

**As Passed by the Senate**

**134th General Assembly**

**Regular Session**

**2021-2022**

**Sub. S. B. No. 112**

**Senator Dolan**

**Cosponsors: Senators Antonio, Cirino, Craig, Fedor, Hackett, Reineke, Schuring,  
Thomas, Wilson, Yuko**

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**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;

(o) To a trustee acting on behalf of minor children of the deceased;

(p) Of an easement or right-of-way when the value of the interest conveyed does not exceed one thousand dollars;

(q) Of property sold to a surviving spouse pursuant to section 2106.16 of the Revised Code;

(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;

(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;

(t) To a trustee of a trust, when the grantor of the trust has reserved an unlimited power to revoke the trust;

(u) To the grantor of a trust by a trustee of the trust, when the transfer is made to the grantor pursuant to the exercise of the grantor's power to revoke the trust or to

withdraw trust assets;	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, <del>and the delinquent vacant land tax list,</del> 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 <del>or the delinquent vacant land tax list.</del>	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 1528  
paid, then the board, on its own motion, may dismiss the case 1529  
without a hearing. 1530

~~(C) If a lienholder or another person having a security 1531  
interest of record in the abandoned land, other than the owner, 1532  
timely files a pleading under division (A)(2)(b) of this section 1533  
requesting that the abandoned land not be disposed of as 1534  
provided in sections 323.65 to 323.79 of the Revised Code and 1535  
the complaint be transferred to a court pursuant to section 1536  
323.691 of the Revised Code in order to preserve the 1537  
lienholder's or other person's security interest, the county 1538  
board of revision may approve the request if the board finds 1539  
that the sale or other conveyance of the parcel of land under 1540  
sections 323.65 to 323.79 of the Revised Code would unreasonably 1541  
jeopardize the lienholder's or other person's ability to enforce 1542  
the security interest or to otherwise preserve the lienholder's 1543  
or other person's security interest. The board may conduct a 1544  
hearing on the request and make a ruling based on the available 1545  
and submitted evidence of the parties. If the board approves the 1546  
request without a hearing, the board shall file the decision 1547  
with the clerk of court, and the clerk shall send a notice of 1548  
the decision to the lienholder or other person by ordinary mail. 1549  
In order for a lienholder or other person having a security 1550  
interest to show for purposes of this division that the parcel 1551  
of abandoned land should not be disposed of pursuant to sections 1552  
323.65 to 323.78 of the Revised Code and the complaint should be 1553  
transferred to a court pursuant to section 323.691 of the 1554  
Revised Code in order "to preserve the lienholder's or other 1555  
person's security interest," the lienholder or other person must 1556~~

~~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

except for any of the following: 1951

(1) A failure to perfect service of summons and complaint upon an interest holder of record at the time of the filing and shown by clear and convincing evidence; 1952  
1953  
1954

(2) Upon the motion of a county land reutilization corporation as prescribed in section 5722.031 of the Revised Code; 1955  
1956  
1957

(3) Upon the motion of the county prosecuting attorney or designated counsel hired by the prosecuting attorney for any reason justifying relief from the judgment. 1958  
1959  
1960

(C) Except as provided in divisions (B) (1), (2), and (3) of this section, motions to vacate or to reconsider filed by any party after the thirty-day period of appeal may not be utilized as substitutes for an appeal. Such motions or their equivalent shall not be considered by the board of revision, except for the purpose of denying such motions. 1961  
1962  
1963  
1964  
1965  
1966

**Sec. 505.86.** (A) As used in this section: 1967

"Party in interest" means an owner of record of the real property on which the building or structure is located, and includes a holder of a legal or equitable lien of record on the real property or the building or other structure. 1968  
1969  
1970  
1971

"Total cost" means any costs incurred due to the use of employees, materials, or equipment of the township or its agent pursuant to division (H) of this section, any costs arising out of contracts for labor, materials, or equipment, and costs of service of notice or publication required under this section. 1972  
1973  
1974  
1975  
1976

(B) A board of township trustees, by resolution, or its agent pursuant to division (H) of this section may provide for 1977  
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  
~~were incurred for each~~ abatement activity occurred, and the name 2112  
of the owner of record at the time the ~~costs were incurred for~~ 2113  
~~each~~ abatement activity commenced, to the county auditor who 2114  
shall place the costs as a charge upon the tax list and 2115  
duplicate. The costs are a lien upon such lands from and after 2116  
the date the costs were incurred. The costs shall have the same 2117  
priority and be collected as other taxes and returned to the 2118  
municipal corporation or its agent pursuant to division (E) of 2119  
this section, based upon whichever of them incurred the costs. 2120  
Costs collected for the municipal corporation shall be returned 2121  
to it as directed by the clerk of the legislative authority in 2122  
the certification of the municipal corporation's total costs ~~or~~ 2123  
~~in an affidavit from the.~~ Costs collected for the agent shall be 2124  
directly paid to the agent ~~delivered to the county auditor or~~ 2125  
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
(1) <u>A</u> release designated as a "class C release" in	2747

accordance with rules adopted under section 3737.88 of the Revised Code;

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

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

**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.

(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.

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:

(1) Fifteen dollars per ton on the total actual emissions of each such regulated pollutant during the period July through

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	

2835



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

2878

1

2

3

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

2884

	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

2886

	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

2924

	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)	\$ 100	Permit to install	
	(7) Dry cleaning facilities			2929
				2930
	1	2	3	
A	For each dry cleaning facility (includes all units at the facility)	\$ 100	Permit to install	
	(8) Registration status			2931

2932

	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:

2933  
2934  
2935  
2936  
2937  
  
2938

	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.

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.

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



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 3073  
schedule, an NPDES permit holder that is an industrial 3074  
discharger classified as a major discharger during all or part 3075  
of the annual discharge fee billing year specified in division 3076  
(L) (3) (a) (ii) of this section shall pay a nonrefundable annual 3077  
surcharge of seven thousand five hundred dollars not later than 3078  
January 30, 2022, and not later than January 30, 2023. Any 3079  
person who fails to pay the surcharge at that time shall pay an 3080  
additional amount that equals ten per cent of the amount of the 3081  
surcharge. 3082

(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

3143

3144

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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3168

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 3226  
Revised Code that is administered by the director, at the time 3227  
the application is submitted, shall pay a fee in accordance with 3228  
the following schedule through November 30, 2024: 3229

3230

	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 3231  
fee in accordance with the following schedule: 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. 3381  
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(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. 3386  
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(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. 3391  
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(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 3397  
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3401  
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3403

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 business stationary sources to determine and meet their obligations under the federal Clean Air Act pursuant to the small business stationary source technical and environmental compliance assistance program required by section 507 of that act and established in sections 3704.18, 3704.19, and 3706.19 of the Revised Code.	3523 3524 3525 3526 3527 3528 3529
(3) "Organic compound" means any chemical compound of carbon, excluding carbon monoxide, carbon dioxide, carbonic acid, metallic carbides or carbonates, and ammonium carbonate.	3530 3531 3532
(Y) (1) Except as provided in divisions (Y) (2), (3), and (4) of this section, each sewage sludge facility shall pay a nonrefundable annual sludge fee equal to three dollars and fifty cents per dry ton of sewage sludge, including the dry tons of sewage sludge in materials derived from sewage sludge, that the sewage sludge facility treats or disposes of in this state. The annual volume of sewage sludge treated or disposed of by a sewage sludge facility shall be calculated using the first day of January through the thirty-first day of December of the calendar year preceding the date on which payment of the fee is due.	3533 3534 3535 3536 3537 3538 3539 3540 3541 3542 3543
(2) (a) Except as provided in division (Y) (2) (d) of this section, each sewage sludge facility shall pay a minimum annual sewage sludge fee of one hundred dollars.	3544 3545 3546
(b) The annual sludge fee required to be paid by a sewage sludge facility that treats or disposes of exceptional quality	3547 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  
land reutilization corporation is not required to apply to any  
county or state agency in order to qualify for the exemption.

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

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

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

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 the unpaid amount pursuant to section 5721.192 of the Revised Code.~~

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

**Sec. 5721.18.** The county prosecuting attorney, upon the delivery to the prosecuting attorney by the county auditor of a delinquent land ~~or delinquent vacant land tax certificate,~~ or of a master list of delinquent ~~or delinquent vacant~~ tracts, shall institute a foreclosure proceeding under this section in the name of the county treasurer to foreclose the lien of the state, in any court with jurisdiction or in the county board of revision with jurisdiction pursuant to section 323.66 of the Revised Code, unless the taxes, assessments, charges, penalties, and interest are paid prior to the time a complaint is filed, or unless a foreclosure ~~or foreclosure and forfeiture~~ action has been or will be instituted under section 323.25~~7~~, or sections 323.65 to 323.79~~7~~, or section 5721.14 of the Revised Code. If the delinquent land ~~or delinquent vacant land tax certificate~~ or the master list of delinquent ~~or delinquent vacant~~ tracts lists minerals or rights to minerals listed pursuant to sections

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 4661  
Procedure, that is given by way of an advertisement in a 4662  
newspaper of general circulation. 4663

(4) "Notice web site" means an internet web site that is 4664  
maintained by a government agency, or by a third party under a 4665  
contract with the agency, that is contained within an official 4666  
internet web site, and that contains links to the legal notices 4667  
electronically published by the agency. 4668

(5) "Official internet web site" means the internet 4669  
location designated by a government agency as its primary source 4670  
of information about the agency on the internet. 4671

(B) (1) This section applies to tax foreclosure proceedings 4672  
filed under sections 323.25, 323.65 to 323.79, and division (A) 4673  
of section 5721.18 of the Revised Code and other legal notices 4674  
prescribed in Chapters 5721. and 5723. of the Revised Code. 4675

Notwithstanding any provisions of law to the contrary, a 4676  
government agency required to publish a legal notice in one or 4677  
more newspapers for a purpose associated with the collection or 4678  
enforcement of real or personal property taxes may satisfy that 4679  
requirement by causing the required legal notice to be 4680  
electronically published on a notice web site instead of 4681  
publication in a newspaper. The type of notice that may be 4682  
electronically published may include, but is not limited to, any 4683  
of the following: 4684

(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  
4715  
4716  
4717  
4718

(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  
4720  
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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  
4735  
4736  
4737

(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  
4739  
4740  
4741

(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 ~~foreclosure sale or~~ 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 5241  
stockholder at the address of the principal office of the 5242  
corporation. 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 5443  
certificate redemption price equals the certificate purchase 5444  
price plus the fee charged by the county treasurer to the 5445  
purchaser of the certificate under division (H) of section 5446  
5721.32 of the Revised Code. 5447

(F) With respect to a sale or transfer of tax certificates 5448  
under section 5721.33 of the Revised Code, "certificate 5449  
redemption price" means the amount equal to the sum of the 5450  
following: 5451

(1) The certificate purchase price; 5452

(2) Interest accrued on the certificate purchase price at 5453  
the certificate rate of interest from the date on which a tax 5454  
certificate is delivered through and including the day 5455  
immediately preceding the day on which the certificate 5456  
redemption price is paid; 5457

(3) The fee, if any, charged by the county treasurer to 5458  
the purchaser of the certificate under division (J) of section 5459  
5721.33 of the Revised Code; 5460

(4) Any other fees charged by any county office in 5461  
connection with the recording of tax certificates. 5462

(G) "Certificate rate of interest" means the rate of 5463  
simple interest per year bid by the winning bidder in an auction 5464  
of a tax certificate held under section 5721.32 of the Revised 5465  
Code, or the rate of simple interest per year not to exceed 5466  
eighteen per cent per year fixed pursuant to section 5721.42 of 5467  
the Revised Code or by the county treasurer with respect to any 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 5617  
certificate was sold, the certificate period, the name and 5618  
address of the certificate holder, and any other information the 5619  
county treasurer considers necessary. The county treasurer may 5620  
keep the tax certificate register in a hard-copy format or in an 5621  
electronic format. The name and address of the certificate 5622  
holder may be, upon receipt of instructions from the purchaser, 5623  
that of the secured party of the actual purchaser, or an agent 5624  
or custodian for the purchaser or secured party. The county 5625  
treasurer also shall transfer the tax certificate to the 5626  
certificate holder. The county treasurer shall apportion the 5627  
part of the proceeds from the sale representing taxes, 5628  
penalties, and interest among the several taxing districts in 5629  
the same proportion that the amount of taxes levied by each 5630  
district against the certificate parcel in the preceding tax 5631  
year bears to the taxes levied by all such districts against the 5632  
certificate parcel in the preceding tax year, and credit the 5633  
part of the proceeds representing assessments and other charges 5634  
to the items of assessments and charges in the order in which 5635  
those items became due. Upon issuing a tax certificate, the 5636  
delinquent taxes that make up the certificate purchase price are 5637  
transferred, and the superior lien of the state and its taxing 5638  
districts for those delinquent taxes is conveyed intact to the 5639  
certificate holder. 5640

(F) If a tax certificate is offered for sale under this 5641  
section but is not sold, the county treasurer may sell the 5642  
certificate in a negotiated sale authorized under section 5643  
5721.33 of the Revised Code, or may strike the corresponding 5644  
certificate parcel from the list of parcels selected for tax 5645  
certificate sales. The lien for taxes, assessments, charges, 5646  
penalties, and interest against a parcel stricken from the list 5647

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)~~ (1) Conducting an appraisal or inspection of the 7201  
buildings, structures, or other improvements located on the 7202  
forfeited land; 7203

~~(b)~~ (2) 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)~~ (3) 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.~~

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(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.

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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:

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

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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

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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  
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\_\_\_\_\_  
(Date of Notice) 7553  
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(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  
instructional material" includes only the following items:  
reference books, reference maps and globes, textbooks, and  
workbooks. "School instructional material" does not include any  
material purchased for use in a trade or business.

(56) (a) Sales of diapers or incontinence underpads sold  
pursuant to a prescription, for the benefit of a medicaid  
recipient with a diagnosis of incontinence, and by a medicaid  
provider that maintains a valid provider agreement under section  
5164.30 of the Revised Code with the department of medicaid,  
provided that the medicaid program covers diapers or  
incontinence underpads as an incontinence garment.

(b) As used in division (B) (56) (a) of this section:

(i) "Diaper" means an absorbent garment worn by humans who  
are incapable of, or have difficulty, controlling their bladder  
or bowel movements.

(ii) "Incontinence underpad" means an absorbent product,  
not worn on the body, designed to protect furniture or other  
tangible personal property from soiling or damage due to human  
incontinence.

(57) Sales of investment metal bullion and investment  
coins. "Investment metal bullion" means any bullion described in  
section 408(m) (3) (B) of the Internal Revenue Code, regardless of  
whether that bullion is in the physical possession of a trustee.  
"Investment coin" means any coin composed primarily of gold,  
silver, platinum, or palladium.

(58) Sales to a county land reutilization corporation  
organized under Chapter 1724. of the Revised Code or its wholly  
owned subsidiary and sales by the county land reutilization

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



<b>Section 3.</b> 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