including taxes that are a lien but not yet~~ 6993
determined, assessed, and levied, before transfer of title to a 6994
county, municipal corporation, township, or county land 6995
reutilization corporation under this section. 6996

(3) "Foreclosure costs" means the sum of all costs or 6997
other charges of publication, service of notice, prosecution, or 6998
other proceedings against the land under sections 323.25 to 6999
323.28, 323.65 to 323.79, or Chapter 5721. of the Revised Code 7000
as may pertain to delinquent land or be fairly apportioned to it 7001
by the county treasurer. 7002

~~(4) "Tax foreclosure sale" means a sale of delinquent land~~ 7003
~~pursuant to foreclosure proceedings under sections 323.25 to~~ 7004
~~323.28, 323.65 to 323.79, or section 5721.14 or 5721.18 of the~~ 7005
~~Revised Code.~~ 7006

~~(5) "Taxing authority" means the legislative authority of~~ 7007
~~any taxing unit, as defined in section 5705.01 of the Revised~~ 7008
~~Code, in which is located a parcel of eligible delinquent land~~ 7009
~~acquired or to be acquired by a county, municipal corporation,~~ 7010
~~township, or county land reutilization corporation in which a~~ 7011
~~declaration under division (B) of this section is in effect.~~ 7012

(B) The legislative authority of a municipal corporation 7013
may declare by ordinance, or a board of county commissioners, a 7014

board of township trustees, or the board of directors of a 7015
county land reutilization corporation may declare by resolution, 7016
that it is in the public interest for the county, municipal 7017
corporation, township, or county land reutilization corporation 7018
to acquire tax-delinquent real property within the county, 7019
municipal corporation, or township for the public purpose of 7020
redeveloping the property or otherwise rendering it suitable for 7021
productive, tax-paying use. ~~In any county, municipal~~ 7022
~~corporation, or township in which~~ The eligible delinquent land 7023
may be acquired from any person, including another political 7024
subdivision or an electing subdivision. When such a declaration 7025
is in effect, the county, municipal corporation, township, or 7026
county land reutilization corporation may purchase or otherwise 7027
acquire title to eligible delinquent land, other than by 7028
appropriation, and the title shall pass free and clear of ~~the~~ 7029
~~lien~~ all liens for delinquent taxes as provided in division (D) 7030
~~of this section~~ and costs, including foreclosure costs, which 7031
shall be extinguished simultaneously with the transfer of title 7032
to the county, municipal corporation, township, or county land 7033
reutilization corporation. The authority granted by this section 7034
is supplemental to the authority granted under sections 5722.01 7035
to 5722.15 of the Revised Code. 7036

(C) ~~With respect to any parcel of eligible delinquent land~~ 7037
~~purchased or acquired by a county, municipal corporation,~~ 7038
~~township, or county land reutilization corporation in which a~~ 7039
~~declaration is in effect under this section, the county,~~ 7040
~~municipal corporation, or township may obtain the consent of~~ 7041
~~each taxing authority for release of any claim on the delinquent~~ 7042
~~taxes and associated costs attaching to that property at the~~ 7043
~~time of conveyance to the county, municipal corporation, or~~ 7044
~~township. Consent shall be obtained in writing, and shall be~~ 7045

~~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~~ 7077
~~eligible delinquent land purchased or acquired by the county,~~ 7078
~~municipal corporation, or township before the county, municipal~~ 7079
~~corporation, or township enters into a purchase or other~~ 7080
~~agreement for acquisition of the parcels.~~ 7081

~~A county that has organized and designated a county land~~ 7082
~~reutilization corporation is not required to enter into such an~~ 7083
~~agreement with a taxing authority.~~ 7084

~~(D) The lien for the delinquent taxes and associated costs~~ 7085
~~for which all of the taxing authorities have consented to~~ 7086
~~release their claims under this section is hereby extinguished,~~ 7087
~~and the transfer of title to such delinquent land to the county,~~ 7088
~~municipal corporation, or township shall be transferred free and~~ 7089
~~clear of the lien for such taxes and costs. If a taxing~~ 7090
~~authority does not consent to the release of its claim on~~ 7091
~~delinquent taxes and associated costs, the entire amount of the~~ 7092
~~lien for such taxes and costs shall continue as otherwise~~ 7093
~~provided by law until paid or otherwise discharged according to~~ 7094
~~law. If a county land reutilization corporation acquires title~~ 7095
~~to eligible delinquent land under this section, the lien for~~ 7096
~~delinquent taxes and costs with respect to land acquired by the~~ 7097
~~corporation shall be extinguished simultaneously with the~~ 7098
~~transfer of title to the corporation, notwithstanding that the~~ 7099
~~taxing authorities have not consented to release their claims~~ 7100
~~under this section.~~ 7101

~~(E) All eligible delinquent land acquired by a county,~~ 7102
~~municipal corporation, township, or county land reutilization~~ 7103
~~corporation under this section is real property held for a~~ 7104
~~public purpose and is exempted from taxation until the county,~~ 7105
~~municipal corporation, township, or county land reutilization~~ 7106

corporation sells or otherwise disposes of property. An 7107
exemption authorized under this section shall commence on the 7108
day title to the eligible delinquent land is transferred to the 7109
county, municipal corporation, township, or county land 7110
reutilization corporation and shall continue while title is held 7111
by the county, municipal corporation, township, or county land 7112
reutilization corporation. The exemption shall end on the last 7113
day of the tax year in which the instrument transferring title 7114
from the county, municipal corporation, township, or county land 7115
reutilization corporation to an owner whose use of the property 7116
does not qualify for an exemption pursuant to any other section 7117
of the Revised Code is recorded. If the title to the property is 7118
transferred to and from the county, municipal corporation, 7119
township, or county land reutilization corporation in the same 7120
tax year, then the exemption shall continue to the end of that 7121
tax year. 7122

~~(F)~~ ~~(D)~~ If a county, municipal corporation, township, or 7123
county land reutilization corporation sells or otherwise 7124
disposes of delinquent land it purchased or acquired ~~and for~~ 7125
~~which all or a portion of a taxing authority's claim for~~ 7126
~~delinquent taxes was released under this section, whether by~~ 7127
~~consent of the taxing authority or pursuant to division (D) of~~ 7128
~~this section,~~ the net proceeds from such sale or disposition 7129
shall be used for such redevelopment purposes the board of 7130
county commissioners, the legislative authority of the municipal 7131
corporation, the board of township trustees, or the board of 7132
directors of the county land reutilization corporation considers 7133
necessary or appropriate. 7134

Sec. 5723.01. (A) ~~(1)~~ Every tract of land and town lot, 7135
which, pursuant to foreclosure proceedings under section 323.25, 7136
sections 323.65 to 323.79, or section 5721.18 of the Revised 7137

Code, has been advertised and offered for sale on two separate 7138
occasions, not less than two weeks apart, or in the case of 7139
abandoned land as defined in section 323.65 of the Revised Code 7140
or nonproductive land as defined in section 323.65 of the 7141
Revised Code, advertised and offered for sale on one occasion, 7142
and not sold for want of bidders, shall be forfeited to the 7143
state ~~or to a political subdivision, school district, or county-~~ 7144
~~land reutilization corporation pursuant to division (A)(3) of-~~ 7145
~~this section.~~ 7146

~~(2)~~ (B) The county prosecuting attorney shall certify to 7147
the court or, in the case of foreclosure proceedings under 7148
sections 323.65 to 323.79 of the Revised Code, to the board of 7149
revision that such tract of land or town lot has been twice 7150
offered for sale and not sold for want of a bidder. Such 7151
forfeiture of lands and town lots shall be effective when the 7152
court or board by entry orders such lands and town lots 7153
forfeited to the state ~~or to a political subdivision, school-~~ 7154
~~district, or county land reutilization corporation pursuant to-~~ 7155
~~division (A)(3) of this section.~~ 7156

(C) A copy of ~~such~~ the entry described in division (B) of 7157
this section shall be certified to the county auditor and, after 7158
the date of the certification, all the right, title, claim, and 7159
interest of the former owner is transferred to and vested in the 7160
state to be disposed of in compliance with this chapter. The 7161
county auditor shall record a copy of the entry with the county 7162
recorder. 7163

~~(3)~~ ~~After having been notified pursuant to division (A)(2)~~ 7164
~~of this section that the tract of land or town lot has been~~ 7165
~~twice offered for sale and not sold for want of bidders, the~~ 7166
~~court shall notify the political subdivision and school district-~~ 7167

~~in which the property is located, and any county land-~~ 7168
~~reutilization corporation in the county, and offer to forfeit-~~ 7169
~~the property to the political subdivision, school district, or-~~ 7170
~~corporation, or to an electing subdivision as defined in section-~~ 7171
~~5722.01 of the Revised Code, upon a petition from the political-~~ 7172
~~subdivision, school district, or corporation. If no such-~~ 7173
~~petition is filed with the court within ten days after-~~ 7174
~~notification by the court, the court shall forfeit the property-~~ 7175
~~to the state in accordance with division (A) (2) of this section.-~~ 7176
~~If a political subdivision, school district, or corporation-~~ 7177
~~requests through a petition to receive the property through-~~ 7178
~~forfeiture, the forfeiture of land and town lots is effective-~~ 7179
~~when, by entry, the court orders such lands and town lots-~~ 7180
~~forfeited to the political subdivision, school district, or-~~ 7181
~~corporation. The court shall certify a copy of the entry to the-~~ 7182
~~county auditor and, after the date of certification, all the-~~ 7183
~~right, title, claim, and interest of the former owner is-~~ 7184
~~transferred to and vested in the political subdivision, school-~~ 7185
~~district, or corporation.-~~ 7186

~~(4) (D)~~ From and after the date of journalization of the 7187
order forfeiting a tract of land or a town lot to the state 7188
pursuant to division ~~(A) (2) (B)~~ of this section and until such 7189
forfeited land has been redeemed by the former owner pursuant to 7190
section 5723.03 of the Revised Code or sold or transferred 7191
pursuant to section 5723.04 of the Revised Code, any political 7192
subdivision in which the forfeited land is located or the county 7193
land reutilization corporation of the county in which the 7194
forfeited land is located, or an officer, agent, or employee of 7195
the subdivision or corporation, upon knowledge or belief that 7196
the forfeited land is unoccupied as defined in section 323.65 of 7197
the Revised Code, may enter the forfeited lands and any 7198

buildings, structures, or other improvements located on that	7199
land, for any of the following purposes:	7200
(a) <u>(1)</u> Conducting an appraisal or inspection of the	7201
buildings, structures, or other improvements located on the	7202
forfeited land;	7203
(b) <u>(2)</u> Conducting a voluntary action as defined in	7204
Chapter 3746. of the Revised Code or other environment	7205
assessment of the forfeited land and any buildings, structures,	7206
or other improvements located on that land;	7207
(c) <u>(3)</u> Conducting any other health and safety inspection	7208
of the forfeited land and any buildings, structures, or other	7209
improvements located on that land.	7210
Unless an action or omission of a political subdivision or	7211
county land reutilization corporation, or an officer, agent, or	7212
employee of the subdivision or corporation, by clear and	7213
convincing evidence, constitutes willful or wanton misconduct or	7214
intentionally tortious conduct, the political subdivision or	7215
county land reutilization corporation, or an officer, agent, or	7216
employee of a subdivision or corporation, that enters the	7217
forfeited land pursuant to this division is not liable in any	7218
civil or administrative action, including an action in trespass,	7219
resulting from the entry onto the forfeited land or for any tort	7220
action as defined in section 3746.24 of the Revised Code	7221
resulting from the testing for or actual presence of hazardous	7222
substances or petroleum at, or the release of hazardous	7223
substances or petroleum from, a property where a voluntary	7224
action is being or has been conducted pursuant to Chapter 3746.	7225
of the Revised Code and the rules adopted under it. This	7226
immunity is in addition to any immunities from civil liability	7227
or defenses established by any other section of the Revised Code	7228

or available at common law. Any entry upon forfeited land and 7229
any buildings, structures, or improvements located on that land 7230
pursuant to division ~~(A) (4) (D)~~ of this section shall not 7231
constitute the exercise of dominion or control over the land or 7232
buildings, structures, or improvements on the land when that 7233
entry is for the purposes described in divisions ~~(A) (4) (a) (D)~~ 7234
(1) to (e) (3) of this section. 7235

~~(B) Every parcel against which a judgment of foreclosure 7236
and forfeiture is made in accordance with section 5721.16 of the 7237
Revised Code is forfeited to the state on the date the court 7238
enters a finding under that section. After that date, all the 7239
right, title, claim, and interest of the former owner is 7240
transferred to the state to be disposed of in compliance with 7241
the relevant provisions of this chapter. 7242~~

Sec. 5723.03. If the former owner of real property that 7243
has been forfeited, at any time before the state has disposed of 7244
such property, pays into the treasury of the county in which the 7245
property is situated, all the taxes, assessments, penalties, 7246
interest, and costs incurred in the foreclosure ~~or foreclosure 7247
and forfeiture~~ proceedings under section 323.25, 5721.14, ~~or 7248
5721.18,~~ or sections 323.65 to 323.79 of the Revised Code or in 7249
proceedings under this chapter that stand charged against the 7250
property at the time of such payment, the state shall relinquish 7251
to such former owner all claim to such property. The county 7252
auditor shall then reenter the property on the auditor's tax 7253
list, under the name of the proper owner. 7254

Sec. 5723.04. (A) The county auditor shall maintain a list 7255
of forfeited lands and shall ~~offer~~ conduct annually a sale of 7256
one or more tracts of such lands ~~for sale~~ annually, or more 7257
frequently if the auditor determines that more frequent sales 7258

are necessary. Subject to division (D) of this section, the 7259
auditor shall select the tract or tracts of forfeited lands to 7260
be included in such a sale. The auditor shall not be required to 7261
do either of the following: 7262

(1) Include all tracts of forfeited land on the list in 7263
any sale; 7264

(2) Offer any particular tract of forfeited land for sale 7265
at a particular time or within a given interval. 7266

(B) Notwithstanding ~~division (A) of this section~~ any other 7267
provision of this chapter, upon the request of a county land 7268
reutilization corporation organized under Chapter 1724. of the 7269
Revised Code, the county auditor shall promptly transfer to such 7270
corporation, by auditor's deed, the fee simple title to a parcel 7271
on the list of forfeited lands, which shall pass to such 7272
corporation free and clear of all taxes, assessments, charges, 7273
penalties, interest, and costs. Subject to division (C) of this 7274
section, any subordinate liens shall be deemed fully and forever 7275
satisfied and discharged. Upon such request, the land is deemed 7276
sold by the state for no consideration. The county land 7277
reutilization corporation or its agent shall file the deed for 7278
recording. 7279

(C) When title to a parcel of land upon which a lien has 7280
been placed under section 715.261, 743.04, or 6119.06 of the 7281
Revised Code is transferred to a county land reutilization 7282
corporation under this section, the lien on the parcel shall be 7283
extinguished if the lien is for costs or charges that were 7284
incurred before the date of the transfer to the corporation and 7285
if the corporation did not incur the costs or charges, 7286
regardless of whether the lien was attached or the costs or 7287
charges were certified before the date of transfer. In such a 7288

case, the corporation and its successors in title shall take 7289
title to the property free and clear of any such lien and shall 7290
be immune from liability in any action to collect such costs or 7291
charges. 7292

If a county land reutilization corporation takes title to 7293
property before any costs or charges have been certified or any 7294
lien has been placed with respect to the property under section 7295
715.261, 743.04, or 6119.06 of the Revised Code, the corporation 7296
shall be deemed a bona fide purchaser for value without 7297
knowledge of such costs or lien, regardless of whether the 7298
corporation had actual or constructive knowledge of the costs or 7299
lien, and any such lien shall be void and unenforceable against 7300
the corporation and its successors in title. 7301

(D) If a county land reutilization corporation organized 7302
under Chapter 1724. of the Revised Code requests that a tract or 7303
tracts of forfeited lands on the list of forfeited lands not be 7304
offered for sale at any time before the second publication in a 7305
newspaper or three days before the sale if the notice of sale is 7306
published electronically pursuant to section 5721.182 of the 7307
Revised Code, then the county auditor shall not offer that 7308
parcel for sale. Such a request by the county land reutilization 7309
corporation shall not obligate the corporation to acquire the 7310
tract or tracts pursuant to division (B) of this section or 7311
section 5722.04 of the Revised Code. A county land reutilization 7312
corporation shall not request that a tract of forfeited land not 7313
be offered for sale if, as a result of one or more previous 7314
requests of the county land reutilization corporation, the tract 7315
of land has not been offered for sale for three consecutive 7316
years. 7317

Sec. 5723.05. If the taxes, assessments, charges, 7318

penalties, interest, and costs due on the forfeited lands have 7319
not been paid when the county auditor fixes the date for the 7320
sale of forfeited lands, the auditor shall give notice of them 7321
once a week for two consecutive weeks, if published in a 7322
newspaper, or for fourteen days, if published electronically 7323
pursuant to section 5721.182 of the Revised Code, prior to the 7324
date fixed by the auditor for the sale, as provided in section 7325
5721.03 of the Revised Code. The notice shall state that if the 7326
taxes, assessments, charges, penalties, interest, and costs 7327
charged against the lands forfeited to the state for nonpayment 7328
of taxes are not paid into the county treasury, and the county 7329
treasurer's receipt produced for the payment before the time 7330
specified in the notice for the sale of the lands, which day 7331
shall be named in the notice, each forfeited tract on which the 7332
taxes, assessments, charges, penalties, interest, and costs 7333
remain unpaid will be offered for sale beginning on the date set 7334
by the auditor, ~~at the courthouse in the county,~~ in order to 7335
satisfy the unpaid taxes, assessments, charges, penalties, 7336
interest, and costs, and that the sale will continue from day to 7337
day until each of the tracts in the sale is sold or offered for 7338
sale. 7339

The notice also shall state that, if the forfeited land is 7340
sold for an amount that is less than the amount of the 7341
delinquent taxes, assessments, charges, penalties, and interest 7342
against it, and, ~~if division (B) (2) of section 5721.17 of the~~ 7343
~~Revised Code is applicable, any notes issued by a receiver~~ 7344
~~pursuant to division (F) of section 3767.41 of the Revised Code~~ 7345
and any receiver's lien as defined in division (C) (4) of section 7346
5721.18 of the Revised Code, the court, in a separate order, may 7347
enter a deficiency judgment against the last owner of record of 7348
the land before its forfeiture to the state, for the amount of 7349

the difference; and that, if that owner of record is a 7350
corporation, the court may enter the deficiency judgment against 7351
the stockholder holding a majority of that corporation's stock. 7352

Sec. 5723.06. (A) (1) The county auditor, on the day set 7353
for the sale of forfeited lands provided in section 5723.04 of 7354
the Revised Code, shall ~~attend at the courthouse and offer for~~ 7355
~~sale the whole of each tract of land as contained in the list~~ 7356
~~provided for in such section to be included in the sale,~~ at 7357
public auction, to the highest bidder, for an amount sufficient 7358
to pay the lesser of the ~~amounts described in divisions (A) (1)~~ 7359
~~and (2) of section 5721.16 of the Revised Code~~ following: 7360

(a) The fair market value of the parcel, as determined by 7361
the county auditor and as specified in the delinquent land tax 7362
certificate or master list of delinquent tracts, plus the costs 7363
incurred in the foreclosure proceedings and forfeiture 7364
proceedings; 7365

(b) The total amount of the finding entered by the court, 7366
including all taxes, assessments, charges, penalties, and 7367
interest payable subsequent to the delivery to the county 7368
prosecuting attorney of the delinquent land tax certificate or 7369
master list of delinquent tracts and prior to the journalization 7370
of the order of forfeiture described in section 5723.01 of the 7371
Revised Code, plus the costs incurred in the foreclosure and 7372
forfeiture proceedings. For purposes of determining such amount, 7373
the county treasurer may estimate the amount of taxes, 7374
assessments, interest, penalties, and costs that will be payable 7375
at the time the land is forfeited to the state. 7376

The sale may be conducted at any location in the county 7377
considered appropriate by the county auditor ~~shall offer each~~ 7378
~~tract separately, beginning with the first tract contained in~~ 7379

~~the list.~~ 7380

(2) If no bid is received for any of the tracts in an amount sufficient to pay the required amount prescribed in division (A) (1) of this section, and no notice is given under section 5722.04 of the Revised Code or division (B) of this section, the auditor may elect to offer such tract for sale forthwith, and sell it for the best price obtainable. The county auditor shall continue through such list and may adjourn the sale from day to day until the county auditor has disposed of or offered for sale each tract of land specified in the notice. The county auditor may offer a tract of land two or more times at the same sale. 7381
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(3) Notwithstanding the minimum sales price provisions of divisions (A) (1) and (2) of this section to the contrary, forfeited lands sold pursuant to this section shall not be sold in either of the following circumstances: 7392
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(a) To any person that is delinquent on real property taxes in this state; 7396
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(b) For less than the total amount of the taxes, assessments, penalties, interest, and costs that stand charged against the land if the highest bidder is the owner of record of the parcel immediately prior to the judgment of foreclosure ~~or foreclosure and forfeiture~~, or a member of the following class of parties connected to that owner: a member of that owner's immediate family, a person with a power of attorney appointed by that owner who subsequently transfers the parcel to the owner, a sole proprietorship owned by that owner or a member of that owner's immediate family, or a partnership, trust, business trust, corporation, or association in which the owner or a member of the owner's immediate family owns or controls directly 7398
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or indirectly more than fifty per cent. 7410

If a parcel sells for less than the total amount of the 7411
taxes, assessments, penalties, interest, and costs that stand 7412
charged against it, the officer conducting the sale shall 7413
require the buyer to complete an affidavit prepared by the 7414
officer stating that the buyer is not the owner of record 7415
immediately prior to the judgment of foreclosure ~~or foreclosure-~~ 7416
~~and forfeiture,~~ or a member of the specified class of parties 7417
connected to that owner, and the affidavit shall become part of 7418
the court records of the proceeding. If the county auditor 7419
discovers within three years after the date of the sale that a 7420
parcel was sold to that owner or a member of the specified class 7421
of parties connected to that owner for a price less than the 7422
amount so described, and if the parcel is still owned by that 7423
owner or a member of the specified class of parties connected to 7424
that owner, the auditor within thirty days after such discovery 7425
shall add the difference between that amount and the sale price 7426
to the amount of taxes that then stand charged against the 7427
parcel and is payable at the next succeeding date for payment of 7428
real property taxes. As used in this paragraph, "immediate 7429
family" means a spouse who resides in the same household and 7430
children. 7431

(B) The director of natural resources may give written 7432
notice to the auditor prior to the time of the sale of the 7433
director's intention to purchase forfeited land for the state. 7434
Such notice is a legal minimum bid at the time of the sale, and, 7435
if no bid is received in an amount sufficient to pay the lesser 7436
of the amounts described in ~~divisions~~ division (A) (1) ~~and (2)~~ of 7437
this ~~section 5721.16 of the Revised Code,~~ the land is deemed 7438
sold to the state for no consideration. The director of natural 7439
resources shall record the deed. 7440

(C) The sale of forfeited land under this section conveys 7441
the title to the tract or parcel of land, divested of all 7442
liability for any taxes, assessments, charges, penalties, 7443
interest, and costs due at the time of sale that remain after 7444
applying the amount for which it was sold, except as otherwise 7445
provided in division (D) of this section. 7446

(D) If the parcel is sold for the amount described in 7447
division ~~(A) (2) of section 5721.16 of the Revised Code~~ (A) (1) (b) 7448
of this section, and the county treasurer's estimate of that 7449
amount exceeds the amount of taxes, assessments, interest, 7450
penalties, and costs actually payable when the ~~deed is~~ 7451
~~transferred to the purchaser~~ land is forfeited to the state, the 7452
county auditor shall refund to the purchaser the difference 7453
between the estimate and the amount actually payable. If the 7454
amount of taxes, assessments, interest, penalties, and costs 7455
actually payable when the deed is transferred to the purchaser 7456
exceeds the county treasurer's estimate, the county auditor 7457
shall certify the amount of the excess to the treasurer, who 7458
shall enter that amount on the real and public utility property 7459
tax duplicate opposite the property; the amount of the excess 7460
shall be payable at the next succeeding date prescribed for 7461
payment of taxes in section 323.12 of the Revised Code. 7462

(E) The successful bidder shall pay the county auditor a 7463
deposit of at least ten per cent of the sale price in cash, or 7464
by bank draft or official bank check, at the time of the public 7465
auction, and shall pay the balance of the sale price within 7466
thirty days after the day on which the auction was held. At the 7467
time of the public auction and before the successful bidder pays 7468
the deposit, the county auditor may provide notice to the 7469
successful bidder that failure to pay the balance of the sale 7470
price within the prescribed period shall be considered a default 7471

under the terms of the sale and shall result in retention of the 7472
deposit as payment for the costs associated with advertising and 7473
offering the forfeited land for sale at a future public auction. 7474
If such a notice is provided to the successful bidder and the 7475
bidder fails to pay the balance of the sale price within the 7476
prescribed period, the sale shall be voided due to default, and 7477
the county auditor shall retain the full amount of the deposit. 7478
In such a case, voiding of the sale shall occur automatically 7479
without any action necessary on the part of the county auditor. 7480
If the amount retained by the county auditor is less than the 7481
total costs of advertising and offering that tract of forfeited 7482
land for sale at a future public auction, the county auditor may 7483
initiate an action to recover the amount of any deficiency from 7484
the bidder in the court of common pleas of the county or in a 7485
municipal court with jurisdiction. 7486

Following a default and voiding of a sale under this 7487
division, the forfeited land involved in the voided sale shall 7488
be put back on the forfeited land list and disposed of in 7489
accordance with this chapter. The defaulting bidder, any member 7490
of the bidder's immediate family, any person with a power of 7491
attorney granted by the bidder, and any pass-through entity, 7492
trust, corporation, association, or other entity directly or 7493
indirectly owned or controlled by the bidder or a member of the 7494
defaulting bidder's immediate family shall be prohibited from 7495
bidding on forfeited land at any future public auction for five 7496
years from the date of the bidder's default. 7497

Sec. 5723.10. (A) The notice of sale prescribed in section 7498
5723.05 of the Revised Code, shall be in substance as follows: 7499

FORFEITED LAND SALES 7500

The lands, lots, and parts of lots, in the county of 7501

_____, forfeited to the state for the nonpayment of 7502
taxes, together with the taxes, assessments, charges, penalties, 7503
interest, and costs charged on them, agreeably to law, and the 7504
dates on which the lands, lots, and parts of lots will be 7505
offered for sale, are contained and described in the following 7506
list: 7507

(Here insert list, together with the day on which each 7508
parcel or groups of parcels will be offered for sale for the 7509
first time and the location of the sale.) 7510

Notice is hereby given to all concerned, that if the 7511
taxes, assessments, charges, penalties, interest, and costs 7512
charged on the list are not paid into the county treasury, and 7513
the county treasurer's receipt produced for the payment, before 7514
the respective dates mentioned in this notice for the sale, each 7515
tract, lot, and part of lot, so forfeited, on which the taxes, 7516
assessments, charges, penalties, interest, and costs remain 7517
unpaid, will be offered for sale on the respective dates 7518
mentioned in this notice for the sale, ~~at the courthouse in the~~ 7519
~~county,~~ in order to satisfy such taxes, assessments, charges, 7520
penalties, interest, and costs, and that the sale will be 7521
adjourned from day to day until each tract, lot, and part of lot 7522
~~specified in the list-sale~~ has been disposed of, or offered for 7523
sale. 7524

If the tract, lot, or part of lot, so forfeited, is sold 7525
for an amount that is less than the amount of the delinquent 7526
taxes, assessments, charges, penalties, and interest against it, 7527
the court, in a separate order, may enter a deficiency judgment 7528
against the last owner of record of the tract, lot, or part of 7529
lot before its forfeiture to the state, for the amount of the 7530
difference; if that owner of record is a corporation, the court 7531

may enter the deficiency judgment against the stockholder 7532
holding a majority of the corporation's stock. 7533

(B) If the title search that is required by ~~division (B)~~ 7534
~~of section 5721.14 or section 5721.18~~ of the Revised Code that 7535
relates to a parcel subject to an in rem action, or if the 7536
search that relates to a parcel subject to an in personam action 7537
under division (A) of section 5721.18 of the Revised Code, 7538
indicated that a federal tax lien exists relative to the parcel, 7539
then the notice of sale as described in division (A) of this 7540
section additionally shall include the following statement in 7541
boldface type: 7542

NOTICE IS HEREBY GIVEN TO ALL CONCERNED, THAT THE 7543
FOLLOWING FORFEITED TRACTS, LOTS, AND PARTS OF LOTS THAT ARE 7544
OFFERED FOR SALE PURSUANT TO THIS NOTICE ARE SUBJECT TO A 7545
FEDERAL TAX LIEN THAT MAY NOT BE EXTINGUISHED BY THE SALE OR ARE 7546
SUBJECT TO THE RIGHT OF THE UNITED STATES TO REDEEM ANY TRACT, 7547
LOT, OR PART OF A LOT THAT IS SUBJECT TO THE FEDERAL TAX LIEN: 7548

(INSERT HERE THE DESCRIPTION OF EACH RELEVANT TRACT, LOT, 7549
OR PART OF LOT). 7550

County Auditor 7551
7552

(Date of Notice) 7553
7554

(C) If the forfeited lands were foreclosed upon as a 7555
result of proceedings for foreclosure instituted under division 7556
(C) of section 5721.18 of the Revised Code, then the form of the 7557
advertisement of sale as described in division (A) of this 7558
section with respect to those lands additionally shall include 7559

the following statement in boldface type: 7560

"Notice is hereby given to all concerned that the 7561
following forfeited tracts, lots, and parts of lots that are 7562
offered for sale pursuant to this notice will be sold subject to 7563
all liens and encumbrances with respect to those tracts, lots, 7564
and parts of lots, other than the liens for land taxes, 7565
assessments, charges, penalties, and interest for which the lien 7566
was foreclosed and in satisfaction of which the property is 7567
sold: 7568

(Insert here the description of each relevant tract, lot, 7569
or part of lot). 7570

_____ 7571

County Auditor 7572

_____ 7573

(Date of Notice)" 7574

Sec. 5723.13. Whenever real property in this state is sold 7575
or transferred under sections 5721.01 to 5721.28, inclusive, or 7576
5723.01 to 5723.19, inclusive, of the Revised Code, no action 7577
shall be commenced, nor shall any defense be set up to question 7578
the validity of the title of the purchasers ~~at such sale~~ or 7579
transferees for any irregularity, informality, or omission in 7580
the proceedings relative to the foreclosure, forfeiture, 7581
transfer, or sale, unless such action is commenced or defense 7582
set up within one year after the deed to such property is filed 7583
for record. 7584

Sec. 5723.18. (A) Except as otherwise provided in division 7585
~~(B) (2) of section 5721.17 and division (B) of section 319.43 of~~ 7586
the Revised Code, the proceeds from a forfeiture sale shall be 7587

distributed as follows: 7588

(1) The county auditor shall deduct all costs pertaining 7589
to the forfeiture and sale of forfeited lands, ~~including costs~~ 7590
~~pertaining to a foreclosure and forfeiture proceeding instituted~~ 7591
~~under section 5721.14 of the Revised Code~~, except those paid 7592
under section 5721.04 of the Revised Code, from the moneys 7593
received from the sale of land and town lots forfeited to the 7594
state for the nonpayment of taxes, and shall pay such costs into 7595
the proper fund. ~~In the case of the forfeiture sale of a parcel~~ 7596
~~against which a foreclosure and forfeiture proceeding was~~ 7597
~~instituted under section 5721.14 of the Revised Code~~, if the 7598
~~proceeds from the forfeiture sale are insufficient to pay the~~ 7599
~~costs pertaining to such proceeding~~, the county auditor, at the 7600
next semiannual apportionment of real property taxes, shall 7601
~~reduce the amount of real property taxes that the auditor~~ 7602
~~otherwise would distribute to each subdivision to which taxes,~~ 7603
~~assessments, charges, penalties, or interest charged against the~~ 7604
~~parcel are due.~~ The reduction in each subdivision's real 7605
property tax distribution shall equal the amount of the unpaid 7606
costs multiplied by a fraction, the numerator of which is the 7607
amount of taxes, assessments, charges, penalties, and interest 7608
due the subdivision, and the denominator of which is the total 7609
amount of taxes, assessments, charges, penalties, and interest 7610
due all such subdivisions. 7611

(2) Following the payment required by division (A) (1) of 7612
this section, the part of the proceeds that is equal to ten per 7613
cent of the taxes and assessments due shall be deposited in 7614
equal shares into each of the delinquent tax and assessment 7615
collection funds created pursuant to section 321.261 of the 7616
Revised Code. 7617

(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. 7618
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(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. 7625
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(B) If the proceeds from the sale of forfeited land are insufficient to pay in full the amount of the taxes, assessments, charges, penalties, and interest, ~~the costs~~ incurred in the proceedings instituted pursuant to this chapter and section 5721.18 of the Revised Code, ~~or the foreclosure and forfeiture proceeding instituted pursuant to section 5721.14 of the Revised Code; and, if division (B) (2) of section 5721.17 of the Revised Code is applicable, any notes issued by a receiver pursuant to division (F) of section 3767.41 of the Revised Code and any receiver's lien as defined in division (C) (4) of section 5721.18 of the Revised Code, the court may enter a deficiency judgment against the last owner of record of the land before its forfeiture to the state, for the unpaid amount. The court shall~~ 7636
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enter the judgment pursuant to section 5721.192 of the Revised Code. Except as otherwise provided in division (B) of section 319.43 of the Revised Code, the proceeds paid pursuant to the entry and satisfaction of such a judgment shall be distributed as if they had been received as a part of the proceeds from the sale of the land to satisfy the amount of the taxes, assessments, charges, penalties, and interest which are due and unpaid; the costs incurred in the associated proceedings which were due and unpaid; and, ~~if division (B) (2) of section 5721.17 of the Revised Code is applicable, any notes issued by a receiver pursuant to division (F) of section 3767.41 of the Revised Code and any receiver's lien as defined in division (C) (4) of section 5721.18 of the Revised Code.~~

Sec. 5723.20. No county or its officers or employees shall be liable for damages, or subject to equitable remedies, for violation of sections 3737.87 to 3737.89 of the Revised Code or Chapters 3704., 3734., 3745., 3746., 3750., 3751., 3752., 6101., or 6111. of the Revised Code or any rule adopted or order, permit, license, variance, or plan approval issued under any of those sections or chapters in connection with property forfeited to the state under this chapter.

Sec. 5739.02. For the purpose of providing revenue with which to meet the needs of the state, for the use of the general revenue fund of the state, for the purpose of securing a thorough and efficient system of common schools throughout the state, for the purpose of affording revenues, in addition to those from general property taxes, permitted under constitutional limitations, and from other sources, for the support of local governmental functions, and for the purpose of reimbursing the state for the expense of administering this chapter, an excise tax is hereby levied on each retail sale made

in this state. 7680

(A) (1) The tax shall be collected as provided in section 7681
5739.025 of the Revised Code. The rate of the tax shall be five 7682
and three-fourths per cent. The tax applies and is collectible 7683
when the sale is made, regardless of the time when the price is 7684
paid or delivered. 7685

(2) In the case of the lease or rental, with a fixed term 7686
of more than thirty days or an indefinite term with a minimum 7687
period of more than thirty days, of any motor vehicles designed 7688
by the manufacturer to carry a load of not more than one ton, 7689
watercraft, outboard motor, or aircraft, or of any tangible 7690
personal property, other than motor vehicles designed by the 7691
manufacturer to carry a load of more than one ton, to be used by 7692
the lessee or renter primarily for business purposes, the tax 7693
shall be collected by the vendor at the time the lease or rental 7694
is consummated and shall be calculated by the vendor on the 7695
basis of the total amount to be paid by the lessee or renter 7696
under the lease agreement. If the total amount of the 7697
consideration for the lease or rental includes amounts that are 7698
not calculated at the time the lease or rental is executed, the 7699
tax shall be calculated and collected by the vendor at the time 7700
such amounts are billed to the lessee or renter. In the case of 7701
an open-end lease or rental, the tax shall be calculated by the 7702
vendor on the basis of the total amount to be paid during the 7703
initial fixed term of the lease or rental, and for each 7704
subsequent renewal period as it comes due. As used in this 7705
division, "motor vehicle" has the same meaning as in section 7706
4501.01 of the Revised Code, and "watercraft" includes an 7707
outdrive unit attached to the watercraft. 7708

A lease with a renewal clause and a termination penalty or 7709

similar provision that applies if the renewal clause is not 7710
exercised is presumed to be a sham transaction. In such a case, 7711
the tax shall be calculated and paid on the basis of the entire 7712
length of the lease period, including any renewal periods, until 7713
the termination penalty or similar provision no longer applies. 7714
The taxpayer shall bear the burden, by a preponderance of the 7715
evidence, that the transaction or series of transactions is not 7716
a sham transaction. 7717

(3) Except as provided in division (A) (2) of this section, 7718
in the case of a sale, the price of which consists in whole or 7719
in part of the lease or rental of tangible personal property, 7720
the tax shall be measured by the installments of that lease or 7721
rental. 7722

(4) In the case of a sale of a physical fitness facility 7723
service or recreation and sports club service, the price of 7724
which consists in whole or in part of a membership for the 7725
receipt of the benefit of the service, the tax applicable to the 7726
sale shall be measured by the installments thereof. 7727

(B) The tax does not apply to the following: 7728

(1) Sales to the state or any of its political 7729
subdivisions, or to any other state or its political 7730
subdivisions if the laws of that state exempt from taxation 7731
sales made to this state and its political subdivisions; 7732

(2) Sales of food for human consumption off the premises 7733
where sold; 7734

(3) Sales of food sold to students only in a cafeteria, 7735
dormitory, fraternity, or sorority maintained in a private, 7736
public, or parochial school, college, or university; 7737

(4) Sales of newspapers and sales or transfers of 7738

magazines distributed as controlled circulation publications; 7739

(5) The furnishing, preparing, or serving of meals without 7740
charge by an employer to an employee provided the employer 7741
records the meals as part compensation for services performed or 7742
work done; 7743

(6) (a) Sales of motor fuel upon receipt, use, 7744
distribution, or sale of which in this state a tax is imposed by 7745
the law of this state, but this exemption shall not apply to the 7746
sale of motor fuel on which a refund of the tax is allowable 7747
under division (A) of section 5735.14 of the Revised Code; and 7748
the tax commissioner may deduct the amount of tax levied by this 7749
section applicable to the price of motor fuel when granting a 7750
refund of motor fuel tax pursuant to division (A) of section 7751
5735.14 of the Revised Code and shall cause the amount deducted 7752
to be paid into the general revenue fund of this state; 7753

(b) Sales of motor fuel other than that described in 7754
division (B) (6) (a) of this section and used for powering a 7755
refrigeration unit on a vehicle other than one used primarily to 7756
provide comfort to the operator or occupants of the vehicle. 7757

(7) Sales of natural gas by a natural gas company or 7758
municipal gas utility, of water by a water-works company, or of 7759
steam by a heating company, if in each case the thing sold is 7760
delivered to consumers through pipes or conduits, and all sales 7761
of communications services by a telegraph company, all terms as 7762
defined in section 5727.01 of the Revised Code, and sales of 7763
electricity delivered through wires; 7764

(8) Casual sales by a person, or auctioneer employed 7765
directly by the person to conduct such sales, except as to such 7766
sales of motor vehicles, watercraft or outboard motors required 7767

to be titled under section 1548.06 of the Revised Code, 7768
watercraft documented with the United States coast guard, 7769
snowmobiles, and all-purpose vehicles as defined in section 7770
4519.01 of the Revised Code; 7771

(9) (a) Sales of services or tangible personal property, 7772
other than motor vehicles, mobile homes, and manufactured homes, 7773
by churches, organizations exempt from taxation under section 7774
501(c) (3) of the Internal Revenue Code of 1986, or nonprofit 7775
organizations operated exclusively for charitable purposes as 7776
defined in division (B) (12) of this section, provided that the 7777
number of days on which such tangible personal property or 7778
services, other than items never subject to the tax, are sold 7779
does not exceed six in any calendar year, except as otherwise 7780
provided in division (B) (9) (b) of this section. If the number of 7781
days on which such sales are made exceeds six in any calendar 7782
year, the church or organization shall be considered to be 7783
engaged in business and all subsequent sales by it shall be 7784
subject to the tax. In counting the number of days, all sales by 7785
groups within a church or within an organization shall be 7786
considered to be sales of that church or organization. 7787

(b) The limitation on the number of days on which tax- 7788
exempt sales may be made by a church or organization under 7789
division (B) (9) (a) of this section does not apply to sales made 7790
by student clubs and other groups of students of a primary or 7791
secondary school, or a parent-teacher association, booster 7792
group, or similar organization that raises money to support or 7793
fund curricular or extracurricular activities of a primary or 7794
secondary school. 7795

(c) Divisions (B) (9) (a) and (b) of this section do not 7796
apply to sales by a noncommercial educational radio or 7797

television broadcasting station. 7798

(10) Sales not within the taxing power of this state under 7799
the Constitution or laws of the United States or the 7800
Constitution of this state; 7801

(11) Except for transactions that are sales under division 7802
(B) (3) (p) of section 5739.01 of the Revised Code, the 7803
transportation of persons or property, unless the transportation 7804
is by a private investigation and security service; 7805

(12) Sales of tangible personal property or services to 7806
churches, to organizations exempt from taxation under section 7807
501(c) (3) of the Internal Revenue Code of 1986, and to any other 7808
nonprofit organizations operated exclusively for charitable 7809
purposes in this state, no part of the net income of which 7810
inures to the benefit of any private shareholder or individual, 7811
and no substantial part of the activities of which consists of 7812
carrying on propaganda or otherwise attempting to influence 7813
legislation; sales to offices administering one or more homes 7814
for the aged or one or more hospital facilities exempt under 7815
section 140.08 of the Revised Code; and sales to organizations 7816
described in division (D) of section 5709.12 of the Revised 7817
Code. 7818

"Charitable purposes" means the relief of poverty; the 7819
improvement of health through the alleviation of illness, 7820
disease, or injury; the operation of an organization exclusively 7821
for the provision of professional, laundry, printing, and 7822
purchasing services to hospitals or charitable institutions; the 7823
operation of a home for the aged, as defined in section 5701.13 7824
of the Revised Code; the operation of a radio or television 7825
broadcasting station that is licensed by the federal 7826
communications commission as a noncommercial educational radio 7827

or television station; the operation of a nonprofit animal 7828
adoption service or a county humane society; the promotion of 7829
education by an institution of learning that maintains a faculty 7830
of qualified instructors, teaches regular continuous courses of 7831
study, and confers a recognized diploma upon completion of a 7832
specific curriculum; the operation of a parent-teacher 7833
association, booster group, or similar organization primarily 7834
engaged in the promotion and support of the curricular or 7835
extracurricular activities of a primary or secondary school; the 7836
operation of a community or area center in which presentations 7837
in music, dramatics, the arts, and related fields are made in 7838
order to foster public interest and education therein; the 7839
production of performances in music, dramatics, and the arts; or 7840
the promotion of education by an organization engaged in 7841
carrying on research in, or the dissemination of, scientific and 7842
technological knowledge and information primarily for the 7843
public. 7844

Nothing in this division shall be deemed to exempt sales 7845
to any organization for use in the operation or carrying on of a 7846
trade or business, or sales to a home for the aged for use in 7847
the operation of independent living facilities as defined in 7848
division (A) of section 5709.12 of the Revised Code. 7849

(13) Building and construction materials and services sold 7850
to construction contractors for incorporation into a structure 7851
or improvement to real property under a construction contract 7852
with this state or a political subdivision of this state, or 7853
with the United States government or any of its agencies; 7854
building and construction materials and services sold to 7855
construction contractors for incorporation into a structure or 7856
improvement to real property that are accepted for ownership by 7857
this state or any of its political subdivisions, or by the 7858

United States government or any of its agencies at the time of 7859
completion of the structures or improvements; building and 7860
construction materials sold to construction contractors for 7861
incorporation into a horticulture structure or livestock 7862
structure for a person engaged in the business of horticulture 7863
or producing livestock; building materials and services sold to 7864
a construction contractor for incorporation into a house of 7865
public worship or religious education, or a building used 7866
exclusively for charitable purposes under a construction 7867
contract with an organization whose purpose is as described in 7868
division (B) (12) of this section; building materials and 7869
services sold to a construction contractor for incorporation 7870
into a building under a construction contract with an 7871
organization exempt from taxation under section 501(c) (3) of the 7872
Internal Revenue Code of 1986 when the building is to be used 7873
exclusively for the organization's exempt purposes; building and 7874
construction materials and services sold to construction 7875
contractors for incorporation into a structure or improvement to 7876
real property under a construction contract with a county land 7877
reutilization corporation organized under Chapter 1724. of the 7878
Revised Code or its wholly owned subsidiary; building and 7879
construction materials sold for incorporation into the original 7880
construction of a sports facility under section 307.696 of the 7881
Revised Code; building and construction materials and services 7882
sold to a construction contractor for incorporation into real 7883
property outside this state if such materials and services, when 7884
sold to a construction contractor in the state in which the real 7885
property is located for incorporation into real property in that 7886
state, would be exempt from a tax on sales levied by that state; 7887
building and construction materials for incorporation into a 7888
transportation facility pursuant to a public-private agreement 7889
entered into under sections 5501.70 to 5501.83 of the Revised 7890

Code; and, until one calendar year after the construction of a 7891
convention center that qualifies for property tax exemption 7892
under section 5709.084 of the Revised Code is completed, 7893
building and construction materials and services sold to a 7894
construction contractor for incorporation into the real property 7895
comprising that convention center; 7896

(14) Sales of ships or vessels or rail rolling stock used 7897
or to be used principally in interstate or foreign commerce, and 7898
repairs, alterations, fuel, and lubricants for such ships or 7899
vessels or rail rolling stock; 7900

(15) Sales to persons primarily engaged in any of the 7901
activities mentioned in division (B)(42)(a), (g), or (h) of this 7902
section, to persons engaged in making retail sales, or to 7903
persons who purchase for sale from a manufacturer tangible 7904
personal property that was produced by the manufacturer in 7905
accordance with specific designs provided by the purchaser, of 7906
packages, including material, labels, and parts for packages, 7907
and of machinery, equipment, and material for use primarily in 7908
packaging tangible personal property produced for sale, 7909
including any machinery, equipment, and supplies used to make 7910
labels or packages, to prepare packages or products for 7911
labeling, or to label packages or products, by or on the order 7912
of the person doing the packaging, or sold at retail. "Packages" 7913
includes bags, baskets, cartons, crates, boxes, cans, bottles, 7914
bindings, wrappings, and other similar devices and containers, 7915
but does not include motor vehicles or bulk tanks, trailers, or 7916
similar devices attached to motor vehicles. "Packaging" means 7917
placing in a package. Division (B)(15) of this section does not 7918
apply to persons engaged in highway transportation for hire. 7919

(16) Sales of food to persons using supplemental nutrition 7920

assistance program benefits to purchase the food. As used in 7921
this division, "food" has the same meaning as in 7 U.S.C. 2012 7922
and federal regulations adopted pursuant to the Food and 7923
Nutrition Act of 2008. 7924

(17) Sales to persons engaged in farming, agriculture, 7925
horticulture, or floriculture, of tangible personal property for 7926
use or consumption primarily in the production by farming, 7927
agriculture, horticulture, or floriculture of other tangible 7928
personal property for use or consumption primarily in the 7929
production of tangible personal property for sale by farming, 7930
agriculture, horticulture, or floriculture; or material and 7931
parts for incorporation into any such tangible personal property 7932
for use or consumption in production; and of tangible personal 7933
property for such use or consumption in the conditioning or 7934
holding of products produced by and for such use, consumption, 7935
or sale by persons engaged in farming, agriculture, 7936
horticulture, or floriculture, except where such property is 7937
incorporated into real property; 7938

(18) Sales of drugs for a human being that may be 7939
dispensed only pursuant to a prescription; insulin as recognized 7940
in the official United States pharmacopoeia; urine and blood 7941
testing materials when used by diabetics or persons with 7942
hypoglycemia to test for glucose or acetone; hypodermic syringes 7943
and needles when used by diabetics for insulin injections; 7944
epoetin alfa when purchased for use in the treatment of persons 7945
with medical disease; hospital beds when purchased by hospitals, 7946
nursing homes, or other medical facilities; and medical oxygen 7947
and medical oxygen-dispensing equipment when purchased by 7948
hospitals, nursing homes, or other medical facilities; 7949

(19) Sales of prosthetic devices, durable medical 7950

equipment for home use, or mobility enhancing equipment, when 7951
made pursuant to a prescription and when such devices or 7952
equipment are for use by a human being. 7953

(20) Sales of emergency and fire protection vehicles and 7954
equipment to nonprofit organizations for use solely in providing 7955
fire protection and emergency services, including trauma care 7956
and emergency medical services, for political subdivisions of 7957
the state; 7958

(21) Sales of tangible personal property manufactured in 7959
this state, if sold by the manufacturer in this state to a 7960
retailer for use in the retail business of the retailer outside 7961
of this state and if possession is taken from the manufacturer 7962
by the purchaser within this state for the sole purpose of 7963
immediately removing the same from this state in a vehicle owned 7964
by the purchaser; 7965

(22) Sales of services provided by the state or any of its 7966
political subdivisions, agencies, instrumentalities, 7967
institutions, or authorities, or by governmental entities of the 7968
state or any of its political subdivisions, agencies, 7969
instrumentalities, institutions, or authorities; 7970

(23) Sales of motor vehicles to nonresidents of this state 7971
under the circumstances described in division (B) of section 7972
5739.029 of the Revised Code; 7973

(24) Sales to persons engaged in the preparation of eggs 7974
for sale of tangible personal property used or consumed directly 7975
in such preparation, including such tangible personal property 7976
used for cleaning, sanitizing, preserving, grading, sorting, and 7977
classifying by size; packages, including material and parts for 7978
packages, and machinery, equipment, and material for use in 7979

packaging eggs for sale; and handling and transportation	7980
equipment and parts therefor, except motor vehicles licensed to	7981
operate on public highways, used in intraplant or interplant	7982
transfers or shipment of eggs in the process of preparation for	7983
sale, when the plant or plants within or between which such	7984
transfers or shipments occur are operated by the same person.	7985
"Packages" includes containers, cases, baskets, flats, fillers,	7986
filler flats, cartons, closure materials, labels, and labeling	7987
materials, and "packaging" means placing therein.	7988
(25) (a) Sales of water to a consumer for residential use;	7989
(b) Sales of water by a nonprofit corporation engaged	7990
exclusively in the treatment, distribution, and sale of water to	7991
consumers, if such water is delivered to consumers through pipes	7992
or tubing.	7993
(26) Fees charged for inspection or reinspection of motor	7994
vehicles under section 3704.14 of the Revised Code;	7995
(27) Sales to persons licensed to conduct a food service	7996
operation pursuant to section 3717.43 of the Revised Code, of	7997
tangible personal property primarily used directly for the	7998
following:	7999
(a) To prepare food for human consumption for sale;	8000
(b) To preserve food that has been or will be prepared for	8001
human consumption for sale by the food service operator, not	8002
including tangible personal property used to display food for	8003
selection by the consumer;	8004
(c) To clean tangible personal property used to prepare or	8005
serve food for human consumption for sale.	8006
(28) Sales of animals by nonprofit animal adoption	8007

services or county humane societies;	8008
(29) Sales of services to a corporation described in	8009
division (A) of section 5709.72 of the Revised Code, and sales	8010
of tangible personal property that qualifies for exemption from	8011
taxation under section 5709.72 of the Revised Code;	8012
(30) Sales and installation of agricultural land tile, as	8013
defined in division (B) (5) (a) of section 5739.01 of the Revised	8014
Code;	8015
(31) Sales and erection or installation of portable grain	8016
bins, as defined in division (B) (5) (b) of section 5739.01 of the	8017
Revised Code;	8018
(32) The sale, lease, repair, and maintenance of, parts	8019
for, or items attached to or incorporated in, motor vehicles	8020
that are primarily used for transporting tangible personal	8021
property belonging to others by a person engaged in highway	8022
transportation for hire, except for packages and packaging used	8023
for the transportation of tangible personal property;	8024
(33) Sales to the state headquarters of any veterans'	8025
organization in this state that is either incorporated and	8026
issued a charter by the congress of the United States or is	8027
recognized by the United States veterans administration, for use	8028
by the headquarters;	8029
(34) Sales to a telecommunications service vendor, mobile	8030
telecommunications service vendor, or satellite broadcasting	8031
service vendor of tangible personal property and services used	8032
directly and primarily in transmitting, receiving, switching, or	8033
recording any interactive, one- or two-way electromagnetic	8034
communications, including voice, image, data, and information,	8035
through the use of any medium, including, but not limited to,	8036

poles, wires, cables, switching equipment, computers, and record 8037
storage devices and media, and component parts for the tangible 8038
personal property. The exemption provided in this division shall 8039
be in lieu of all other exemptions under division (B) (42) (a) or 8040
(n) of this section to which the vendor may otherwise be 8041
entitled, based upon the use of the thing purchased in providing 8042
the telecommunications, mobile telecommunications, or satellite 8043
broadcasting service. 8044

(35) (a) Sales where the purpose of the consumer is to use 8045
or consume the things transferred in making retail sales and 8046
consisting of newspaper inserts, catalogues, coupons, flyers, 8047
gift certificates, or other advertising material that prices and 8048
describes tangible personal property offered for retail sale. 8049

(b) Sales to direct marketing vendors of preliminary 8050
materials such as photographs, artwork, and typesetting that 8051
will be used in printing advertising material; and of printed 8052
matter that offers free merchandise or chances to win sweepstake 8053
prizes and that is mailed to potential customers with 8054
advertising material described in division (B) (35) (a) of this 8055
section; 8056

(c) Sales of equipment such as telephones, computers, 8057
facsimile machines, and similar tangible personal property 8058
primarily used to accept orders for direct marketing retail 8059
sales. 8060

(d) Sales of automatic food vending machines that preserve 8061
food with a shelf life of forty-five days or less by 8062
refrigeration and dispense it to the consumer. 8063

For purposes of division (B) (35) of this section, "direct 8064
marketing" means the method of selling where consumers order 8065

tangible personal property by United States mail, delivery 8066
service, or telecommunication and the vendor delivers or ships 8067
the tangible personal property sold to the consumer from a 8068
warehouse, catalogue distribution center, or similar fulfillment 8069
facility by means of the United States mail, delivery service, 8070
or common carrier. 8071

(36) Sales to a person engaged in the business of 8072
horticulture or producing livestock of materials to be 8073
incorporated into a horticulture structure or livestock 8074
structure; 8075

(37) Sales of personal computers, computer monitors, 8076
computer keyboards, modems, and other peripheral computer 8077
equipment to an individual who is licensed or certified to teach 8078
in an elementary or a secondary school in this state for use by 8079
that individual in preparation for teaching elementary or 8080
secondary school students; 8081

(38) Sales of tangible personal property that is not 8082
required to be registered or licensed under the laws of this 8083
state to a citizen of a foreign nation that is not a citizen of 8084
the United States, provided the property is delivered to a 8085
person in this state that is not a related member of the 8086
purchaser, is physically present in this state for the sole 8087
purpose of temporary storage and package consolidation, and is 8088
subsequently delivered to the purchaser at a delivery address in 8089
a foreign nation. As used in division (B) (38) of this section, 8090
"related member" has the same meaning as in section 5733.042 of 8091
the Revised Code, and "temporary storage" means the storage of 8092
tangible personal property for a period of not more than sixty 8093
days. 8094

(39) Sales of used manufactured homes and used mobile 8095

homes, as defined in section 5739.0210 of the Revised Code, made 8096
on or after January 1, 2000; 8097

(40) Sales of tangible personal property and services to a 8098
provider of electricity used or consumed directly and primarily 8099
in generating, transmitting, or distributing electricity for use 8100
by others, including property that is or is to be incorporated 8101
into and will become a part of the consumer's production, 8102
transmission, or distribution system and that retains its 8103
classification as tangible personal property after 8104
incorporation; fuel or power used in the production, 8105
transmission, or distribution of electricity; energy conversion 8106
equipment as defined in section 5727.01 of the Revised Code; and 8107
tangible personal property and services used in the repair and 8108
maintenance of the production, transmission, or distribution 8109
system, including only those motor vehicles as are specially 8110
designed and equipped for such use. The exemption provided in 8111
this division shall be in lieu of all other exemptions in 8112
division (B) (42) (a) or (n) of this section to which a provider 8113
of electricity may otherwise be entitled based on the use of the 8114
tangible personal property or service purchased in generating, 8115
transmitting, or distributing electricity. 8116

(41) Sales to a person providing services under division 8117
(B) (3) (p) of section 5739.01 of the Revised Code of tangible 8118
personal property and services used directly and primarily in 8119
providing taxable services under that section. 8120

(42) Sales where the purpose of the purchaser is to do any 8121
of the following: 8122

(a) To incorporate the thing transferred as a material or 8123
a part into tangible personal property to be produced for sale 8124
by manufacturing, assembling, processing, or refining; or to use 8125

or consume the thing transferred directly in producing tangible 8126
personal property for sale by mining, including, without 8127
limitation, the extraction from the earth of all substances that 8128
are classed geologically as minerals, or directly in the 8129
rendition of a public utility service, except that the sales tax 8130
levied by this section shall be collected upon all meals, 8131
drinks, and food for human consumption sold when transporting 8132
persons. This paragraph does not exempt from "retail sale" or 8133
"sales at retail" the sale of tangible personal property that is 8134
to be incorporated into a structure or improvement to real 8135
property. 8136

(b) To hold the thing transferred as security for the 8137
performance of an obligation of the vendor; 8138

(c) To resell, hold, use, or consume the thing transferred 8139
as evidence of a contract of insurance; 8140

(d) To use or consume the thing directly in commercial 8141
fishing; 8142

(e) To incorporate the thing transferred as a material or 8143
a part into, or to use or consume the thing transferred directly 8144
in the production of, magazines distributed as controlled 8145
circulation publications; 8146

(f) To use or consume the thing transferred in the 8147
production and preparation in suitable condition for market and 8148
sale of printed, imprinted, overprinted, lithographic, 8149
multilithic, blueprinted, photostatic, or other productions or 8150
reproductions of written or graphic matter; 8151

(g) To use the thing transferred, as described in section 8152
5739.011 of the Revised Code, primarily in a manufacturing 8153
operation to produce tangible personal property for sale; 8154

(h) To use the benefit of a warranty, maintenance or 8155
service contract, or similar agreement, as described in division 8156
(B) (7) of section 5739.01 of the Revised Code, to repair or 8157
maintain tangible personal property, if all of the property that 8158
is the subject of the warranty, contract, or agreement would not 8159
be subject to the tax imposed by this section; 8160

(i) To use the thing transferred as qualified research and 8161
development equipment; 8162

(j) To use or consume the thing transferred primarily in 8163
storing, transporting, mailing, or otherwise handling purchased 8164
sales inventory in a warehouse, distribution center, or similar 8165
facility when the inventory is primarily distributed outside 8166
this state to retail stores of the person who owns or controls 8167
the warehouse, distribution center, or similar facility, to 8168
retail stores of an affiliated group of which that person is a 8169
member, or by means of direct marketing. This division does not 8170
apply to motor vehicles registered for operation on the public 8171
highways. As used in this division, "affiliated group" has the 8172
same meaning as in division (B) (3) (e) of section 5739.01 of the 8173
Revised Code and "direct marketing" has the same meaning as in 8174
division (B) (35) of this section. 8175

(k) To use or consume the thing transferred to fulfill a 8176
contractual obligation incurred by a warrantor pursuant to a 8177
warranty provided as a part of the price of the tangible 8178
personal property sold or by a vendor of a warranty, maintenance 8179
or service contract, or similar agreement the provision of which 8180
is defined as a sale under division (B) (7) of section 5739.01 of 8181
the Revised Code; 8182

(l) To use or consume the thing transferred in the 8183
production of a newspaper for distribution to the public; 8184

(m) To use tangible personal property to perform a service 8185
listed in division (B) (3) of section 5739.01 of the Revised 8186
Code, if the property is or is to be permanently transferred to 8187
the consumer of the service as an integral part of the 8188
performance of the service; 8189

(n) To use or consume the thing transferred primarily in 8190
producing tangible personal property for sale by farming, 8191
agriculture, horticulture, or floriculture. Persons engaged in 8192
rendering farming, agriculture, horticulture, or floriculture 8193
services for others are deemed engaged primarily in farming, 8194
agriculture, horticulture, or floriculture. This paragraph does 8195
not exempt from "retail sale" or "sales at retail" the sale of 8196
tangible personal property that is to be incorporated into a 8197
structure or improvement to real property. 8198

(o) To use or consume the thing transferred in acquiring, 8199
formatting, editing, storing, and disseminating data or 8200
information by electronic publishing; 8201

(p) To provide the thing transferred to the owner or 8202
lessee of a motor vehicle that is being repaired or serviced, if 8203
the thing transferred is a rented motor vehicle and the 8204
purchaser is reimbursed for the cost of the rented motor vehicle 8205
by a manufacturer, warrantor, or provider of a maintenance, 8206
service, or other similar contract or agreement, with respect to 8207
the motor vehicle that is being repaired or serviced; 8208

(q) To use or consume the thing transferred directly in 8209
production of crude oil and natural gas for sale. Persons 8210
engaged in rendering production services for others are deemed 8211
engaged in production. 8212

As used in division (B) (42) (q) of this section, 8213

"production" means operations and tangible personal property 8214
directly used to expose and evaluate an underground reservoir 8215
that may contain hydrocarbon resources, prepare the wellbore for 8216
production, and lift and control all substances yielded by the 8217
reservoir to the surface of the earth. 8218

(i) For the purposes of division (B)(42)(q) of this 8219
section, the "thing transferred" includes, but is not limited 8220
to, any of the following: 8221

(I) Services provided in the construction of permanent 8222
access roads, services provided in the construction of the well 8223
site, and services provided in the construction of temporary 8224
impoundments; 8225

(II) Equipment and rigging used for the specific purpose 8226
of creating with integrity a wellbore pathway to underground 8227
reservoirs; 8228

(III) Drilling and workover services used to work within a 8229
subsurface wellbore, and tangible personal property directly 8230
used in providing such services; 8231

(IV) Casing, tubulars, and float and centralizing 8232
equipment; 8233

(V) Trailers to which production equipment is attached; 8234

(VI) Well completion services, including cementing of 8235
casing, and tangible personal property directly used in 8236
providing such services; 8237

(VII) Wireline evaluation, mud logging, and perforation 8238
services, and tangible personal property directly used in 8239
providing such services; 8240

(VIII) Reservoir stimulation, hydraulic fracturing, and 8241

acidizing services, and tangible personal property directly used	8242
in providing such services, including all material pumped	8243
downhole;	8244
(IX) Pressure pumping equipment;	8245
(X) Artificial lift systems equipment;	8246
(XI) Wellhead equipment and well site equipment used to	8247
separate, stabilize, and control hydrocarbon phases and produced	8248
water;	8249
(XII) Tangible personal property directly used to control	8250
production equipment.	8251
(ii) For the purposes of division (B) (42) (q) of this	8252
section, the "thing transferred" does not include any of the	8253
following:	8254
(I) Tangible personal property used primarily in the	8255
exploration and production of any mineral resource regulated	8256
under Chapter 1509. of the Revised Code other than oil or gas;	8257
(II) Tangible personal property used primarily in storing,	8258
holding, or delivering solutions or chemicals used in well	8259
stimulation as defined in section 1509.01 of the Revised Code;	8260
(III) Tangible personal property used primarily in	8261
preparing, installing, or reclaiming foundations for drilling or	8262
pumping equipment or well stimulation material tanks;	8263
(IV) Tangible personal property used primarily in	8264
transporting, delivering, or removing equipment to or from the	8265
well site or storing such equipment before its use at the well	8266
site;	8267
(V) Tangible personal property used primarily in gathering	8268

operations occurring off the well site, including gathering	8269
pipelines transporting hydrocarbon gas or liquids away from a	8270
crude oil or natural gas production facility;	8271
(VI) Tangible personal property that is to be incorporated	8272
into a structure or improvement to real property;	8273
(VII) Well site fencing, lighting, or security systems;	8274
(VIII) Communication devices or services;	8275
(IX) Office supplies;	8276
(X) Trailers used as offices or lodging;	8277
(XI) Motor vehicles of any kind;	8278
(XII) Tangible personal property used primarily for the	8279
storage of drilling byproducts and fuel not used for production;	8280
(XIII) Tangible personal property used primarily as a	8281
safety device;	8282
(XIV) Data collection or monitoring devices;	8283
(XV) Access ladders, stairs, or platforms attached to	8284
storage tanks.	8285
The enumeration of tangible personal property in division	8286
(B) (42) (q) (ii) of this section is not intended to be exhaustive,	8287
and any tangible personal property not so enumerated shall not	8288
necessarily be construed to be a "thing transferred" for the	8289
purposes of division (B) (42) (q) of this section.	8290
The commissioner shall adopt and promulgate rules under	8291
sections 119.01 to 119.13 of the Revised Code that the	8292
commissioner deems necessary to administer division (B) (42) (q)	8293
of this section.	8294

As used in division (B) (42) of this section, "thing" 8295
includes all transactions included in divisions (B) (3) (a), (b), 8296
and (e) of section 5739.01 of the Revised Code. 8297

(43) Sales conducted through a coin operated device that 8298
activates vacuum equipment or equipment that dispenses water, 8299
whether or not in combination with soap or other cleaning agents 8300
or wax, to the consumer for the consumer's use on the premises 8301
in washing, cleaning, or waxing a motor vehicle, provided no 8302
other personal property or personal service is provided as part 8303
of the transaction. 8304

(44) Sales of replacement and modification parts for 8305
engines, airframes, instruments, and interiors in, and paint 8306
for, aircraft used primarily in a fractional aircraft ownership 8307
program, and sales of services for the repair, modification, and 8308
maintenance of such aircraft, and machinery, equipment, and 8309
supplies primarily used to provide those services. 8310

(45) Sales of telecommunications service that is used 8311
directly and primarily to perform the functions of a call 8312
center. As used in this division, "call center" means any 8313
physical location where telephone calls are placed or received 8314
in high volume for the purpose of making sales, marketing, 8315
customer service, technical support, or other specialized 8316
business activity, and that employs at least fifty individuals 8317
that engage in call center activities on a full-time basis, or 8318
sufficient individuals to fill fifty full-time equivalent 8319
positions. 8320

(46) Sales by a telecommunications service vendor of 900 8321
service to a subscriber. This division does not apply to 8322
information services. 8323

(47) Sales of value-added non-voice data service. This 8324
division does not apply to any similar service that is not 8325
otherwise a telecommunications service. 8326

(48) Sales of feminine hygiene products. 8327

(49) Sales of materials, parts, equipment, or engines used 8328
in the repair or maintenance of aircraft or avionics systems of 8329
such aircraft, and sales of repair, remodeling, replacement, or 8330
maintenance services in this state performed on aircraft or on 8331
an aircraft's avionics, engine, or component materials or parts. 8332
As used in division (B) (49) of this section, "aircraft" means 8333
aircraft of more than six thousand pounds maximum certified 8334
takeoff weight or used exclusively in general aviation. 8335

(50) Sales of full flight simulators that are used for 8336
pilot or flight-crew training, sales of repair or replacement 8337
parts or components, and sales of repair or maintenance services 8338
for such full flight simulators. "Full flight simulator" means a 8339
replica of a specific type, or make, model, and series of 8340
aircraft cockpit. It includes the assemblage of equipment and 8341
computer programs necessary to represent aircraft operations in 8342
ground and flight conditions, a visual system providing an out- 8343
of-the-cockpit view, and a system that provides cues at least 8344
equivalent to those of a three-degree-of-freedom motion system, 8345
and has the full range of capabilities of the systems installed 8346
in the device as described in appendices A and B of part 60 of 8347
chapter 1 of title 14 of the Code of Federal Regulations. 8348

(51) Any transfer or lease of tangible personal property 8349
between the state and JobsOhio in accordance with section 8350
4313.02 of the Revised Code. 8351

(52) (a) Sales to a qualifying corporation. 8352

(b) As used in division (B) (52) of this section:	8353
(i) "Qualifying corporation" means a nonprofit corporation	8354
organized in this state that leases from an eligible county	8355
land, buildings, structures, fixtures, and improvements to the	8356
land that are part of or used in a public recreational facility	8357
used by a major league professional athletic team or a class A	8358
to class AAA minor league affiliate of a major league	8359
professional athletic team for a significant portion of the	8360
team's home schedule, provided the following apply:	8361
(I) The facility is leased from the eligible county	8362
pursuant to a lease that requires substantially all of the	8363
revenue from the operation of the business or activity conducted	8364
by the nonprofit corporation at the facility in excess of	8365
operating costs, capital expenditures, and reserves to be paid	8366
to the eligible county at least once per calendar year.	8367
(II) Upon dissolution and liquidation of the nonprofit	8368
corporation, all of its net assets are distributable to the	8369
board of commissioners of the eligible county from which the	8370
corporation leases the facility.	8371
(ii) "Eligible county" has the same meaning as in section	8372
307.695 of the Revised Code.	8373
(53) Sales to or by a cable service provider, video	8374
service provider, or radio or television broadcast station	8375
regulated by the federal government of cable service or	8376
programming, video service or programming, audio service or	8377
programming, or electronically transferred digital audiovisual	8378
or audio work. As used in division (B) (53) of this section,	8379
"cable service" and "cable service provider" have the same	8380
meanings as in section 1332.01 of the Revised Code, and "video	8381

service," "video service provider," and "video programming" have	8382
the same meanings as in section 1332.21 of the Revised Code.	8383
(54) Sales of a digital audio work electronically	8384
transferred for delivery through use of a machine, such as a	8385
juke box, that does all of the following:	8386
(a) Accepts direct payments to operate;	8387
(b) Automatically plays a selected digital audio work for	8388
a single play upon receipt of a payment described in division	8389
(B) (54) (a) of this section;	8390
(c) Operates exclusively for the purpose of playing	8391
digital audio works in a commercial establishment.	8392
(55) (a) Sales of the following occurring on the first	8393
Friday of August and the following Saturday and Sunday of each	8394
year, beginning in 2018:	8395
(i) An item of clothing, the price of which is seventy-	8396
five dollars or less;	8397
(ii) An item of school supplies, the price of which is	8398
twenty dollars or less;	8399
(iii) An item of school instructional material, the price	8400
of which is twenty dollars or less.	8401
(b) As used in division (B) (55) of this section:	8402
(i) "Clothing" means all human wearing apparel suitable	8403
for general use. "Clothing" includes, but is not limited to,	8404
aprons, household and shop; athletic supporters; baby receiving	8405
blankets; bathing suits and caps; beach capes and coats; belts	8406
and suspenders; boots; coats and jackets; costumes; diapers,	8407
children and adult, including disposable diapers; earmuffs;	8408

footlets; formal wear; garters and garter belts; girdles; gloves 8409
and mittens for general use; hats and caps; hosiery; insoles for 8410
shoes; lab coats; neckties; overshoes; pantyhose; rainwear; 8411
rubber pants; sandals; scarves; shoes and shoe laces; slippers; 8412
sneakers; socks and stockings; steel-toed shoes; underwear; 8413
uniforms, athletic and nonathletic; and wedding apparel. 8414
"Clothing" does not include items purchased for use in a trade 8415
or business; clothing accessories or equipment; protective 8416
equipment; sports or recreational equipment; belt buckles sold 8417
separately; costume masks sold separately; patches and emblems 8418
sold separately; sewing equipment and supplies including, but 8419
not limited to, knitting needles, patterns, pins, scissors, 8420
sewing machines, sewing needles, tape measures, and thimbles; 8421
and sewing materials that become part of "clothing" including, 8422
but not limited to, buttons, fabric, lace, thread, yarn, and 8423
zippers. 8424

(ii) "School supplies" means items commonly used by a 8425
student in a course of study. "School supplies" includes only 8426
the following items: binders; book bags; calculators; cellophane 8427
tape; blackboard chalk; compasses; composition books; crayons; 8428
erasers; folders, expandable, pocket, plastic, and manila; glue, 8429
paste, and paste sticks; highlighters; index cards; index card 8430
boxes; legal pads; lunch boxes; markers; notebooks; paper, 8431
loose-leaf ruled notebook paper, copy paper, graph paper, 8432
tracing paper, manila paper, colored paper, poster board, and 8433
construction paper; pencil boxes and other school supply boxes; 8434
pencil sharpeners; pencils; pens; protractors; rulers; scissors; 8435
and writing tablets. "School supplies" does not include any item 8436
purchased for use in a trade or business. 8437

(iii) "School instructional material" means written 8438
material commonly used by a student in a course of study as a 8439

reference and to learn the subject being taught. "School 8440
instructional material" includes only the following items: 8441
reference books, reference maps and globes, textbooks, and 8442
workbooks. "School instructional material" does not include any 8443
material purchased for use in a trade or business. 8444

(56) (a) Sales of diapers or incontinence underpads sold 8445
pursuant to a prescription, for the benefit of a medicaid 8446
recipient with a diagnosis of incontinence, and by a medicaid 8447
provider that maintains a valid provider agreement under section 8448
5164.30 of the Revised Code with the department of medicaid, 8449
provided that the medicaid program covers diapers or 8450
incontinence underpads as an incontinence garment. 8451

(b) As used in division (B) (56) (a) of this section: 8452

(i) "Diaper" means an absorbent garment worn by humans who 8453
are incapable of, or have difficulty, controlling their bladder 8454
or bowel movements. 8455

(ii) "Incontinence underpad" means an absorbent product, 8456
not worn on the body, designed to protect furniture or other 8457
tangible personal property from soiling or damage due to human 8458
incontinence. 8459

(57) Sales of investment metal bullion and investment 8460
coins. "Investment metal bullion" means any bullion described in 8461
section 408(m) (3) (B) of the Internal Revenue Code, regardless of 8462
whether that bullion is in the physical possession of a trustee. 8463
"Investment coin" means any coin composed primarily of gold, 8464
silver, platinum, or palladium. 8465

(58) Sales to a county land reutilization corporation 8466
organized under Chapter 1724. of the Revised Code or its wholly 8467
owned subsidiary and sales by the county land reutilization 8468

corporation or its wholly owned subsidiary. 8469

(C) For the purpose of the proper administration of this 8470
chapter, and to prevent the evasion of the tax, it is presumed 8471
that all sales made in this state are subject to the tax until 8472
the contrary is established. 8473

(D) The tax collected by the vendor from the consumer 8474
under this chapter is not part of the price, but is a tax 8475
collection for the benefit of the state, and of counties levying 8476
an additional sales tax pursuant to section 5739.021 or 5739.026 8477
of the Revised Code and of transit authorities levying an 8478
additional sales tax pursuant to section 5739.023 of the Revised 8479
Code. Except for the discount authorized under section 5739.12 8480
of the Revised Code and the effects of any rounding pursuant to 8481
section 5703.055 of the Revised Code, no person other than the 8482
state or such a county or transit authority shall derive any 8483
benefit from the collection or payment of the tax levied by this 8484
section or section 5739.021, 5739.023, or 5739.026 of the 8485
Revised Code. 8486

Section 2. That existing sections 317.32, 319.48, 319.54, 8487
321.261, 321.263, 321.343, 323.25, 323.26, 323.28, 323.31, 8488
323.33, 323.65, 323.66, 323.67, 323.69, 323.691, 323.70, 323.71, 8489
323.72, 323.73, 323.75, 323.76, 323.77, 323.79, 505.86, 715.261, 8490
721.28, 1721.10, 1724.02, 1724.11, 3737.87, 3745.11, 5709.12, 8491
5721.01, 5721.02, 5721.03, 5721.04, 5721.06, 5721.13, 5721.17, 8492
5721.18, 5721.19, 5721.192, 5721.20, 5721.25, 5721.26, 5721.30, 8493
5721.32, 5721.33, 5721.37, 5722.01, 5722.02, 5722.03, 5722.031, 8494
5722.04, 5722.05, 5722.06, 5722.07, 5722.08, 5722.10, 5722.11, 8495
5722.14, 5722.15, 5722.21, 5723.01, 5723.03, 5723.04, 5723.05, 8496
5723.06, 5723.10, 5723.13, 5723.18, and 5739.02 of the Revised 8497
Code are hereby repealed. 8498

Section 3. That sections 323.74, 5721.14, 5721.15,	8499
5721.16, 5722.09, and 5722.13 of the Revised Code are hereby	8500
repealed.	8501