

H. B. No. 390
As Introduced

_____ moved to amend as follows:

- In line 1 of the title, after "sections" insert "323.71, 323.78," 1
- In line 2 of the title, delete "law" and insert "laws" 2
- In line 4 of the title, after "sales" insert "and the direct 3
transfer of abandoned land subject to tax foreclosure" 4
- In line 5, after "sections" insert "323.71, 323.78," 5
- After line 6, insert: 6

- "**Sec. 323.71.** (A) (1) If the county board of revision, 7
upon its own motion or pursuant to a hearing under division (A) 8
(2) of this section, determines that the impositions against a 9
parcel of abandoned land that is the subject of a complaint 10
filed under section 323.69 of the Revised Code exceed the fair 11
market value of that parcel as currently shown by the latest 12
valuation by the auditor of the county in which the land is 13
located, then the board may proceed to hear and adjudicate the 14
case as provided under sections 323.70 and 323.72 of the Revised 15
Code. Upon entry of an order of foreclosure, the parcel may be 16
disposed of as prescribed by section 323.78 or division (G) of 17



section 323.73 of the Revised Code. 18

If the board of revision, upon its own motion or pursuant 19
to a hearing under division (A) (2) of this section, determines 20
that the impositions against a parcel do not exceed the fair 21
market value of the parcel as shown by the county auditor's 22
then-current valuation of the parcel, the parcel shall not be 23
disposed of as prescribed by section 323.78 or division (G) of 24
section 323.73 of the Revised Code, but may be disposed of as 25
otherwise provided in section 323.73, 323.74, 323.75, or 323.77~~7~~ 26
~~or 323.78~~ of the Revised Code. 27

(2) By a motion filed not later than seven days before a 28
final hearing on a complaint is held under section 323.70 of the 29
Revised Code, an owner or lienholder may file with the county 30
board of revision a good faith appraisal of the parcel from a 31
licensed professional appraiser and request a hearing to 32
determine whether the impositions against the parcel of 33
abandoned land exceed or do not exceed the fair market value of 34
that parcel as shown by the auditor's then-current valuation of 35
that parcel. If the motion is timely filed, the board of 36
revision shall conduct a hearing and shall make a factual 37
finding as to whether the impositions against the parcel exceed 38
or do not exceed the fair market value of that parcel as shown 39
by the auditor's then-current valuation of that parcel. An owner 40
or lienholder must show by a preponderance of the evidence that 41
the impositions against the parcel do not exceed the auditor's 42
then-current valuation of the parcel in order to preclude the 43
application of division (G) of section 323.73 of the Revised 44
Code. 45

(B) Notwithstanding sections 323.65 to 323.79 of the 46
Revised Code to the contrary, for purposes of determining in any 47

proceeding under those sections whether the total of the 48
impositions against the abandoned land exceed the fair market 49
value of the abandoned land, it is prima-facie evidence and a 50
rebuttable presumption that may be rebutted to the county board 51
of revision that the auditor's then-current valuation of that 52
abandoned land is the fair market value of the land, regardless 53
of whether an independent appraisal has been performed. 54

Sec. 323.78. (A) Notwithstanding anything in Chapters 55
323., 5721., and 5723. of the Revised Code, a county treasurer 56
may elect to invoke the alternative redemption period in any 57
petition for foreclosure of abandoned lands under section 58
323.25, sections 323.65 to 323.79, or section 5721.18 of the 59
Revised Code. If the treasurer makes that election, and if the 60
court or board of revision determines that the impositions 61
against the parcel that is the subject of the petition exceed 62
the fair market value of the parcel as shown by the county 63
auditor's then-current valuation of the parcel, the parcel shall 64
be disposed of as prescribed in division (B) or (C) of this 65
section. 66

(B) If a county treasurer invokes the alternative 67
redemption period pursuant to this section, and if a municipal 68
corporation, township, county, school district, community 69
development organization, or county land reutilization 70
corporation has requested title to the parcel, then upon 71
adjudication of foreclosure of the parcel, the court or board of 72
revision shall order, in the decree of foreclosure or by 73
separate order, that the equity of redemption and any statutory 74
or common law right of redemption in the parcel by its owner 75
shall be forever terminated after the expiration of the 76
alternative redemption period and that the parcel shall be 77
transferred by deed directly to the requesting municipal 78

corporation, township, county, school district, community 79
development corporation, or county land reutilization 80
corporation without appraisal and without a sale, free and clear 81
of all impositions and any other liens on the property, which 82
shall be deemed forever satisfied and discharged. ~~The court or~~ 83
~~board of revision shall order such a transfer regardless of~~ 84
~~whether the value of the taxes, assessments, penalties,~~ 85
~~interest, and other charges due on the parcel, and the costs of~~ 86
~~the action, exceed the fair market value of the parcel.~~ No 87
further act of confirmation or other order shall be required for 88
such a transfer, or for the extinguishment of any statutory or 89
common law right of redemption. 90

(C) If a county treasurer invokes the alternative 91
redemption period pursuant to this section and if no community 92
development organization, county land reutilization corporation, 93
municipal corporation, county, township, or school district has 94
requested title to the parcel, then upon adjudication of 95
foreclosure of the parcel, the court or board of revision shall 96
order the property sold as otherwise provided in Chapters 323. 97
and 5721. of the Revised Code, and, failing any bid at any such 98
sale, the parcel shall be forfeited to the state and otherwise 99
disposed of pursuant to Chapter 5723. of the Revised Code." 100

In line 120, strike through "Except in cases where the property is" 101

Strike through lines 121 through 124 102

In line 125, strike through "Code,"; delete "both of the following" 103
apply:" 104

In line 126, delete "(A)"; delete the second "the" and insert "a" 105
foreclosure" 106

In line 132, delete ";" and insert "._" 107

In line 133, delete "(B)" 108
In line 155, after "sections" insert "323.71, 323.78," 109

The motion was _____ agreed to.

SYNOPSIS 110

Direct transfer of properties subject to tax foreclosure 111

R.C. 323.71, 323.78, and 5721.20 112

Limits a county's authority to transfer abandoned, tax- 113
foreclosed property directly to a county land bank or political 114
subdivision without a foreclosure sale by only allowing such 115
transfers if the delinquent taxes due exceed the property's fair 116
market value. Under current law, a county can directly transfer 117
abandoned, tax-foreclosed land to a land bank or subdivision 118
even if the property's market value exceeds the delinquent taxes 119
due, if the county invokes an "alternative redemption period" 120
procedure. 121