

**As Reported by the House Economic and Workforce Development  
Committee**

**135th General Assembly**

**Regular Session  
2023-2024**

**Am. H. B. No. 375**

**Representatives Demetriou, Patton**

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**A BILL**

To amend sections 319.48, 319.54, 321.261, 321.263, 1  
321.343, 323.25, 323.26, 323.28, 323.31, 323.33, 2  
323.47, 323.65, 323.66, 323.67, 323.68, 323.69, 3  
323.691, 323.70, 323.71, 323.72, 323.73, 323.75, 4  
323.76, 323.77, 323.78, 323.79, 505.86, 715.261, 5  
721.28, 1721.10, 1724.02, 2329.153, 3737.87, 6  
3745.11, 3767.41, 5709.12, 5709.91, 5709.911, 7  
5713.083, 5715.02, 5721.01, 5721.02, 5721.03, 8  
5721.04, 5721.06, 5721.13, 5721.17, 5721.18, 9  
5721.19, 5721.192, 5721.20, 5721.25, 5721.26, 10  
5721.30, 5721.32, 5721.33, 5721.37, 5722.01, 11  
5722.02, 5722.03, 5722.031, 5722.04, 5722.05, 12  
5722.06, 5722.07, 5722.08, 5722.10, 5722.11, 13  
5722.14, 5722.15, 5722.21, 5722.22, 5723.01, 14  
5723.03, 5723.04, 5723.05, 5723.06, 5723.10, 15  
5723.12, 5723.13, 5723.18, and 5739.02; to enact 16  
sections 5709.58, 5721.182, 5721.183, 5721.193, 17  
and 5723.20; and to repeal sections 323.74, 18  
5721.14, 5721.15, 5721.16, and 5722.09, and 19  
5722.13 of the Revised Code to make changes to 20  
the law relating to tax foreclosures and county 21  
land reutilization corporations and to name this 22  
act the Gus Frangos Act. 23

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

**Section 1.** That sections 319.48, 319.54, 321.261, 321.263, 24  
321.343, 323.25, 323.26, 323.28, 323.31, 323.33, 323.47, 323.65, 25  
323.66, 323.67, 323.68, 323.69, 323.691, 323.70, 323.71, 323.72, 26  
323.73, 323.75, 323.76, 323.77, 323.78, 323.79, 505.86, 715.261, 27  
721.28, 1721.10, 1724.02, 2329.153, 3737.87, 3745.11, 3767.41, 28  
5709.12, 5709.91, 5709.911, 5713.083, 5715.02, 5721.01, 5721.02, 29  
5721.03, 5721.04, 5721.06, 5721.13, 5721.17, 5721.18, 5721.19, 30  
5721.192, 5721.20, 5721.25, 5721.26, 5721.30, 5721.32, 5721.33, 31  
5721.37, 5722.01, 5722.02, 5722.03, 5722.031, 5722.04, 5722.05, 32  
5722.06, 5722.07, 5722.08, 5722.10, 5722.11, 5722.14, 5722.15, 33  
5722.21, 5722.22, 5723.01, 5723.03, 5723.04, 5723.05, 5723.06, 34  
5723.10, 5723.12, 5723.13, 5723.18, and 5739.02 be amended and 35  
sections 5709.58, 5721.182, 5721.183, 5721.193, and 5723.20 of 36  
the Revised Code be enacted to read as follows: 37

**Sec. 319.48.** (A) The county auditor shall maintain a real 38  
property tax suspension list of tracts and lots certified to ~~him~~ 39  
the auditor under section 323.33 of the Revised Code as being 40  
charged with delinquent amounts most likely uncollectible except 41  
through foreclosure ~~or through foreclosure and forfeiture.~~ 42  
Tracts and lots on the list shall be listed in the same form and 43  
order or sequence as on the general tax list of real and public 44  
utility property. The list also shall include a description of 45  
the tract or lot and the name of the person under whom it is 46  
listed. 47

(B) When the county auditor enters current taxes and 48  
delinquent amounts on the general tax list and duplicate of real 49  
and public utility property under section 319.30 of the Revised 50  
Code, ~~he~~ the auditor shall enter against a tract or lot that is 51

on the suspension list only the current taxes levied against the tract or lot; ~~he the auditor~~ shall not enter on the general tax list and duplicate the delinquent taxes, penalties, and interest charged against the tract or lot. Instead, ~~he the auditor~~ shall indicate on the general tax list and duplicate with an asterisk or other marking that the tract or lot appears on the real property tax suspension list, that delinquent taxes, penalties, and interest stand charged against it, and that the amount of the delinquency may be obtained through the county auditor or treasurer.

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

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

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

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

(3) On the next two million dollars, six thousand six

hundred fifty-five ten-thousandths of one per cent; 81

(4) On all further sums, one thousand six hundred sixty- 82  
three ten-thousandths of one per cent. 83

If any settlement is not made on or before the date 84  
prescribed by law for such settlement or any lawful extension of 85  
such date, the aggregate compensation allowed to the auditor 86  
shall be reduced one per cent for each day such settlement is 87  
delayed after the prescribed date. No penalty shall apply if the 88  
auditor and treasurer grant all requests for advances up to 89  
ninety per cent of the settlement pursuant to section 321.34 of 90  
the Revised Code. The compensation allowed in accordance with 91  
this section on settlements made before the dates prescribed by 92  
law, or the reduced compensation allowed in accordance with this 93  
section on settlements made after the date prescribed by law or 94  
any lawful extension of such date, shall be apportioned ratably 95  
by the auditor and deducted from the shares or portions of the 96  
revenue payable to the state as well as to the county, 97  
townships, municipal corporations, and school districts. 98

(B) For the purpose of reimbursing county auditors for the 99  
expenses associated with the increased number of applications 100  
for reductions in real property taxes under sections 323.152 and 101  
4503.065 of the Revised Code that result from the amendment of 102  
those sections by Am. Sub. H.B. 119 of the 127th general 103  
assembly, there shall be paid from the state's general revenue 104  
fund to the county treasury, to the credit of the real estate 105  
assessment fund created by section 325.31 of the Revised Code, 106  
an amount equal to one per cent of the total annual amount of 107  
property tax relief reimbursement paid to that county under 108  
sections 323.156 and 4503.068 of the Revised Code for the 109  
preceding tax year. Payments made under this division shall be 110

made at the same times and in the same manner as payments made 111  
under section 323.156 of the Revised Code. 112

(C) From all moneys collected by the county treasurer on 113  
any tax duplicate of the county, other than estate tax 114  
duplicates, and on all moneys received as advance payments of 115  
personal property and classified property taxes, there shall be 116  
paid into the county treasury to the credit of the real estate 117  
assessment fund created by section 325.31 of the Revised Code, 118  
an amount to be determined by the county auditor, which shall 119  
not exceed the percentages prescribed in divisions (C) (1) and 120  
(2) of this section. 121

(1) For payments made after June 30, 2007, and before 122  
2011, the following percentages: 123

(a) On the first five hundred thousand dollars, four per 124  
cent; 125

(b) On the next five million dollars, two per cent; 126

(c) On the next five million dollars, one per cent; 127

(d) On all further sums not exceeding one hundred fifty 128  
million dollars, three-quarters of one per cent; 129

(e) On amounts exceeding one hundred fifty million 130  
dollars, five hundred eighty-five thousandths of one per cent. 131

(2) For payments made in or after 2011, the following 132  
percentages: 133

(a) On the first five hundred thousand dollars, four per 134  
cent; 135

(b) On the next ten million dollars, two per cent; 136

(c) On amounts exceeding ten million five hundred thousand 137

dollars, three-fourths of one per cent. 138

Such compensation shall be apportioned ratably by the 139  
auditor and deducted from the shares or portions of the revenue 140  
payable to the state as well as to the county, townships, 141  
municipal corporations, and school districts. 142

(D) Each county auditor shall receive four per cent of the 143  
amount of tax collected and paid into the county treasury, on 144  
property omitted and placed by the county auditor on the tax 145  
duplicate. 146

(E) On all estate tax moneys collected by the county 147  
treasurer, the county auditor, on settlement annually with the 148  
tax commissioner, shall be allowed, as compensation for the 149  
auditor's services under Chapter 5731. of the Revised Code, two 150  
per cent of the amount collected and reported that year in 151  
excess of refunds distributed, for the use of the general fund 152  
of the county. 153

(F) On all cigarette license moneys collected by the 154  
county treasurer, the county auditor, on settlement semiannually 155  
with the treasurer, shall be allowed as compensation for the 156  
auditor's services in the issuing of such licenses one-half of 157  
one per cent of such moneys, to be apportioned ratably and 158  
deducted from the shares of the revenue payable to the county 159  
and subdivisions, for the use of the general fund of the county. 160

(G) The county auditor shall charge and receive fees as 161  
follows: 162

(1) For deeds of land sold for taxes to be paid by the 163  
purchaser, five dollars; 164

(2) For the transfer or entry of land, lot, or part of 165  
lot, or the transfer or entry on or after January 1, 2000, of a 166

used manufactured home or mobile home as defined in section 167  
5739.0210 of the Revised Code, fifty cents for each transfer or 168  
entry, to be paid by the person requiring it; 169

(3) For receiving statements of value and administering 170  
section 319.202 of the Revised Code, one dollar, or ten cents 171  
for each one hundred dollars or fraction of one hundred dollars, 172  
whichever is greater, of the value of the real property 173  
transferred or, for sales occurring on or after January 1, 2000, 174  
the value of the used manufactured home or used mobile home, as 175  
defined in section 5739.0210 of the Revised Code, transferred, 176  
except no fee shall be charged when the transfer is made: 177

(a) To or from the United States, this state, or any 178  
instrumentality, agency, or political subdivision of the United 179  
States or this state; 180

(b) Solely in order to provide or release security for a 181  
debt or obligation; 182

(c) To confirm or correct a deed previously executed and 183  
recorded or when a current owner on any record made available to 184  
the general public on the internet or a publicly accessible 185  
database and the general tax list of real and public utility 186  
property and the general duplicate of real and public utility 187  
property is a peace officer, parole officer, prosecuting 188  
attorney, assistant prosecuting attorney, correctional employee, 189  
youth services employee, firefighter, EMT, or investigator of 190  
the bureau of criminal identification and investigation and is 191  
changing the current owner name listed on any record made 192  
available to the general public on the internet or a publicly 193  
accessible database and the general tax list of real and public 194  
utility property and the general duplicate of real and public 195  
utility property to the initials of the current owner as 196

prescribed in division (B)(1) of section 319.28 of the Revised Code;	197 198
(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;	199 200 201
(e) On sale for delinquent taxes or assessments;	202
(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;	203 204 205
(g) Pursuant to a reorganization of corporations or unincorporated associations or pursuant to the dissolution of a corporation, to the extent that the corporation conveys the property to a stockholder as a distribution in kind of the corporation's assets in exchange for the stockholder's shares in the dissolved corporation;	206 207 208 209 210 211
(h) By a subsidiary corporation to its parent corporation for no consideration, nominal consideration, or in sole consideration of the cancellation or surrender of the subsidiary's stock;	212 213 214 215
(i) By lease, whether or not it extends to mineral or mineral rights, unless the lease is for a term of years renewable forever;	216 217 218
(j) When the value of the real property or the manufactured or mobile home or the value of the interest that is conveyed does not exceed one hundred dollars;	219 220 221
(k) Of an occupied residential property, including a manufactured or mobile home, being transferred to the builder of a new residence or to the dealer of a new manufactured or mobile	222 223 224



home when the former residence is traded as part of the	225
consideration for the new residence or new manufactured or	226
mobile home;	227
(1) To a grantee other than a dealer in real property or	228
in manufactured or mobile homes, solely for the purpose of, and	229
as a step in, the prompt sale of the real property or	230
manufactured or mobile home to others;	231
(m) To or from a person when no money or other valuable	232
and tangible consideration readily convertible into money is	233
paid or to be paid for the real estate or manufactured or mobile	234
home and the transaction is not a gift;	235
(n) Pursuant to division (B) of section 317.22 of the	236
Revised Code, or section 2113.61 of the Revised Code, between	237
spouses or to a surviving spouse pursuant to section 5302.17 of	238
the Revised Code as it existed prior to April 4, 1985, between	239
persons pursuant to section 5302.17 or 5302.18 of the Revised	240
Code on or after April 4, 1985, to a person who is a surviving,	241
survivorship tenant pursuant to section 5302.17 of the Revised	242
Code on or after April 4, 1985, or pursuant to section 5309.45	243
of the Revised Code;	244
(o) To a trustee acting on behalf of minor children of the	245
deceased;	246
(p) Of an easement or right-of-way when the value of the	247
interest conveyed does not exceed one thousand dollars;	248
(q) Of property sold to a surviving spouse pursuant to	249
section 2106.16 of the Revised Code;	250
(r) To or from an organization exempt from federal income	251
taxation under section 501(c)(3) of the "Internal Revenue Code	252
of 1986," 100 Stat. 2085, 26 U.S.C.A. 1, as amended, provided	253

such transfer is without consideration and is in furtherance of	254
the charitable or public purposes of such organization;	255
(s) Among the heirs at law or devisees, including a	256
surviving spouse, of a common decedent, when no consideration in	257
money is paid or to be paid for the real property or	258
manufactured or mobile home;	259
(t) To a trustee of a trust, when the grantor of the trust	260
has reserved an unlimited power to revoke the trust;	261
(u) To the grantor of a trust by a trustee of the trust,	262
when the transfer is made to the grantor pursuant to the	263
exercise of the grantor's power to revoke the trust or to	264
withdraw trust assets;	265
(v) To the beneficiaries of a trust if the fee was paid on	266
the transfer from the grantor of the trust to the trustee or if	267
the transfer is made pursuant to trust provisions which became	268
irrevocable at the death of the grantor;	269
(w) To a corporation for incorporation into a sports	270
facility constructed pursuant to section 307.696 of the Revised	271
Code;	272
(x) Between persons pursuant to section 5302.18 of the	273
Revised Code;	274
(y) From a county land reutilization corporation organized	275
under Chapter 1724. of the Revised Code, or its wholly owned	276
subsidiary, to a third party.	277
(4) For the cost of publishing the delinquent manufactured	278
home tax list, <u>and</u> the delinquent tax list, <del>and the delinquent</del>	279
<del>vacant land tax list,</del> a flat fee, as determined by the county	280
auditor, to be charged to the owner of a home on the delinquent	281

manufactured home tax list or the property owner of land on the 282  
delinquent tax list ~~or the delinquent vacant land tax list.~~ 283

The auditor shall compute and collect the fee. The auditor 284  
shall maintain a numbered receipt system, as prescribed by the 285  
tax commissioner, and use such receipt system to provide a 286  
receipt to each person paying a fee. The auditor shall deposit 287  
the receipts of the fees on conveyances in the county treasury 288  
daily to the credit of the general fund of the county, except 289  
that fees charged and received under division (G) (3) of this 290  
section for a transfer of real property to a county land 291  
reutilization corporation shall be credited to the county land 292  
reutilization corporation fund established under section 321.263 293  
of the Revised Code. 294

The real property transfer fee provided for in division 295  
(G) (3) of this section shall be applicable to any conveyance of 296  
real property presented to the auditor on or after January 1, 297  
1968, regardless of its time of execution or delivery. 298

The transfer fee for a used manufactured home or used 299  
mobile home shall be computed by and paid to the county auditor 300  
of the county in which the home is located immediately prior to 301  
the transfer. 302

**Sec. 321.261.** (A) In each county treasury there shall be 303  
created the treasurer's delinquent tax and assessment collection 304  
fund and the prosecuting attorney's delinquent tax and 305  
assessment collection fund. Except as otherwise provided in this 306  
division, two and one-half per cent of all delinquent real 307  
property, personal property, and manufactured and mobile home 308  
taxes and assessments collected by the county treasurer shall be 309  
deposited in the treasurer's delinquent tax and assessment 310  
collection fund, and two and one-half per cent of such 311

delinquent taxes and assessments shall be deposited in the 312  
prosecuting attorney's delinquent tax and assessment collection 313  
fund. The board of county commissioners shall appropriate to the 314  
county treasurer from the treasurer's delinquent tax and 315  
assessment collection fund, and shall appropriate to the 316  
prosecuting attorney from the prosecuting attorney's delinquent 317  
tax and assessment collection fund, money to the credit of the 318  
respective fund, and except as provided in division (D) of this 319  
section, the appropriation shall be used only for the following 320  
purposes: 321

(1) By the county treasurer or the county prosecuting 322  
attorney in connection with the collection of delinquent real 323  
property, personal property, and manufactured and mobile home 324  
taxes and assessments, including proceedings related to 325  
foreclosure of the state's lien for such taxes against such 326  
property; 327

(2) With respect to any portion of the amount appropriated 328  
from the treasurer's delinquent tax and assessment collection 329  
fund for the benefit of a county land reutilization corporation 330  
organized under Chapter 1724. of the Revised Code, the county 331  
land reutilization corporation. Upon the deposit of amounts in 332  
the treasurer's delinquent tax and assessment collection fund, 333  
any amounts allocated at the direction of the treasurer to the 334  
support of the county land reutilization corporation shall be 335  
paid out of such fund to the corporation upon a warrant of the 336  
county auditor. 337

If the balance in the treasurer's or prosecuting 338  
attorney's delinquent tax and assessment collection fund exceeds 339  
three times the amount deposited into the fund in the preceding 340  
year, the treasurer or prosecuting attorney, on or before the 341

twentieth day of October of the current year, may direct the 342  
county auditor to forgo the allocation of delinquent taxes and 343  
assessments to that officer's respective fund in the ensuing 344  
year. If the county auditor receives such direction, the auditor 345  
shall cause the portion of taxes and assessments that otherwise 346  
would be credited to the fund under this section in that ensuing 347  
year to be allocated and distributed among taxing units' funds 348  
as otherwise provided in this chapter and other applicable law. 349

(B) During the period of time that a county land 350  
reutilization corporation is functioning as such on behalf of a 351  
county, the board of county commissioners, upon the request of 352  
the county treasurer, a county commissioner, or the county land 353  
reutilization corporation, may designate by resolution that 354

an additional amount, not exceeding five per cent of all 355  
collections of delinquent real property, personal property, and 356  
manufactured and mobile home taxes and assessments, shall be 357  
deposited in the ~~treasurer's delinquent tax and assessment~~ 358  
~~collection~~ county land reutilization corporation fund and 359  
established under section 321.263 of the Revised Code, to be 360  
available for appropriation by the board for the use of the 361  
corporation. Any such amounts so deposited and appropriated 362  
under this division shall be paid out of the ~~treasurer's~~ 363  
~~delinquent tax and assessment collection~~ county land 364  
reutilization corporation fund to the corporation upon a warrant 365  
of the county auditor. 366

(C) Annually by the first day of December, the county 367  
treasurer and the prosecuting attorney each shall submit a 368  
report to the board of county commissioners regarding the use of 369  
the moneys appropriated from their respective delinquent tax and 370  
assessment collection funds. Each report shall specify the 371

amount appropriated from the fund during the current calendar 372  
year, an estimate of the amount so appropriated that will be 373  
expended by the end of the year, a summary of how the amount 374  
appropriated has been expended in connection with delinquent tax 375  
collection activities or land reutilization, and an estimate of 376  
the amount that will be credited to the fund during the ensuing 377  
calendar year. 378

The annual report of a county land reutilization 379  
corporation required by section 1724.05 of the Revised Code 380  
shall include information regarding the amount and use of the 381  
moneys that the corporation received from the treasurer's 382  
delinquent tax and assessment collection fund and the county 383  
land reutilization corporation fund. 384

(D) (1) In any county, if the county treasurer or 385  
prosecuting attorney determines that the balance to the credit 386  
of that officer's corresponding delinquent tax and assessment 387  
collection fund exceeds the amount required to be used as 388  
prescribed by division (A) of this section, the county treasurer 389  
or prosecuting attorney may expend the excess to prevent 390  
residential mortgage foreclosures in the county and to address 391  
problems associated with other foreclosed real property. The 392  
amount used for that purpose in any year may not exceed the 393  
amount that would cause the fund to have a reserve of less than 394  
twenty per cent of the amount expended in the preceding year for 395  
the purposes of division (A) of this section. 396

Money authorized to be expended under division (D) (1) of 397  
this section shall be used to provide financial assistance in 398  
the form of loans to borrowers in default on their home 399  
mortgages, including for the payment of late fees, to clear 400  
arrearage balances, and to augment moneys used in the county's 401

foreclosure prevention program. The money also may be used to 402  
assist county land reutilization corporations, municipal 403  
corporations, or townships in the county, upon their application 404  
to the county treasurer, prosecuting attorney, or the county 405  
department of development, in the nuisance abatement of 406  
deteriorated residential buildings in foreclosure, or vacant, 407  
abandoned, tax-delinquent, or blighted real property, including 408  
paying the costs of boarding up such buildings, lot maintenance, 409  
and demolition. 410

(2) In a county having a population of more than one 411  
hundred thousand according to the department of development's 412  
2006 census estimate, if the county treasurer or prosecuting 413  
attorney determines that the balance to the credit of that 414  
officer's corresponding delinquent tax and assessment collection 415  
fund exceeds the amount required to be used as prescribed by 416  
division (A) of this section, the county treasurer or 417  
prosecuting attorney may expend the excess to assist county land 418  
reutilization corporations, townships, or municipal corporations 419  
located in the county as provided in division (D)(2) of this 420  
section, provided that the combined amount so expended each year 421  
in a county shall not exceed five million dollars. Upon 422  
application for the funds by a county land reutilization 423  
corporation, township, or municipal corporation, the county 424  
treasurer or prosecuting attorney may assist the county land 425  
reutilization corporation, township, or municipal corporation in 426  
abating foreclosed residential nuisances, including paying the 427  
costs of securing such buildings, lot maintenance, and 428  
demolition. At the prosecuting attorney's discretion, the 429  
prosecuting attorney also may apply the funds to costs of 430  
prosecuting alleged violations of criminal and civil laws 431  
governing real estate and related transactions, including fraud 432

and abuse. 433

**Sec. 321.263.** A county land reutilization corporation fund 434  
shall be established in the county treasury of each county in 435  
which a county land reutilization corporation has been organized 436  
under Chapter 1724. of the Revised Code ~~and in which.~~ Any amount 437  
in the county land reutilization corporation fund appropriated 438  
by a board of county commissioners shall be paid to the 439  
corporation, upon the corporation's written request, by the 440  
county treasurer upon the warrant of the county auditor. 441

If the county treasurer has made advance payments under 442  
section 321.341 of the Revised Code. ~~The,~~ the county treasurer 443  
shall credit all penalties and interest on the current year 444  
unpaid taxes and the current year delinquent taxes advanced to 445  
the county land reutilization corporation fund as provided under 446  
section 321.341 of the Revised Code when the current year unpaid 447  
taxes and current year delinquent taxes are collected. 448

~~Any amount in the county land reutilization corporation~~ 449  
~~fund appropriated by a board of county commissioners shall be~~ 450  
~~paid to the corporation, upon its written request, by the county~~ 451  
~~treasurer upon the warrant of the county auditor.~~ At the end of 452  
the year immediately following the year in which an amount of 453  
penalties and interest was deposited in the county land 454  
reutilization corporation fund, any balance of that amount of 455  
penalties and interest remaining in the fund shall be encumbered 456  
for the repayment of any borrowed money, and interest accrued 457  
thereon, that was used to make an advance payment under section 458  
321.341 of the Revised Code, and that has not yet been repaid. 459  
The balance remaining in the fund from any amount of penalties 460  
and interest deposited in the fund shall be determined as if all 461  
amounts deposited into the fund are drawn from the fund on a 462



first-in, first-out basis. The amount encumbered shall not 463  
exceed the county's aggregate liability for the borrowed money 464  
and interest, and shall be determined as if the liability were 465  
to be discharged on the termination or maturity date of the 466  
instrument under which the money was borrowed. If the balance of 467  
penalties and interest is not or will not be reserved for 468  
appropriation or reappropriation to the corporation in a 469  
succeeding fiscal year, it shall be transferred by the county 470  
treasurer to the undivided general tax fund of the county. Such 471  
amounts of penalties and interest shall be apportioned and 472  
distributed to the appropriate taxing districts in the same 473  
manner as the distribution of delinquent taxes and assessments. 474

**Sec. 321.343.** A county treasurer of a county in which a 475  
county land reutilization corporation has been organized under 476  
Chapter 1724. of the Revised Code may enter into an agreement 477  
with the county land reutilization corporation for the benefit 478  
of the holders of debt obligations of the corporation for the 479  
repayment of which will be pledged the penalties and interest on 480  
current year unpaid taxes and current year delinquent taxes, as 481  
defined in and available under section 321.341 of the Revised 482  
Code. The pledge agreement may include, without limitation, a 483  
pledge by the county treasurer of and a grant of a security 484  
interest in the penalties and interest deposited into the county 485  
land reutilization corporation fund to the payment of debt 486  
service on the debt obligations and a covenant of the county 487  
treasurer to continue to make the special tax advances 488  
authorized under section 321.341 of the Revised Code when the 489  
debt obligations remain outstanding if necessary to generate 490  
from the penalties and interest at least the amount needed to 491  
pay the debt service on the debt obligations when due. The 492  
penalties and interest so pledged and so deposited are 493

immediately subject to the pledge and security interest without 494  
any physical delivery thereof or further act. The pledge and 495  
security interest are valid, binding, and enforceable against 496  
all parties having claims of any kind against the county land 497  
reutilization corporation or the county treasurer, irrespective 498  
of notice thereof, and such pledge and grant of a security 499  
interest creates a perfected security interest for all purposes 500  
of Chapter 1309. of the Revised Code, without the necessity for 501  
separation or delivery or possession of the pledged penalties 502  
and interest, or for the filing or recording of the document by 503  
which the pledge and security interest are created. The 504  
penalties and interest so deposited may be applied to the 505  
purposes for which pledged without necessity for any act of 506  
appropriation. The performance under this pledge agreement is 507  
expressly determined and declared to be a duty specifically 508  
enjoined by law upon the county treasurer and each officer and 509  
employee having authority to perform the duty of the county 510  
treasurer resulting from an office, trust, or station, within 511  
the meaning of section 2731.01 of the Revised Code, enforceable 512  
by writ of mandamus. 513

**Sec. 323.25.** When taxes charged against an entry on the 514  
tax duplicate, or any part of those taxes, are not paid within 515  
sixty days after delivery of the delinquent land duplicate to 516  
the county treasurer as prescribed by section 5721.011 of the 517  
Revised Code, the county treasurer shall enforce the lien for 518  
the taxes by civil action in the treasurer's official capacity 519  
as treasurer, for the sale of such premises in the same way 520  
mortgage liens are enforced or for the transfer of such premises 521  
to an electing subdivision pursuant to section 323.28 or 323.78 522  
of the Revised Code, in the court of common pleas of the county, ~~or~~ 523  
or in a municipal court with jurisdiction, ~~or in the county~~ 524

~~board of revision with jurisdiction pursuant to section 323.66~~ 525  
~~of the Revised Code.~~ Nothing in this section prohibits the 526  
treasurer from instituting such an action before the delinquent 527  
tax list ~~or delinquent vacant land tax list~~ that includes the 528  
premises has been published pursuant to division (B) of section 529  
5721.03 of the Revised Code if the list is not published within 530  
the time prescribed by that division. 531

After the civil action has been instituted, but before the 532  
expiration of the applicable redemption period, any person 533  
entitled to redeem the land may do so by tendering to the county 534  
treasurer an amount sufficient, as determined by the court ~~or~~ 535  
~~board of revision~~, to pay the taxes, assessments, penalties, 536  
interest, and charges then due and unpaid, and the costs 537  
incurred in the civil action, and by demonstrating that the 538  
property is in compliance with all applicable zoning 539  
regulations, land use restrictions, and building, health, and 540  
safety codes. 541

If the delinquent land duplicate lists minerals or rights 542  
to minerals listed pursuant to sections 5713.04, 5713.05, and 543  
5713.06 of the Revised Code, the county treasurer may enforce 544  
the lien for taxes against such minerals or rights to minerals 545  
by civil action, in the treasurer's official capacity as 546  
treasurer, in the manner prescribed by this section, or proceed 547  
as provided under section 5721.46 of the Revised Code. 548

If service by publication is necessary, ~~such publication~~ 549  
~~shall be made once a week for three consecutive weeks~~ instead of 550  
~~as the method provided by the Rules of Civil Procedure, such~~ 551  
publication shall either be published electronically for 552  
fourteen consecutive days pursuant to section 5721.182 of the 553  
Revised Code, or made once a week for three consecutive weeks, 554

and the service shall be complete at the expiration of three 555  
weeks after the date of the first publication. If the 556  
prosecuting attorney determines that service upon a defendant 557  
may be obtained ultimately only by publication, the prosecuting 558  
attorney may cause service to be made simultaneously by 559  
certified mail, return receipt requested, ordinary mail, and 560  
publication. The county treasurer shall not enforce the lien for 561  
taxes against real property to which any of the following 562  
applies: 563

(A) The real property is the subject of an application for 564  
exemption from taxation under section 5715.27 of the Revised 565  
Code and does not appear on the delinquent land duplicate; 566

(B) The real property is the subject of a valid delinquent 567  
tax contract under section 323.31 of the Revised Code for which 568  
the county treasurer has not made certification to the county 569  
auditor that the delinquent tax contract has become void in 570  
accordance with that section; 571

(C) A tax certificate respecting that property has been 572  
sold under section 5721.32 or 5721.33 of the Revised Code; 573  
provided, however, that nothing in this division shall prohibit 574  
the county treasurer or the county prosecuting attorney from 575  
enforcing the lien of the state and its political subdivisions 576  
for taxes against a certificate parcel with respect to any or 577  
all of such taxes that at the time of enforcement of such lien 578  
are not the subject of a tax certificate. 579

Upon application of the plaintiff, the court shall advance 580  
such cause on the docket, so that it may be first heard. 581

The court may order that the proceeding be transferred to 582  
the county board of revision if so authorized under section 583

323.691 of the Revised Code. 584

**Sec. 323.26.** Having ~~made~~named the proper parties in a 585  
suit under section 323.25 of the Revised Code, it shall be 586  
sufficient for the county treasurer to allege in the treasurer's 587  
petition that the taxes are charged on the tax duplicate against 588  
lands, lots, or parcels thereof, the amount of the taxes, and 589  
that the taxes are unpaid, and the treasurer shall not be 590  
required to set forth in the petition any other or further 591  
special matter relating to such taxes. A certified copy of the 592  
entry on the tax duplicate or an affidavit from the county 593  
treasurer or deputy treasurer describing the lands, lots, or 594  
parcels and the amount of the taxes, assessments, charges, 595  
interest, and penalties due and unpaid, and stating that the 596  
amount has been certified by the auditor to the county treasurer 597  
as delinquent shall be prima-facie evidence of such allegations 598  
and the validity of the taxes. In the petition, the county 599  
treasurer of a county in which a county land reutilization 600  
corporation is organized under Chapter 1724. of the Revised Code 601  
may invoke the alternative redemption period provided under 602  
section 323.78 of the Revised Code. Notwithstanding the 603  
provisions for sale of property foreclosed under Chapters 323. 604  
and 5721. of the Revised Code, if the treasurer's petition 605  
invokes the alternative redemption period, upon the expiration 606  
of the alternative redemption period, title to the parcels may 607  
be transferred by deed to a municipal corporation, county, 608  
township, school district, or a county land reutilization 609  
corporation in accordance with section 323.78 of the Revised 610  
Code. 611

**Sec. 323.28.** (A) A finding shall be entered in a 612  
proceeding under section 323.25 of the Revised Code for taxes, 613  
assessments, penalties, interest, and charges due and payable at 614

the time the deed of real property sold or transferred under 615  
this section is transferred to the purchaser or transferee, plus 616  
the cost of the proceeding. For purposes of determining such 617  
amount, the county treasurer may estimate the amount of taxes, 618  
assessments, interest, penalties, charges, and costs that will 619  
be payable at the time the deed of the property is transferred 620  
to the purchaser or transferee. 621

The court of common pleas, or a municipal court with 622  
jurisdiction, ~~or the county board of revision with jurisdiction~~ 623  
~~pursuant to section 323.66 of the Revised Code~~ shall order such 624  
premises to be transferred pursuant to division (E) of this 625  
section or shall order such premises to be sold for payment of 626  
the finding, but for not less than either of the following, 627  
unless the county treasurer applies for an appraisal: 628

(1) The total amount of such finding; 629

(2) The ~~fair market~~ appraised value of the premises, as 630  
determined by the county auditor for taxation purposes, plus the 631  
cost of the proceeding. 632

If the county treasurer applies for an appraisal, the 633  
premises shall be appraised in the manner provided by section 634  
2329.17 of the Revised Code, and shall be sold for at least two- 635  
thirds of the appraised value. 636

Notwithstanding the minimum sales price provisions of 637  
divisions (A) (1) and (2) of this section to the contrary, a 638  
parcel sold pursuant to this section shall not be sold for less 639  
than the amount described in division (A) (1) of this section if 640  
the highest bidder is the owner of record of the parcel 641  
immediately prior to the judgment of foreclosure or a member of 642  
the following class of parties connected to that owner: a member 643

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 the owner's immediate family, or partnership, trust, business trust, corporation, or association in which the owner or a member of the owner's immediate family owns or controls directly or indirectly more than fifty per cent. If a parcel sells for less than the amount described in division (A) (1) of this section, the officer conducting the sale shall require the buyer to complete an affidavit stating that the buyer is not the owner of record immediately prior to the judgment of foreclosure or a member of the specified class of parties connected to that owner, and the affidavit shall become part of the court records of the proceeding. If the county auditor discovers within three years after the date of the sale that a parcel was sold to that owner or a member of the specified class of parties connected to that owner for a price less than the amount so described, and if the parcel is still owned by that owner or a member of the specified class of parties connected to that owner, the auditor within thirty days after such discovery shall add the difference between that amount and the sale price to the amount of taxes that then stand charged against the parcel and is payable at the next succeeding date for payment of real property taxes. As used in this paragraph, "immediate family" means a spouse who resides in the same household and children.

(B) From the proceeds of the sale the costs shall be first paid, next the amount found due for taxes, then the amount of any taxes accruing after the entry of the finding and before the deed of the property is transferred to the purchaser following the sale, all of which taxes shall be deemed satisfied, though

the amount applicable to them is deficient, and any balance 675  
shall be distributed according to section 5721.20 of the Revised 676  
Code. No statute of limitations shall apply to such action. Upon 677  
sale, all liens for taxes due at the time the deed of the 678  
property is transferred to the purchaser following the sale, and 679  
liens subordinate to liens for taxes, shall be deemed satisfied 680  
and discharged unless otherwise provided by the order of sale. 681

(C) If the county treasurer's estimate of the amount of 682  
the finding under division (A) of this section exceeds the 683  
amount of taxes, assessments, interest, penalties, and costs 684  
actually payable when the deed is transferred to the purchaser, 685  
the officer who conducted the sale shall refund to the purchaser 686  
the difference between the estimate and the amount actually 687  
payable. If the amount of taxes, assessments, interest, 688  
penalties, and costs actually payable when the deed is 689  
transferred to the purchaser exceeds the county treasurer's 690  
estimate, the officer shall certify the amount of the excess to 691  
the treasurer, who shall enter that amount on the real and 692  
public utility property tax duplicate opposite the property; the 693  
amount of the excess shall be payable at the next succeeding 694  
date prescribed for payment of taxes in section 323.12 of the 695  
Revised Code, and shall not be deemed satisfied and discharged 696  
pursuant to division (B) of this section. 697

(D) Premises ordered to be sold under this section but 698  
remaining unsold for want of bidders after being offered for 699  
sale on two separate occasions, not less than two weeks apart, 700  
or after being offered for sale on one occasion in the case of 701  
abandoned land as defined in section 323.65 of the Revised Code 702  
or nonproductive land as defined in section 5722.01 of the 703  
Revised Code, shall be forfeited to the state ~~or to a political-~~ 704  
~~subdivision, school district, or county land reutilization~~ 705



~~corporation pursuant to Chapter 5722. or section 5723.01 of the~~ 706  
~~Revised Code, and shall be disposed of pursuant to Chapter 5722.~~ 707  
~~or 5723. of the Revised Code.~~ 708

~~(E)~~ (E) (1) As used in division (E) of this section: 709

(a) "Abandoned land" has the same meaning as in section 710  
323.65 of the Revised Code; 711

(b) "Nonproductive land" and "electing subdivision" have 712  
the same meanings as in section 5722.01 of the Revised Code. 713

(2) Notwithstanding section 5722.03 of the Revised Code, 714  
and subject to section 5721.193 of the Revised Code, if the 715  
complaint alleges that the property is delinquent vacant land as 716  
defined in section 5721.01 of the Revised Code, abandoned lands 717  
as defined in section 323.65 of the Revised Code, land or lands 718  
described in division (F) of section 5722.01 of the Revised 719  
Code nonproductive land, and if an electing subdivision indicates 720  
its desire to acquire the parcel by way of an affidavit filed in 721  
the case prior to the adjudication of foreclosure, and if the 722  
value of the taxes, assessments, penalties, interest, and all 723  
other charges and costs of the action exceed the auditor's fair 724  
market appraised value of the parcel for taxation purposes, then 725  
the court or board of revision having jurisdiction over the 726  
matter on motion of the plaintiff, or on the court's or board's 727  
own motion, shall, upon any adjudication of foreclosure, order, 728  
without appraisal and without sale, the fee simple title of the 729  
property to be transferred to and vested in an electing 730  
subdivision as defined in division (A) of section 5722.01 of the 731  
Revised Code. For purposes of determining whether the taxes, 732  
assessments, penalties, interest, and all other charges and 733  
costs of the action exceed the actual fair market value of the 734  
parcel, the auditor's most current valuation shall be rebuttably 735

~~presumed to be, and constitute prima facie evidence of, the fair market value of the parcel. In such case, the~~ 736  
737

(3) The filing for journalization of a decree of 738  
foreclosure ordering ~~that~~ direct transfer without appraisal or 739  
sale ~~shall constitute~~ constitutes confirmation of the transfer 740  
and thereby ~~terminate~~ terminates any further statutory or common 741  
law right of redemption. 742

(4) Upon the journalization of a decree of foreclosure 743  
ordering direct transfer without appraisal and sale pursuant to 744  
division (E) (2) of this section, the sheriff shall execute and 745  
record a deed transferring the property to the electing 746  
subdivision named in the order, subject to division (H) of 747  
section 5721.19 of the Revised Code. Once the deed is recorded, 748  
title to the property is incontestable in the electing 749  
subdivision and free and clear of all liens for taxes, 750  
penalties, interest, charges, assessments, and all other liens 751  
and encumbrances, except for easements and covenants of record 752  
running with the land and created prior to the time at which the 753  
taxes or assessments, for the nonpayment of which the abandoned 754  
land or nonproductive land was transferred to the electing 755  
subdivision, became due and payable. 756

(F) Whenever the officer charged to conduct the sale 757  
offers any parcel for sale, the officer first shall read aloud a 758  
complete legal description of the parcel, or in the alternative, 759  
may read aloud only a summary description and a parcel number if 760  
the county has adopted a permanent parcel number system and if 761  
the advertising notice published prior to the sale includes a 762  
complete legal description or indicates where the complete legal 763  
description may be obtained. 764

**Sec. 323.31.** (A) (1) A person who owns agricultural real 765

property or owns and occupies residential real property or a 766  
manufactured or mobile home that does not have an outstanding 767  
tax lien certificate or judgment of foreclosure against it, and 768  
a person who is a vendee of such property under a purchase 769  
agreement or land contract and who occupies the property, shall 770  
have at least one opportunity to pay any delinquent or unpaid 771  
current taxes, or both, charged against the property by entering 772  
into a written delinquent tax contract with the county treasurer 773  
in a form prescribed or approved by the tax commissioner. 774  
Subsequent opportunities to enter into a delinquent tax contract 775  
shall be at the county treasurer's sole discretion. 776

(2) The treasurer may enter into a delinquent tax contract 777  
in accordance with division (A) of this section with an owner or 778  
vendee of real property, other than residential real property or 779  
a manufactured or mobile home that is occupied by the owner, and 780  
other than agricultural real property. 781

(3) The delinquent tax contract described in division (A) 782  
of this section may be entered into at any time prior to an 783  
adjudication of foreclosure pursuant to proceedings by the 784  
county treasurer and the county prosecuting attorney pursuant to 785  
section 323.25 or 323.65 to 323.79 of the Revised Code or by the 786  
county prosecuting attorney pursuant to section 5721.18 of the 787  
Revised Code, the adjudication of foreclosure pursuant to 788  
proceedings by a private attorney pursuant to section 5721.37 of 789  
the Revised Code, ~~the commencement of foreclosure and forfeiture~~ 790  
~~proceedings pursuant to section 5721.14 of the Revised Code, or~~ 791  
the commencement of collection proceedings pursuant to division 792  
(H) of section 4503.06 of the Revised Code by the filing of a 793  
civil action as provided in that division. A duplicate copy of 794  
each delinquent tax contract shall be filed with the county 795  
auditor, who shall attach the copy to the delinquent land tax 796

certificate, ~~delinquent vacant land tax certificate~~, or the 797  
delinquent manufactured home tax list, or who shall enter an 798  
asterisk in the margin next to the entry for the tract or lot on 799  
the master list of delinquent tracts, ~~master list of delinquent-~~ 800  
~~vacant tracts~~, or next to the entry for the home on the 801  
delinquent manufactured home tax list, prior to filing it with 802  
the prosecuting attorney under section 5721.13 of the Revised 803  
Code, or, in the case of the delinquent manufactured home tax 804  
list, prior to delivering it to the county treasurer under 805  
division (H) (2) of section 4503.06 of the Revised Code. If the 806  
delinquent tax contract is entered into after the certificate or 807  
the master list has been filed with the prosecuting attorney, 808  
the treasurer shall file the duplicate copy with the prosecuting 809  
attorney. 810

(4) A delinquent tax contract entered into under division 811  
(A) of this section shall provide for the payment of any 812  
delinquent or unpaid current taxes, or both, in installments 813  
over a period, beginning on the date of the first payment made 814  
under the contract, not to exceed one of the following: 815

(a) Five years for a person entering into a contract on 816  
the basis of residential real property the person owns and 817  
occupies, except the period shall be not less than two years if 818  
the person so requests; 819

(b) Ten years for a person entering into a contract on the 820  
basis of a qualifying athletic complex, as defined in section 821  
5709.57 of the Revised Code; 822

(c) Five years for a person entering into a contract on 823  
the basis of property other than that described in division (A) 824  
(4) (a) or (b) of this section. 825

(5) For each delinquent tax contract entered into under 826  
division (A) of this section, the county treasurer shall 827  
determine and shall specify in the delinquent tax contract the 828  
number of installments, the amount of each installment, and the 829  
schedule for payment of the installments. Except as otherwise 830  
provided for taxes, penalties, and interest under division (B) 831  
of section 319.43 of the Revised Code, the part of each 832  
installment payment representing taxes and penalties and 833  
interest thereon shall be apportioned among the several taxing 834  
districts in the same proportion that the amount of taxes levied 835  
by each district against the entry in the preceding tax year 836  
bears to the taxes levied by all such districts against the 837  
entry in the preceding tax year. The part of each payment 838  
representing assessments and other charges shall be credited to 839  
those items in the order in which they became due. Each payment 840  
made to a taxing district shall be apportioned among the taxing 841  
district's several funds for which taxes or assessments have 842  
been levied. 843

(6) When an installment payment is not received by the 844  
treasurer when due under a delinquent tax contract entered into 845  
under division (A) of this section or any current taxes or 846  
special assessments charged against the property become unpaid, 847  
the delinquent tax contract becomes void unless the treasurer 848  
permits a new delinquent tax contract to be entered into; if the 849  
treasurer does not permit a new delinquent tax contract to be 850  
entered into, the treasurer shall certify to the auditor that 851  
the delinquent tax contract has become void. 852

(7) Upon receipt of certification described in division 853  
(A) (6) of this section, the auditor shall destroy the duplicate 854  
copy of the voided delinquent tax contract. If such copy has 855  
been filed with the prosecuting attorney, the auditor 856

immediately shall deliver the certification to the prosecuting attorney, who shall attach it to the appropriate certificate and the duplicate copy of the voided delinquent tax contract or strike through the asterisk entered in the margin of the master list next to the entry for the tract or lot that is the subject of the voided delinquent tax contract. The prosecuting attorney then shall institute a proceeding to foreclose the lien of the state in accordance with section 323.25, sections 323.65 to 323.79, or section 5721.18 of the Revised Code ~~or, in the case of delinquent vacant land, a foreclosure proceeding in accordance with section 323.25, sections 323.65 to 323.79, or section 5721.18 of the Revised Code, or a foreclosure and forfeiture proceeding in accordance with section 5721.14 of the Revised Code.~~ In the case of a manufactured or mobile home, the county treasurer shall cause a civil action to be brought as provided under division (H) of section 4503.06 of the Revised Code.

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

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

**Sec. 323.33.** If a county treasurer determines, for a tract 887  
or lot of real property on the delinquent land list and 888  
duplicate on which no taxes have been paid for at least five 889  
years, that the delinquent amounts are most likely uncollectible 890  
except through foreclosure ~~or through foreclosure and~~ 891  
~~forfeiture, he~~ the treasurer may certify that determination 892  
together with ~~his~~ the treasurer's reasons for it to the county 893  
board of revision and the prosecuting attorney. If the board of 894  
revision and the prosecuting attorney determine that the 895  
delinquent amounts are most likely uncollectible except through 896  
foreclosure or through foreclosure and forfeiture, they shall 897  
certify that determination to the county auditor. Upon receipt 898  
of the determination, the county auditor shall place the tract 899  
or lot on the real property tax suspension list maintained under 900  
section 319.48 of the Revised Code. 901

**Sec. 323.47.** (A) If land held by tenants in common is sold 902  
upon proceedings in partition, or taken by the election of any 903  
of the parties to such proceedings, or real estate is sold by 904  
administrators, executors, guardians, or trustees, the court 905  
shall order that the taxes, penalties, and assessments then due 906  
and payable, and interest on those taxes, penalties, and 907  
assessments, that are or will be a lien on such land or real 908  
estate as of the date of the sale or election, be discharged out 909  
of the proceeds of such sale or election, but only to the extent 910  
of those proceeds. For purposes of determining such amount, the 911  
county treasurer may estimate the amount of taxes, assessments, 912  
interest, and penalties that will be payable as of the date of 913  
the sale or election. If the county treasurer's estimate exceeds 914  
the amount of taxes, assessments, interest, and penalties 915  
actually payable as of that date, the plaintiff in the action 916  
resulting in a sale or election, may request that the county 917

treasurer refund that excess to holders of the next lien 918  
interests according to the confirmation of sale or election or, 919  
if all liens are satisfied, that the treasurer remit that excess 920  
to the court for distribution. If the amount of taxes, 921  
assessments, interest, and penalties actually payable at the 922  
time of the sale or election exceeds the county treasurer's 923  
estimate, or the proceeds are insufficient to satisfy that 924  
estimate, the officer who conducted the sale shall certify the 925  
amount of the excess to the treasurer, who shall enter that 926  
amount on the real and public utility property tax duplicate 927  
opposite the property; the amount of the excess shall be payable 928  
at the next succeeding date prescribed for payment of taxes in 929  
section 323.12 of the Revised Code. 930

If the plaintiff in an action that results in a sale or 931  
election in accordance with this division is the land's or real 932  
estate's purchaser or electing party, the court shall not order 933  
a deduction for the taxes, assessments, interest, and penalties, 934  
the lien for which attaches before the date of sale or election 935  
but that are not yet determined, assessed, and levied from the 936  
proceeds of the sale or election, unless such deduction is 937  
approved by that purchaser or electing party. The officer who 938  
conducted the sale shall certify that such amount was not paid 939  
from the proceeds to the county treasurer, who shall enter that 940  
amount on the real and public utility property tax duplicate 941  
opposite the property; this amount shall be payable at the next 942  
succeeding date prescribed for payment of taxes in section 943  
323.12 of the Revised Code. 944

Taxes, assessments, interest, and penalties that are not 945  
paid on the date of that sale or election, including any amount 946  
that becomes due and payable after the date of the sale or 947  
election or that remains unpaid because proceeds of a sale or 948



election are insufficient to pay those amounts, continue to be a lien on the property as provided under section 323.11 of the Revised Code.

(B) (1) Except as provided in division (B) (2) or (3) of this section, if real estate is sold at judicial sale, the court shall order that the total of the following amounts shall be discharged out of the proceeds of the sale but only to the extent of such proceeds:

(a) Taxes, assessments, interest, and penalties, the lien for which attaches before the date of sale but that are not yet determined, assessed, and levied for the year that includes the date of sale, apportioned pro rata to the part of that year that precedes the date of sale;

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

(2) The county treasurer may estimate the amount in division (B) (1) (a) of this section before the confirmation of sale or an amended entry confirming the sale is filed. If the county treasurer's estimate exceeds the amount in division (B) (1) (a) of this section, the judgment creditor may request that the county treasurer refund that excess to holders of the next lien interests according to the confirmation of sale or, if all liens are satisfied, that the treasurer remit that excess to the court for distribution. If the actual amount exceeds the county treasurer's estimate, the officer who conducted the sale shall certify the amount of the excess to the treasurer, who shall enter that amount on the real and public utility property tax duplicate opposite the property; the amount of the excess shall be payable at the next succeeding date prescribed for payment of

taxes in section 323.12 of the Revised Code. 979

If the judgment creditor in an action that results in a 980  
sale in accordance with division (B) of this section is the real 981  
estate's purchaser, the court shall not order a deduction for 982  
the taxes, assessments, interest, and penalties, the lien for 983  
which attaches before the date of sale but that are not yet 984  
determined, assessed, and levied from the proceeds of the sale 985  
unless such deduction is approved by that purchaser. The officer 986  
who conducted the sale shall certify that such amount was not 987  
paid from the proceeds to the county treasurer, who shall enter 988  
that amount on the real and public utility property tax 989  
duplicate opposite the property; this amount shall be payable at 990  
the next succeeding date prescribed for payment of taxes in 991  
section 323.12 of the Revised Code. 992

Taxes, assessments, interest, and penalties that are not 993  
paid on the date of that sale, including any amount that becomes 994  
due and payable after the date of the sale, continue to be a 995  
lien on the property as provided under section 323.11 of the 996  
Revised Code. 997

(3) The amounts described in division (B) (1) of this 998  
section shall not be discharged out of the proceeds of a 999  
judicial sale, but shall instead be deemed to be satisfied and 1000  
extinguished upon confirmation of sale, if both of the following 1001  
conditions apply: 1002

(a) The real estate is sold pursuant to a foreclosure 1003  
proceeding other than a tax foreclosure proceeding initiated by 1004  
the county treasurer under section 323.25, sections 323.65 to 1005  
323.79, or Chapter 5721. of the Revised Code, a tax lien 1006  
certificate foreclosure proceeding initiated by a certificate 1007  
holder under sections 5721.30 to 5721.43 of the Revised Code, or 1008

a foreclosure of a receiver's lien initiated by a receiver under 1009  
section 3767.41 of the Revised Code. 1010

(b) A county land reutilization corporation organized 1011  
under Chapter 1724. of the Revised Code is both the purchaser of 1012  
the real estate and the judgment creditor or assignee of all 1013  
rights, title, and interest in the judgment arising from the 1014  
foreclosure proceeding. 1015

(4) The amounts described in division (B)(1) of this 1016  
section, to the extent they cannot be satisfied out of the 1017  
proceeds of a judicial sale arising from foreclosure on a 1018  
receiver's lien, shall be deemed to be satisfied and 1019  
extinguished upon the confirmation of sale. As used in this 1020  
division and division (B)(3)(a) of this section, "receiver's 1021  
lien" means the lien of a receiver, appointed pursuant to 1022  
divisions (C)(2) and (3) of section 3767.41 of the Revised Code 1023  
that is acquired pursuant to division (H)(2)(b) of that section 1024  
for any unreimbursed expenses and other amounts paid in 1025  
accordance with division (F) of that section by the receiver and 1026  
for the fees of the receiver approved pursuant to division (H) 1027  
(1) of that section. 1028

**Sec. 323.65.** As used in sections 323.65 to 323.79 of the 1029  
Revised Code: 1030

(A) "Abandoned land" means delinquent lands ~~or delinquent~~ 1031  
~~vacant lands~~, including any improvements on the lands, that are 1032  
unoccupied and that first appeared on the list compiled under 1033  
division (C) of section 323.67 of the Revised Code, or the 1034  
delinquent tax list ~~or delinquent vacant land tax list~~ compiled 1035  
under section 5721.03 of the Revised Code, at whichever of the 1036  
following times is applicable: 1037

(1) In the case of lands other than agricultural lands, at 1038  
any time after the county auditor makes the certification of the 1039  
delinquent land list under section 5721.011 of the Revised Code; 1040

(2) In the case of agricultural lands, at any time after 1041  
two years after the county auditor makes the certification of 1042  
the delinquent land list under section 5721.011 of the Revised 1043  
Code. 1044

(B) "Agricultural land" means lands on the agricultural 1045  
land tax list maintained under section 5713.33 of the Revised 1046  
Code. 1047

(C) "Clerk of court" means the clerk of the court of 1048  
common pleas of the county in which specified abandoned land is 1049  
located. 1050

(D) "Delinquent lands" ~~and "delinquent vacant lands" have~~ 1051  
has the same meanings-meaning as in section 5721.01 of the 1052  
Revised Code. 1053

(E) "Impositions" means delinquent taxes, assessments, 1054  
penalties, interest, costs, reasonable attorney's fees of a 1055  
certificate holder, applicable and permissible costs of the 1056  
prosecuting attorney of a county or designated counsel hired by 1057  
the prosecuting attorney, and other permissible charges against 1058  
abandoned land. 1059

(F) (1) "Unoccupied," with respect to a parcel of land, 1060  
means any of the following: 1061

(a) No building, structure, land, or other improvement 1062  
that is subject to taxation and that is located on the parcel is 1063  
physically inhabited as a dwelling; 1064

(b) No trade or business is actively being conducted on 1065

the parcel by the owner, a tenant, or another party occupying 1066  
the parcel pursuant to a lease or other legal authority, or in a 1067  
building, structure, or other improvement that is subject to 1068  
taxation and that is located on the parcel; 1069

(c) The parcel is uninhabited and there are no signs that 1070  
it is undergoing a change in tenancy and remains legally 1071  
habitable, or that it is undergoing improvements, as indicated 1072  
by an application for a building permit or other facts 1073  
indicating that the parcel is experiencing ongoing improvements. 1074

(2) For purposes of division (F)(1) of this section, it is 1075  
prima-facie evidence and a rebuttable presumption that may be 1076  
rebutted to the county board of revision that a parcel of land 1077  
is unoccupied if, ~~at the time the county auditor makes the~~ 1078  
~~certification under section 5721.011 of the Revised Code,~~ 1079  
the parcel is not agricultural land, and two or more of the 1080  
following are alleged in the complaint or by affidavit to apply: 1081

(a) At the time of the inspection of the parcel by a 1082  
county, municipal corporation, or township in which the parcel 1083  
is located, no person, trade, or business inhabits, or is 1084  
visibly present from an exterior inspection of, the parcel. 1085

(b) No utility connections, including, but not limited to, 1086  
water, sewer, natural gas, or electric connections, service the 1087  
parcel, or no such utility connections are actively being billed 1088  
by any utility provider regarding the parcel. 1089

(c) The parcel or any improvement thereon is boarded up or 1090  
otherwise sealed because, immediately prior to being boarded up 1091  
or sealed, it was deemed by a political subdivision pursuant to 1092  
its municipal, county, state, or federal authority to be open, 1093  
vacant, or vandalized. 1094

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

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

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

(2) As of the time the county auditor makes the certification under section 5721.011 of the Revised Code, the organization has received from the county, municipal corporation, or township in which abandoned land is located official authority or agreement by a duly authorized officer of that county, municipal corporation, or township to accept the owner's fee simple interest in the abandoned land and to the abandoned land being foreclosed, and that official authority or agreement had been delivered to the county treasurer or county board of revision in a form that will reasonably confirm the county's, municipal corporation's, or township's assent to transfer the land to that community development organization under section ~~323.74~~323.71 or 323.78 of the Revised Code. No such official authority or agreement by a duly authorized officer of a county, municipal corporation, or township must be received if a county land reutilization corporation is authorized to receive tax-foreclosed property under its articles

of incorporation, regulations, or Chapter 1724. of the Revised 1125  
Code. 1126

(H) "Certificate holder" has the same meaning as in 1127  
section 5721.30 of the Revised Code. 1128

(I) "Abandoned land list" means the list of abandoned 1129  
lands compiled under division (A) of section 323.67 of the 1130  
Revised Code. 1131

(J) "Alternative redemption period," in any action to 1132  
foreclose the state's lien for unpaid delinquent taxes, 1133  
assessments, charges, penalties, interest, and costs on a parcel 1134  
of real property pursuant to section 323.25, sections 323.65 to 1135  
323.79, or section 5721.18 of the Revised Code, means twenty- 1136  
eight days after an adjudication of foreclosure of the parcel is 1137  
journalized by a court or county board of revision having 1138  
jurisdiction over the foreclosure proceedings. ~~Upon~~ Subject to 1139  
section 5721.193 of the Revised Code, upon the expiration of the 1140  
alternative redemption period, the right and equity of 1141  
redemption of any owner or party shall terminate without further 1142  
order of the court or board of revision. As used in any section 1143  
of the Revised Code and for any proceeding under this chapter or 1144  
section 5721.18 of the Revised Code, for purposes of determining 1145  
the alternative redemption period, the period commences on the 1146  
day immediately following the journalization of the adjudication 1147  
of foreclosure and ends on and includes the twenty-eighth day 1148  
thereafter. 1149

(K) "County land reutilization corporation" means a 1150  
corporation organized under Chapter 1724. of the Revised Code. 1151

**Sec. 323.66.** ~~(A)~~ (A) (1) A county board of revision created 1152  
under section 5715.01 of the Revised Code, upon the board's 1153

initiative and expressed by resolution, may exercise 1154  
jurisdiction to hear and adjudicate foreclosure proceedings on 1155  
abandoned land in the county to enforce the state's lien for 1156  
unpaid real property taxes, assessments, interest, and penalty, 1157  
in accordance with the procedures established in sections 323.65 1158  
to 323.79 of the Revised Code. 1159

(2) In lieu of utilizing the judicial foreclosure 1160  
proceedings and other procedures and remedies available under 1161  
sections 323.25 to 323.28 or under Chapter 5721., ~~5722., or~~ 1162  
~~5723.~~ of the Revised Code, the prosecuting attorney, or 1163  
designated counsel hired by the prosecuting attorney, 1164  
representing the treasurer or a certificate holder may file a 1165  
complaint with a county board of revision ~~created under section~~ 1166  
5715.01 of the Revised Code, ~~upon the board's initiative,~~ 1167  
expressed by resolution, may that has adopted a resolution 1168  
pursuant to division (A)(1) of this section, seeking to 1169  
foreclose the state's lien for real ~~estate~~ property taxes upon 1170  
abandoned land in the county ~~and, upon the complaint of a~~ 1171  
~~certificate holder or county land reutilization corporation,~~ 1172  
~~foreclose or~~ the lien of the state or the a certificate holder 1173  
held under sections 5721.30 to 5721.43 of the Revised Code. ~~The~~ 1174  
~~board shall order disposition of the abandoned land by public~~ 1175  
~~auction or by other conveyance in the manner prescribed~~ in 1176  
accordance with the procedures established by sections 323.65 to 1177  
323.79 of the Revised Code. The filing of a complaint by a 1178  
prosecuting attorney or certificate holder that alleges that the 1179  
subject property is abandoned land shall invoke the subject 1180  
matter jurisdiction of the board to adjudicate the complaint in 1181  
accordance with sections 323.65 to 323.79 of the Revised Code. 1182

(B) (1) A county board of revision may adopt rules as are 1183  
necessary to administer cases subject to its jurisdiction under 1184



Chapter 5715. or adjudicated under sections 323.65 to 323.79 of 1185  
the Revised Code, as long as the rules are ~~consistent~~not 1186  
irreconcilably inconsistent with rules adopted by the tax 1187  
commissioner under Chapter 5715. of the Revised Code. Rules 1188  
adopted by a board shall be limited to rules relating to hearing 1189  
procedure, the scheduling and location of proceedings, case 1190  
management, motions, and practice forms. 1191

(2) A county board of revision, upon any adjudication of 1192  
foreclosure under sections 323.65 to 323.79 of the Revised Code, 1193  
may prepare final orders of sale and deeds. For such purposes, 1194  
the board may create its own order of sale and deed forms. The 1195  
sheriff or clerk of court shall execute and deliver any forms 1196  
prepared under this division in the manner prescribed in 1197  
sections 323.65 to 323.79 of the Revised Code. 1198

(3) Section 2703.26 of the Revised Code applies to all 1199  
complaints filed pursuant to sections 323.65 to 323.79 of the 1200  
Revised Code. 1201

(C) In addition to all other duties and functions provided 1202  
by law, under sections 323.65 to 323.79 of the Revised Code the 1203  
clerk of court, in the same manner as in civil actions, shall 1204  
provide summons and notice of hearings, maintain an official 1205  
case file, docket all proceedings, and tax as costs all 1206  
necessary actions in connection therewith in furtherance of the 1207  
foreclosure of abandoned land under those sections. The county 1208  
board of revision shall file with the clerk of court all orders 1209  
and adjudications of the board, and the clerk shall docket, as 1210  
needed, and journalize all orders and adjudications so filed by 1211  
the board. The clerk may utilize the court's existing journal or 1212  
maintain a separate journal for purposes of sections 323.65 to 1213  
323.79 of the Revised Code. Other than notices of hearings, the 1214

orders and adjudications of the board shall not become effective 1215  
until journalized by the clerk. Staff of the board of revision 1216  
may schedule and execute, and file with the clerk of courts, 1217  
notices of hearings. 1218

(D) For the purpose of efficiently and promptly 1219  
implementing sections 323.65 to 323.79 of the Revised Code, the 1220  
prosecuting attorney of the county, the county treasurer, the 1221  
clerk of court of the county, the county auditor, and the 1222  
sheriff of the county may promulgate rules, not inconsistent 1223  
with sections 323.65 to 323.79 of the Revised Code, regarding 1224  
practice forms, forms of notice for hearings and notice to 1225  
parties, forms of orders and adjudications, fees, publication, 1226  
and other procedures customarily within their official purview 1227  
and respective duties. 1228

**Sec. 323.67.** (A) The county treasurer, county auditor, a 1229  
county land reutilization corporation, or a certificate holder, 1230  
from the list compiled under division (C) of this section or the 1231  
delinquent tax list ~~or delinquent vacant land tax list~~ compiled 1232  
under section 5721.03 of the Revised Code, may identify and 1233  
compile a list of the parcels in the county that the treasurer, 1234  
auditor, corporation, or certificate holder determines to be 1235  
abandoned lands suitable for disposition under sections 323.65 1236  
to 323.79 of the Revised Code. The list may contain one or more 1237  
parcels and may be transmitted to the board of revision in such 1238  
a form and manner that allows the board to reasonably discern 1239  
that the parcels constitute abandoned lands. 1240

(B) (1) From the list of parcels compiled under division 1241  
(A) of this section, the county treasurer ~~or~~, prosecuting 1242  
attorney, or designated counsel hired by the prosecuting 1243  
attorney, for purposes of collecting the delinquent taxes, 1244

interest, penalties, and charges levied on those parcels and 1245  
expeditiously restoring them to the tax list, may proceed to 1246  
foreclose the lien for those impositions in the manner 1247  
prescribed by sections 323.65 to 323.79 of the Revised Code. 1248

(2) If a certificate holder ~~or county land reutilization~~ 1249  
~~corporation~~ compiles a list of parcels under division (A) of 1250  
this section that the certificate holder determines to be 1251  
abandoned lands suitable for disposition under sections 323.65 1252  
to 323.79 of the Revised Code, the certificate holder ~~or~~ 1253  
~~corporation~~ may proceed under sections 323.68 and 323.69 of the 1254  
Revised Code. 1255

(C) For purposes of sections 323.65 to 323.79 of the 1256  
Revised Code, the county auditor or county treasurer may compile 1257  
or certify a list of abandoned lands in any manner and at such 1258  
times as will give effect to the expedited foreclosure of 1259  
abandoned land. 1260

**Sec. 323.68.** (A) (1) For each parcel subject to foreclosure 1261  
under sections 323.65 to 323.79 of the Revised Code, the 1262  
prosecuting attorney or designated counsel hired by the 1263  
prosecuting attorney shall cause a title search to be conducted 1264  
for the purpose of identifying any lienholders or other persons 1265  
having a legal or equitable ownership interest or other security 1266  
interest of record in such abandoned land. 1267

(2) If a certificate holder ~~or a county land reutilization~~ 1268  
~~corporation~~ compiles a list of the parcels that the certificate 1269  
holder ~~or corporation~~ determines to be abandoned land under 1270  
division (A) of section 323.67 of the Revised Code, the 1271  
certificate holder ~~or corporation~~ shall cause a title search to 1272  
be conducted for the purpose of identifying any lienholders or 1273  
other persons having a legal or equitable ownership interest or 1274

other security interest of record in the abandoned land. 1275

(B) Notwithstanding section 5301.252 of the Revised Code, 1276  
an affidavit of a type described in that section shall not be 1277  
considered a lien or encumbrance on the abandoned land, and the 1278  
recording of an affidavit of a type described in that section 1279  
shall not serve in any way to impede the bona fide purchaser 1280  
status of the purchaser of any abandoned land sold at public 1281  
auction under sections 323.65 to 323.79 of the Revised Code or 1282  
of any other recipient of abandoned land transferred under those 1283  
sections. However, any affiant who records an affidavit pursuant 1284  
to section 5301.252 of the Revised Code shall be given notice 1285  
and summons under sections 323.69 to 323.79 of the Revised Code 1286  
in the same manner as any lienholder. 1287

**Sec. 323.69.** (A) Upon the completion of the title search 1288  
required by section 323.68 of the Revised Code, the prosecuting 1289  
attorney or designated counsel hired by the prosecuting 1290  
attorney, representing the county treasurer, ~~the county land-~~ 1291  
~~reutilization corporation,~~ or the certificate holder may file 1292  
with the clerk of court a complaint for the foreclosure of each 1293  
parcel of abandoned land appearing on the abandoned land list, 1294  
and for the equity of redemption on each parcel. The complaint 1295  
shall name all parties having any interest of record in the 1296  
abandoned land that was discovered in the title search. The 1297  
prosecuting attorney, ~~county land reutilization corporation,~~ or 1298  
certificate holder may file such a complaint regardless of 1299  
whether the parcel has appeared on a delinquent tax list ~~or~~ 1300  
~~delinquent vacant land tax list~~ published pursuant to division 1301  
(B) of section 5721.03 of the Revised Code. 1302

(B) (1) In accordance with Civil Rule 4, the clerk of court 1303  
promptly shall serve notice of the summons and the complaint 1304

filed under division (A) of this section to the last known 1305  
address of the record owner of the abandoned land and to the 1306  
last known address of each lienholder or other person having a 1307  
legal or equitable ownership interest or security interest of 1308  
record identified by the title search. The notice shall inform 1309  
the addressee that delinquent taxes stand charged against the 1310  
abandoned land; that the land will be sold at public auction or 1311  
otherwise disposed of if not redeemed by the owner or other 1312  
addressee; that the sale or transfer will occur at a date, time, 1313  
and place, and in the manner prescribed in sections 323.65 to 1314  
323.79 of the Revised Code; that the owner or other addressee 1315  
may redeem the land by paying the total of the impositions 1316  
against the land—in accordance with section 323.25 of the 1317  
Revised Code, at any time before confirmation of sale or 1318  
transfer of the parcel as prescribed in sections 323.65 to 1319  
323.79 of the Revised Code or before the expiration of the 1320  
alternative redemption period, as may be applicable to the 1321  
proceeding; that the case is being prosecuted by the prosecuting 1322  
attorney of the county or its designated counsel in the name of 1323  
the county treasurer for the county in which the abandoned land 1324  
is located or by a certificate holder, whichever is applicable; 1325  
~~of the name,~~ address, and telephone number of the county board 1326  
of revision before which the action is pending; of the board 1327  
case number for the action, which shall be maintained in the 1328  
official file and docket of the clerk of court; and that all 1329  
subsequent pleadings, petitions, and papers associated with the 1330  
case and filed by any interested party must be filed with the 1331  
clerk of court and will become part of the case file for the 1332  
board of revision. 1333

(2) The notice required by division (B)(1) of this section 1334  
also shall inform the addressee that any owner of record may, at 1335

any time on or before the fourteenth day after service of 1336  
process is perfected on such owner, file a pleading with the 1337  
clerk of court requesting that the board transfer the case to a 1338  
court of competent jurisdiction to be conducted in accordance 1339  
with the applicable laws. 1340

(C) Subject to division (D) of this section, subsequent 1341  
pleadings, motions, or papers associated with the case and filed 1342  
with the clerk of court shall be served upon all parties of 1343  
record in accordance with Civil Rules 4 and 5, except that 1344  
service by publication ~~in any case requiring such service shall~~ 1345  
~~require that any such publication, if required,~~ shall be 1346  
advertised in the manner, and for the time periods and 1347  
frequency, prescribed in section 5721.18 of the Revised Code or 1348  
as prescribed in section 5721.182 of the Revised Code. Any 1349  
inadvertent noncompliance with those rules does not serve to 1350  
defeat or terminate the case, or subject the case to dismissal, 1351  
as long as actual notice or service of filed papers is shown by 1352  
a preponderance of the evidence or is acknowledged by the party 1353  
charged with notice or service, including by having made an 1354  
appearance or filing in relation to the case. The county board 1355  
of revision may conduct evidentiary hearings on the sufficiency 1356  
of process, service of process, or sufficiency of service of 1357  
papers in any proceeding arising from a complaint filed under 1358  
this section. Other than the notice and service provisions 1359  
contained in Civil Rules 4 and 5 and electronic publication as 1360  
prescribed in section 5721.182 of the Revised Code, the Rules of 1361  
Civil Procedure shall not be applicable to the proceedings of 1362  
the board. The board of revision may utilize procedures 1363  
contained in the Rules of Civil Procedure to the extent that 1364  
such use facilitates the needs of the proceedings, such as 1365  
vacating orders, correcting clerical mistakes, and providing 1366

notice to parties. To the extent not otherwise provided in 1367  
sections 323.65 to 323.79 of the Revised Code, the board may 1368  
apply the procedures prescribed by sections 323.25 to 323.28 or 1369  
Chapters 5721., 5722., and 5723. of the Revised Code. Board 1370  
practice shall be in accordance with the practice and rules, if 1371  
any, of the board that are promulgated by the board under 1372  
section 323.66 of the Revised Code and are not inconsistent with 1373  
sections 323.65 to 323.79 of the Revised Code. 1374

(D) (1) A party shall be deemed to be in default of the 1375  
proceedings in an action brought under sections 323.65 to 323.79 1376  
of the Revised Code if either of the following occurs: 1377

(a) The party fails to appear at any hearing after being 1378  
served with notice of the summons and complaint by certified or 1379  
ordinary mail. 1380

(b) For a party upon whom notice of summons and complaint 1381  
is required by publication as provided under section 5721.18 of 1382  
the Revised Code and has been considered served pursuant to that 1383  
section, the party fails to appear, move, or plead to the 1384  
complaint within twenty-eight days after service by publication 1385  
is completed. 1386

(2) If a party is deemed to be in default pursuant to 1387  
division (D) (1) of this section, no further service of any 1388  
subsequent pleadings, papers, or proceedings is required on the 1389  
party by the court or any other party. 1390

(E) At any time after a foreclosure action is filed under 1391  
this section, the county board of revision may, upon its own 1392  
motion, transfer the case to a court pursuant to section 323.691 1393  
of the Revised Code if it determines, upon a preponderance of 1394  
evidence provided by the parties, that, ~~given the complexity of~~ 1395

~~the case or other circumstances, a court would be a more~~ 1396  
~~appropriate forum for the action~~ the property is not abandoned 1397  
land. 1398

**Sec. 323.691.** (A) (1) A county board of revision may order 1399  
that a proceeding arising from a complaint filed under section 1400  
323.69 of the Revised Code be transferred to the court of common 1401  
pleas or to a municipal court with jurisdiction. The board may 1402  
only order such a transfer upon the board's own motion, pursuant 1403  
to division (E) of section 323.69 of the Revised Code, or upon 1404  
motion of one of the following: 1405

(a) The record owner of the parcel, provided that the 1406  
motion is filed on or before the fourteenth day after service of 1407  
process is perfected under division (B) of section 323.69 of the 1408  
Revised Code or the; 1409

(b) The county prosecuting attorney or designated counsel 1410  
hired by the prosecuting attorney, representing the county 1411  
treasurer, or upon its own motion; 1412

(c) Pursuant to division (A) (2) of section 323.72 of the 1413  
Revised Code, a lienholder or other person having a security 1414  
interest in the land. 1415

(2) A court of common pleas or municipal court may order 1416  
that a proceeding arising from a complaint filed under sections 1417  
323.25 to 323.28 or Chapter 5721. of the Revised Code be 1418  
transferred to a county board of revision if the court 1419  
determines that the real property that is the subject of the 1420  
complaint is abandoned land, provided that the appropriate board 1421  
of revision has adopted a resolution under section 323.66 of the 1422  
Revised Code to adjudicate cases as provided under sections 1423  
323.65 to 323.79 of the Revised Code. There is a rebuttable 1424



presumption that a parcel of land is unoccupied if any of the 1425  
factors described in division (F) (2) of section 323.65 of the 1426  
Revised Code apply to the parcel. The court may order a transfer 1427  
under this division upon the motion of the record owner of the 1428  
parcel ~~or~~, the county prosecuting attorney or designated 1429  
counsel hired by the prosecuting attorney, representing the 1430  
county treasurer, or upon its own motion. 1431

(B) On or before the twenty-eighth day after the 1432  
journalization of an order of transfer issued pursuant to 1433  
division (A) of this section, the county prosecuting attorney or 1434  
designated counsel hired by the prosecuting attorney shall file 1435  
a copy of the journalized order of transfer and a notice of 1436  
transfer and dismissal with the clerk of court and with the 1437  
court or board to which the case was transferred. In any action 1438  
transferred to a county board of revision, the prosecuting 1439  
attorney or designated counsel hired by the prosecuting attorney 1440  
shall serve the notice of transfer upon all parties to the 1441  
action except any party that previously failed to answer, plea, 1442  
or appear in the proceeding as required in Civil Rule 12. In any 1443  
action transferred to a court, the prosecuting attorney or 1444  
designated counsel hired by the prosecuting attorney shall serve 1445  
the notice of transfer upon all parties to the action except 1446  
those parties deemed to be in default under division (D) of 1447  
section 323.69 of the Revised Code. 1448

(C) Upon journalization of the order of transfer, the 1449  
clerk of court shall proceed as if the transferred complaint had 1450  
been filed with the court or board to which the proceeding was 1451  
transferred, except that the clerk is not required to perfect a 1452  
notice of summons and complaint to any party that had already 1453  
been served such notice. When the prosecuting attorney or 1454  
designated counsel hired by the prosecuting attorney files the 1455

notice of transfer as prescribed in division (B) of this 1456  
section, the clerk shall stamp or otherwise indicate on the 1457  
notice a new case number for the proceeding. The clerk shall 1458  
assign the entire case file to the court or board to which the 1459  
proceeding was transferred, including any preliminary or final 1460  
reports, documents, or other evidence made available to the 1461  
transferring court or board. All such reports, documents, and 1462  
other evidence shall be received by the court or board to which 1463  
the proceeding was transferred as competent evidence for the 1464  
purposes of adjudicating the proceeding. That court or board 1465  
shall accept all such reports, documents, and evidence in the 1466  
case file unless otherwise required by law or unless the court 1467  
or board determines that doing so would not be in the interests 1468  
of justice. 1469

The court or board to which the proceeding is transferred 1470  
shall serve notice of the summons and the complaint as required 1471  
in Civil Rule 4 or section 323.69 of the Revised Code, as 1472  
applicable, upon any parties not yet served such notice in the 1473  
proceeding. 1474

(D) If a county prosecuting attorney or designated counsel 1475  
hired by the prosecuting attorney does not file a notice of 1476  
transfer as required under division (B) of this section on or 1477  
before the twenty-eighth day after the journalization of an 1478  
order of transfer issued under division (A) of this section, ~~or~~ 1479  
~~upon the motion of the prosecuting attorney, court, or board~~ 1480  
~~before that date,~~ the complaint that is the subject of the order 1481  
of transfer ~~shall be deemed to have been~~ may be dismissed 1482  
without prejudice by both the court and the board of revision. 1483

(E) Upon the journalization of an order of transfer issued 1484  
under division (A) of this section, the case shall be deemed to 1485

have been dismissed without prejudice by the transferring court 1486  
or board. 1487

**Sec. 323.70.** (A) Subject to this section and to sections 1488  
323.71 and 323.72 of the Revised Code, a county board of 1489  
revision shall conduct a final hearing on the merits of a 1490  
complaint filed under section 323.69 of the Revised Code, 1491  
including the validity or amount of any impositions alleged in 1492  
the complaint, not sooner than thirty days after the service of 1493  
notice of summons and complaint has been perfected. If, after a 1494  
hearing, the board finds that the validity or amount of all or a 1495  
portion of the impositions is not supported by a preponderance 1496  
of the evidence, the board may order the county auditor to 1497  
remove from the tax list and duplicate amounts the board finds 1498  
invalid or not supported by a preponderance of the evidence. The 1499  
auditor shall remove all such amounts from the tax list and 1500  
duplicate as ordered by the board of revision, including any 1501  
impositions asserted under sections 715.26 and 715.261 of the 1502  
Revised Code. 1503

(B) If, on or before the fourteenth day after service of 1504  
process is perfected under division (B) of section 323.69 of the 1505  
Revised Code, a record owner files with the clerk of court a 1506  
motion requesting that the county board of revision order the 1507  
case to be transferred to a court pursuant to section 323.691 of 1508  
the Revised Code, the board shall, without conducting a hearing 1509  
on the matter, promptly transfer the case for foreclosure of 1510  
that land to a court pursuant to section 323.691 of the Revised 1511  
Code to be conducted in accordance with the applicable laws. 1512

(C) A county board of revision, in accordance with rule 45 1513  
of the Rules of Civil Procedure, may issue subpoenas compelling 1514  
the attendance of witnesses and the production of papers, books, 1515

accounts, and testimony as necessary to conduct a hearing under 1516  
this section or to otherwise adjudicate a case under sections 1517  
323.65 to 323.79 of the Revised Code. 1518

**Sec. 323.71.** ~~(A)(1)~~ (A) If the county board of revision, 1519  
upon its own motion or pursuant to a hearing under division ~~(A)~~ 1520  
~~(2)~~ (B) of this section, determines that the impositions against 1521  
a parcel of abandoned land that is the subject of a complaint 1522  
filed under section 323.69 of the Revised Code exceed the ~~fair-~~ 1523  
~~market appraised~~ value of that parcel for taxation purposes as 1524  
currently shown by the latest valuation by the auditor of the 1525  
county in which the land is located, then the board may proceed 1526  
to hear and adjudicate the case as provided under sections 1527  
323.70 and 323.72 of the Revised Code. Upon entry of an order of 1528  
foreclosure, the parcel may be disposed of as prescribed by 1529  
division (G) of section 323.73 of the Revised Code. 1530

If the board of revision, upon its own motion or pursuant 1531  
to a hearing under division ~~(A)(2)~~ (B) of this section, 1532  
determines that the impositions against a parcel do not exceed 1533  
the ~~fair market appraised~~ value of the parcel for taxation 1534  
purposes as shown by the county auditor's then-current valuation 1535  
of the parcel or the actual fair market value of the parcel as 1536  
established in division (B) of this section, the parcel shall 1537  
not be disposed of as prescribed by division (G) of section 1538  
323.73 of the Revised Code, but may be disposed of as otherwise 1539  
provided in section 323.73, ~~323.74, 323.75, 323.77,~~ or 323.78 of 1540  
the Revised Code. 1541

~~(2)~~ (B) By a motion filed not later than seven days before 1542  
a final hearing on a complaint is held under section 323.70 of 1543  
the Revised Code, and notwithstanding division (A)(1) of section 1544  
323.72 of the Revised Code, an owner or lienholder may file with 1545

the county board of revision a good faith appraisal of the 1546  
parcel from a licensed professional appraiser and request a 1547  
hearing to determine whether the impositions against the parcel 1548  
of abandoned land exceed or do not exceed the actual fair market 1549  
value of that parcel ~~as shown by the auditor's then current~~ 1550  
~~valuation of that parcel~~. If the motion is timely filed, the 1551  
board of revision shall conduct a hearing and shall make a 1552  
factual finding as to whether the impositions against the parcel 1553  
exceed or do not exceed the actual fair market value of that 1554  
parcel ~~as shown by the auditor's then current valuation of that~~ 1555  
~~parcel~~. An owner or lienholder must show by a preponderance of 1556  
the evidence that the impositions against the parcel do not 1557  
exceed the ~~auditor's then current valuation~~ actual fair market 1558  
value of the parcel in order to preclude the application of 1559  
division (G) of section 323.73 of the Revised Code. 1560

~~(B) Notwithstanding sections 323.65 to 323.79 of the~~ 1561  
~~Revised Code to the contrary, for purposes of determining in any~~ 1562  
~~proceeding under those sections whether the total of the~~ 1563  
~~impositions against the abandoned land exceed the fair market~~ 1564  
~~value of the abandoned land, it is prima facie evidence and a~~ 1565  
~~rebuttable presumption that may be rebutted to the county board~~ 1566  
~~of revision that the auditor's then current valuation of that~~ 1567  
~~abandoned land is the fair market value of the land, regardless~~ 1568  
~~of whether an independent appraisal has been~~ 1569  
~~performed.~~ Notwithstanding such determination, the board of 1570  
revision may order the parcel disposed of pursuant to section 1571  
323.78 of the Revised Code. 1572

**Sec. 323.72.** (A) (1) At any time after a complaint is filed 1573  
under section 323.69 of the Revised Code, and before a decree of 1574  
foreclosure is entered, the record owner or another person 1575  
having a legal or equitable ownership interest in the abandoned 1576

land may plead only that the impositions shown by the notice to 1577  
be due and outstanding have been paid in full or are invalid or 1578  
inapplicable in whole or in part, and may raise issues 1579  
pertaining to service of process and the parcel's status as 1580  
abandoned land. 1581

(2) At any time before a decree of foreclosure is filed 1582  
under section 323.69 of the Revised Code, a lienholder or 1583  
another person having a security interest of record in the 1584  
abandoned land may plead either of the following: 1585

(a) That the impositions shown by the notice to be due and 1586  
outstanding have been paid in full; 1587

(b) Subject to division (C) of this section, that in order 1588  
to preserve the lienholder's or other person's security interest 1589  
of record in the land, the abandoned land should not be disposed 1590  
of as provided in sections 323.65 to 323.79 of the Revised Code 1591  
and the case should be transferred to a court pursuant to 1592  
section 323.691 of the Revised Code. 1593

(B) If the record owner or another person having a legal 1594  
or equitable ownership interest in a parcel of abandoned land 1595  
files a pleading with the county board of revision under 1596  
division (A)(1) of this section, or if a lienholder or another 1597  
person having a security interest of record in the abandoned 1598  
land files a pleading with the board under division (A)(2) of 1599  
this section that asserts that the impositions have been paid in 1600  
full, the board shall schedule a hearing for a date not sooner 1601  
than thirty days, and not later than ninety days, after the 1602  
board receives the pleading. Upon scheduling the hearing, the 1603  
board shall notify the person that filed the pleading and all 1604  
interested parties, other than parties in default, of the date, 1605  
time, and place of the hearing, and shall conduct the hearing. 1606

The only questions to be considered at the hearing are the amount and validity of all or a portion of the impositions, whether those impositions have in fact been paid in full, and, under division (A) (1) of this section, whether valid issues pertaining to service of process and the parcel's status as abandoned land have been raised. If the record owner, lienholder, or other person shows by a preponderance of the evidence that all impositions against the parcel have been paid, the board shall dismiss the complaint and remove the parcel of abandoned land from the abandoned land list, and that land shall not be offered for sale or otherwise conveyed under sections 323.65 to 323.79 of the Revised Code. If the record owner, lienholder, or other person fails to appear, or appears and fails to show by a preponderance of the evidence that all impositions against the parcel have been paid, the board shall ~~proceed in the manner prescribed in section 323.73~~ with the final hearing as prescribed in section 323.70 of the Revised Code. A hearing under this division may be consolidated with any final hearing on the matter under ~~that section 323.70 of the Revised Code.~~

If the board determines that the impositions have been paid, then the board, on its own motion, may dismiss the case without a hearing. If the board determines, based upon a preponderance of evidence provided by the parties, that the parcel is not abandoned land, then the board shall, upon its own motion, order the case transferred to a court pursuant to section 323.691 of the Revised Code.

(C) If a lienholder or another person having a security interest of record in the abandoned land, other than the owner, timely files a pleading under division (A) (2) (b) of this section requesting that the abandoned land not be disposed of as

provided in sections 323.65 to 323.79 of the Revised Code and 1638  
the complaint be transferred to a court pursuant to section 1639  
323.691 of the Revised Code in order to preserve the 1640  
lienholder's or other person's security interest, the county 1641  
board of revision may approve the request if the board finds 1642  
that the sale or other conveyance of the parcel of land under 1643  
sections 323.65 to 323.79 of the Revised Code would unreasonably 1644  
jeopardize the lienholder's or other person's ability to enforce 1645  
the security interest or to otherwise preserve the lienholder's 1646  
or other person's security interest. The board may conduct a 1647  
hearing on the request and make a ruling based on the available 1648  
and submitted evidence of the parties. If the board approves the 1649  
request without a hearing, the board shall file the decision 1650  
with the clerk of court, and the clerk shall send a notice of 1651  
the decision to the lienholder or other person by ordinary mail. 1652  
In order for a lienholder or other person having a security 1653  
interest to show for purposes of this division that the parcel 1654  
of abandoned land should not be disposed of pursuant to sections 1655  
323.65 to ~~323.78-323.79~~ of the Revised Code and the complaint 1656  
should be transferred to a court pursuant to section 323.691 of 1657  
the Revised Code in order "to preserve the lienholder's or other 1658  
person's security interest," the lienholder or other person must 1659  
first make a minimum showing by a preponderance of the evidence 1660  
pursuant to section 323.71 of the Revised Code that the 1661  
impositions against the parcel of abandoned land do not exceed 1662  
the actual fair market value of the abandoned land ~~as determined~~ 1663  
~~by the auditor's then-current valuation of that parcel, which~~ 1664  
~~valuation is presumed, subject to rebuttal, to be the fair~~ 1665  
~~market value of the land.~~ If the lienholder or other person 1666  
having a security interest makes the minimum showing, the board 1667  
of revision may consider the request and make a ruling based on 1668  
the available and submitted evidence of the parties. If the 1669



lienholder or other person having a security interest fails to 1670  
make the minimum showing, the board of revision shall deny the 1671  
request. 1672

(D) If a pleading as described in division (B) or (C) of 1673  
this section is filed and the county board of revision approves 1674  
a request made under those divisions, regardless of whether a 1675  
hearing is conducted under division (C) of this section, the 1676  
board shall dismiss the complaint in the case of pleadings 1677  
described in division (B) of this section or transfer the 1678  
complaint to a court in the case of pleadings described in 1679  
division (C) of this section. 1680

If the county board of revision does not dismiss the 1681  
complaint in the case of pleadings described in division (B) of 1682  
this section or does not approve a request to transfer to a 1683  
court as described in division (C) of this section after 1684  
conducting a hearing, the board shall proceed with the final 1685  
hearing prescribed in section 323.70 of the Revised Code and 1686  
file its decision on the complaint for foreclosure with the 1687  
clerk of court. The clerk shall send written notice of the 1688  
decision to the parties by ordinary mail or by certified mail, 1689  
return receipt requested. If the board renders a decision 1690  
ordering the foreclosure ~~and forfeiture~~ of the parcel of 1691  
abandoned land, the parcel shall be disposed of under section 1692  
323.73 or 323.78 of the Revised Code. 1693

**Sec. 323.73.** (A) Except as provided in division (G) of 1694  
this section or section 323.78 of the Revised Code, a parcel of 1695  
abandoned land that is to be disposed of under this section 1696  
shall be disposed of at a public auction scheduled and conducted 1697  
as described in this section. At least twenty-one days prior to 1698  
the date of the public auction, the clerk of court or sheriff of 1699

the county shall advertise the public auction in a newspaper of 1700  
general circulation that meets the requirements of section 7.12 1701  
of the Revised Code in the county in which the land is located 1702  
or advertise the public auction as prescribed in section 1703  
5721.182 of the Revised Code. The advertisement shall include 1704  
the date, time, and place of the auction, the permanent parcel 1705  
number of the land if a permanent parcel number system is in 1706  
effect in the county as provided in section 319.28 of the 1707  
Revised Code or, if a permanent parcel number system is not in 1708  
effect, any other means of identifying the parcel, and a notice 1709  
stating that the abandoned land is to be sold subject to the 1710  
terms of sections 323.65 to 323.79 of the Revised Code. 1711

(B) The sheriff of the county or a designee of the sheriff 1712  
shall conduct the public auction at which the abandoned land 1713  
will be offered for sale. To qualify as a bidder, a person shall 1714  
file with the sheriff on a form provided by the sheriff a 1715  
written acknowledgment that the abandoned land being offered for 1716  
sale is to be conveyed in fee simple to the successful bidder. 1717  
At the auction, the sheriff of the county or a designee of the 1718  
sheriff shall begin the bidding at an amount equal to the total 1719  
of the impositions against the abandoned land, plus the costs 1720  
apportioned to the land under section 323.75 of the Revised 1721  
Code. The abandoned land shall be sold to the highest bidder. 1722  
The county sheriff or designee may reject any and all bids not 1723  
meeting the minimum bid requirements specified in this division. 1724

(C) ~~Except as otherwise permitted under section 323.74 of~~ 1725  
~~the Revised Code, the~~ The successful bidder at a public auction 1726  
conducted under this section shall pay the sheriff of the county 1727  
or a designee of the sheriff a deposit of at least ten per cent 1728  
of the purchase price in cash, or by bank draft or official bank 1729  
check, at the time of the public auction, and shall pay the 1730

balance of the purchase price within thirty days after the day 1731  
on which the auction was held. At the time of the public auction 1732  
and before the successful bidder pays the deposit, the sheriff 1733  
or a designee of the sheriff may provide notice to the 1734  
successful bidder that failure to pay the balance of the 1735  
purchase price within the prescribed period shall be considered 1736  
a default under the terms of the sale and shall result in 1737  
retention of the deposit as payment for the costs associated 1738  
with advertising and offering the abandoned land for sale at a 1739  
future public auction. ~~If such a notice is provided to~~ In any 1740  
case, and regardless of such notice, if the successful bidder 1741  
~~and the bidder~~ fails to pay the balance of the purchase price 1742  
within the prescribed period, the sale shall be deemed rejected 1743  
by the county board of revision due to default, and the sheriff 1744  
shall retain the full amount of the deposit. In such a case, 1745  
rejection of the sale shall occur automatically without any 1746  
action necessary on the part of the sheriff, county prosecuting 1747  
attorney or designated counsel hired by the prosecuting 1748  
attorney, or board. If the amount retained by the sheriff is 1749  
less than the total costs of advertising and offering the 1750  
abandoned land for sale at a future public auction, the sheriff 1751  
or county prosecuting attorney may initiate an action to recover 1752  
the amount of any deficiency from the bidder in the court of 1753  
common pleas of the county or in a municipal court with 1754  
jurisdiction. 1755

Following a default and rejection of sale under this 1756  
division, the abandoned land involved in the rejected sale shall 1757  
be disposed of in accordance with sections 323.65 to 323.79 of 1758  
the Revised Code or as otherwise prescribed by law. The 1759  
defaulting bidder, any member of the bidder's immediate family, 1760  
any person with a power of attorney granted by the bidder, and 1761

any pass-through entity, trust, corporation, association, or 1762  
other entity directly or indirectly owned or controlled by the 1763  
bidder or a member of the defaulting bidder's immediate family 1764  
shall be prohibited from bidding on the abandoned land at any 1765  
future public auction for five years from the date of the 1766  
bidder's default. 1767

Notwithstanding section 321.261 of the Revised Code, with 1768  
respect to any proceedings initiated pursuant to sections 323.65 1769  
to 323.79 of the Revised Code, ~~from the total proceeds arising~~ 1770  
~~from the sale, transfer, or redemption of abandoned land, twenty~~ 1771  
shall be distributed as prescribed by this section. Ten per cent 1772  
of such proceeds shall be deposited ~~to the credit of the county~~ 1773  
~~treasurer's delinquent tax and assessment collection fund to~~ 1774  
~~reimburse the fund for costs paid from the fund for the~~ 1775  
~~transfer, redemption, or sale of abandoned land at public~~ 1776  
~~auction. Not more than one half of the twenty per cent may be~~ 1777  
~~used by the treasurer for community development, nuisance~~ 1778  
~~abatement, foreclosure prevention, demolition, and related~~ 1779  
~~services or distributed by the treasurer to a land reutilization~~ 1780  
corporation in equal shares into each of the treasurer's 1781  
delinquent tax and assessment collection fund and the 1782  
prosecuting attorney's delinquent tax and assessment collection 1783  
fund created pursuant to section 321.261 of the Revised Code. If 1784  
a county land reutilization corporation is operating in the 1785  
county, an additional ten per cent of such proceeds shall be 1786  
deposited into the county land reutilization corporation fund 1787  
established under section 321.263 of the Revised Code. The 1788  
balance of the proceeds, ~~if any,~~ shall be distributed to the 1789  
appropriate political subdivisions and other taxing units in 1790  
proportion to their respective claims for taxes, assessments, 1791  
interest, and penalties on the land. Upon the sale of foreclosed 1792

lands, the clerk of court shall hold any surplus proceeds in 1793  
excess of the impositions until the clerk receives an order of 1794  
priority and amount of distribution of the surplus that are 1795  
adjudicated by a court of competent jurisdiction or receives a 1796  
certified copy of an agreement between the parties entitled to a 1797  
share of the surplus providing for the priority and distribution 1798  
of the surplus. Any party to the action claiming a right to 1799  
distribution of surplus shall have a separate cause of action in 1800  
interpleader in the county or municipal court of the 1801  
jurisdiction in which the land reposes, provided the board 1802  
confirms the transfer or regularity of the sale. Any dispute 1803  
over the distribution of the surplus shall not affect or revive 1804  
the equity of redemption after the board confirms the transfer 1805  
or sale. 1806

(D) Upon the confirmation of sale ~~or transfer~~ of abandoned 1807  
land pursuant to this section, the owner's fee simple interest 1808  
in the land shall be conveyed to the purchaser. A conveyance 1809  
under this division is free and clear of any liens and 1810  
encumbrances of the parties named in the complaint for 1811  
foreclosure attaching before the sale ~~or transfer~~, and free and 1812  
clear of any liens for taxes, except for federal tax liens and 1813  
covenants and easements of record attaching before the sale. 1814  
Federal liens shall be disposed of as provided under applicable 1815  
federal statutes. 1816

(E) The county board of revision shall reject the sale of 1817  
abandoned land to any person if it is shown by a preponderance 1818  
of the evidence that the person is delinquent in the payment of 1819  
taxes levied by or pursuant to Chapter 307., 322., 5737., 5739., 1820  
5741., or 5743. of the Revised Code or any real property taxing 1821  
provision of the Revised Code. The board also shall reject the 1822  
sale of abandoned land to any person if it is shown by a 1823

preponderance of the evidence that the person is delinquent in 1824  
the payment of property taxes on any parcel in the county, or to 1825  
a member of any of the following classes of parties connected to 1826  
that person: 1827

(1) A member of that person's immediate family; 1828

(2) Any other person with a power of attorney appointed by 1829  
that person; 1830

(3) A sole proprietorship owned by that person or a member 1831  
of that person's immediate family; 1832

(4) A partnership, trust, business trust, corporation, 1833  
limited liability company, association, or other entity in which 1834  
that person or a member of that person's immediate family owns 1835  
or controls directly or indirectly any beneficial or legal 1836  
interest. 1837

(F) ~~If the purchase of abandoned land is not sold or~~ 1838  
~~transferred pursuant to this section or section 323.74, then the~~ 1839  
~~parcel shall be ordered forfeited to the state and shall be~~ 1840  
~~disposed of as prescribed under Chapter 5723. of the Revised~~ 1841  
~~Code is for less than the sum of the impositions against the~~ 1842  
~~abandoned land and the costs apportioned to the land under~~ 1843  
~~division (A) of section 323.75 of the Revised Code, then,~~ 1844  
~~upon the sale or transfer, all liens for taxes due at the time~~ 1845  
~~the deed of the property is conveyed to the purchaser following~~ 1846  
~~the sale or transfer, and liens subordinate to liens for taxes,~~ 1847  
~~shall be deemed satisfied and discharged.~~ 1848

(G) ~~If Subject to section 5721.193 of the Revised Code, if~~ 1849  
the county board of revision finds that the total of the 1850  
impositions against the abandoned land are greater than the ~~fair~~ 1851  
~~market appraised~~ value of the abandoned land for taxation 1852

purposes as determined by the auditor's then-current valuation 1853  
of that land, the board, at any final hearing under section 1854  
323.70 of the Revised Code, may order the property foreclosed 1855  
and, without an appraisal or public auction, order the sheriff 1856  
to execute a deed to the certificate holder ~~or county land-~~ 1857  
~~reutilization corporation~~ that filed a complaint under section 1858  
323.69 of the Revised Code, or to a community development 1859  
organization, school district, municipal corporation, county, or 1860  
township, whichever is applicable, ~~as provided in section 323.74-~~ 1861  
~~of the Revised Code.~~ Upon a transfer under this division, all 1862  
liens for taxes ~~due~~ attached at the time the deed of the 1863  
property is transferred to the certificate holder, community 1864  
development organization, school district, municipal 1865  
corporation, county, or township following the conveyance, and 1866  
liens subordinate to liens for taxes, shall be deemed satisfied 1867  
and discharged. The filing for journalization of an order of 1868  
transfer pursuant to this division and section 323.76 of the 1869  
Revised Code shall constitute confirmation of the transfer and 1870  
thereby terminate any further statutory or common law right of 1871  
redemption. 1872

**Sec. 323.75.** (A) The county treasurer ~~or,~~ county 1873  
prosecuting attorney, or designated counsel hired by the 1874  
prosecuting attorney shall apportion the costs of the 1875  
proceedings with respect to abandoned lands offered for sale at 1876  
a public auction held pursuant to section 323.73 ~~or 323.74~~ of 1877  
the Revised Code among those lands according to actual 1878  
identified and advanced costs expended in the sale of each 1879  
parcel of land, equally, or in the same proportion to that the 1880  
fair market values of the lands actual identified and advanced 1881  
costs expended in the sale of each parcel bears to the total 1882  
amount of actual identified and advanced costs expended in the 1883

sale of all lands offered for sale at the public auction. The 1884  
costs of the proceedings include the costs of conducting the 1885  
title search, notifying record owners or other persons required 1886  
to be notified of the pending sale, advertising the sale, and 1887  
any other costs incurred by the county board of revision, county 1888  
treasurer, county auditor, clerk of court, prosecuting attorney, 1889  
designated counsel hired by the prosecuting attorney, or county 1890  
sheriff in performing their duties under sections 323.65 to 1891  
323.79 of the Revised Code. 1892

(B) All costs assessed in connection with proceedings 1893  
under sections 323.65 to 323.79 of the Revised Code may be paid 1894  
after they are incurred, as follows: 1895

(1) If the abandoned land in question is purchased at 1896  
public auction, from the purchaser of the abandoned land; 1897

~~(2) In the case of abandoned land transferred to a 1898  
community development organization, school district, municipal 1899  
corporation, county, or township under section 323.74 of the 1900  
Revised Code, from either of the following: 1901~~

~~(a) At the discretion of the county treasurer, in whole or 1902  
in part from the delinquent tax and assessment collection funds 1903  
created under section 321.261 of the Revised Code, allocated 1904  
equally among the respective funds of the county treasurer and 1905  
of the prosecuting attorney; 1906~~

~~(b) From the community development organization, school 1907  
district, municipal corporation, county, or township, whichever 1908  
is applicable. 1909~~

~~(3) If the abandoned land in question is transferred to a 1910  
certificate holder, from the certificate holder. 1911~~

(C) If a parcel of abandoned land is sold or otherwise 1912



transferred pursuant to sections 323.65 to 323.79 of the Revised Code, the officer who conducted the sale or made the transfer, the prosecuting attorney, designated counsel hired by the prosecuting attorney, or the county treasurer may collect a recording fee from the purchaser or transferee of the parcel at the time of the sale or transfer and shall prepare the deed conveying title to the parcel or execute the deed prepared by the board for that purpose. That officer or the prosecuting attorney or treasurer is authorized to record on behalf of that purchaser or transferee, other than a county land reutilization corporation, the deed conveying title to the parcel, notwithstanding that the deed may not actually have been delivered to the purchaser or transferee prior to the recording of the deed. Receiving title to a parcel under sections 323.65 to 323.79 of the Revised Code constitutes the transferee's consent to an officer, prosecuting attorney, designated counsel hired by the prosecuting attorney, or county treasurer to file the deed to the parcel for recording. Nothing in this division shall be construed to require an officer, prosecuting attorney, or treasurer to file a deed or to relieve a transferee's obligation to file a deed. Upon confirmation of that sale or transfer, the deed shall be deemed delivered to the purchaser or transferee of the parcel.

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

applicable: 1944

(A) In the case of a sale of ~~the~~ abandoned land at public 1945  
auction pursuant to section 323.73 of the Revised Code, upon the 1946  
order of confirmation of the sale by the county board of 1947  
revision and the ~~filing~~ journalization of such order ~~with~~ by the 1948  
clerk of court, who shall enter it upon the journal of the court 1949  
or a separate journal; 1950

(B) In the case of a transfer of the land to a county land 1951  
reutilization corporation, certificate holder, community 1952  
development organization, school district, municipal 1953  
corporation, county, or township under division (G) of section 1954  
~~323.74~~ 323.73 of the Revised Code, upon the ~~filing with the~~ 1955  
~~clerk of court an order~~ to transfer the parcel ~~based on the~~ 1956  
~~adjudication of foreclosure~~ by the county board of revision 1957  
~~ordering the sheriff to transfer the land in fee simple to the~~ 1958  
~~community development organization, school district, municipal~~ 1959  
~~corporation, county, or township pursuant to such adjudication,~~ 1960  
~~which the clerk shall enter upon the journal of the court or a~~ 1961  
~~separate journal~~ and the journalization of such order by the 1962  
clerk of court; 1963

~~(C) (1) In the case of a transfer of the land to a~~ 1964  
~~certificate holder or county land reutilization corporation~~ 1965  
~~pursuant to division (G) of section 323.73 of the Revised Code,~~ 1966  
~~upon the filing with the clerk of court the county board of~~ 1967  
~~revision's order to the sheriff to execute a deed to the~~ 1968  
~~certificate holder or corporation based on the adjudication of~~ 1969  
~~foreclosure, which the clerk shall enter upon the journal of the~~ 1970  
~~court or a separate journal;~~ 1971

~~(2)~~ (C) In the case of ~~an~~ a journalized adjudication of 1972  
foreclosure in which a court or board of revision has included 1973

in its adjudication decree that the alternative redemption 1974  
period authorized in section 323.78 of the Revised Code applies, 1975  
then upon the expiration of such alternative redemption period 1976  
without further order of the court or board of revision. 1977

**Sec. 323.77.** (A) As used in this section, "electing 1978  
subdivision" has the same meaning as in section 5722.01 of the 1979  
Revised Code. 1980

(B) ~~At any time from the date the complaint for~~ 1981  
~~foreclosure is filed under section 323.69 of the Revised Code,~~ 1982  
~~but not later than sixty days after the date on which the land~~ 1983  
~~was first offered for sale prior to an adjudication of~~ 1984  
foreclosure, an electing subdivision or a county land 1985  
reutilization corporation may give the county treasurer, 1986  
prosecuting attorney, designated counsel hired by the 1987  
prosecuting attorney, or board of revision notice in writing 1988  
that it seeks to acquire any parcel of abandoned land, 1989  
identified by parcel number, from the abandoned land list. If 1990  
any such parcel of abandoned land identified under this section 1991  
is offered for sale pursuant to section 323.73 of the Revised 1992  
Code, but is not sold for want of a minimum bid, the electing 1993  
subdivision or a county land reutilization corporation that 1994  
identified that parcel of abandoned land shall be deemed to have 1995  
appeared at the sale and submitted the winning bid at the 1996  
auction, and the parcel of abandoned land shall be sold to the 1997  
electing subdivision or corporation for no consideration other 1998  
than the costs prescribed in section 323.75 of the Revised Code 1999  
or those costs to which the electing subdivision or corporation 2000  
and the county treasurer mutually agree. The conveyance shall be 2001  
confirmed, and any common law or statutory right of redemption 2002  
forever terminated, upon the filing with the clerk of court the 2003  
order of confirmation based on the adjudication of foreclosure 2004

by the county board of revision, which the clerk shall enter 2005  
upon the journal of the court or a separate journal. 2006

If a county land reutilization corporation and ~~an~~ another 2007  
electing subdivision both request to acquire the parcel, the 2008  
electing subdivision shall have priority to acquire the parcel. 2009  
Notwithstanding its prior notice to the county treasurer under 2010  
this section that it seeks to acquire the parcel of abandoned 2011  
land, if a county land reutilization corporation has also 2012  
requested to acquire the parcel, the electing subdivision may 2013  
withdraw the notice before confirmation of the conveyance, in 2014  
which case the parcel shall be conveyed to the county land 2015  
reutilization corporation. 2016

**Sec. 323.78.** ~~(A)~~ Notwithstanding anything ~~any~~ contrary 2017  
provision in Chapters 323., 5721., and 5723. of the Revised 2018  
Code, and subject to section 5721.193 of the Revised Code, a 2019  
county treasurer may elect to invoke the alternative redemption 2020  
period in any petition for foreclosure of abandoned lands under 2021  
section 323.25, sections 323.65 to 323.79, or section 5721.18 of 2022  
the Revised Code. 2023

~~(B)~~ If a county treasurer invokes the alternative 2024  
redemption period pursuant to this section, and if a municipal 2025  
corporation, township, county, school district, community 2026  
development organization, or county land reutilization 2027  
corporation has requested title to the parcel, then upon 2028  
adjudication of foreclosure of the parcel, the court or board of 2029  
revision shall order, in the decree of foreclosure or by 2030  
separate order, that the equity of redemption and any statutory 2031  
or common law right of redemption in the parcel by its owner 2032  
shall be forever terminated after the expiration of the 2033  
alternative redemption period and that the parcel shall be 2034

transferred by deed directly to the requesting municipal 2035  
corporation, township, county, school district, community 2036  
development corporation, or county land reutilization 2037  
corporation without appraisal and without a sale, free and clear 2038  
of all impositions and any other liens on the property, which 2039  
shall be deemed forever satisfied and discharged. The court or 2040  
board of revision shall order such a transfer regardless of 2041  
whether the value of the taxes, assessments, penalties, 2042  
interest, and other charges due on the parcel, and the costs of 2043  
the action, exceed the fair market value of the parcel. No 2044  
further act of confirmation or other order shall be required for 2045  
such a transfer, or for the extinguishment of any statutory or 2046  
common law right of redemption. 2047

~~(C)~~—If a county treasurer invokes the alternative 2048  
redemption period pursuant to this section and if no community 2049  
development organization, county land reutilization corporation, 2050  
municipal corporation, county, township, or school district has 2051  
requested title to the parcel, then upon adjudication of 2052  
foreclosure of the parcel, the court or board of revision shall 2053  
order the property sold as otherwise provided in Chapters 323. 2054  
and 5721. of the Revised Code, and, failing any bid at any such 2055  
sale, the parcel shall be forfeited to the state and otherwise 2056  
disposed of pursuant to Chapter 5723. of the Revised Code. 2057

**Sec. 323.79.** (A) Any party to any proceeding instituted 2058  
pursuant to sections 323.65 to 323.79 of the Revised Code who is 2059  
aggrieved in any of the proceedings of the county board of 2060  
revision under those sections may file an appeal in the court of 2061  
common pleas pursuant to Chapters 2505. and 2506. of the Revised 2062  
Code ~~upon a final order of foreclosure and forfeiture by the~~ 2063  
~~board. A final order of foreclosure and forfeiture occurs upon~~ 2064  
~~confirmation of any sale or upon confirmation of any conveyance~~ 2065

~~or transfer to a certificate holder, community development-~~ 2066  
~~organization, county land reutilization corporation organized-~~ 2067  
~~under Chapter 1724. of the Revised Code, municipal corporation,-~~ 2068  
~~county, or township pursuant to sections 323.65 to 323.79 of the~~ 2069  
~~Revised Code. An appeal as provided in this section shall~~ 2070  
proceed as an appeal de novo and may include issues raised or 2071  
adjudicated in the proceedings before the county board of 2072  
revision, as well as other issues, including state or federal 2073  
constitutional claims, that are raised for the first time on 2074  
appeal and that are pertinent to the abandoned land that is the 2075  
subject of those proceedings. 2076

An appeal shall be filed not later than ~~fourteen~~thirty 2077  
days after one of the following dates: 2078

~~(A) The~~ (1) In the case of a sale at a public auction 2079  
under section 323.73 of the Revised Code, the date on which the 2080  
order of confirmation of the sale, whether included in the 2081  
decree of foreclosure or a separate order, is filed with and 2082  
journalized by the clerk of court; 2083

~~(B)~~ (2) In the case of a direct transfer to a certificate 2084  
holder, community development organization, county land 2085  
reutilization corporation, municipal corporation, county, or 2086  
township under section 323.78 or division (G) of section 323.73 2087  
of the Revised Code, the date on which an order of transfer or 2088  
conveyance, whether included in the decree of foreclosure or a 2089  
separate order, is first filed with and journalized by the clerk 2090  
of court. 2091

(3) The date on which any final order, as described in 2092  
Chapter 2505. of the Revised Code, other than those described in 2093  
divisions (A) (1) and (2) of this section is filed and 2094  
journalized with the clerk of court. 2095

The court does not have jurisdiction to hear any appeal 2096  
filed after the expiration of the applicable ~~fourteen-day~~ 2097  
thirty-day period. If the ~~fourteenth-thirtieth~~ day after the 2098  
date on which the order is filed with the clerk of court falls 2099  
upon a weekend or official holiday during which the court is 2100  
closed, then the filing shall be made on the next day the court 2101  
is open for business. 2102

~~The expiration of the fourteen day period in which an~~ 2103  
~~appeal may be filed with respect to an abandoned parcel under~~ 2104  
~~this section shall not extinguish or otherwise affect the right~~ 2105  
~~of a party to redeem the parcel as otherwise provided in~~ 2106  
~~sections 323.65 to 323.79 of the Revised Code.~~ 2107

(B) After the expiration of the thirty-day period for 2108  
filing an appeal to the court of common pleas, the board of 2109  
revision shall not vacate a final order of foreclosure and 2110  
forfeiture or any other final order under any circumstances 2111  
except for any of the following: 2112

(1) A failure to perfect service of summons and complaint 2113  
upon an interest holder of record at the time of the filing and 2114  
shown by clear and convincing evidence; 2115

(2) Upon the motion of a county land reutilization 2116  
corporation as prescribed in section 5722.031 of the Revised 2117  
Code; 2118

(3) Upon the motion of the county prosecuting attorney or 2119  
designated counsel hired by the prosecuting attorney for any 2120  
reason justifying relief from the judgment. 2121

(C) Except as provided in divisions (B) (1), (2), and (3) 2122  
of this section, motions to vacate or to reconsider filed by any 2123  
party after the thirty-day period of appeal may not be utilized 2124

as substitutes for an appeal. Such motions or their equivalent 2125  
shall not be considered by the board of revision, except for the 2126  
purpose of denying such motions. 2127

**Sec. 505.86.** (A) As used in this section: 2128

"Party in interest" means an owner of record of the real 2129  
property on which the building or structure is located, and 2130  
includes a holder of a legal or equitable lien of record on the 2131  
real property or the building or other structure. 2132

"Total cost" means any costs incurred due to the use of 2133  
employees, materials, or equipment of the township or its agent 2134  
pursuant to division (H) of this section, any costs arising out 2135  
of contracts for labor, materials, or equipment, and costs of 2136  
service of notice or publication required under this section. 2137

(B) A board of township trustees, by resolution, or its 2138  
agent pursuant to division (H) of this section may provide for 2139  
the removal, repair, or securance of buildings or other 2140  
structures in the township that have been declared insecure, 2141  
unsafe, or structurally defective by any fire department under 2142  
contract with the township or by the county building department 2143  
or other authority responsible under Chapter 3781. of the 2144  
Revised Code for the enforcement of building regulations or the 2145  
performance of building inspections in the township, or 2146  
buildings or other structures that have been declared to be in a 2147  
condition dangerous to life or health, or unfit for human 2148  
habitation by the board of health of the general health district 2149  
of which the township is a part. 2150

At least thirty days before the removal, repair, or 2151  
securance of any insecure, unsafe, or structurally defective 2152  
building or other structure, the board of township trustees 2153



shall give notice by certified mail, return receipt requested, 2154  
to each party in interest of its intention with respect to the 2155  
removal, repair, or securance of an insecure, unsafe, or 2156  
structurally defective or unfit building or other structure. 2157

If the address of a party in interest is unknown and 2158  
cannot reasonably be obtained, it is sufficient to publish the 2159  
notice once in a newspaper of general circulation in the 2160  
township. 2161

(C) (1) If the board of trustees, in a resolution adopted 2162  
under this section, or its agent pursuant to division (H) of 2163  
this section pursues action to remove any insecure, unsafe, or 2164  
structurally defective building or other structure, the notice 2165  
shall include a statement informing the parties in interest that 2166  
each party in interest is entitled to a hearing if the party in 2167  
interest requests a hearing in writing within twenty days after 2168  
the notice was mailed. The written request for a hearing shall 2169  
be made to the township fiscal officer. 2170

(2) If a party in interest timely requests a hearing, the 2171  
board shall set the date, time, and place for the hearing and 2172  
notify the party in interest by certified mail, return receipt 2173  
requested. The date set for the hearing shall be within fifteen 2174  
days, but not earlier than seven days, after the party in 2175  
interest has requested a hearing, unless otherwise agreed to by 2176  
both the board and the party in interest. The hearing shall be 2177  
recorded by stenographic or electronic means. 2178

(3) The board shall make an order deciding the matter not 2179  
later than thirty days after a hearing, or not later than thirty 2180  
days after mailing notice to the parties in interest if no party 2181  
in interest requested a hearing. The order may dismiss the 2182  
matter or direct the removal, repair, or securance of the 2183

building or other structure. At any time, a party in interest 2184  
may consent to an order. 2185

(4) A party in interest who requested and participated in 2186  
a hearing, and who is adversely affected by the order of the 2187  
board, may appeal the order under section 2506.01 of the Revised 2188  
Code. 2189

(D) At any time, a party in interest may enter into an 2190  
agreement with the board of township trustees to perform the 2191  
removal, repair, or securance of the insecure, unsafe, or 2192  
structurally defective or unfit building or other structure. 2193

(E) If an emergency exists, as determined by the board, 2194  
notice may be given other than by certified mail and less than 2195  
thirty days before the removal, repair, or securance. 2196

(F) The township's total cost of removing, repairing, or 2197  
securing buildings or other structures that have been declared 2198  
insecure, unsafe, structurally defective, or unfit for human 2199  
habitation, or of making emergency corrections of hazardous 2200  
conditions, when approved by the board, shall be paid out of the 2201  
township general fund from moneys not otherwise appropriated, 2202  
except that, if the costs incurred exceed five hundred dollars, 2203  
the board may borrow moneys from a financial institution to pay 2204  
for the costs in whole or in part. 2205

The total cost may be collected by either or both of the 2206  
following methods: 2207

(1) The board may have the fiscal officer of the township 2208  
certify the total costs, together with ~~a~~ the parcel number or 2209  
other proper description of the lands to the county auditor who 2210  
shall place the costs upon the tax duplicate. If the costs were 2211  
incurred by the township's agent pursuant to division (H) of 2212

this section, then the agent may certify its total costs 2213  
together with the parcel number of the lands to the county 2214  
auditor who shall place the costs upon the tax duplicate. The 2215  
costs are a lien upon the lands from and after the date of 2216  
entry. The costs shall be collected as other taxes. In the case 2217  
of costs certified by the township, the costs shall be returned 2218  
to the township and placed in the township's general fund. In 2219  
the case of costs certified by an agent pursuant to division (H) 2220  
of this section, the costs shall be paid at the next settlement 2221  
to the agent directly as instructed in an affidavit from the 2222  
agent delivered to the county auditor or county treasurer. In 2223  
the case of a lien of an agent pursuant to division (H) of this 2224  
section, a notation shall be placed on the tax list and 2225  
duplicate showing the amount of the lien ascribed specifically 2226  
to the agent's total costs. 2227

(2) The board or its agent pursuant to division (H) of 2228  
this section may commence a civil action to recover ~~the~~ their 2229  
respective total costs from the owner of record of the real 2230  
property on which the building or structure is located. 2231

(G) Any board of township trustees may, whenever a policy 2232  
or policies of insurance are in force providing coverage against 2233  
the peril of fire on a building or structure and the loss agreed 2234  
to between the named insured or insureds and the company or 2235  
companies is more than five thousand dollars and equals or 2236  
exceeds sixty per cent of the aggregate limits of liability on 2237  
all fire policies covering the building or structure on the 2238  
property, accept security payments and follow the procedures of 2239  
divisions (C) and (D) of section 3929.86 of the Revised Code. 2240

(H) A board of township trustees may enter into an 2241  
agreement with a county land reutilization corporation organized 2242

under Chapter 1724. of the Revised Code wherein the county land 2243  
reutilization corporation agrees to act as the agent of the 2244  
board of township trustees in connection with the removal, 2245  
repair, or securance of buildings or other structures as 2246  
provided in this section. 2247

**Sec. 715.261.** (A) As used in this section: 2248

(1) "Total cost" means any costs incurred due to the use 2249  
of employees, materials, or equipment of the municipal 2250  
corporation or its agent pursuant to division (E) of this 2251  
section, any costs arising out of contracts for labor, 2252  
materials, or equipment, and costs of service of notice or 2253  
publication required under this section. 2254

(2) "Abatement activity" means ~~each instance of any~~ one or 2255  
any combination of one or more of the following: 2256

(a) Removing, repairing, or securing insecure, unsafe, 2257  
structurally defective, abandoned, deserted, or open and vacant 2258  
buildings or other structures; 2259

(b) Making emergency corrections of hazardous conditions; 2260

(c) Abatement of any nuisance by a municipal corporation 2261  
or its agent pursuant to division (E) of this section. 2262

(B) A municipal corporation or its agent pursuant to 2263  
division (E) of this section may collect the total cost of 2264  
~~abatement activities~~ activity by any one or more of the methods 2265  
prescribed in division (B) (1), (2), or (3) of this section. 2266

(1) For each abatement activity in which costs are 2267  
incurred, the clerk of the legislative authority of the 2268  
municipal corporation or its agent pursuant to division (E) of 2269  
this section may certify the total costs of ~~each~~ the abatement 2270

activity, together with the parcel number or another proper 2271  
description of the lands on which the abatement activity 2272  
occurred, the date or the period of time during which the costs 2273  
~~were incurred for each~~ abatement activity occurred, and the name 2274  
of the owner of record at the time the ~~costs were incurred for~~ 2275  
~~each~~ abatement activity commenced, to the county auditor who 2276  
shall place the costs as a charge upon the tax list and 2277  
duplicate. The costs are a lien upon such lands from and after 2278  
the date the costs were incurred. The costs shall have the same 2279  
priority and be collected as other taxes and returned to the 2280  
municipal corporation or its agent pursuant to division (E) of 2281  
this section, based upon whichever of them incurred the costs. 2282  
Costs collected for the municipal corporation shall be returned 2283  
to it as directed by the clerk of the legislative authority in 2284  
the certification of the municipal corporation's total costs ~~or~~ 2285  
~~in an affidavit from the.~~ Costs collected for the agent shall be 2286  
directly paid to the agent ~~delivered to the county auditor or~~ 2287  
~~county treasurer. The placement of the costs on the tax list and~~ 2288  
~~duplicate relates back to, and is effective in priority, as of~~ 2289  
~~the date the costs were incurred, provided that the municipal~~ 2290  
~~corporation or its agent pursuant to division (E) of this~~ 2291  
~~section certifies the total costs within one year from the date~~ 2292  
~~the costs were incurred at the next settlement as instructed in~~ 2293  
the certification of the agent's total costs. 2294

If a lien placed on a parcel of land pursuant to this 2295  
division is extinguished as provided in division (H) of this 2296  
section, a municipal corporation or its agent pursuant to 2297  
division (E) of this section may still pursue the remedy 2298  
available under division (B) (2) of this section to recoup the 2299  
costs incurred with respect to that parcel from any person that 2300  
held title to the parcel at the time the ~~costs were incurred~~ 2301

abatement activity occurred. 2302

(2) ~~The A~~ municipal corporation or its agent pursuant to 2303  
division (E) of this section that incurred the costs may 2304  
commence a civil action to recover the total costs from the 2305  
person that held title to the parcel at the time ~~the costs were~~ 2306  
incurred during which the abatement activity occurred. 2307

(3) A municipal corporation or its agent pursuant to 2308  
division (E) of this section that incurred the costs may file a 2309  
lien on a parcel of land for the total costs incurred under this 2310  
section with respect to the parcel by filing a written affidavit 2311  
with the county recorder of the county in which the parcel is 2312  
located that states the parcel number or legal description of 2313  
the land, the total costs incurred with respect to the parcel, 2314  
and the date ~~such costs were incurred~~ or period of time during 2315  
which the abatement activity giving rise to the costs occurred. 2316  
The municipal corporation or its agent may pursue a foreclosure 2317  
action to enforce the lien in a court of competent jurisdiction 2318  
or, pursuant to sections 323.65 to 323.79 of the Revised Code, 2319  
with the board of revision. The municipal corporation or its 2320  
agent may elect to acquire the parcel by indicating such an 2321  
election in the complaint for foreclosure or in an amended 2322  
complaint. Upon the entry of a decree of foreclosure, the county 2323  
sheriff shall advertise and offer the property for sale, without 2324  
appraisal, on at least one occasion. The minimum bid with regard 2325  
to the sale of the foreclosed property shall equal the sum of 2326  
the taxes, penalties, interest, costs, and assessments due and 2327  
payable on the property, the total costs incurred by the 2328  
municipal corporation or its agent with respect to the property, 2329  
and any associated court costs and interest as authorized by 2330  
law. ~~An owner of the property may redeem the property by paying~~ 2331  
~~the minimum bid within ten days after the entry of the decree of~~ 2332

~~foreclosure. If an owner fails to so redeem the property, and if~~ 2333  
~~the parcel is not sold for want of a minimum bid, the~~ The 2334  
property shall be disposed of as follows: 2335

(a) If the municipal corporation or its agent elects to 2336  
acquire the property, ~~the parcel shall be transferred to the~~ 2337  
~~municipal corporation or its agent as if~~ and the property were 2338  
~~transferred by all owners in title to the municipal corporation~~ 2339  
~~or its agent in lieu of foreclosure as provided in section~~ 2340  
~~5722.10 of the Revised Code,~~ is advertised and offered for sale 2341  
once pursuant to this section, but is not sold for want of a 2342  
minimum bid, the municipal corporation or its agent pursuant to 2343  
division (E) of this section shall be deemed to have submitted 2344  
the winning bid at such sale, and the property is deemed sold to 2345  
the municipal corporation or its agent pursuant to division (E) 2346  
of this section for no consideration other than the cost of the 2347  
proceedings. 2348

The officer conducting the sale shall announce the bid of 2349  
the municipal corporation or its agent pursuant to division (E) 2350  
of this section at the sale and shall report the proceedings to 2351  
the court or board of revision for confirmation of sale. The 2352  
officer conducting the sale shall execute and file for recording 2353  
the deed conveying title to the property upon the filing of the 2354  
entry of the confirmation of sale. Once the deed has been 2355  
recorded, the officer shall deliver the deed to the municipal 2356  
corporation or its agent. 2357

Once the deed has been recorded, title to the property 2358  
shall be incontestable in the municipal corporation or its agent 2359  
and free and clear of all liens for taxes, penalties, interest, 2360  
charges, assessments, and all other liens and encumbrances, 2361  
except for easements and covenants of record running with the 2362

land and created prior to the time of filing of the lien under 2363  
this division. 2364

(b) If the municipal corporation or its agent does not 2365  
elect to acquire the property, and the property is advertised 2366  
and offered for at least once pursuant to this section but is 2367  
not sold for want of a minimum bid, then the parcel shall be 2368  
~~forfeited to the state or to a political subdivision or school-~~ 2369  
~~district as provided in Chapter 5723. of the Revised Code.~~ 2370

~~When a municipal corporation or its agent acquires (c) The~~ 2371  
~~owner of the property as provided in this division, may redeem~~ 2372  
~~the property shall not be subject to foreclosure or forfeiture~~ 2373  
~~under section 323.25 or Chapter 5721. or 5723. of the Revised~~ 2374  
~~Code, and any lien on the property for costs incurred under this~~ 2375  
~~section or for any unpaid taxes, penalties, interest, charges,~~ 2376  
~~or assessments shall be extinguished by paying the minimum bid~~ 2377  
prior to the journalization of the confirmation of sale. 2378

(C) This section applies to any action taken by a 2379  
municipal corporation, or its agent pursuant to division (E) of 2380  
this section, pursuant to section 715.26 of the Revised Code or 2381  
pursuant to Section 3 of Article XVIII, Ohio Constitution. 2382

(D) (1) A municipal corporation or its agent pursuant to 2383  
division (E) of this section shall not certify to the county 2384  
auditor for placement upon the tax list and duplicate and the 2385  
county auditor shall not place upon the tax list and duplicate 2386  
as a charge against the land the costs of any abatement activity 2387  
undertaken under division (B) of this section if any of the 2388  
following apply: 2389

(a) The abatement activity occurred on land that has been 2390  
transferred or sold to an electing subdivision as defined in 2391



section 5722.01 of the Revised Code, regardless of whether the  
electing subdivision is still the owner of the land, and the  
abatement activity occurred on a date prior to the transfer or  
confirmation of sale to the electing subdivision.

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

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

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

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

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

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

(2) Upon valid written notice to the county auditor by any  
owner possessing an ownership interest of record of the land or  
by an electing subdivision previously in the chain of title of  
the land that the costs of an abatement activity undertaken  
under division (B) of this section was certified for placement  
or placed upon the tax list and duplicate as a charge against  
the land in violation of this division, the county auditor shall

promptly remove such charge from the tax duplicate. This written notice to the county auditor shall include all of the following:

- (a) The parcel number of the land;
- (b) The common address of the land;
- (c) The date of the recording of the transfer of the land to the owner or electing subdivision;
- (d) The charge allegedly placed in violation of this division.

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

(F) In the case of the lien of a county land reutilization corporation that is the agent of a municipal corporation pursuant to division (E) of this section, a notation shall be placed on the tax list and duplicate showing the amount of the lien ascribed specifically to the agent's total costs. The agent has standing to pursue a separate cause of action for money

damages to satisfy the lien or pursue a foreclosure action in a 2450  
court of competent jurisdiction or with the board of revision to 2451  
enforce the lien without regard to occupancy. For purposes of a 2452  
foreclosure proceeding by the county treasurer for delinquent 2453  
taxes, this division does not affect the lien priority as 2454  
between a county land reutilization corporation and the county 2455  
treasurer, but the corporation's lien is superior to the lien of 2456  
any other lienholder of the property. As to a direct action by a 2457  
county land reutilization corporation, the lien for the taxes, 2458  
assessment, charges, costs, penalties, and interest on the tax 2459  
list and duplicate is in all cases superior to the lien of a 2460  
county land reutilization corporation, whose lien for total 2461  
costs shall be next in priority as against all other interests, 2462  
except as provided in division (G) of this section. 2463

(G) A county land reutilization corporation acting as an 2464  
agent of a municipal corporation ~~under an agreement under~~ 2465  
pursuant to division (E) of this section may, with the county 2466  
treasurer's consent, petition the court or board of revision 2467  
with jurisdiction over an action undertaken under division ~~(F)~~ 2468  
(B) (3) of this section pleading that the lien of the 2469  
corporation, as agent, for the total costs shall be superior to 2470  
the lien for the taxes, assessments, charges, costs, penalties, 2471  
and interest. If the court or board of revision determines that 2472  
the lien is for total costs paid or incurred by the corporation 2473  
as such an agent, and that subordinating the lien for such taxes 2474  
and other impositions to the lien of the corporation promotes 2475  
the expeditious abatement of public nuisances, the court or 2476  
board may order the lien for the taxes and other impositions to 2477  
be subordinate to the corporation's lien. The court or board may 2478  
not subordinate the lien for taxes and other such impositions to 2479  
any other liens. 2480

(H) When a parcel of land upon which a lien has been 2481  
placed under division (B) (1) or (3) of this section is 2482  
transferred to a county land reutilization corporation, the lien 2483  
on the parcel shall be extinguished if the lien is for costs ~~or~~ 2484  
~~charges that were incurred~~ related to an abatement activity that 2485  
occurred before the date of the transfer to the corporation ~~and~~ 2486  
~~if the corporation did not incur the costs or charges,~~ 2487  
regardless of whether the lien was attached or the costs or 2488  
charges were certified before the date of transfer. In such a 2489  
case, the county land reutilization corporation and its 2490  
successors in title shall take title to the property free and 2491  
clear of any such lien and shall be immune from liability in any 2492  
action to collect such costs or charges. 2493

If a county land reutilization corporation takes title to 2494  
property before any costs or charges have been certified or any 2495  
lien has been placed with respect to the property under division 2496  
(B) (1) or (3) of this section, the corporation shall be deemed a 2497  
bona fide purchaser for value without knowledge of such costs or 2498  
lien, regardless of whether the corporation had actual or 2499  
constructive knowledge of the costs or lien, and any such lien 2500  
shall be void and unenforceable against the corporation and its 2501  
successors in title. 2502

(I) A municipal corporation or county land reutilization 2503  
corporation may file an affidavit with the county recorder under 2504  
section 5301.252 of the Revised Code stating the nature and 2505  
extent of any proceedings undertaken under this section. Such an 2506  
affidavit may include a legal description of a parcel or, in 2507  
lieu thereof, the common address of the parcel and the permanent 2508  
parcel number to which such address applies. 2509

**Sec. 721.28.** The legislative authority of a municipal 2510

corporation may authorize the transfer, lease, or conveyance of 2511  
any real property to a person in accordance with and for the 2512  
purposes of a plan adopted by the legislative authority for 2513  
urban redevelopment or urban renewal or for any purpose under 2514  
Chapter 1724. of the Revised Code if such transfer, lease, or 2515  
conveyance of any real property is to a county land 2516  
reutilization corporation organized under Chapter 1724. of the 2517  
Revised Code or its subsidiary upon such ~~lawful~~ terms and 2518  
conditions and in such manner as are prescribed by the 2519  
legislative authority, without competitive bidding as required 2520  
by section 721.03 of the Revised Code. 2521

**Sec. 1721.10.** Except as otherwise provided in this 2522  
section, lands appropriated and set apart as burial grounds, 2523  
either for public or for private use, and recorded or filed as 2524  
such in the office of the county recorder of the county where 2525  
they are situated, and any burial ground that has been used as 2526  
such for fifteen years are exempt from sale on execution on a 2527  
judgment, dower, and compulsory partition; but land appropriated 2528  
and set apart as a private burial ground is not so exempt if it 2529  
exceeds in value the sum of fifty dollars. 2530

The lien for taxes against such burial grounds may be 2531  
enforced in the same manner prescribed for abandoned lands under 2532  
sections 323.65 to 323.79 of the Revised Code except that the 2533  
burial ground may be transferred only to a municipal 2534  
corporation, county, or township under division ~~(D)~~ (G) of 2535  
section ~~323.74~~ 323.73 or section 323.78 of the Revised Code. No 2536  
burial ground that is otherwise exempt from sale or execution 2537  
under this section shall be offered for sale at public auction. 2538

**Sec. 1724.02.** (A) In furtherance of the purposes set forth 2539  
in section 1724.01 of the Revised Code, a community improvement 2540

corporation shall have the following powers: 2541

(1) (a) To borrow money for any of the purposes of the 2542  
community improvement corporation by means of loans, lines of 2543  
credit, or any other financial instruments or securities, 2544  
including the issuance of its bonds, debentures, notes, or other 2545  
evidences of indebtedness, whether secured or unsecured, and to 2546  
secure the same by mortgage, pledge, deed of trust, or other 2547  
lien on its property, franchises, rights, and privileges of 2548  
every kind and nature or any part thereof or interest therein; 2549  
and 2550

(b) If the community improvement corporation is a county 2551  
land reutilization corporation, the corporation may request, by 2552  
resolution: 2553

(i) That the board of county commissioners of the county 2554  
served by the corporation pledge a specifically identified 2555  
source or sources of revenue pursuant to division (C) of section 2556  
307.78 of the Revised Code as security for such borrowing by the 2557  
corporation; and 2558

(ii) (I) If the land subject to reutilization is located 2559  
within an unincorporated area of the county, that the board of 2560  
county commissioners issue notes under section 307.082 of the 2561  
Revised Code for the purpose of constructing public 2562  
infrastructure improvements and take other actions as the board 2563  
determines are in the interest of the county and are authorized 2564  
under sections 5709.78 to 5709.81 of the Revised Code or bonds 2565  
or notes under section 5709.81 of the Revised Code for the 2566  
refunding purposes set forth in that section; or 2567

(II) If the land subject to reutilization is located 2568  
within the corporate boundaries of a municipal corporation, that 2569

the municipal corporation issue bonds for the purpose of 2570  
constructing public infrastructure improvements and take such 2571  
other actions as the municipal corporation determines are in its 2572  
interest and are authorized under sections 5709.40 to 5709.43 of 2573  
the Revised Code. 2574

(2) To make loans to any person, firm, partnership, 2575  
corporation, joint stock company, association, or trust, and to 2576  
establish and regulate the terms and conditions with respect to 2577  
any such loans; provided that an economic development 2578  
corporation shall not approve any application for a loan unless 2579  
and until the person applying for said loan shows that the 2580  
person has applied for the loan through ordinary banking or 2581  
commercial channels and that the loan has been refused by at 2582  
least one bank or other financial institution. Nothing in this 2583  
division shall preclude a county land reutilization corporation 2584  
from making revolving loans to community development 2585  
corporations, private entities, or any person for the purposes 2586  
contained in the corporation's plan under section 1724.10 of the 2587  
Revised Code. 2588

(3) To purchase, receive, hold, manage, lease, lease- 2589  
purchase, or otherwise acquire and to sell, convey, transfer, 2590  
lease, sublease, or otherwise dispose of real and personal 2591  
property, together with such rights and privileges as may be 2592  
incidental and appurtenant thereto and the use thereof, 2593  
including but not restricted to, any real or personal property 2594  
acquired by the community improvement corporation from time to 2595  
time in the satisfaction of debts or enforcement of obligations, 2596  
and to enter into contracts with third parties, including the 2597  
federal government, the state, any political subdivision, or any 2598  
other entity. A county land reutilization corporation shall not 2599  
acquire an interest in real property if such acquisition causes 2600

the number of occupied real properties held by the corporation 2601  
to exceed the greater of either fifty properties or twenty-five 2602  
per cent of all real property held by the corporation for 2603  
reutilization, reclamation, or rehabilitation. For the purposes 2604  
of this division, "occupied real properties" includes all real 2605  
properties that are not unoccupied as that term is defined in 2606  
section 323.65 of the Revised Code. 2607

(4) To acquire the good will, business, rights, real and 2608  
personal property, and other assets, or any part thereof, or 2609  
interest therein, of any persons, firms, partnerships, 2610  
corporations, joint stock companies, associations, or trusts, 2611  
and to assume, undertake, or pay the obligations, debts, and 2612  
liabilities of any such person, firm, partnership, corporation, 2613  
joint stock company, association, or trust; to acquire, reclaim, 2614  
manage, or contract for the management of improved or unimproved 2615  
and underutilized real estate for the purpose of constructing 2616  
industrial plants, other business establishments, or housing 2617  
thereon, or causing the same to occur, for the purpose of 2618  
assembling and enhancing utilization of the real estate, or for 2619  
the purpose of disposing of such real estate to others in whole 2620  
or in part for the construction of industrial plants, other 2621  
business establishments, or housing; and to acquire, reclaim, 2622  
manage, contract for the management of, construct or 2623  
reconstruct, alter, repair, maintain, operate, sell, convey, 2624  
transfer, lease, sublease, or otherwise dispose of industrial 2625  
plants, business establishments, or housing. 2626

(5) To acquire, subscribe for, own, hold, sell, assign, 2627  
transfer, mortgage, pledge, or otherwise dispose of the stock, 2628  
shares, bonds, debentures, notes, or other securities and 2629  
evidences of interest in, or indebtedness of, any person, firm, 2630  
corporation, joint stock company, association, or trust, and 2631



while the owner or holder thereof, to exercise all the rights, 2632  
powers, and privileges of ownership, including the right to vote 2633  
therein, provided that no tax revenue, if any, received by a 2634  
community improvement corporation shall be used for such 2635  
acquisition or subscription. 2636

(6) To mortgage, pledge, or otherwise encumber any 2637  
property acquired pursuant to the powers contained in division 2638  
(A) (3), (4), or (5) of this section. 2639

(7) Nothing in this section shall limit the right of a 2640  
community improvement corporation to become a member of or a 2641  
stockholder in a corporation formed under Chapter 1726. of the 2642  
Revised Code. 2643

(8) To serve as an agent for grant applications and for 2644  
the administration of grants, or to make applications as 2645  
principal for grants for county land reutilization corporations. 2646

(9) To exercise the powers enumerated under Chapter 5722. 2647  
of the Revised Code on behalf of a county that organizes or 2648  
contracts with a county land reutilization corporation. 2649

(10) To engage in code enforcement and nuisance abatement, 2650  
including, but not limited to, cutting grass and weeds, boarding 2651  
up vacant or abandoned structures, and demolishing condemned 2652  
structures on properties that are subject to a delinquent tax or 2653  
assessment lien, or property for which a municipal corporation 2654  
or township has contracted with a county land reutilization 2655  
corporation to provide code enforcement or nuisance abatement 2656  
assistance. 2657

(11) To charge fees or exchange in-kind goods or services 2658  
for services rendered to political subdivisions and other 2659  
persons or entities for whom services are rendered. 2660

(12) To employ and provide compensation for an executive 2661  
director who shall manage the operations of a county land 2662  
reutilization corporation and employ others for the benefit of 2663  
the corporation as approved and funded by the board of 2664  
directors. No employee of the corporation is or shall be deemed 2665  
to be an employee of the political subdivision for whose benefit 2666  
the corporation is organized solely because the employee is 2667  
employed by the corporation. 2668

(13) To purchase tax certificates at auction, negotiated 2669  
sale, or from a third party who purchased and is a holder of one 2670  
or more tax certificates issued pursuant to sections 5721.30 to 2671  
5721.43 of the Revised Code. 2672

(14) To be assigned a mortgage on real property from a 2673  
mortgagee in lieu of acquiring such real property subject to a 2674  
mortgage. 2675

(15) To act as a portal operator for purposes of an 2676  
OhioInvests offering under sections 1707.05 to 1707.058 of the 2677  
Revised Code. 2678

(16) To do all acts and things necessary or convenient to 2679  
carry out the purposes of section 1724.01 of the Revised Code 2680  
and the powers especially created for a community improvement 2681  
corporation in Chapter 1724. of the Revised Code, including, but 2682  
not limited to, contracting with the federal government, the 2683  
state or any political subdivision, a board of county 2684  
commissioners pursuant to section 307.07 of the Revised Code, a 2685  
county auditor pursuant to section 319.10 of the Revised Code, a 2686  
county treasurer pursuant to section 321.49 of the Revised Code, 2687  
and any other party, whether nonprofit or for-profit. An 2688  
employee of a board of county commissioners, county auditor, or 2689  
county treasurer who, pursuant to a contract entered into in 2690

accordance with section 307.07, 319.10, or 321.49 of the Revised Code, provides services to a county land reutilization corporation shall remain an employee of the county during the provision of those services.

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

(C) Ownership of real property by an economic development corporation does not constitute public ownership unless the economic development corporation has applied for and been granted a tax exemption for the property under section 5709.08 of the Revised Code.

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

**Sec. 2329.153.** (A) Not later than ninety days after ~~the effective date of this section~~ September 28, 2016, the department of administrative services shall solicit competitive sealed proposals for the creation, operation, and maintenance of the official public sheriff sale web site and an integrated auction management system. The official public sheriff sale web site and integrated auction management system shall be a single

statewide system for use by all county sheriffs in accordance	2721
with the requirements of this section.	2722
(B) The official public sheriff sale web site shall meet	2723
the following minimum requirements:	2724
(1) The web site shall have a domain name relevant to the	2725
judicial sale of real property.	2726
(2) The web site shall be limited to the judicial sale of	2727
real property located in this state.	2728
(3) The web site shall not charge a fee for members of the	2729
public to view properties for sale.	2730
(4) The web site shall allow each county sheriff to add	2731
text, images, or graphics to the web site for the purpose of	2732
identifying the county or sheriff conducting the sale.	2733
(5) The web site shall include industry-standard features	2734
and functionality, including user guides, online financial	2735
transaction device payments, anti-snipe functionality, watch	2736
lists, electronic mail notifications, maximum bid limits,	2737
automatic incremental bidding, and search and map features that	2738
allow users to search by county, zip code, address, parcel	2739
number, appraised value, party name, case number, and other	2740
variables relevant to the judicial sale of real property. As	2741
used in this section, "financial transaction device" has the	2742
same meaning as in section 301.28 of the Revised Code.	2743
(6) The web site shall include features that allow for the	2744
cancellation of sales as required by law or court order and the	2745
postponement of sales in accordance with divisions (E) (2) and	2746
(3) of this section.	2747
(7) The web site shall provide a secure payment processing	2748

system that accepts online payments for property sold via the 2749  
web site and, in an efficient and ~~cost-effective~~ cost-effective 2750  
manner, transfers those payments to the appropriate county 2751  
official or account. 2752

(8) The web site shall include the ability for an attorney 2753  
or law firm to enter a bid in a representative capacity. 2754

(9) The web site shall be integrated with the auction 2755  
management system described in division (C) of this section. 2756

(C) The auction management system shall meet the following 2757  
minimum requirements: 2758

(1) The auction management system shall have a role-based 2759  
workflow engine to assist in conducting sales on the web site, 2760  
capturing data, complying with all relevant laws, and managing 2761  
administrative processes related to the judicial sale of real 2762  
property in a timely, secure, and accurate manner. 2763

(2) The auction management system shall record the data 2764  
necessary to meet the reporting requirements of section 2329.312 2765  
of the Revised Code. 2766

(3) The auction management system shall be able to 2767  
generate documents required by the court ordering the sale or 2768  
related to the judicial sale of real property. 2769

(4) The auction management system shall be able to record 2770  
fees, costs, deposits, and other money items with the objective 2771  
of ensuring an accurate accounting of moneys received and 2772  
disbursed in each judicial sale of real property. 2773

(5) The auction management system shall be integrated with 2774  
the web site described in division (B) of this section. 2775

(D) The license fee for the creation, operation, and 2776

maintenance of the official public sheriff sale web site and 2777  
integrated auction management system shall be determined using a 2778  
per-transaction license fee model or a per-use license fee 2779  
model. The addition of a property to the official public sheriff 2780  
sale web site or the auction management system shall each be 2781  
deemed a transaction for purposes of determining the license 2782  
fee. The license fee applicable to each judicial sale of real 2783  
property shall be taxed as costs in the case. No additional 2784  
license fees shall be assessed to the county sheriff. 2785

(E) (1) Not later than one year after ~~the effective date of~~ 2786  
~~this section~~ September 28, 2016, in all cases in which the 2787  
sheriff is ordered to conduct a judicial sale of real property, 2788  
the following shall occur: 2789

(a) For residential property, the sale may be conducted on 2790  
the official public sheriff sale web site for a five-year period 2791  
beginning on the date the online system is fully operational. 2792  
~~After~~ Except as otherwise provided in division (E) (5) of this 2793  
section, after this five-year period sales shall be conducted on 2794  
the official public sheriff sale web site. 2795

(b) For commercial property, the sale may be conducted on 2796  
the official public sheriff sale web site. 2797

All sales conducted on the official public sheriff sale 2798  
web site shall be open for bidding for at least seven days. 2799

(2) If the sale of the real property is to be conducted on 2800  
the official public sheriff sale web site, the judgment creditor 2801  
may instruct the sheriff to postpone the sale of the real 2802  
property one time for up to one hundred eighty days after the 2803  
initial sale date. Upon receiving such instruction for 2804  
postponement, the sheriff shall postpone the sale of the 2805

property by announcing on the official public sheriff sale web 2806  
site that the sale is postponed and giving notice of the 2807  
rescheduled sale date. This announcement shall be deemed to meet 2808  
the notice requirement of section 2329.26 of the Revised Code. 2809

(3) If the judgment creditor does not wish to postpone the 2810  
sale of the real property, the judgment creditor may instruct 2811  
the sheriff to cancel the sale of the property. Upon receiving 2812  
this instruction, the sheriff shall cancel the sale of the 2813  
property by announcing on the official public sheriff sale web 2814  
site that the sale is canceled. This announcement shall remain 2815  
posted on the official public sheriff sale web site until at 2816  
least the end of the seven-day bidding period described in 2817  
division (E) (1) of this section. 2818

(4) If the sale of the real property is postponed or 2819  
canceled according to divisions (E) (2) and (3) of this section, 2820  
all bids made on the real property prior to the postponement or 2821  
cancellation of the sale shall be void. 2822

(5) Before the first day of each county fiscal year, the 2823  
county treasurer shall adopt a written policy on whether sales 2824  
of real property sold pursuant to section 323.28, 323.73, 2825  
5721.19, or 5721.39 of the Revised Code will be conducted in 2826  
person at a physical location or remotely on the official public 2827  
sheriff sale web site. Once adopted, the sheriff shall publish a 2828  
copy of the treasurer's policy on the official public sheriff 2829  
sale web site, and the policy shall not be changed and shall be 2830  
in effect during that fiscal year. Notwithstanding division (E) 2831  
(1) of this section, in all cases in which the sheriff is 2832  
ordered to conduct such a sale pursuant to section 323.28, 2833  
323.73, 5721.19, or 5721.39 of the Revised Code, the sheriff 2834  
shall conduct the sale in accordance with the policy. 2835

(F) Pursuant to their authority in section 9.482 of the Revised Code, counties may elect to enter into a shared services agreement relating to the judicial sale of real property on the official public sheriff sale web site. The shared services agreement may seek to improve efficiency and reduce costs in the judicial sale of real property by consolidating administrative functions and processes.

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

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

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

(C) "Eligible lending institution" means a financial



institution that is eligible to make commercial loans, is a 2866  
public depository of state funds under section 135.03 of the 2867  
Revised Code, and agrees to participate in the petroleum 2868  
underground storage tank linked deposit program provided for in 2869  
sections 3737.95 to 3737.98 of the Revised Code. 2870

(D) "Eligible owner" means any person that owns six or 2871  
fewer petroleum underground storage tanks comprising a petroleum 2872  
underground storage tank or underground storage tank system. 2873

(E) "Installer" means a person who supervises the 2874  
installation of, performance of major repairs on site to, 2875  
abandonment of, or removal of underground storage tank systems. 2876

(F) "Major repair" means the restoration of a tank or an 2877  
underground storage tank system component that has caused a 2878  
release of a product from the underground storage tank system. 2879  
"Major repair" does not include modifications, upgrades, or 2880  
routine maintenance for normal operational upkeep to prevent an 2881  
underground storage tank system from releasing a product. 2882

(G) "Operator" means the person in daily control of, or 2883  
having responsibility for the daily operation of, an underground 2884  
storage tank system. 2885

(H) "Owner" means: 2886

(1) In the instance of an underground storage tank system 2887  
in use on November 8, 1984, or brought into use after that date, 2888  
the person who owns the underground storage tank system; 2889

(2) In the instance of an underground storage tank system 2890  
in use before November 8, 1984, that was no longer in use on 2891  
that date, the person who owned the underground storage tank 2892  
system immediately before the discontinuation of its use. 2893

"Owner" includes any person who holds, or, in the instance 2894  
of an underground storage tank system in use before November 8, 2895  
1984, but no longer in use on that date, any person who held 2896  
immediately before the discontinuation of its use, a legal, 2897  
equitable, or possessory interest of any kind in an underground 2898  
storage tank system or in the property on which the underground 2899  
storage tank system is located, including, without limitation, a 2900  
trust, vendor, vendee, lessor, or lessee. "Owner" does not 2901  
include any person who, without participating in the management 2902  
of an underground storage tank system and without otherwise 2903  
being engaged in petroleum production, refining, or marketing, 2904  
holds indicia of ownership in an underground storage tank system 2905  
primarily to protect the person's security interest in it. 2906

(I) "Person," in addition to the meaning in section 2907  
3737.01 of the Revised Code, means the United States and any 2908  
department, agency, or instrumentality thereof. 2909

(J) "Petroleum" means petroleum, including crude oil or 2910  
any fraction thereof, that is a liquid at the temperature of 2911  
sixty degrees Fahrenheit and the pressure of fourteen and seven- 2912  
tenths pounds per square inch absolute. "Petroleum" includes, 2913  
without limitation, motor fuels, jet fuels, distillate fuel 2914  
oils, residual fuel oils, lubricants, petroleum solvents, and 2915  
used oils. 2916

(K) "Petroleum underground storage tank linked deposit" 2917  
means a certificate of deposit placed by the treasurer of state 2918  
with an eligible lending institution pursuant to sections 2919  
3737.95 to 3737.98 of the Revised Code. 2920

(L) "Regulated substance" means petroleum or any substance 2921  
identified or listed as a hazardous substance in rules adopted 2922  
under division (D) of section 3737.88 of the Revised Code. 2923

(M) "Release" means any spilling, leaking, emitting, 2924  
discharging, escaping, leaching, or disposing of from an 2925  
underground storage tank system into ground or surface water or 2926  
subsurface soils or otherwise into the environment. 2927

(N) Notwithstanding division (F) of section 3737.01 of the 2928  
Revised Code, "responsible person" means the person who is the 2929  
owner or operator of an underground storage tank system. 2930  
"Responsible person" does not include a county land 2931  
reutilization corporation organized under Chapter 1724. of the 2932  
Revised Code or its wholly-owned subsidiary. 2933

(O) "Tank" means a stationary device designed to contain 2934  
an accumulation of regulated substances that is constructed of 2935  
manufactured materials. 2936

(P) "Underground storage tank" means one or any 2937  
combination of tanks, including the underground pipes connected 2938  
thereto, that are used to contain an accumulation of regulated 2939  
substances the volume of which, including the volume of the 2940  
underground pipes connected thereto, is ten per cent or more 2941  
beneath the surface of the ground. 2942

"Underground storage tank" does not include any of the 2943  
following or any pipes connected to any of the following: 2944

(1) Pipeline facilities, including gathering lines, 2945  
regulated under the "Natural Gas Pipeline Safety Act of 1968," 2946  
82 Stat. 720, 49 U.S.C.A. 1671, as amended, or the "Hazardous 2947  
Liquid Pipeline Safety Act of 1979," 93 Stat. 1003, 49 U.S.C.A. 2948  
2001, as amended; 2949

(2) Farm or residential tanks of one thousand one hundred 2950  
gallons or less capacity used for storing motor fuel for 2951  
noncommercial purposes; 2952

(3) Tanks used for storing heating fuel for consumptive use on the premises where stored;	2953 2954
(4) Surface impoundments, pits, ponds, or lagoons;	2955
(5) Storm or waste water collection systems;	2956
(6) Flow-through process tanks;	2957
(7) Storage tanks located in underground areas, including, without limitation, basements, cellars, mine workings, drifts, shafts, or tunnels, when the tanks are located on or above the surface of the floor;	2958 2959 2960 2961
(8) Septic tanks;	2962
(9) Liquid traps or associated gathering lines directly related to oil or gas production and gathering operations.	2963 2964
(Q) "Underground storage tank system" means an underground storage tank and the connected underground piping, underground ancillary equipment, and containment system, if any.	2965 2966 2967
(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.	2968 2969 2970 2971 2972 2973 2974 2975
(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	2976 2977 2978 2979 2980

sections 3737.90 to 3737.948 of the Revised Code. 2981

(T) "Class C release" means a release of petroleum 2982  
occurring or identified from an underground storage tank system 2983  
subject to sections 3737.87 to 3737.89 of the Revised Code for 2984  
which the responsible person for the release is specifically 2985  
determined by the fire marshal not to be a viable person capable 2986  
of undertaking or completing the corrective actions required 2987  
under those sections for the release. "Class C release" also 2988  
includes any of the following: 2989

(1) A release designated as a "class C release" in 2990  
accordance with rules adopted under section 3737.88 of the 2991  
Revised Code; 2992

(2) A release on property owned by a county land 2993  
reutilization corporation; 2994

(3) A release on property owned by the state pursuant to 2995  
Chapter 5723. of the Revised Code. 2996

**Sec. 3745.11.** (A) Applicants for and holders of permits, 2997  
licenses, variances, plan approvals, and certifications issued 2998  
by the director of environmental protection pursuant to Chapters 2999  
3704., 3734., 6109., and 6111. of the Revised Code shall pay a 3000  
fee to the environmental protection agency for each such 3001  
issuance and each application for an issuance as provided by 3002  
this section. No fee shall be charged for any issuance for which 3003  
no application has been submitted to the director. 3004

(B) Except as otherwise provided in division (C) (2) of 3005  
this section, beginning July 1, 1994, each person who owns or 3006  
operates an air contaminant source and who is required to apply 3007  
for and obtain a Title V permit under section 3704.036 of the 3008  
Revised Code shall pay the fees set forth in this division. For 3009

the purposes of this division, total emissions of air 3010  
contaminants may be calculated using engineering calculations, 3011  
emissions factors, material balance calculations, or performance 3012  
testing procedures, as authorized by the director. 3013

The following fees shall be assessed on the total actual 3014  
emissions from a source in tons per year of the regulated 3015  
pollutants particulate matter, sulfur dioxide, nitrogen oxides, 3016  
organic compounds, and lead: 3017

(1) Fifteen dollars per ton on the total actual emissions 3018  
of each such regulated pollutant during the period July through 3019  
December 1993, to be collected no sooner than July 1, 1994; 3020

(2) Twenty dollars per ton on the total actual emissions 3021  
of each such regulated pollutant during calendar year 1994, to 3022  
be collected no sooner than April 15, 1995; 3023

(3) Twenty-five dollars per ton on the total actual 3024  
emissions of each such regulated pollutant in calendar year 3025  
1995, and each subsequent calendar year, to be collected no 3026  
sooner than the fifteenth day of April of the year next 3027  
succeeding the calendar year in which the emissions occurred. 3028

The fees levied under this division do not apply to that 3029  
portion of the emissions of a regulated pollutant at a facility 3030  
that exceed four thousand tons during a calendar year. 3031

(C) (1) The fees assessed under division (B) of this 3032  
section are for the purpose of providing funding for the Title V 3033  
permit program. 3034

(2) The fees assessed under division (B) of this section 3035  
do not apply to emissions from any electric generating unit 3036  
designated as a Phase I unit under Title IV of the federal Clean 3037  
Air Act prior to calendar year 2000. Those fees shall be 3038

assessed on the emissions from such a generating unit commencing 3039  
in calendar year 2001 based upon the total actual emissions from 3040  
the generating unit during calendar year 2000 and shall continue 3041  
to be assessed each subsequent calendar year based on the total 3042  
actual emissions from the generating unit during the preceding 3043  
calendar year. 3044

(3) The director shall issue invoices to owners or 3045  
operators of air contaminant sources who are required to pay a 3046  
fee assessed under division (B) or (D) of this section. Any such 3047  
invoice shall be issued no sooner than the applicable date when 3048  
the fee first may be collected in a year under the applicable 3049  
division, shall identify the nature and amount of the fee 3050  
assessed, and shall indicate that the fee is required to be paid 3051  
within thirty days after the issuance of the invoice. 3052

(D) (1) Except as provided in division (D) (2) of this 3053  
section, beginning January 1, 2004, each person who owns or 3054  
operates an air contaminant source; who is required to apply for 3055  
a permit to operate pursuant to rules adopted under division 3056  
(G), or a variance pursuant to division (H), of section 3704.03 3057  
of the Revised Code; and who is not required to apply for and 3058  
obtain a Title V permit under section 3704.03 of the Revised 3059  
Code shall pay a single fee based upon the sum of the actual 3060  
annual emissions from the facility of the regulated pollutants 3061  
particulate matter, sulfur dioxide, nitrogen oxides, organic 3062  
compounds, and lead in accordance with the following schedule: 3063

3064

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A Total tons per year

Annual fee

	of regulated pollutants	per facility
	emitted	
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		Annual fee per	
	per year of all regulated		facility	

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pollutants emitted

B	Less than 10	\$ 170
C	10 or more, but less than 20	340
D	20 or more, but less than 30	670
E	30 or more, but less than 40	1,010
F	40 or more, but less than 50	1,340
G	50 or more, but less than 60	1,680
H	60 or more, but less than 70	2,010
I	70 or more, but less than 80	2,350
J	80 or more, but less than 90	2,680
K	90 or more, but less than 100	3,020
L	100 or more	3,350

(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

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testing procedures, as authorized by the director. The director, 3090  
by rule, may require persons who are required to pay the fees 3091  
assessed under division (D) of this section to pay those fees 3092  
biennially rather than annually. 3093

(E) (1) Consistent with the need to cover the reasonable 3094  
costs of the Title V permit program, the director annually shall 3095  
increase the fees prescribed in division (B) of this section by 3096  
the percentage, if any, by which the consumer price index for 3097  
the most recent calendar year ending before the beginning of a 3098  
year exceeds the consumer price index for calendar year 1989. 3099  
Upon calculating an increase in fees authorized by division (E) 3100  
(1) of this section, the director shall compile revised fee 3101  
schedules for the purposes of division (B) of this section and 3102  
shall make the revised schedules available to persons required 3103  
to pay the fees assessed under that division and to the public. 3104

(2) For the purposes of division (E) (1) of this section: 3105

(a) The consumer price index for any year is the average 3106  
of the consumer price index for all urban consumers published by 3107  
the United States department of labor as of the close of the 3108  
twelve-month period ending on the thirty-first day of August of 3109  
that year. 3110

(b) If the 1989 consumer price index is revised, the 3111  
director shall use the revision of the consumer price index that 3112  
is most consistent with that for calendar year 1989. 3113

(F) Each person who is issued a permit to install pursuant 3114  
to rules adopted under division (F) of section 3704.03 of the 3115  
Revised Code on or after July 1, 2003, shall pay the fees 3116  
specified in the following schedules: 3117

(1) Fuel-burning equipment (boilers, furnaces, or process 3118

heaters used in the process of burning fuel for the primary 3119  
purpose of producing heat or power by indirect heat transfer) 3120

3121

	1	2	3
A Input capacity (maximum) (million British thermal units per hour)		Permit to install	
B Greater than 0, but less than 10		\$ 200	
C 10 or more, but less than 100		400	
D 100 or more, but less than 300		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 3122  
oil, or both shall be assessed a fee that is one-half the 3123  
applicable amount shown in division (F) (1) of this section. 3124

(2) Combustion turbines and stationary internal combustion 3125  
engines designed to generate electricity 3126

3127



3131

	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 3132  
ascertained, the minimum fee shall be assessed. A boiler, 3133  
furnace, combustion turbine, stationary internal combustion 3134  
engine, or process heater designed to provide direct heat or 3135  
power to a process not designed to generate electricity shall be 3136  
assessed a fee established in division (F) (4) (a) of this 3137  
section. A combustion turbine or stationary internal combustion 3138  
engine designed to generate electricity shall be assessed a fee 3139  
established in division (F) (2) of this section. 3140

(b) Notwithstanding division (F) (4) (a) of this section, 3141  
any person issued a permit to install pursuant to rules adopted 3142  
under division (F) of section 3704.03 of the Revised Code shall 3143  
pay the fees set forth in division (F) (4) (c) of this section for 3144  
a process used in any of the following industries, as identified 3145  
by the applicable two-digit, three-digit, or four-digit standard 3146  
industrial classification code according to the Standard 3147  
Industrial Classification Manual published by the United States 3148

office of management and budget in the executive office of the	3149
president, 1987, as revised:	3150
Major group 10, metal mining;	3151
Major group 12, coal mining;	3152
Major group 14, mining and quarrying of nonmetallic	3153
minerals;	3154
Industry group 204, grain mill products;	3155
2873 Nitrogen fertilizers;	3156
2874 Phosphatic fertilizers;	3157
3281 Cut stone and stone products;	3158
3295 Minerals and earth, ground or otherwise treated;	3159
4221 Grain elevators (storage only);	3160
5159 Farm related raw materials;	3161
5261 Retail nurseries and lawn and garden supply stores.	3162
(c) The fees set forth in the following schedule apply to the	3163
issuance of a permit to install pursuant to rules adopted under	3164
division (F) of section 3704.03 of the Revised Code for a	3165
process identified in division (F) (4) (b) of this section:	3166
	3167

	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 3168

3169

	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 3170

3171

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 3182  
combination of linear feet or square feet equal to fifty. 3183

No fee, accrued or otherwise, other than the fees set 3184  
forth in division (G) of this section shall be charged to, or 3185  
collected from, an owner or operator by this state, a 3186  
municipality, or other political subdivision of this state in 3187  
connection with the submission or review of the notification 3188  
referred to in this division. 3189

(H) A person who is issued an extension of time for a 3190  
permit to install an air contaminant source pursuant to rules 3191  
adopted under division (F) of section 3704.03 of the Revised 3192  
Code shall pay a fee equal to one-half the fee originally 3193  
assessed for the permit to install under this section, except 3194  
that the fee for such an extension shall not exceed two hundred 3195  
dollars. 3196

(I) A person who is issued a modification to a permit to 3197  
install an air contaminant source pursuant to rules adopted 3198  
under section 3704.03 of the Revised Code shall pay a fee equal 3199  
to one-half of the fee that would be assessed under this section 3200  
to obtain a permit to install the source. The fee assessed by 3201  
this division only applies to modifications that are initiated 3202  
by the owner or operator of the source and shall not exceed two 3203  
thousand dollars. 3204

(J) Notwithstanding division (F) of this section, a person 3205  
who applies for or obtains a permit to install pursuant to rules 3206  
adopted under division (F) of section 3704.03 of the Revised 3207  
Code after the date actual construction of the source began 3208  
shall pay a fee for the permit to install that is equal to twice 3209  
the fee that otherwise would be assessed under the applicable 3210  
division unless the applicant received authorization to begin 3211  
construction under division (W) of section 3704.03 of the 3212  
Revised Code. This division only applies to sources for which 3213  
actual construction of the source begins on or after July 1, 3214  
1993. The imposition or payment of the fee established in this 3215  
division does not preclude the director from taking any 3216  
administrative or judicial enforcement action under this 3217  
chapter, Chapter 3704., 3714., 3734., or 6111. of the Revised 3218  
Code, or a rule adopted under any of them, in connection with a 3219  
violation of rules adopted under division (F) of section 3704.03 3220  
of the Revised Code. 3221

As used in this division, "actual construction of the 3222  
source" means the initiation of physical on-site construction 3223  
activities in connection with improvements to the source that 3224  
are permanent in nature, including, without limitation, the 3225  
installation of building supports and foundations and the laying 3226  
of underground pipework. 3227

(K) (1) Money received under division (B) of this section 3228  
shall be deposited in the state treasury to the credit of the 3229  
Title V clean air fund created in section 3704.035 of the 3230  
Revised Code. Annually, not more than fifty cents per ton of 3231  
each fee assessed under division (B) of this section on actual 3232  
emissions from a source and received by the environmental 3233  
protection agency pursuant to that division may be transferred 3234  
by the director using an interstate transfer voucher to the 3235

state treasury to the credit of the small business assistance 3236  
fund created in section 3706.19 of the Revised Code. In 3237  
addition, annually, the amount of money necessary for the 3238  
operation of the office of ombudsperson as determined under 3239  
division (B) of that section shall be transferred to the state 3240  
treasury to the credit of the small business ombudsperson fund 3241  
created by that section. 3242

(2) Money received by the agency pursuant to divisions 3243  
(D), (F), (G), (H), (I), and (J) of this section shall be 3244  
deposited in the state treasury to the credit of the non-Title V 3245  
clean air fund created in section 3704.035 of the Revised Code. 3246

(L) (1) A person applying for a plan approval for a 3247  
wastewater treatment works pursuant to section 6111.44, 6111.45, 3248  
or 6111.46 of the Revised Code shall pay a nonrefundable fee of 3249  
one hundred dollars plus sixty-five one-hundredths of one per 3250  
cent of the estimated project cost through June 30, 2024, and a 3251  
nonrefundable application fee of one hundred dollars plus two- 3252  
tenths of one per cent of the estimated project cost on and 3253  
after July 1, 2024, except that the total fee shall not exceed 3254  
fifteen thousand dollars through June 30, 2024, and five 3255  
thousand dollars on and after July 1, 2024. The fee shall be 3256  
paid at the time the application is submitted. 3257

(2) A person who has entered into an agreement with the 3258  
director under section 6111.14 of the Revised Code shall pay an 3259  
administrative service fee for each plan submitted under that 3260  
section for approval that shall not exceed the minimum amount 3261  
necessary to pay administrative costs directly attributable to 3262  
processing plan approvals. The director annually shall calculate 3263  
the fee and shall notify all persons who have entered into 3264  
agreements under that section, or who have applied for 3265

agreements, of the amount of the fee. 3266

(3) (a) (i) Not later than January 30, 2022, and January 30, 3267  
2023, a person holding an NPDES discharge permit issued pursuant 3268  
to Chapter 6111. of the Revised Code with an average daily 3269  
discharge flow of five thousand gallons or more shall pay a 3270  
nonrefundable annual discharge fee. Any person who fails to pay 3271  
the fee at that time shall pay an additional amount that equals 3272  
ten per cent of the required annual discharge fee. 3273

(ii) The billing year for the annual discharge fee 3274  
established in division (L) (3) (a) (i) of this section shall 3275  
consist of a twelve-month period beginning on the first day of 3276  
January of the year preceding the date when the annual discharge 3277  
fee is due. In the case of an existing source that permanently 3278  
ceases to discharge during a billing year, the director shall 3279  
reduce the annual discharge fee, including the surcharge 3280  
applicable to certain industrial facilities pursuant to division 3281  
(L) (3) (c) of this section, by one-twelfth for each full month 3282  
during the billing year that the source was not discharging, but 3283  
only if the person holding the NPDES discharge permit for the 3284  
source notifies the director in writing, not later than the 3285  
first day of October of the billing year, of the circumstances 3286  
causing the cessation of discharge. 3287

(iii) The annual discharge fee established in division (L) 3288  
(3) (a) (i) of this section, except for the surcharge applicable 3289  
to certain industrial facilities pursuant to division (L) (3) (c) 3290  
of this section, shall be based upon the average daily discharge 3291  
flow in gallons per day calculated using first day of May 3292  
through thirty-first day of October flow data for the period two 3293  
years prior to the date on which the fee is due. In the case of 3294  
NPDES discharge permits for new sources, the fee shall be 3295

calculated using the average daily design flow of the facility 3296  
 until actual average daily discharge flow values are available 3297  
 for the time period specified in division (L) (3) (a) (iii) of this 3298  
 section. The annual discharge fee may be prorated for a new 3299  
 source as described in division (L) (3) (a) (ii) of this section. 3300

(b) (i) An NPDES permit holder that is a public discharger 3301  
 shall pay the fee specified in the following schedule: 3302

3303

	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	



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 3317  
schedule, an NPDES permit holder that is an industrial 3318  
discharger classified as a major discharger during all or part 3319  
of the annual discharge fee billing year specified in division 3320  
(L) (3) (a) (ii) of this section shall pay a nonrefundable annual 3321  
surcharge of seven thousand five hundred dollars not later than 3322  
January 30, 2022, and not later than January 30, 2023. Any 3323  
person who fails to pay the surcharge at that time shall pay an 3324  
additional amount that equals ten per cent of the amount of the 3325  
surcharge. 3326

(d) Notwithstanding divisions (L) (3) (b) and (c) of this 3327  
section, a public discharger, that is not a separate municipal 3328  
storm sewer system, identified by I in the third character of 3329  
the permittee's NPDES permit number and an industrial discharger 3330  
identified by I, J, L, V, W, X, Y, or Z in the third character 3331  
of the permittee's NPDES permit number shall pay a nonrefundable 3332  
annual discharge fee of one hundred eighty dollars not later 3333  
than January 30, 2022, and not later than January 30, 2023. Any 3334  
person who fails to pay the fee at that time shall pay an 3335  
additional amount that equals ten per cent of the required fee. 3336

(4) Each person obtaining an NPDES permit for municipal 3337  
storm water discharge shall pay a nonrefundable storm water 3338  
annual discharge fee of ten dollars per one-tenth of a square 3339

mile of area permitted. The fee shall not exceed ten thousand 3340  
dollars and shall be payable on or before January 30, 2004, and 3341  
the thirtieth day of January of each year thereafter. Any person 3342  
who fails to pay the fee on the date specified in division (L) 3343  
(4) of this section shall pay an additional amount per year 3344  
equal to ten per cent of the annual fee that is unpaid. 3345

(5) The director shall transmit all moneys collected under 3346  
division (L) of this section to the treasurer of state for 3347  
deposit into the state treasury to the credit of the surface 3348  
water protection fund created in section 6111.038 of the Revised 3349  
Code. 3350

(6) As used in this section: 3351

(a) "NPDES" means the federally approved national 3352  
pollutant discharge elimination system individual and general 3353  
program for issuing, modifying, revoking, reissuing, 3354  
terminating, monitoring, and enforcing permits and imposing and 3355  
enforcing pretreatment requirements under Chapter 6111. of the 3356  
Revised Code and rules adopted under it. 3357

(b) "Public discharger" means any holder of an NPDES 3358  
permit identified by P in the second character of the NPDES 3359  
permit number assigned by the director. 3360

(c) "Industrial discharger" means any holder of an NPDES 3361  
permit identified by I in the second character of the NPDES 3362  
permit number assigned by the director. 3363

(d) "Major discharger" means any holder of an NPDES permit 3364  
classified as major by the regional administrator of the United 3365  
States environmental protection agency in conjunction with the 3366  
director. 3367

(M) Through June 30, 2024, a person applying for a license 3368



or license renewal to operate a public water system under 3369  
section 6109.21 of the Revised Code shall pay the appropriate 3370  
fee established under this division at the time of application 3371  
to the director. Any person who fails to pay the fee at that 3372  
time shall pay an additional amount that equals ten per cent of 3373  
the required fee. The director shall transmit all moneys 3374  
collected under this division to the treasurer of state for 3375  
deposit into the drinking water protection fund created in 3376  
section 6109.30 of the Revised Code. 3377

Except as provided in divisions (M) (4) and (5) of this 3378  
section, fees required under this division shall be calculated 3379  
and paid in accordance with the following schedule: 3380

(1) For the initial license required under section 6109.21 3381  
of the Revised Code for any public water system that is a 3382  
community water system as defined in section 6109.01 of the 3383  
Revised Code, and for each license renewal required for such a 3384  
system prior to January 31, 2024, the fee is: 3385

3386

	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 3387  
total amount of the fee calculated under division (M) (1) of this 3388  
section, including the assessment of additional user fees that 3389  
may be assessed on a volumetric basis. 3390

As used in division (M) (1) of this section, "service 3391  
connection" means the number of active or inactive pipes, 3392  
goosenecks, pigtails, and any other fittings connecting a water 3393  
main to any building outlet. 3394

(2) For the initial license required under section 6109.21 3395  
of the Revised Code for any public water system that is not a 3396  
community water system and serves a nontransient population, and 3397  
for each license renewal required for such a system prior to 3398  
January 31, 2024, the fee is: 3399

3400

	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 3410  
 January 31, 2024, the fee is: 3411

3412

	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
G	System designated as using a surface water source		792

As used in division (M) (3) of this section, "number of 3413  
 wells or sources, other than surface water, supplying system" 3414  
 means those wells or sources that are physically connected to 3415  
 the plumbing system serving the public water system. 3416

(4) A public water system designated as using a surface 3417  
 water source shall pay a fee of seven hundred ninety-two dollars 3418  
 or the amount calculated under division (M) (1) or (2) of this 3419  
 section, whichever is greater. 3420

(5) An applicant for an initial license who is proposing 3421  
 to operate a new public water supply system shall submit a fee 3422

that equals a prorated amount of the appropriate fee for the 3423  
remainder of the licensing year. 3424

(N) (1) A person applying for a plan approval for a public 3425  
water supply system under section 6109.07 of the Revised Code 3426  
shall pay a fee of one hundred fifty dollars plus thirty-five 3427  
hundredths of one per cent of the estimated project cost, except 3428  
that the total fee shall not exceed twenty thousand dollars 3429  
through June 30, 2024, and fifteen thousand dollars on and after 3430  
July 1, 2024. The fee shall be paid at the time the application 3431  
is submitted. 3432

(2) A person who has entered into an agreement with the 3433  
director under division (A) (2) of section 6109.07 of the Revised 3434  
Code shall pay an administrative service fee for each plan 3435  
submitted under that section for approval that shall not exceed 3436  
the minimum amount necessary to pay administrative costs 3437  
directly attributable to processing plan approvals. The director 3438  
annually shall calculate the fee and shall notify all persons 3439  
that have entered into agreements under that division, or who 3440  
have applied for agreements, of the amount of the fee. 3441

(3) Through June 30, 2024, the following fee, on a per 3442  
survey basis, shall be charged any person for services rendered 3443  
by the state in the evaluation of laboratories and laboratory 3444  
personnel for compliance with accepted analytical techniques and 3445  
procedures established pursuant to Chapter 6109. of the Revised 3446  
Code for determining the qualitative characteristics of water: 3447

3448

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 3449  
 survey basis, shall be charged any such person: 3450

3451

	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 3452  
 request for the survey is made. Through June 30, 2024, an 3453

individual laboratory shall not be assessed a fee under this 3454  
division more than once in any three-year period unless the 3455  
person requests the addition of analytical methods or analysts, 3456  
in which case the person shall pay five hundred dollars for each 3457  
additional survey requested. 3458

As used in division (N) (3) of this section: 3459

(a) "MF" means membrane filtration. 3460

(b) "MMO" means minimal medium ONPG. 3461

(c) "MUG" means 4-methylumbelliferyl-beta-D-glucuronide. 3462

(d) "ONPG" means o-nitrophenyl-beta-D-galactopyranoside. 3463

The director shall transmit all moneys collected under 3464  
this division to the treasurer of state for deposit into the 3465  
drinking water protection fund created in section 6109.30 of the 3466  
Revised Code. 3467

(O) Any person applying to the director to take an 3468  
examination for certification as an operator of a water supply 3469  
system or wastewater system under Chapter 6109. or 6111. of the 3470  
Revised Code that is administered by the director, at the time 3471  
the application is submitted, shall pay a fee in accordance with 3472  
the following schedule through November 30, 2024: 3473

3474

	1	2	3
A	Class A operator	\$ 80	
B	Class I operator	105	

C	Class II operator	120
D	Class III operator	130
E	Class IV operator	145

On and after December 1, 2024, the applicant shall pay a fee in accordance with the following schedule:

3475

3476

3477

	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 an operator of a water supply system or wastewater system who has passed an examination administered by an examination provider approved by the director shall pay a certification fee of forty-five dollars.

3478

3479

3480

3481

3482

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

3483

3484

3485



3486

	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 3487  
more than thirty days, but not more than one year, after the 3488  
expiration date of the certification, the person shall pay a 3489  
certification renewal fee in accordance with the following 3490  
schedule: 3491

3492

	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 3493  
a fee of twenty-five dollars at the time the request is made. 3494

Any person applying to be a water supply system or 3495  
wastewater treatment system examination provider shall pay an 3496  
application fee of five hundred dollars. Any person approved by 3497  
the director as a water supply system or wastewater treatment 3498  
system examination provider shall pay an annual fee that is 3499  
equal to ten per cent of the fees that the provider assesses and 3500  
collects for administering water supply system or wastewater 3501  
treatment system certification examinations in this state for 3502  
the calendar year. The fee shall be paid not later than forty- 3503  
five days after the end of a calendar year. 3504

The director shall transmit all moneys collected under 3505  
this division to the treasurer of state for deposit into the 3506  
drinking water protection fund created in section 6109.30 of the 3507  
Revised Code. 3508

(P) Any person submitting an application for an industrial 3509  
water pollution control certificate under section 6111.31 of the 3510  
Revised Code, as that section existed before its repeal by H.B. 3511  
95 of the 125th general assembly, shall pay a nonrefundable fee 3512  
of five hundred dollars at the time the application is 3513  
submitted. The director shall transmit all moneys collected 3514  
under this division to the treasurer of state for deposit into 3515  
the surface water protection fund created in section 6111.038 of 3516  
the Revised Code. A person paying a certificate fee under this 3517  
division shall not pay an application fee under division (S)(1) 3518  
of this section. On and after June 26, 2003, persons shall file 3519  
such applications and pay the fee as required under sections 3520  
5709.20 to 5709.27 of the Revised Code, and proceeds from the 3521  
fee shall be credited as provided in section 5709.212 of the 3522  
Revised Code. 3523

(Q) Except as otherwise provided in division (R) of this 3524

section, a person issued a permit by the director for a new 3525  
solid waste disposal facility other than an incineration or 3526  
composting facility, a new infectious waste treatment facility 3527  
other than an incineration facility, or a modification of such 3528  
an existing facility that includes an increase in the total 3529  
disposal or treatment capacity of the facility pursuant to 3530  
Chapter 3734. of the Revised Code shall pay a fee of ten dollars 3531  
per thousand cubic yards of disposal or treatment capacity, or 3532  
one thousand dollars, whichever is greater, except that the 3533  
total fee for any such permit shall not exceed eighty thousand 3534  
dollars. A person issued a modification of a permit for a solid 3535  
waste disposal facility or an infectious waste treatment 3536  
facility that does not involve an increase in the total disposal 3537  
or treatment capacity of the facility shall pay a fee of one 3538  
thousand dollars. A person issued a permit to install a new, or 3539  
modify an existing, solid waste transfer facility under that 3540  
chapter shall pay a fee of two thousand five hundred dollars. A 3541  
person issued a permit to install a new or to modify an existing 3542  
solid waste incineration or composting facility, or an existing 3543  
infectious waste treatment facility using incineration as its 3544  
principal method of treatment, under that chapter shall pay a 3545  
fee of one thousand dollars. The increases in the permit fees 3546  
under this division resulting from the amendments made by 3547  
Amended Substitute House Bill 592 of the 117th general assembly 3548  
do not apply to any person who submitted an application for a 3549  
permit to install a new, or modify an existing, solid waste 3550  
disposal facility under that chapter prior to September 1, 1987; 3551  
any such person shall pay the permit fee established in this 3552  
division as it existed prior to June 24, 1988. In addition to 3553  
the applicable permit fee under this division, a person issued a 3554  
permit to install or modify a solid waste facility or an 3555  
infectious waste treatment facility under that chapter who fails 3556

to pay the permit fee to the director in compliance with 3557  
division (V) of this section shall pay an additional ten per 3558  
cent of the amount of the fee for each week that the permit fee 3559  
is late. 3560

Permit and late payment fees paid to the director under 3561  
this division shall be credited to the general revenue fund. 3562

(R) (1) A person issued a registration certificate for a 3563  
scrap tire collection facility under section 3734.75 of the 3564  
Revised Code shall pay a fee of two hundred dollars, except that 3565  
if the facility is owned or operated by a motor vehicle salvage 3566  
dealer licensed under Chapter 4738. of the Revised Code, the 3567  
person shall pay a fee of twenty-five dollars. 3568

(2) A person issued a registration certificate for a new 3569  
scrap tire storage facility under section 3734.76 of the Revised 3570  
Code shall pay a fee of three hundred dollars, except that if 3571  
the facility is owned or operated by a motor vehicle salvage 3572  
dealer licensed under Chapter 4738. of the Revised Code, the 3573  
person shall pay a fee of twenty-five dollars. 3574

(3) A person issued a permit for a scrap tire storage 3575  
facility under section 3734.76 of the Revised Code shall pay a 3576  
fee of one thousand dollars, except that if the facility is 3577  
owned or operated by a motor vehicle salvage dealer licensed 3578  
under Chapter 4738. of the Revised Code, the person shall pay a 3579  
fee of fifty dollars. 3580

(4) A person issued a permit for a scrap tire monocell or 3581  
monofill facility under section 3734.77 of the Revised Code 3582  
shall pay a fee of ten dollars per thousand cubic yards of 3583  
disposal capacity or one thousand dollars, whichever is greater, 3584  
except that the total fee for any such permit shall not exceed 3585

eighty thousand dollars. 3586

(5) A person issued a registration certificate for a scrap 3587  
tire recovery facility under section 3734.78 of the Revised Code 3588  
shall pay a fee of one hundred dollars. 3589

(6) A person issued a permit for a scrap tire recovery 3590  
facility under section 3734.78 of the Revised Code shall pay a 3591  
fee of one thousand dollars. 3592

(7) In addition to the applicable registration certificate 3593  
or permit fee under divisions (R) (1) to (6) of this section, a 3594  
person issued a registration certificate or permit for any such 3595  
scrap tire facility who fails to pay the registration 3596  
certificate or permit fee to the director in compliance with 3597  
division (V) of this section shall pay an additional ten per 3598  
cent of the amount of the fee for each week that the fee is 3599  
late. 3600

(8) The registration certificate, permit, and late payment 3601  
fees paid to the director under divisions (R) (1) to (7) of this 3602  
section shall be credited to the scrap tire management fund 3603  
created in section 3734.82 of the Revised Code. 3604

(S) (1) (a) Except as otherwise provided, any person 3605  
applying for a permit, variance, or plan approval under Chapter 3606  
6109. or 6111. of the Revised Code shall pay a nonrefundable 3607  
application fee of one hundred dollars at the time the 3608  
application is submitted through June 30, 2024, and a 3609  
nonrefundable application fee of fifteen dollars at the time the 3610  
application is submitted on and after July 1, 2024. 3611

(b) (i) Except as otherwise provided in divisions (S) (1) (b) 3612  
(iii) and (iv) of this section, through June 30, 2024, any 3613  
person applying for an NPDES permit under Chapter 6111. of the 3614

Revised Code shall pay a nonrefundable application fee of two 3615  
hundred dollars at the time of application for the permit. On 3616  
and after July 1, 2024, such a person shall pay a nonrefundable 3617  
application fee of fifteen dollars at the time of application. 3618

(ii) In addition to the nonrefundable application fee, any 3619  
person applying for an NPDES permit under Chapter 6111. of the 3620  
Revised Code shall pay a design flow discharge fee based on each 3621  
point source to which the issuance is applicable in accordance 3622  
with the following schedule: 3623

3624

	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 3625  
this section, the application and design flow discharge fee for 3626  
an NPDES permit for a public discharger identified by the letter 3627  
I in the third character of the NPDES permit number shall not 3628  
exceed nine hundred fifty dollars. 3629

(iv) Notwithstanding divisions (S) (1) (b) (i) and (ii) of 3630  
this section, the application and design flow discharge fee for 3631  
an NPDES permit for a coal mining operation regulated under 3632  
Chapter 1513. of the Revised Code shall not exceed four hundred 3633  
fifty dollars per mine. 3634

(v) A person issued a modification of an NPDES permit 3635  
shall pay a nonrefundable modification fee equal to the 3636  
application fee and one-half the design flow discharge fee based 3637  
on each point source, if applicable, that would be charged for 3638  
an NPDES permit, except that the modification fee shall not 3639  
exceed six hundred dollars. 3640

(c) In addition to the application fee established under 3641  
division (S) (1) (b) (i) of this section, any person applying for 3642  
an NPDES general storm water construction permit shall pay a 3643  
nonrefundable fee of twenty dollars per acre for each acre that 3644  
is permitted above five acres at the time the application is 3645  
submitted. However, the per acreage fee shall not exceed three 3646  
hundred dollars. In addition to the application fee established 3647  
under division (S) (1) (b) (i) of this section, any person applying 3648  
for an NPDES general storm water industrial permit shall pay a 3649  
nonrefundable fee of one hundred fifty dollars at the time the 3650  
application is submitted. 3651

(d) The director shall transmit all moneys collected under 3652  
division (S) (1) of this section pursuant to Chapter 6109. of the 3653  
Revised Code to the treasurer of state for deposit into the 3654  
drinking water protection fund created in section 6109.30 of the 3655  
Revised Code. 3656

(e) The director shall transmit all moneys collected under 3657  
division (S) (1) of this section pursuant to Chapter 6111. of the 3658  
Revised Code and under division (S) (2) of this section to the 3659

treasurer of state for deposit into the surface water protection 3660  
fund created in section 6111.038 of the Revised Code. 3661

(f) If a person submits an electronic application for a 3662  
registration certificate, permit, variance, or plan approval for 3663  
which an application fee is established under division (S)(1) of 3664  
this section, the person shall pay all applicable fees as 3665  
expeditiously as possible after the submission of the electronic 3666  
application. An application for a registration certificate, 3667  
permit, variance, or plan approval for which an application fee 3668  
is established under division (S)(1) of this section shall not 3669  
be reviewed or processed until the applicable application fee, 3670  
and any other fees established under this division, are paid. 3671

(2) A person applying for coverage under an NPDES general 3672  
discharge permit for household sewage treatment systems shall 3673  
pay a nonrefundable fee of two hundred dollars at the time of 3674  
application for initial permit coverage. No fee is required for 3675  
an application for permit coverage renewal. 3676

(T) The director may adopt, amend, and rescind rules in 3677  
accordance with Chapter 119. of the Revised Code that do all of 3678  
the following: 3679

(1) Prescribe fees to be paid by applicants for and 3680  
holders of any license, permit, variance, plan approval, or 3681  
certification required or authorized by Chapter 3704., 3734., 3682  
6109., or 6111. of the Revised Code that are not specifically 3683  
established in this section. The fees shall be designed to 3684  
defray the cost of processing, issuing, revoking, modifying, 3685  
denying, and enforcing the licenses, permits, variances, plan 3686  
approvals, and certifications. 3687

The director shall transmit all moneys collected under 3688



rules adopted under division (T)(1) of this section pursuant to 3689  
Chapter 6109. of the Revised Code to the treasurer of state for 3690  
deposit into the drinking water protection fund created in 3691  
section 6109.30 of the Revised Code. 3692

The director shall transmit all moneys collected under 3693  
rules adopted under division (T)(1) of this section pursuant to 3694  
Chapter 6111. of the Revised Code to the treasurer of state for 3695  
deposit into the surface water protection fund created in 3696  
section 6111.038 of the Revised Code. 3697

(2) Exempt the state and political subdivisions thereof, 3698  
including education facilities or medical facilities owned by 3699  
the state or a political subdivision, or any person exempted 3700  
from taxation by section 5709.07 or 5709.12 of the Revised Code, 3701  
from any fee required by this section; 3702

(3) Provide for the waiver of any fee, or any part 3703  
thereof, otherwise required by this section whenever the 3704  
director determines that the imposition of the fee would 3705  
constitute an unreasonable cost of doing business for any 3706  
applicant, class of applicants, or other person subject to the 3707  
fee; 3708

(4) Prescribe measures that the director considers 3709  
necessary to carry out this section. 3710

(U) When the director reasonably demonstrates that the 3711  
direct cost to the state associated with the issuance of a 3712  
permit, license, variance, plan approval, or certification 3713  
exceeds the fee for the issuance or review specified by this 3714  
section, the director may condition the issuance or review on 3715  
the payment by the person receiving the issuance or review of, 3716  
in addition to the fee specified by this section, the amount, or 3717

any portion thereof, in excess of the fee specified under this 3718  
section. The director shall not so condition issuances for which 3719  
a fee is prescribed in division (S) (1) (b) (iii) of this section. 3720

(V) Except as provided in divisions (L), (M), (P), and (S) 3721  
of this section or unless otherwise prescribed by a rule of the 3722  
director adopted pursuant to Chapter 119. of the Revised Code, 3723  
all fees required by this section are payable within thirty days 3724  
after the issuance of an invoice for the fee by the director or 3725  
the effective date of the issuance of the license, permit, 3726  
variance, plan approval, or certification. If payment is late, 3727  
the person responsible for payment of the fee shall pay an 3728  
additional ten per cent of the amount due for each month that it 3729  
is late. 3730

(W) As used in this section, "fuel-burning equipment," 3731  
"fuel-burning equipment input capacity," "incinerator," 3732  
"incinerator input capacity," "process," "process weight rate," 3733  
"storage tank," "gasoline dispensing facility," "dry cleaning 3734  
facility," "design flow discharge," and "new source treatment 3735  
works" have the meanings ascribed to those terms by applicable 3736  
rules or standards adopted by the director under Chapter 3704. 3737  
or 6111. of the Revised Code. 3738

(X) As used in divisions (B), (D), (E), (F), (H), (I), and 3739  
(J) of this section, and in any other provision of this section 3740  
pertaining to fees paid pursuant to Chapter 3704. of the Revised 3741  
Code: 3742

(1) "Facility," "federal Clean Air Act," "person," and 3743  
"Title V permit" have the same meanings as in section 3704.01 of 3744  
the Revised Code. 3745

(2) "Title V permit program" means the following 3746

activities as necessary to meet the requirements of Title V of 3747  
the federal Clean Air Act and 40 C.F.R. part 70, including at 3748  
least: 3749

(a) Preparing and adopting, if applicable, generally 3750  
applicable rules or guidance regarding the permit program or its 3751  
implementation or enforcement; 3752

(b) Reviewing and acting on any application for a Title V 3753  
permit, permit revision, or permit renewal, including the 3754  
development of an applicable requirement as part of the 3755  
processing of a permit, permit revision, or permit renewal; 3756

(c) Administering the permit program, including the 3757  
supporting and tracking of permit applications, compliance 3758  
certification, and related data entry; 3759

(d) Determining which sources are subject to the program 3760  
and implementing and enforcing the terms of any Title V permit, 3761  
not including any court actions or other formal enforcement 3762  
actions; 3763

(e) Emission and ambient monitoring; 3764

(f) Modeling, analyses, or demonstrations; 3765

(g) Preparing inventories and tracking emissions; 3766

(h) Providing direct and indirect support to small 3767  
business stationary sources to determine and meet their 3768  
obligations under the federal Clean Air Act pursuant to the 3769  
small business stationary source technical and environmental 3770  
compliance assistance program required by section 507 of that 3771  
act and established in sections 3704.18, 3704.19, and 3706.19 of 3772  
the Revised Code. 3773

(3) "Organic compound" means any chemical compound of 3774

carbon, excluding carbon monoxide, carbon dioxide, carbonic acid, metallic carbides or carbonates, and ammonium carbonate. 3775  
3776

(Y) (1) Except as provided in divisions (Y) (2), (3), and 3777  
(4) of this section, each sewage sludge facility shall pay a 3778  
nonrefundable annual sludge fee equal to three dollars and fifty 3779  
cents per dry ton of sewage sludge, including the dry tons of 3780  
sewage sludge in materials derived from sewage sludge, that the 3781  
sewage sludge facility treats or disposes of in this state. The 3782  
annual volume of sewage sludge treated or disposed of by a 3783  
sewage sludge facility shall be calculated using the first day 3784  
of January through the thirty-first day of December of the 3785  
calendar year preceding the date on which payment of the fee is 3786  
due. 3787

(2) (a) Except as provided in division (Y) (2) (d) of this 3788  
section, each sewage sludge facility shall pay a minimum annual 3789  
sewage sludge fee of one hundred dollars. 3790

(b) The annual sludge fee required to be paid by a sewage 3791  
sludge facility that treats or disposes of exceptional quality 3792  
sludge in this state shall be thirty-five per cent less per dry 3793  
ton of exceptional quality sludge than the fee assessed under 3794  
division (Y) (1) of this section, subject to the following 3795  
exceptions: 3796

(i) Except as provided in division (Y) (2) (d) of this 3797  
section, a sewage sludge facility that treats or disposes of 3798  
exceptional quality sludge shall pay a minimum annual sewage 3799  
sludge fee of one hundred dollars. 3800

(ii) A sewage sludge facility that treats or disposes of 3801  
exceptional quality sludge shall not be required to pay the 3802  
annual sludge fee for treatment or disposal in this state of 3803

exceptional quality sludge generated outside of this state and 3804  
contained in bags or other containers not greater than one 3805  
hundred pounds in capacity. 3806

A thirty-five per cent reduction for exceptional quality 3807  
sludge applies to the maximum annual fees established under 3808  
division (Y) (3) of this section. 3809

(c) A sewage sludge facility that transfers sewage sludge 3810  
to another sewage sludge facility in this state for further 3811  
treatment prior to disposal in this state shall not be required 3812  
to pay the annual sludge fee for the tons of sewage sludge that 3813  
have been transferred. In such a case, the sewage sludge 3814  
facility that disposes of the sewage sludge shall pay the annual 3815  
sludge fee. However, the facility transferring the sewage sludge 3816  
shall pay the one-hundred-dollar minimum fee required under 3817  
division (Y) (2) (a) of this section. 3818

In the case of a sewage sludge facility that treats sewage 3819  
sludge in this state and transfers it out of this state to 3820  
another entity for disposal, the sewage sludge facility in this 3821  
state shall be required to pay the annual sludge fee for the 3822  
tons of sewage sludge that have been transferred. 3823

(d) A sewage sludge facility that generates sewage sludge 3824  
resulting from an average daily discharge flow of less than five 3825  
thousand gallons per day is not subject to the fees assessed 3826  
under division (Y) of this section. 3827

(3) No sewage sludge facility required to pay the annual 3828  
sludge fee shall be required to pay more than the maximum annual 3829  
fee for each disposal method that the sewage sludge facility 3830  
uses. The maximum annual fee does not include the additional 3831  
amount that may be charged under division (Y) (5) of this section 3832

for late payment of the annual sludge fee. The maximum annual 3833  
fee for the following methods of disposal of sewage sludge is as 3834  
follows: 3835

(a) Incineration: five thousand dollars; 3836

(b) Preexisting land reclamation project or disposal in a 3837  
landfill: five thousand dollars; 3838

(c) Land application, land reclamation, surface disposal, 3839  
or any other disposal method not specified in division (Y) (3) (a) 3840  
or (b) of this section: twenty thousand dollars. 3841

(4) (a) In the case of an entity that generates sewage 3842  
sludge or a sewage sludge facility that treats sewage sludge and 3843  
transfers the sewage sludge to an incineration facility for 3844  
disposal, the incineration facility, and not the entity 3845  
generating the sewage sludge or the sewage sludge facility 3846  
treating the sewage sludge, shall pay the annual sludge fee for 3847  
the tons of sewage sludge that are transferred. However, the 3848  
entity or facility generating or treating the sewage sludge 3849  
shall pay the one-hundred-dollar minimum fee required under 3850  
division (Y) (2) (a) of this section. 3851

(b) In the case of an entity that generates sewage sludge 3852  
and transfers the sewage sludge to a landfill for disposal or to 3853  
a sewage sludge facility for land reclamation or surface 3854  
disposal, the entity generating the sewage sludge, and not the 3855  
landfill or sewage sludge facility, shall pay the annual sludge 3856  
fee for the tons of sewage sludge that are transferred. 3857

(5) Not later than the first day of April of the calendar 3858  
year following March 17, 2000, and each first day of April 3859  
thereafter, the director shall issue invoices to persons who are 3860  
required to pay the annual sludge fee. The invoice shall 3861

identify the nature and amount of the annual sludge fee assessed 3862  
and state the first day of May as the deadline for receipt by 3863  
the director of objections regarding the amount of the fee and 3864  
the first day of July as the deadline for payment of the fee. 3865

Not later than the first day of May following receipt of 3866  
an invoice, a person required to pay the annual sludge fee may 3867  
submit objections to the director concerning the accuracy of 3868  
information regarding the number of dry tons of sewage sludge 3869  
used to calculate the amount of the annual sludge fee or 3870  
regarding whether the sewage sludge qualifies for the 3871  
exceptional quality sludge discount established in division (Y) 3872  
(2) (b) of this section. The director may consider the objections 3873  
and adjust the amount of the fee to ensure that it is accurate. 3874

If the director does not adjust the amount of the annual 3875  
sludge fee in response to a person's objections, the person may 3876  
appeal the director's determination in accordance with Chapter 3877  
119. of the Revised Code. 3878

Not later than the first day of June, the director shall 3879  
notify the objecting person regarding whether the director has 3880  
found the objections to be valid and the reasons for the 3881  
finding. If the director finds the objections to be valid and 3882  
adjusts the amount of the annual sludge fee accordingly, the 3883  
director shall issue with the notification a new invoice to the 3884  
person identifying the amount of the annual sludge fee assessed 3885  
and stating the first day of July as the deadline for payment. 3886

Not later than the first day of July, any person who is 3887  
required to do so shall pay the annual sludge fee. Any person 3888  
who is required to pay the fee, but who fails to do so on or 3889  
before that date shall pay an additional amount that equals ten 3890  
per cent of the required annual sludge fee. 3891

(6) The director shall transmit all moneys collected under 3892  
division (Y) of this section to the treasurer of state for 3893  
deposit into the surface water protection fund created in 3894  
section 6111.038 of the Revised Code. The moneys shall be used 3895  
to defray the costs of administering and enforcing provisions in 3896  
Chapter 6111. of the Revised Code and rules adopted under it 3897  
that govern the use, storage, treatment, or disposal of sewage 3898  
sludge. 3899

(7) Beginning in fiscal year 2001, and every two years 3900  
thereafter, the director shall review the total amount of moneys 3901  
generated by the annual sludge fees to determine if that amount 3902  
exceeded six hundred thousand dollars in either of the two 3903  
preceding fiscal years. If the total amount of moneys in the 3904  
fund exceeded six hundred thousand dollars in either fiscal 3905  
year, the director, after review of the fee structure and 3906  
consultation with affected persons, shall issue an order 3907  
reducing the amount of the fees levied under division (Y) of 3908  
this section so that the estimated amount of moneys resulting 3909  
from the fees will not exceed six hundred thousand dollars in 3910  
any fiscal year. 3911

If, upon review of the fees under division (Y) (7) of this 3912  
section and after the fees have been reduced, the director 3913  
determines that the total amount of moneys collected and 3914  
accumulated is less than six hundred thousand dollars, the 3915  
director, after review of the fee structure and consultation 3916  
with affected persons, may issue an order increasing the amount 3917  
of the fees levied under division (Y) of this section so that 3918  
the estimated amount of moneys resulting from the fees will be 3919  
approximately six hundred thousand dollars. Fees shall never be 3920  
increased to an amount exceeding the amount specified in 3921  
division (Y) (7) of this section. 3922



Notwithstanding section 119.06 of the Revised Code, the 3923  
director may issue an order under division (Y)(7) of this 3924  
section without the necessity to hold an adjudicatory hearing in 3925  
connection with the order. The issuance of an order under this 3926  
division is not an act or action for purposes of section 3745.04 3927  
of the Revised Code. 3928

(8) As used in division (Y) of this section: 3929

(a) "Sewage sludge facility" means an entity that performs 3930  
treatment on or is responsible for the disposal of sewage 3931  
sludge. 3932

(b) "Sewage sludge" means a solid, semi-solid, or liquid 3933  
residue generated during the treatment of domestic sewage in a 3934  
treatment works as defined in section 6111.01 of the Revised 3935  
Code. "Sewage sludge" includes, but is not limited to, scum or 3936  
solids removed in primary, secondary, or advanced wastewater 3937  
treatment processes. "Sewage sludge" does not include ash 3938  
generated during the firing of sewage sludge in a sewage sludge 3939  
incinerator, grit and screenings generated during preliminary 3940  
treatment of domestic sewage in a treatment works, animal 3941  
manure, residue generated during treatment of animal manure, or 3942  
domestic septage. 3943

(c) "Exceptional quality sludge" means sewage sludge that 3944  
meets all of the following qualifications: 3945

(i) Satisfies the class A pathogen standards in 40 C.F.R. 3946  
503.32(a); 3947

(ii) Satisfies one of the vector attraction reduction 3948  
requirements in 40 C.F.R. 503.33(b)(1) to (b)(8); 3949

(iii) Does not exceed the ceiling concentration 3950  
limitations for metals listed in table one of 40 C.F.R. 503.13; 3951

- (iv) Does not exceed the concentration limitations for metals listed in table three of 40 C.F.R. 503.13. 3952  
3953
- (d) "Treatment" means the preparation of sewage sludge for final use or disposal and includes, but is not limited to, thickening, stabilization, and dewatering of sewage sludge. 3954  
3955  
3956
- (e) "Disposal" means the final use of sewage sludge, including, but not limited to, land application, land reclamation, surface disposal, or disposal in a landfill or an incinerator. 3957  
3958  
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- (f) "Land application" means the spraying or spreading of sewage sludge onto the land surface, the injection of sewage sludge below the land surface, or the incorporation of sewage sludge into the soil for the purposes of conditioning the soil or fertilizing crops or vegetation grown in the soil. 3961  
3962  
3963  
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- (g) "Land reclamation" means the returning of disturbed land to productive use. 3966  
3967
- (h) "Surface disposal" means the placement of sludge on an area of land for disposal, including, but not limited to, monofills, surface impoundments, lagoons, waste piles, or dedicated disposal sites. 3968  
3969  
3970  
3971
- (i) "Incinerator" means an entity that disposes of sewage sludge through the combustion of organic matter and inorganic matter in sewage sludge by high temperatures in an enclosed device. 3972  
3973  
3974  
3975
- (j) "Incineration facility" includes all incinerators owned or operated by the same entity and located on a contiguous tract of land. Areas of land are considered to be contiguous even if they are separated by a public road or highway. 3976  
3977  
3978  
3979

(k) "Annual sludge fee" means the fee assessed under 3980  
division (Y)(1) of this section. 3981

(l) "Landfill" means a sanitary landfill facility, as 3982  
defined in rules adopted under section 3734.02 of the Revised 3983  
Code, that is licensed under section 3734.05 of the Revised 3984  
Code. 3985

(m) "Preexisting land reclamation project" means a 3986  
property-specific land reclamation project that has been in 3987  
continuous operation for not less than five years pursuant to 3988  
approval of the activity by the director and includes the 3989  
implementation of a community outreach program concerning the 3990  
activity. 3991

**Sec. 3767.41.** (A) As used in this section: 3992

(1) "Building" means, except as otherwise provided in this 3993  
division, any building or structure that is used or intended to 3994  
be used for residential purposes. "Building" includes, but is 3995  
not limited to, a building or structure in which any floor is 3996  
used for retail stores, shops, salesrooms, markets, or similar 3997  
commercial uses, or for offices, banks, civic administration 3998  
activities, professional services, or similar business or civic 3999  
uses, and in which the other floors are used, or designed and 4000  
intended to be used, for residential purposes. "Building" does 4001  
not include any building or structure that is occupied by its 4002  
owner and that contains three or fewer residential units. 4003

(2)(a) "Public nuisance" means a building that is a menace 4004  
to the public health, welfare, or safety; that is structurally 4005  
unsafe, unsanitary, or not provided with adequate safe egress; 4006  
that constitutes a fire hazard, is otherwise dangerous to human 4007  
life, or is otherwise no longer fit and habitable; or that, in 4008

relation to its existing use, constitutes a hazard to the public 4009  
health, welfare, or safety by reason of inadequate maintenance, 4010  
dilapidation, obsolescence, or abandonment. 4011

(b) "Public nuisance" as it applies to subsidized housing 4012  
means subsidized housing that fails to meet the following 4013  
standards as specified in the federal rules governing each 4014  
standard: 4015

(i) Each building on the site is structurally sound, 4016  
secure, habitable, and in good repair, as defined in 24 C.F.R. 4017  
5.703(b); 4018

(ii) Each building's domestic water, electrical system, 4019  
elevators, emergency power, fire protection, HVAC, and sanitary 4020  
system is free of health and safety hazards, functionally 4021  
adequate, operable, and in good repair, as defined in 24 C.F.R. 4022  
5.703(c); 4023

(iii) Each dwelling unit within the building is 4024  
structurally sound, habitable, and in good repair, and all areas 4025  
and aspects of the dwelling unit are free of health and safety 4026  
hazards, functionally adequate, operable, and in good repair, as 4027  
defined in 24 C.F.R. 5.703(d) (1); 4028

(iv) Where applicable, the dwelling unit has hot and cold 4029  
running water, including an adequate source of potable water, as 4030  
defined in 24 C.F.R. 5.703(d) (2); 4031

(v) If the dwelling unit includes its own sanitary 4032  
facility, it is in proper operating condition, usable in 4033  
privacy, and adequate for personal hygiene, and the disposal of 4034  
human waste, as defined in 24 C.F.R. 5.703(d) (3); 4035

(vi) The common areas are structurally sound, secure, and 4036  
functionally adequate for the purposes intended. The basement, 4037

garage, carport, restrooms, closets, utility, mechanical, 4038  
community rooms, daycare, halls, corridors, stairs, kitchens, 4039  
laundry rooms, office, porch, patio, balcony, and trash 4040  
collection areas are free of health and safety hazards, 4041  
operable, and in good repair. All common area ceilings, doors, 4042  
floors, HVAC, lighting, smoke detectors, stairs, walls, and 4043  
windows, to the extent applicable, are free of health and safety 4044  
hazards, operable, and in good repair, as defined in 24 C.F.R. 4045  
5.703(e); 4046

(vii) All areas and components of the housing are free of 4047  
health and safety hazards. These areas include, but are not 4048  
limited to, air quality, electrical hazards, elevators, 4049  
emergency/fire exits, flammable materials, garbage and debris, 4050  
handrail hazards, infestation, and lead-based paint, as defined 4051  
in 24 C.F.R. 5.703(f). 4052

(3) "Abate" or "abatement" in connection with any building 4053  
means the removal or correction of any conditions that 4054  
constitute a public nuisance and the making of any other 4055  
improvements that are needed to effect a rehabilitation of the 4056  
building that is consistent with maintaining safe and habitable 4057  
conditions over its remaining useful life. "Abatement" does not 4058  
include the closing or boarding up of any building that is found 4059  
to be a public nuisance. 4060

(4) "Interested party" means any owner, mortgagee, 4061  
lienholder, tenant, or person that possesses an interest of 4062  
record in any property that becomes subject to the jurisdiction 4063  
of a court pursuant to this section, and any applicant for the 4064  
appointment of a receiver pursuant to this section. 4065

(5) "Neighbor" means any owner of property, including, but 4066  
not limited to, any person who is purchasing property by land 4067

installment contract or under a duly executed purchase contract, 4068  
that is located within five hundred feet of any property that 4069  
becomes subject to the jurisdiction of a court pursuant to this 4070  
section, and any occupant of a building that is so located. 4071

(6) "Tenant" has the same meaning as in section 5321.01 of 4072  
the Revised Code. 4073

(7) "Subsidized housing" means a property consisting of 4074  
more than four dwelling units that, in whole or in part, 4075  
receives project-based assistance pursuant to a contract under 4076  
any of the following federal housing programs: 4077

(a) The new construction or substantial rehabilitation 4078  
program under section 8(b)(2) of the "United States Housing Act 4079  
of 1937," Pub. L. No. 75-412, 50 Stat. 888, 42 U.S.C. 1437f(b) 4080  
(2) as that program was in effect immediately before the first 4081  
day of October, 1983; 4082

(b) The moderate rehabilitation program under section 8(e) 4083  
(2) of the "United States Housing Act of 1937," Pub. L. No. 75- 4084  
412, 50 Stat. 888, 42 U.S.C. 1437f(e)(2); 4085

(c) The loan management assistance program under section 8 4086  
of the "United States Housing Act of 1937," Pub. L. No. 75-412, 4087  
50 Stat. 888, 42 U.S.C. 1437f; 4088

(d) The rent supplement program under section 101 of the 4089  
"Housing and Urban Development Act of 1965," Pub. L. No. 89-174, 4090  
79 Stat. 667, 12 U.S.C. 1701s; 4091

(e) Section 8 of the "United States Housing Act of 1937," 4092  
Pub. L. No. 75-412, 50 Stat. 888, 42 U.S.C. 1437f, following 4093  
conversion from assistance under section 101 of the "Housing and 4094  
Urban Development Act of 1965," Pub. L. No. 89-174, 79 Stat. 4095  
667, 12 U.S.C. 1701s; 4096

(f) The program of supportive housing for the elderly 4097  
under section 202 of the "Housing Act of 1959," Pub. L. No. 86- 4098  
372, 73 Stat. 654, 12 U.S.C. 1701q; 4099

(g) The program of supportive housing for persons with 4100  
disabilities under section 811 of the "National Affordable 4101  
Housing Act of 1990," Pub. L. No. 101-625, 104 Stat. 4313, 42 4102  
U.S.C. 8013; 4103

(h) The rental assistance program under section 521 of the 4104  
"United States Housing Act of 1949," Pub. L. No. 90-448, 82 4105  
Stat. 551, as amended by Pub. L. No. 93-383, 88 Stat. 696, 42 4106  
U.S.C. 1490a. 4107

(8) "Project-based assistance" means the assistance is 4108  
attached to the property and provides rental assistance only on 4109  
behalf of tenants who reside in that property. 4110

(9) "Landlord" has the same meaning as in section 5321.01 4111  
of the Revised Code. 4112

(10) "Community improvement corporation" means a community 4113  
improvement corporation organized pursuant to Chapter 1724. of 4114  
the Revised Code and designated as the agent of a municipal 4115  
corporation, township, or county in which the building involved 4116  
is located pursuant to section 715.261 or 1724.10 of the Revised 4117  
Code. 4118

(B) (1) (a) In any civil action to enforce any local 4119  
building, housing, air pollution, sanitation, health, fire, 4120  
zoning, or safety code, ordinance, resolution, or regulation 4121  
applicable to buildings, that is commenced in a court of common 4122  
pleas, municipal court, housing or environmental division of a 4123  
municipal court, or county court, or in any civil action for 4124  
abatement commenced in a court of common pleas, municipal court, 4125

housing or environmental division of a municipal court, or 4126  
county court, by a municipal corporation or township in which 4127  
the building involved is located, by a community improvement 4128  
corporation, by any neighbor, tenant, or by a nonprofit 4129  
corporation that is duly organized and has as one of its goals 4130  
the improvement of housing conditions in the county or municipal 4131  
corporation in which the building involved is located, if a 4132  
building is alleged to be a public nuisance, the municipal 4133  
corporation, township, community improvement corporation, 4134  
neighbor, tenant, or nonprofit corporation may apply in its 4135  
complaint for an injunction or other order as described in 4136  
division (C)(1) of this section, or for the relief described in 4137  
division (C)(2) of this section, including, if necessary, the 4138  
appointment of a receiver as described in divisions (C)(2) and 4139  
(3) of this section, or for both such an injunction or other 4140  
order and such relief. The municipal corporation, township, 4141  
community improvement corporation, neighbor, tenant, or 4142  
nonprofit corporation commencing the action is not liable for 4143  
the costs, expenses, and fees of any receiver appointed pursuant 4144  
to divisions (C)(2) and (3) of this section. 4145

(b) Prior to commencing a civil action for abatement when 4146  
the property alleged to be a public nuisance is subsidized 4147  
housing, the municipal corporation, township, community 4148  
improvement corporation, neighbor, tenant, or nonprofit 4149  
corporation commencing the action shall provide the landlord of 4150  
that property with written notice that specifies one or more 4151  
defective conditions that constitute a public nuisance as that 4152  
term applies to subsidized housing and states that if the 4153  
landlord fails to remedy the condition within sixty days of the 4154  
service of the notice, a claim pursuant to this section may be 4155  
brought on the basis that the property constitutes a public 4156



nuisance in subsidized housing. Any party authorized to bring an 4157  
action against the landlord shall make reasonable attempts to 4158  
serve the notice in the manner prescribed in the Rules of Civil 4159  
Procedure to the landlord or the landlord's agent for the 4160  
property at the property's management office, or at the place 4161  
where the tenants normally pay or send rent. If the landlord is 4162  
not the owner of record, the party bringing the action shall 4163  
make a reasonable attempt to serve the owner. If the owner does 4164  
not receive service the person bringing the action shall certify 4165  
the attempts to serve the owner. 4166

(2) (a) In a civil action described in division (B) (1) of 4167  
this section, a copy of the complaint and a notice of the date 4168  
and time of a hearing on the complaint shall be served upon the 4169  
owner of the building and all other interested parties in 4170  
accordance with the Rules of Civil Procedure. If certified mail 4171  
service, personal service, or residence service of the complaint 4172  
and notice is refused or certified mail service of the complaint 4173  
and notice is not claimed, and if the municipal corporation, 4174  
township, community improvement corporation, neighbor, tenant, 4175  
or nonprofit corporation commencing the action makes a written 4176  
request for ordinary mail service of the complaint and notice, 4177  
or uses publication service, in accordance with the Rules of 4178  
Civil Procedure, then a copy of the complaint and notice shall 4179  
be posted in a conspicuous place on the building. 4180

(b) The judge in a civil action described in division (B) 4181  
(1) of this section shall conduct a hearing at least twenty- 4182  
eight days after the owner of the building and the other 4183  
interested parties have been served with a copy of the complaint 4184  
and the notice of the date and time of the hearing in accordance 4185  
with division (B) (2) (a) of this section. The purpose of this 4186  
hearing is for the judge to make a determination regarding the 4187

requested relief described in divisions (C) (1) and (2) of this 4188  
section including, if necessary, the appointment of a receiver 4189  
as described in divisions (C) (2) and (3) of this section, and 4190  
any other requested relief. 4191

(c) In considering whether subsidized housing is a public 4192  
nuisance, the judge shall construe the standards set forth in 4193  
division (A) (2) (b) of this section in a manner consistent with 4194  
department of housing and urban development and judicial 4195  
interpretations of those standards. The judge shall deem that 4196  
the property is not a public nuisance if during the twelve 4197  
months prior to the service of the notice that division (B) (1) 4198  
(b) of this section requires, the department of housing and 4199  
urban development's real estate assessment center issued a score 4200  
of seventy-five or higher out of a possible one hundred points 4201  
pursuant to its regulations governing the physical condition of 4202  
multifamily properties pursuant to 24 C.F.R. part 200, subpart 4203  
P, and since the most recent inspection, there has been no 4204  
significant change in the property's conditions that would 4205  
create a serious threat to the health, safety, or welfare of the 4206  
property's tenants. 4207

(C) (1) If the judge in a civil action described in 4208  
division (B) (1) of this section finds at the hearing required by 4209  
division (B) (2) of this section that the building involved is a 4210  
public nuisance, if the judge additionally determines that the 4211  
owner of the building previously has not been afforded a 4212  
reasonable opportunity to abate the public nuisance or has been 4213  
afforded such an opportunity and has not refused or failed to 4214  
abate the public nuisance, and if the complaint of the municipal 4215  
corporation, township, community improvement corporation, 4216  
neighbor, tenant, or nonprofit corporation commencing the action 4217  
requested the issuance of an injunction as described in this 4218

division, then the judge may issue an injunction requiring the 4219  
owner of the building to abate the public nuisance or issue any 4220  
other order that the judge considers necessary or appropriate to 4221  
cause the abatement of the public nuisance. If an injunction is 4222  
issued pursuant to this division, the owner of the building 4223  
involved shall be given no more than thirty days from the date 4224  
of the entry of the judge's order to comply with the injunction, 4225  
unless the judge, for good cause shown, extends the time for 4226  
compliance. 4227

(2) If the judge in a civil action described in division 4228  
(B) (1) of this section finds at the hearing required by division 4229  
(B) (2) of this section that the building involved is a public 4230  
nuisance, if the judge additionally determines that the owner of 4231  
the building previously has been afforded a reasonable 4232  
opportunity to abate the public nuisance and has refused or 4233  
failed to do so, and if the complaint of the municipal 4234  
corporation, township, community improvement corporation, 4235  
neighbor, tenant, or nonprofit corporation commencing the action 4236  
requested relief as described in this division, then the judge 4237  
shall offer any mortgagee, lienholder, or other interested party 4238  
associated with the property on which the building is located, 4239  
in the order of the priority of interest in title, the 4240  
opportunity to undertake the work and to furnish the materials 4241  
necessary to abate the public nuisance. Prior to selecting any 4242  
interested party, the judge shall require the interested party 4243  
to demonstrate the ability to promptly undertake the work and 4244  
furnish the materials required, to provide the judge with a 4245  
viable financial and construction plan for the rehabilitation of 4246  
the building as described in division (D) of this section, and 4247  
to post security for the performance of the work and the 4248  
furnishing of the materials. 4249

If the judge determines, at the hearing, that no 4250  
interested party is willing or able to undertake the work and to 4251  
furnish the materials necessary to abate the public nuisance, or 4252  
if the judge determines, at any time after the hearing, that any 4253  
party who is undertaking corrective work pursuant to this 4254  
division cannot or will not proceed, or has not proceeded with 4255  
due diligence, the judge may appoint a receiver pursuant to 4256  
division (C) (3) of this section to take possession and control 4257  
of the building. 4258

(3) (a) The judge in a civil action described in division 4259  
(B) (1) of this section shall not appoint any person as a 4260  
receiver unless the person first has provided the judge with a 4261  
viable financial and construction plan for the rehabilitation of 4262  
the building involved as described in division (D) of this 4263  
section and has demonstrated the capacity and expertise to 4264  
perform the required work and to furnish the required materials 4265  
in a satisfactory manner. An appointed receiver may be a 4266  
financial institution that possesses an interest of record in 4267  
the building or the property on which it is located, a community 4268  
improvement corporation, including a community improvement 4269  
corporation that commenced the action described in division (B) 4270  
(1) of this section, a nonprofit corporation as described in 4271  
divisions (B) (1) and (C) (3) (b) of this section, including, but 4272  
not limited to, a nonprofit corporation that commenced the 4273  
action described in division (B) (1) of this section, or any 4274  
other qualified property manager. 4275

(b) To be eligible for appointment as a receiver, no part 4276  
of the net earnings of a nonprofit corporation shall inure to 4277  
the benefit of any private shareholder or individual. Membership 4278  
on the board of trustees of a nonprofit corporation appointed as 4279  
a receiver does not constitute the holding of a public office or 4280

employment within the meaning of sections 731.02 and 731.12 or 4281  
any other section of the Revised Code and does not constitute a 4282  
direct or indirect interest in a contract or expenditure of 4283  
money by any municipal corporation. A member of a board of 4284  
trustees of a nonprofit corporation appointed as a receiver 4285  
shall not be disqualified from holding any public office or 4286  
employment, and shall not forfeit any public office or 4287  
employment, by reason of membership on the board of trustees, 4288  
notwithstanding any law to the contrary. 4289

(D) Prior to ordering any work to be undertaken, or the 4290  
furnishing of any materials, to abate a public nuisance under 4291  
this section, the judge in a civil action described in division 4292  
(B) (1) of this section shall review the submitted financial and 4293  
construction plan for the rehabilitation of the building 4294  
involved and, if it specifies all of the following, shall 4295  
approve that plan: 4296

(1) The estimated cost of the labor, materials, and any 4297  
other development costs that are required to abate the public 4298  
nuisance; 4299

(2) The estimated income and expenses of the building and 4300  
the property on which it is located after the furnishing of the 4301  
materials and the completion of the repairs and improvements; 4302

(3) The terms, conditions, and availability of any 4303  
financing that is necessary to perform the work and to furnish 4304  
the materials; 4305

(4) If repair and rehabilitation of the building are found 4306  
not to be feasible, the cost of demolition of the building or of 4307  
the portions of the building that constitute the public 4308  
nuisance. 4309

(E) Upon the written request of any of the interested parties to have a building, or portions of a building, that constitute a public nuisance demolished because repair and rehabilitation of the building are found not to be feasible, the judge may order the demolition. However, the demolition shall not be ordered unless the requesting interested parties have paid the costs of demolition and, if any, of the receivership, and, if any, all notes, certificates, mortgages, and fees of the receivership.

(F) Before proceeding with the duties of receiver, any receiver appointed by the judge in a civil action described in division (B) (1) of this section may be required by the judge to post a bond in an amount fixed by the judge, but not exceeding the value of the building involved as determined by the judge.

The judge may empower the receiver to do any or all of the following:

(1) Take possession and control of the building and the property on which it is located, operate and manage the building and the property, establish and collect rents and income, lease and rent the building and the property, and evict tenants;

(2) Pay all expenses of operating and conserving the building and the property, including, but not limited to, the cost of electricity, gas, water, sewerage, heating fuel, repairs and supplies, custodian services, taxes and assessments, and insurance premiums, and hire and pay reasonable compensation to a managing agent;

(3) Pay pre-receivership mortgages or installments of them and other liens;

(4) Perform or enter into contracts for the performance of

all work and the furnishing of materials necessary to abate, and 4339  
obtain financing for the abatement of, the public nuisance; 4340

(5) Pursuant to court order, remove and dispose of any 4341  
personal property abandoned, stored, or otherwise located in or 4342  
on the building and the property that creates a dangerous or 4343  
unsafe condition or that constitutes a violation of any local 4344  
building, housing, air pollution, sanitation, health, fire, 4345  
zoning, or safety code, ordinance, or regulation; 4346

(6) Obtain mortgage insurance for any receiver's mortgage 4347  
from any agency of the federal government; 4348

(7) Enter into any agreement and do those things necessary 4349  
to maintain and preserve the building and the property and 4350  
comply with all local building, housing, air pollution, 4351  
sanitation, health, fire, zoning, or safety codes, ordinances, 4352  
resolutions, and regulations; 4353

(8) Give the custody of the building and the property, and 4354  
the opportunity to abate the nuisance and operate the property, 4355  
to its owner or any mortgagee or lienholder of record; 4356

(9) Issue notes and secure them by a mortgage bearing 4357  
interest, and upon terms and conditions, that the judge 4358  
approves. When sold or transferred by the receiver in return for 4359  
valuable consideration in money, material, labor, or services, 4360  
the notes or certificates shall be freely transferable. Any 4361  
mortgages granted by the receiver shall be superior to any 4362  
claims of the receiver. Priority among the receiver's mortgages 4363  
shall be determined by the order in which they are recorded. 4364

(10) Open and maintain deposit accounts in the receiver's 4365  
name; 4366

(11) Bring and defend actions in the receiver's own name 4367

as a receiver; 4368

(12) Any other acts the judge authorizes. 4369

(G) A receiver appointed pursuant to this section is not 4370  
personally liable except for misfeasance, malfeasance, or 4371  
nonfeasance in the performance of the functions of the office of 4372  
receiver. 4373

(H) (1) The judge in a civil action described in division 4374  
(B) (1) of this section may assess as court costs, the expenses 4375  
described in division (F) (2) of this section, and may approve 4376  
receiver's fees to the extent that they are not covered by the 4377  
income from the property. Subject to that limitation, a receiver 4378  
appointed pursuant to divisions (C) (2) and (3) of this section 4379  
is entitled to receive fees in the same manner and to the same 4380  
extent as receivers appointed in actions to foreclose mortgages. 4381

(2) (a) Pursuant to the police powers vested in the state, 4382  
all expenditures of a mortgagee, lienholder, or other interested 4383  
party that has been selected pursuant to division (C) (2) of this 4384  
section to undertake the work and to furnish the materials 4385  
necessary to abate a public nuisance, and any expenditures in 4386  
connection with the foreclosure of the lien created by this 4387  
division, is a first lien upon the building involved and the 4388  
property on which it is located and is superior to all prior and 4389  
subsequent liens or other encumbrances associated with the 4390  
building or the property, including, but not limited to, those 4391  
for taxes and assessments, upon the occurrence of both of the 4392  
following: 4393

(i) The prior approval of the expenditures by, and the 4394  
entry of a judgment to that effect by, the judge in the civil 4395  
action described in division (B) (1) of this section; 4396



(ii) The recordation of a certified copy of the judgment 4397  
entry and a sufficient description of the property on which the 4398  
building is located with the county recorder in the county in 4399  
which the property is located within sixty days after the date 4400  
of the entry of the judgment. 4401

(b) Pursuant to the police powers vested in the state, all 4402  
expenses and other amounts paid in accordance with division (F) 4403  
of this section by a receiver appointed pursuant to divisions 4404  
(C) (2) and (3) of this section, the amounts of any notes issued 4405  
by the receiver in accordance with division (F) of this section, 4406  
all mortgages granted by the receiver in accordance with that 4407  
division, the fees of the receiver approved pursuant to division 4408  
(H) (1) of this section, and any amounts expended in connection 4409  
with the foreclosure of a mortgage granted by the receiver in 4410  
accordance with division (F) of this section or with the 4411  
foreclosure of the lien created by this division, are a first 4412  
lien upon the building involved and the property on which it is 4413  
located and are superior to all prior and subsequent liens or 4414  
other encumbrances associated with the building or the property, 4415  
including, but not limited to, those for taxes and assessments, 4416  
upon the occurrence of both of the following: 4417

(i) The approval of the expenses, amounts, or fees by, and 4418  
the entry of a judgment to that effect by, the judge in the 4419  
civil action described in division (B) (1) of this section; or 4420  
the approval of the mortgages in accordance with division (F) (9) 4421  
of this section by, and the entry of a judgment to that effect 4422  
by, that judge; 4423

(ii) The recordation of a certified copy of the judgment 4424  
entry and a sufficient description of the property on which the 4425  
building is located, or, in the case of a mortgage, the 4426

recordation of the mortgage, a certified copy of the judgment 4427  
entry, and such a description, with the county recorder of the 4428  
county in which the property is located within sixty days after 4429  
the date of the entry of the judgment. 4430

(c) Priority among the liens described in divisions (H) (2) 4431  
(a) and (b) of this section shall be determined as described in 4432  
division (I) of this section. Additionally, the creation 4433  
pursuant to this section of a mortgage lien that is prior to or 4434  
superior to any mortgage of record at the time the mortgage lien 4435  
is so created, does not disqualify the mortgage of record as a 4436  
legal investment under Chapter 1107. or any other chapter of the 4437  
Revised Code. 4438

(I) (1) If a receiver appointed pursuant to divisions (C) 4439  
(2) and (3) of this section files with the judge in the civil 4440  
action described in division (B) (1) of this section a report 4441  
indicating that the public nuisance has been abated, if the 4442  
judge confirms that the receiver has abated the public nuisance, 4443  
and if the receiver or any interested party requests the judge 4444  
to enter an order directing the receiver to sell the building 4445  
and the property on which it is located, the judge may enter 4446  
that order after holding a hearing as described in division (I) 4447  
(2) of this section and otherwise complying with that division. 4448

(2) (a) The receiver or interested party requesting an 4449  
order as described in division (I) (1) of this section shall 4450  
cause a notice of the date and time of a hearing on the request 4451  
to be served on the owner of the building involved and all other 4452  
interested parties in accordance with division (B) (2) (a) of this 4453  
section. The judge in the civil action described in division (B) 4454  
(1) of this section shall conduct the scheduled hearing. At the 4455  
hearing, if the owner or any interested party objects to the 4456

sale of the building and the property, the burden of proof shall 4457  
be upon the objecting person to establish, by a preponderance of 4458  
the evidence, that the benefits of not selling the building and 4459  
the property outweigh the benefits of selling them. The 4460  
objecting person must satisfy all liens created under division 4461  
(H) of this section in order to sustain the person's burden of 4462  
proof. If the judge determines that there is no objecting 4463  
person, or if the judge determines that there is one or more 4464  
objecting persons but no objecting person has sustained the 4465  
burden of proof specified in this division, the judge may enter 4466  
an order directing the receiver to offer the building and the 4467  
property for sale upon terms and conditions that the judge shall 4468  
specify. 4469

(b) In any sale of subsidized housing that is ordered 4470  
pursuant to this section, the judge shall specify that the 4471  
subsidized housing not be conveyed unless that conveyance 4472  
complies with applicable federal law and applicable program 4473  
contracts for that housing. Any such conveyance shall be subject 4474  
to the condition that the purchaser enter into a contract with 4475  
the department of housing and urban development or the rural 4476  
housing service of the federal department of agriculture under 4477  
which the property continues to be subsidized housing and the 4478  
owner continues to operate that property as subsidized housing 4479  
unless the secretary of housing and urban development or the 4480  
administrator of the rural housing service terminates that 4481  
property's contract prior to or upon the conveyance of the 4482  
property. 4483

(3) If a sale of a building and the property on which it 4484  
is located is ordered pursuant to divisions (I) (1) and (2) of 4485  
this section and if the sale occurs in accordance with the terms 4486  
and conditions specified by the judge in the judge's order of 4487

sale, then the receiver shall distribute the proceeds of the 4488  
sale and the balance of any funds that the receiver may possess, 4489  
after the payment of the costs of the sale, in the following 4490  
order of priority and in the described manner: 4491

(a) First, in satisfaction of any notes issued by the 4492  
receiver pursuant to division (F) of this section, in their 4493  
order of priority; 4494

(b) Second, any unreimbursed expenses and other amounts 4495  
paid in accordance with division (F) of this section by the 4496  
receiver, and the fees of the receiver approved pursuant to 4497  
division (H) (1) of this section; 4498

(c) Third, all expenditures of a mortgagee, lienholder, or 4499  
other interested party that has been selected pursuant to 4500  
division (C) (2) of this section to undertake the work and to 4501  
furnish the materials necessary to abate a public nuisance, 4502  
provided that the expenditures were approved as described in 4503  
division (H) (2) (a) of this section and provided that, if any 4504  
such interested party subsequently became the receiver, its 4505  
expenditures shall be paid prior to the expenditures of any of 4506  
the other interested parties so selected; 4507

(d) Fourth, the amount due for delinquent taxes, 4508  
assessments, charges, penalties, and interest owed to this state 4509  
or a political subdivision of this state, provided that, if the 4510  
amount available for distribution pursuant to division (I) (3) (d) 4511  
of this section is insufficient to pay the entire amount of 4512  
those taxes, assessments, charges, penalties, and interest, the 4513  
proceeds and remaining funds shall be paid to each claimant in 4514  
proportion to the amount of those taxes, assessments, charges, 4515  
penalties, and interest that each is due. 4516

(e) The amount of any pre-receivership mortgages, liens, 4517  
or other encumbrances, in their order of priority. 4518

(4) Following a distribution in accordance with division 4519  
(I) (3) of this section, the receiver shall request the judge in 4520  
the civil action described in division (B) (1) of this section to 4521  
enter an order terminating the receivership. If the judge 4522  
determines that the sale of the building and the property on 4523  
which it is located occurred in accordance with the terms and 4524  
conditions specified by the judge in the judge's order of sale 4525  
under division (I) (2) of this section and that the receiver 4526  
distributed the proceeds of the sale and the balance of any 4527  
funds that the receiver possessed, after the payment of the 4528  
costs of the sale, in accordance with division (I) (3) of this 4529  
section, and if the judge approves any final accounting required 4530  
of the receiver, the judge may terminate the receivership. 4531

(J) (1) A receiver appointed pursuant to divisions (C) (2) 4532  
and (3) of this section may be discharged at any time in the 4533  
discretion of the judge in the civil action described in 4534  
division (B) (1) of this section. The receiver shall be 4535  
discharged by the judge as provided in division (I) (4) of this 4536  
section, or when all of the following have occurred: 4537

(a) The public nuisance has been abated; 4538

(b) All costs, expenses, and approved fees of the 4539  
receivership have been paid; 4540

(c) Either all receiver's notes issued and mortgages 4541  
granted pursuant to this section have been paid, or all the 4542  
holders of the notes and mortgages request that the receiver be 4543  
discharged. 4544

(2) If a judge in a civil action described in division (B) 4545

(1) of this section determines that, and enters of record a 4546  
declaration that, a public nuisance has been abated by a 4547  
receiver, and if, within three days after the entry of the 4548  
declaration, all costs, expenses, and approved fees of the 4549  
receivership have not been paid in full, then, in addition to 4550  
the circumstances specified in division (I) of this section for 4551  
the entry of such an order, the judge may enter an order 4552  
directing the receiver to sell the building involved and the 4553  
property on which it is located. Any such order shall be 4554  
entered, and the sale shall occur, only in compliance with 4555  
division (I) of this section. 4556

(K) The title in any building, and in the property on 4557  
which it is located, that is sold at a sale ordered under 4558  
division (I) or (J) (2) of this section shall be incontestable in 4559  
the purchaser and shall be free and clear of all liens and 4560  
encumbrances, including liens for delinquent taxes, assessments, 4561  
charges, penalties, and interest owed to this state or any 4562  
political subdivision of this state, ~~that could not be satisfied~~ 4563  
~~from the proceeds of the sale and the remaining funds in the~~ 4564  
~~receiver's possession pursuant to the distribution under~~ 4565  
~~division (I) (3) of this section. All other liens and~~ 4566  
~~encumbrances with respect to the building and the property shall~~ 4567  
~~survive the sale, including, but not limited to, except for a~~ 4568  
federal tax lien notice properly filed in accordance with 4569  
section 317.09 of the Revised Code prior to the time of the 4570  
sale, and the easements and covenants of record running with the 4571  
property that were created prior to the time of the sale. 4572

(L) (1) Nothing in this section shall be construed as a 4573  
limitation upon the powers granted to a court of common pleas, a 4574  
municipal court or a housing or environmental division of a 4575  
municipal court under Chapter 1901. of the Revised Code, or a 4576

county court under Chapter 1907. of the Revised Code. 4577

(2) The monetary and other limitations specified in 4578  
Chapters 1901. and 1907. of the Revised Code upon the 4579  
jurisdiction of municipal and county courts, and of housing or 4580  
environmental divisions of municipal courts, in civil actions do 4581  
not operate as limitations upon any of the following: 4582

(a) Expenditures of a mortgagee, lienholder, or other 4583  
interested party that has been selected pursuant to division (C) 4584  
(2) of this section to undertake the work and to furnish the 4585  
materials necessary to abate a public nuisance; 4586

(b) Any notes issued by a receiver pursuant to division 4587  
(F) of this section; 4588

(c) Any mortgage granted by a receiver in accordance with 4589  
division (F) of this section; 4590

(d) Expenditures in connection with the foreclosure of a 4591  
mortgage granted by a receiver in accordance with division (F) 4592  
of this section; 4593

(e) The enforcement of an order of a judge entered 4594  
pursuant to this section; 4595

(f) The actions that may be taken pursuant to this section 4596  
by a receiver or a mortgagee, lienholder, or other interested 4597  
party that has been selected pursuant to division (C) (2) of this 4598  
section to undertake the work and to furnish the materials 4599  
necessary to abate a public nuisance. 4600

(3) A judge in a civil action described in division (B) (1) 4601  
of this section, or the judge's successor in office, has 4602  
continuing jurisdiction to review the condition of any building 4603  
that was determined to be a public nuisance pursuant to this 4604

section. 4605

(4) Nothing in this section shall be construed to limit or 4606  
prohibit a municipal corporation or township that has filed with 4607  
the superintendent of insurance a certified copy of an adopted 4608  
resolution, ordinance, or regulation authorizing the procedures 4609  
described in divisions (C) and (D) of section 3929.86 of the 4610  
Revised Code from receiving insurance proceeds under section 4611  
3929.86 of the Revised Code. 4612

**Sec. 5709.12.** (A) As used in this section, "independent 4613  
living facilities" means any residential housing facilities and 4614  
related property that are not a nursing home, residential care 4615  
facility, or residential facility as defined in division (A) of 4616  
section 5701.13 of the Revised Code. 4617

(B) Lands, houses, and other buildings belonging to a 4618  
county, township, or municipal corporation and used exclusively 4619  
for the accommodation or support of the poor, or leased to the 4620  
state or any political subdivision for public purposes shall be 4621  
exempt from taxation. Real and tangible personal property 4622  
belonging to institutions that is used exclusively for 4623  
charitable purposes shall be exempt from taxation, including 4624  
real property belonging to an institution that is a nonprofit 4625  
corporation that receives a grant under the Thomas Alva Edison 4626  
grant program authorized by division (C) of section 122.33 of 4627  
the Revised Code at any time during the tax year and being held 4628  
for leasing or resale to others. If, at any time during a tax 4629  
year for which such property is exempted from taxation, the 4630  
corporation ceases to qualify for such a grant, the director of 4631  
development shall notify the tax commissioner, and the tax 4632  
commissioner shall cause the property to be restored to the tax 4633  
list beginning with the following tax year. All property owned 4634



and used by a nonprofit organization exclusively for a home for 4635  
the aged, as defined in section 5701.13 of the Revised Code, 4636  
also shall be exempt from taxation. 4637

(C) (1) If a home for the aged described in division (B) (1) 4638  
of section 5701.13 of the Revised Code is operated in 4639  
conjunction with or at the same site as independent living 4640  
facilities, the exemption granted in division (B) of this 4641  
section shall include kitchen, dining room, clinic, entry ways, 4642  
maintenance and storage areas, and land necessary for access 4643  
commonly used by both residents of the home for the aged and 4644  
residents of the independent living facilities. Other facilities 4645  
commonly used by both residents of the home for the aged and 4646  
residents of independent living units shall be exempt from 4647  
taxation only if the other facilities are used primarily by the 4648  
residents of the home for the aged. Vacant land currently unused 4649  
by the home, and independent living facilities and the lands 4650  
connected with them are not exempt from taxation. Except as 4651  
provided in division (A) (1) of section 5709.121 of the Revised 4652  
Code, property of a home leased for nonresidential purposes is 4653  
not exempt from taxation. 4654

(2) Independent living facilities are exempt from taxation 4655  
if they are operated in conjunction with or at the same site as 4656  
a home for the aged described in division (B) (2) of section 4657  
5701.13 of the Revised Code; operated by a corporation, 4658  
association, or trust described in division (B) (1) (b) of that 4659  
section; operated exclusively for the benefit of members of the 4660  
corporation, association, or trust who are retired, aged, or 4661  
infirm; and provided to those members without charge in 4662  
consideration of their service, without compensation, to a 4663  
charitable, religious, fraternal, or educational institution. 4664  
For the purposes of division (C) (2) of this section, 4665

"compensation" does not include furnishing room and board, 4666  
clothing, health care, or other necessities, or stipends or 4667  
other de minimis payments to defray the cost thereof. 4668

(D) (1) A private corporation established under federal 4669  
law, as defined in 36 U.S.C. 1101, Pub. L. No. 102-199, 105 4670  
Stat. 1629, as amended, the objects of which include encouraging 4671  
the advancement of science generally, or of a particular branch 4672  
of science, the promotion of scientific research, the 4673  
improvement of the qualifications and usefulness of scientists, 4674  
or the increase and diffusion of scientific knowledge is 4675  
conclusively presumed to be a charitable or educational 4676  
institution. A private corporation established as a nonprofit 4677  
corporation under the laws of a state that is exempt from 4678  
federal income taxation under section 501(c)(3) of the Internal 4679  
Revenue Code of 1986, 100 Stat. 2085, 26 U.S.C.A. 1, as amended, 4680  
and that has as its principal purpose one or more of the 4681  
foregoing objects also is conclusively presumed to be a 4682  
charitable or educational institution. 4683

The fact that an organization described in this division 4684  
operates in a manner that results in an excess of revenues over 4685  
expenses shall not be used to deny the exemption granted by this 4686  
section, provided such excess is used, or is held for use, for 4687  
exempt purposes or to establish a reserve against future 4688  
contingencies; and, provided further, that such excess may not 4689  
be distributed to individual persons or to entities that would 4690  
not be entitled to the tax exemptions provided by this chapter. 4691  
Nor shall the fact that any scientific information diffused by 4692  
the organization is of particular interest or benefit to any of 4693  
its individual members be used to deny the exemption granted by 4694  
this section, provided that such scientific information is 4695  
available to the public for purchase or otherwise. 4696

(2) Division (D)(2) of this section does not apply to real 4697  
property exempted from taxation under this section and division 4698  
(A)(3) of section 5709.121 of the Revised Code and belonging to 4699  
a nonprofit corporation described in division (D)(1) of this 4700  
section that has received a grant under the Thomas Alva Edison 4701  
grant program authorized by division (C) of section 122.33 of 4702  
the Revised Code during any of the tax years the property was 4703  
exempted from taxation. 4704

When a private corporation described in division (D)(1) of 4705  
this section sells all or any portion of a tract, lot, or parcel 4706  
of real estate that has been exempt from taxation under this 4707  
section and section 5709.121 of the Revised Code, the portion 4708  
sold shall be restored to the tax list for the year following 4709  
the year of the sale and, except in connection with a sale and 4710  
transfer of such a tract, lot, or parcel to a county land 4711  
reutilization corporation organized under Chapter 1724. of the 4712  
Revised Code, a charge shall be levied against the sold property 4713  
in an amount equal to the tax savings on such property during 4714  
the four tax years preceding the year the property is placed on 4715  
the tax list. The tax savings equals the amount of the 4716  
additional taxes that would have been levied if such property 4717  
had not been exempt from taxation. 4718

The charge constitutes a lien of the state upon such 4719  
property as of the first day of January of the tax year in which 4720  
the charge is levied and continues until discharged as provided 4721  
by law. The charge may also be remitted for all or any portion 4722  
of such property that the tax commissioner determines is 4723  
entitled to exemption from real property taxation for the year 4724  
such property is restored to the tax list under any provision of 4725  
the Revised Code, other than sections 725.02, 1728.10, 3735.67, 4726  
5709.40, 5709.41, 5709.45, 5709.62, 5709.63, 5709.71, 5709.73, 4727

5709.78, and 5709.84, upon an application for exemption covering 4728  
the year such property is restored to the tax list filed under 4729  
section 5715.27 of the Revised Code. 4730

(E) (1) Real property held by an organization organized and 4731  
operated exclusively for charitable purposes as described under 4732  
section 501(c) (3) of the Internal Revenue Code and exempt from 4733  
federal taxation under section 501(a) of the Internal Revenue 4734  
Code, 26 U.S.C.A. 501(a) and (c) (3), as amended, for the purpose 4735  
of constructing or rehabilitating residences for eventual 4736  
transfer to qualified low-income families through sale, lease, 4737  
or land installment contract, shall be exempt from taxation. 4738

The exemption shall commence on the day title to the 4739  
property is transferred to the organization and shall continue 4740  
to the end of the tax year in which the organization transfers 4741  
title to the property to a qualified low-income family. In no 4742  
case shall the exemption extend beyond the second succeeding tax 4743  
year following the year in which the title was transferred to 4744  
the organization. If the title is transferred to the 4745  
organization and from the organization to a qualified low-income 4746  
family in the same tax year, the exemption shall continue to the 4747  
end of that tax year. The proportionate amount of taxes that are 4748  
a lien but not yet determined, assessed, and levied for the tax 4749  
year in which title is transferred to the organization shall be 4750  
remitted by the county auditor for each day of the year that 4751  
title is held by the organization. 4752

Upon transferring the title to another person, the 4753  
organization shall file with the county auditor an affidavit 4754  
affirming that the title was transferred to a qualified low- 4755  
income family or that the title was not transferred to a 4756  
qualified low-income family, as the case may be; if the title 4757

was transferred to a qualified low-income family, the affidavit 4758  
shall identify the transferee by name. If the organization 4759  
transfers title to the property to anyone other than a qualified 4760  
low-income family, the exemption, if it has not previously 4761  
expired, shall terminate, and the property shall be restored to 4762  
the tax list for the year following the year of the transfer and 4763  
a charge shall be levied against the property in an amount equal 4764  
to the amount of additional taxes that would have been levied if 4765  
such property had not been exempt from taxation. The charge 4766  
constitutes a lien of the state upon such property as of the 4767  
first day of January of the tax year in which the charge is 4768  
levied and continues until discharged as provided by law. 4769

The application for exemption shall be filed as otherwise 4770  
required under section 5715.27 of the Revised Code, except that 4771  
the organization holding the property shall file with its 4772  
application documentation substantiating its status as an 4773  
organization organized and operated exclusively for charitable 4774  
purposes under section 501(c)(3) of the Internal Revenue Code 4775  
and its qualification for exemption from federal taxation under 4776  
section 501(a) of the Internal Revenue Code, and affirming its 4777  
intention to construct or rehabilitate the property for the 4778  
eventual transfer to qualified low-income families. 4779

As used in this division, "qualified low-income family" 4780  
means a family whose income does not exceed two hundred per cent 4781  
of the official federal poverty guidelines as revised annually 4782  
in accordance with section 673(2) of the "Omnibus Budget 4783  
Reconciliation Act of 1981," 95 Stat. 511, 42 U.S.C.A. 9902, as 4784  
amended, for a family size equal to the size of the family whose 4785  
income is being determined. 4786

(2) Real property constituting a retail store, including 4787

the land on which the retail store is located, that is owned and 4788  
operated by an organization described in division (E) (1) of this 4789  
section shall be exempt from taxation if the retail store sells 4790  
primarily donated items suitable for residential housing 4791  
purposes and if the proceeds of such sales are used solely for 4792  
the purposes of the organization. 4793

(F) (1) Real property that is acquired and held by a county 4794  
land reutilization corporation organized under Chapter 1724. of 4795  
the Revised Code and that is not otherwise exempt from taxation 4796  
under Chapter 5722. of the Revised Code shall be deemed real 4797  
property used for a public purpose and shall be exempt from 4798  
taxation until sold or transferred by the corporation. 4799  
Notwithstanding section 5715.27 of the Revised Code, a county 4800  
land reutilization corporation is not required to apply to any 4801  
county or state agency in order to qualify for the exemption. 4802

(2) Real property that is acquired and held by an electing 4803  
subdivision other than a county land reutilization corporation 4804  
on or after April 9, 2009, for the public purpose of 4805  
implementing an effective land reutilization program or for a 4806  
related public purpose, and that is not otherwise exempt from 4807  
taxation under Chapter 5722. of the Revised Code, shall be 4808  
exempt from taxation until sold or transferred by the electing 4809  
subdivision. Notwithstanding section 5715.27 of the Revised 4810  
Code, an electing subdivision other than a county land 4811  
reutilization corporation is not required to apply to any county 4812  
or state agency in order to qualify for an exemption with 4813  
respect to property acquired or held for such purposes on or 4814  
after such date, regardless of how the electing subdivision 4815  
acquires the property, if the instrument transferring title to 4816  
the electing subdivision states that the property is being 4817  
acquired by the electing subdivision as part of its land 4818

reutilization program. 4819

As used in this section, "electing subdivision" and "land 4820  
reutilization program" have the same meanings as in section 4821  
5722.01 of the Revised Code, and "county land reutilization 4822  
corporation" means a county land reutilization corporation 4823  
organized under Chapter 1724. of the Revised Code and any 4824  
subsidiary wholly owned by such a county land reutilization 4825  
corporation that is identified as "a wholly owned subsidiary of 4826  
a county land reutilization corporation" in the deed of 4827  
conveyance transferring title to the subsidiary. 4828

In lieu of the application for exemption otherwise 4829  
required to be filed as required under section 5715.27 of the 4830  
Revised Code, a county land reutilization corporation holding 4831  
the property shall, upon the request of any county or state 4832  
agency, submit its articles of incorporation substantiating its 4833  
status as a county land reutilization corporation. 4834

(3) An exemption authorized under division (F) (1) or (2) 4835  
of this section shall commence on the day the title to the 4836  
property is transferred to the county land reutilization 4837  
corporation or electing subdivision and shall continue while 4838  
title is held by the corporation or subdivision. The exemption 4839  
shall end on the last day of the tax year in which title is 4840  
transferred from the corporation or subdivision to an owner 4841  
whose use of the property does not qualify for an exemption 4842  
pursuant to division (F) (1) or (2) of this section. If the title 4843  
to the property is transferred to the corporation and from the 4844  
corporation, or to the subdivision and from the subdivision, in 4845  
the same tax year, the exemption shall continue to the end of 4846  
that tax year. Upon the commencement of an exemption authorized 4847  
under division (F) (1) or (2) of this section, the entire amount 4848

of taxes that are a lien but not yet determined, assessed, and 4849  
levied for the tax year in which title is transferred to the 4850  
corporation or subdivision shall be remitted by the county 4851  
auditor. 4852

(G) Real property that is owned by an organization 4853  
described under section 501(c) (3) of the Internal Revenue Code 4854  
and exempt from federal income taxation under section 501(a) of 4855  
the Internal Revenue Code and that is used by that organization 4856  
exclusively for receiving, processing, or distributing human 4857  
blood, tissues, eyes, or organs or for research and development 4858  
thereof shall be exempt from taxation. 4859

(H) Real property that is owned by an organization 4860  
described under section 501(c) (3) of the Internal Revenue Code 4861  
and exempt from federal income taxation under section 501(a) of 4862  
the Internal Revenue Code and that received a loan from the 4863  
federal small business administration as a participating 4864  
intermediary in the federal microloan program under 15 U.S.C. 4865  
636(m) shall be exempt from taxation if the property is used by 4866  
that organization primarily for small business lending, economic 4867  
development, job training, entrepreneur education, or associated 4868  
administrative purposes as such a participating intermediary. 4869

**Sec. 5709.58.** (A) A board of county commissioners may 4870  
adopt a resolution declaring a portion, not exceeding fifty per 4871  
cent, of the value of each parcel of real property conveyed by a 4872  
county land reutilization corporation exempt from real property 4873  
taxation for a term not exceeding five years, beginning with the 4874  
first full tax year after the property is conveyed. 4875

The resolution shall both: 4876

(1) Specify the percentage of the real property's value to 4877



be exempted and the term of the exemption; 4878

(2) Require the owner of the real property exempted from 4879  
taxation to make annual service payments in lieu of taxes to the 4880  
county treasurer on or before the final dates for payment of 4881  
real property taxes. 4882

(B) Service payments in lieu of taxes required by a 4883  
resolution adopted under this section shall be charged and 4884  
collected in the same manner and in the same amount as the real 4885  
property taxes that would have been charged and payable against 4886  
the exempted portion of the real property if not for the 4887  
exemption. 4888

Service payment receipts shall be distributed at the same 4889  
time and in the same manner as real property tax payments. The 4890  
entire amount, however, shall be paid to the county land 4891  
reutilization corporation that conveyed the real property. 4892

(C) An exemption from taxation under this section 4893  
commences with the first full tax year after the real property 4894  
is conveyed by the county land reutilization corporation, or the 4895  
first tax year that ends after the effective date of the 4896  
resolution adopted by the board of county commissioners under 4897  
division (A) of this section, whichever is later. The exemption 4898  
ends at the end of the term specified in the resolution, which 4899  
shall be not later than the end of the fifth full tax year 4900  
following the conveyance. 4901

(D) A county land reutilization corporation may request, 4902  
in writing, that the board of county commissioners rescind a 4903  
resolution adopted under division (A) of this section. Upon 4904  
receipt of that request, the board of county commissioners 4905  
shall, by resolution adopted within sixty days after receiving 4906

that request, rescind the resolution adopted under division (A) 4907  
of this section. The rescinding resolution shall specify whether 4908  
the rescission applies only to real property conveyed after the 4909  
effective date of the rescinding resolution or if it also 4910  
rescinds previously granted exemptions. No exemption granted 4911  
under this section shall be rescinded before the end of the tax 4912  
year that includes the effective date of the rescinding 4913  
resolution. 4914

A board of county commissioners that adopts a resolution 4915  
rescinding tax exemptions under this division shall, at the time 4916  
the resolution is adopted, notify the county auditor of the 4917  
rescission. If the rescission applies to previously granted 4918  
exemptions, such notice shall identify the previously exempted 4919  
parcels and specify the last tax year to which the exemption 4920  
applies. 4921

No property owner shall be required to make service 4922  
payments under division (B) of this section for any tax year for 4923  
which a tax exemption is rescinded under this division. 4924

**Sec. 5709.91.** (A) Service payments in lieu of taxes 4925  
required under sections 725.04, 5709.42, 5709.46, 5709.58, 4926  
5709.74, and 5709.79 of the Revised Code, minimum service 4927  
payment obligations, and service charges in lieu of taxes 4928  
required under sections 1728.11 and 1728.111 of the Revised Code 4929  
shall be treated in the same manner as taxes, as defined in 4930  
section 323.01 of the Revised Code, for all purposes of the lien 4931  
described in section 323.11 of the Revised Code, including, but 4932  
not limited to, the priority and enforcement of the lien and the 4933  
collection of the service payments, minimum service payment 4934  
obligations, or service charges secured by the lien. 4935

(B) Any covenant or agreement in an instrument whereby a 4936

property owner agrees to a minimum service payment obligation 4937  
shall be a covenant running with the land. Upon the proper 4938  
recording of the instrument with the county recorder, the 4939  
covenant is fully binding on behalf of and enforceable by the 4940  
county, township, or municipal corporation against the property 4941  
owner and any person acquiring an interest in the land and all 4942  
successors and assigns. If any such minimum service payment 4943  
obligation becomes delinquent according to such covenant or 4944  
agreement, the county, township, or municipal corporation may 4945  
enforce the delinquent minimum service payment obligation in the 4946  
manner provided under division (A) of this section or in the 4947  
manner otherwise provided in the instrument. A minimum service 4948  
payment obligation is an insurable interest with respect to 4949  
title insurance under Chapter 3953. of the Revised Code. 4950

(C) A county, township, or municipal corporation may 4951  
certify a minimum service payment obligation that is a covenant 4952  
under division (B) of this section to the county auditor, who 4953  
shall enter the obligation on the tax list of real property 4954  
opposite the parcel against which it is charged, and certify the 4955  
minimum service payment obligation to the county treasurer. An 4956  
unpaid minimum service payment obligation is a lien on property 4957  
against which it is charged from the date the obligation is 4958  
entered on the tax list, and shall be collected in the manner 4959  
provided for collection of real property taxes. Once the minimum 4960  
service payment obligation is collected, it shall be paid 4961  
immediately to the county, township, or municipal corporation. 4962

(D) For the purposes of this section, a "minimum service 4963  
payment obligation" is an obligation, including a contingent 4964  
obligation, for a property owner to make a payment to a county, 4965  
township, or municipal corporation pursuant to an agreement 4966  
between the property owner and the county, township, or 4967

municipal corporation to ensure sufficient funds to finance the 4968  
expenditures authorized under sections 725.04, 1728.11, 4969  
1728.111, 5709.40 to 5709.43, 5709.45 to 5709.47, 5709.73 to 4970  
5709.75, or 5709.77 to 5709.81 of the Revised Code. "Minimum 4971  
service payment obligation" does not include service payments in 4972  
lieu of taxes required under section 725.04, 5709.42, 5709.46, 4973  
5709.74, or 5709.79 of the Revised Code or service charges in 4974  
lieu of taxes required under section 1728.11 or 1728.111 of the 4975  
Revised Code. 4976

**Sec. 5709.911.** (A) (1) A municipal corporation, township, 4977  
or county that has enacted an ordinance or resolution under 4978  
section 5709.40, 5709.41, 5709.45, 5709.58, 5709.73, or 5709.78 4979  
of the Revised Code or that has entered into an agreement 4980  
referred to in section 725.02 or 1728.07 of the Revised Code may 4981  
file an application for exemption under those sections in the 4982  
same manner as other real property tax exemptions, 4983  
notwithstanding the indication in division (A) of section 4984  
5715.27 of the Revised Code that the owner of the property may 4985  
file the application. An application for exemption may not be 4986  
filed by a municipal corporation, township, or county for an 4987  
exemption of a parcel under section 5709.40, 5709.73, or 5709.78 4988  
of the Revised Code if the property owner excludes the property 4989  
from such exemption as provided in that section. 4990

(2) Except as provided in division (B) of this section, if 4991  
the application for exemption under section 725.02, 1728.10, 4992  
5709.40, 5709.41, 5709.45, 5709.58, 5709.73, or 5709.78 of the 4993  
Revised Code is filed by a municipal corporation, township, or 4994  
county and more than one real property tax exemption applies by 4995  
law to the property or a portion of the property, both of the 4996  
following apply: 4997

(a) An exemption granted under section 725.02, 1728.10, 5709.40, 5709.41, 5709.45, 5709.58, 5709.73, or 5709.78 of the Revised Code shall be subordinate to an exemption with respect to the property or portion of the property granted under any other provision of the Revised Code.

(b) Neither service payments in lieu of taxes under section 725.04, 5709.42, 5709.46, 5709.58, 5709.74, or 5709.79 of the Revised Code, nor service charges in lieu of taxes under section 1728.11 or 1728.111 of the Revised Code, shall be required with respect to the property or portion of the property that is exempt from real property taxes under that other provision of the Revised Code during the effective period of the exemption.

(B) (1) If the application for exemption under section 725.02, 1728.10, 5709.40, 5709.41, 5709.45, 5709.58, 5709.73, or 5709.78 of the Revised Code is filed by the owner of the property or by a municipal corporation, township, or county with the owner's written consent attached to the application, and if more than one real property tax exemption applies by law to the property or a portion of the property, no other exemption shall be granted for the portion of the property already exempt under section 725.02, 1728.10, 5709.40, 5709.41, 5709.45, 5709.58, 5709.73, or 5709.78 of the Revised Code unless the municipal corporation, township, or county that enacted the authorizing ordinance or resolution for the earlier exemption provides its duly authorized written consent to the subsequent exemption by means of a duly enacted ordinance or resolution.

(2) If the application for exemption under section 725.02, 1728.10, 5709.40, 5709.41, 5709.45, 5709.58, 5709.73, or 5709.78 of the Revised Code is filed by a municipal corporation,

township, or county and approved by the tax commissioner, if the 5028  
owner of the property subsequently provides written consent to 5029  
the exemption and the consent is filed with the tax 5030  
commissioner, and if more than one real property tax exemption 5031  
applies by law to the property or a portion of the property, no 5032  
other exemption shall be granted for the portion of the property 5033  
already exempt under section 725.02, 1728.10, 5709.40, 5709.41,  
5709.45, 5709.58, 5709.73, or 5709.78 of the Revised Code unless 5034  
the municipal corporation, township, or county that enacted the 5035  
authorizing ordinance or resolution for the earlier exemption 5036  
provides its duly authorized written consent to the subsequent 5037  
exemption by means of a duly enacted ordinance or resolution. 5038  
5039

(C) After the tax commissioner has approved or partially 5040  
approved an application for exemption filed by or with the 5041  
consent of a property owner under the circumstances described in 5042  
division (B)(1) of this section or if a property owner 5043  
subsequently provides written consent to an exemption under the 5044  
circumstances described in division (B)(2) of this section, the 5045  
municipal corporation, township, county, or property owner shall 5046  
file one of the following with the county recorder for the 5047  
county in which the property is located: 5048

(1) A notice that clearly identifies the property and the 5049  
owner of the property and states that the property, regardless 5050  
of future use or ownership, remains liable for any service 5051  
payments or service charges required by the exemption until the 5052  
terms of the exemption have been satisfied, unless the municipal 5053  
corporation, township, or county consents to the subsequent 5054  
exemption and relinquishes its right to collect the service 5055  
payments or service charges as provided in division (B)(1) or 5056  
(2) of this section, as applicable; 5057

(2) An agreement, declaration, or covenant by which the owner of the property subject to the exemption binds the owner and the property, regardless of future use or ownership, to the obligation to make service payments or service charges in lieu of taxes as required by the exemption until the terms of the exemption have been satisfied, unless the municipal corporation, township, or county consents to the subsequent exemption and relinquishes its right to collect the service payments or service charges as provided in division (B) (1) or (2) of this section, as applicable.

The county recorder's office shall charge a fee of fourteen dollars to record the notice, agreement, declaration, or covenant, the proceeds of which shall be retained by the county.

(D) Upon filing of the notice, agreement, declaration, or covenant with the county recorder, the provisions of division (B) of this section are binding on all future owners of the property or portion of the property, regardless of how the property is used. Failure to file a notice, agreement, declaration, or covenant with the county recorder relieves future owners of the property from the obligation to make service payments in lieu of taxes under section 725.04, 5709.42, 5709.46, 5709.58, 5709.74, or 5709.79 of the Revised Code or service charges in lieu of taxes under section 1728.11 or 1728.111 of the Revised Code, if the property or a portion of the property later qualifies for exemption under any other provision of the Revised Code. Failure to file a notice, agreement, declaration, or covenant does not, however, relieve the owner of the property, at the time the application for exemption is filed, from making those payments or charges.

**Sec. 5713.083.** (A) The owner of property appearing on the 5088  
exempt list shall notify the county auditor, on a form 5089  
prescribed by the tax commissioner, if the property ceases to 5090  
qualify for exemption, except for an exemption authorized under 5091  
section 5709.58 of the Revised Code. The notification shall be 5092  
filed with the county auditor on or before the last day of the 5093  
tax year for which the property ceases to qualify for exemption. 5094  
Upon receipt of the notification, the county auditor shall 5095  
return the property to the tax list. 5096

(B) If the county auditor discovers that an owner failed 5097  
to properly notify the auditor as required under division (A) of 5098  
this section, the auditor shall impose a charge against the 5099  
property described in that division equal to the total amount by 5100  
which taxes were reduced for any of the five preceding tax years 5101  
that the auditor ascertains the property was not entitled to the 5102  
exemption and was owned by the current owner. The auditor shall 5103  
notify the owner, by ordinary mail, of the charge, the owner's 5104  
right to appeal the charge, and the manner in which the owner 5105  
may appeal the charge. The owner may appeal the imposition of 5106  
the charge by filing an exemption application with the tax 5107  
commissioner under section 5715.27 of the Revised Code. 5108  
Notwithstanding division (A) of section 5713.081 of the Revised 5109  
Code, if the tax commissioner determines that the property was 5110  
entitled to an exemption for one or more tax years for which a 5111  
charge was imposed under this division, the tax commissioner may 5112  
order the charge to be removed for those years and may remit any 5113  
taxes, penalties, and interest paid for those years in the 5114  
manner prescribed by section 5715.22 of the Revised Code. The 5115  
charge shall be collected in the same manner as other delinquent 5116  
taxes. 5117

**Sec. 5715.02.** The county treasurer, county auditor, and a 5118



member of the board of county commissioners selected by the 5119  
board of county commissioners shall constitute the county board 5120  
of revision, or they may provide for one or more hearing boards 5121  
when they deem the creation of such to be necessary to the 5122  
expeditious hearing of valuation complaints. Each such official 5123  
may appoint one qualified employee from the official's office to 5124  
serve in the official's place and stead on each such board for 5125  
the purpose of hearing complaints as to the value of real 5126  
property only, each such hearing board has the same authority to 5127  
hear and decide complaints and sign the journal as the board of 5128  
revision, and shall proceed in the manner provided for the board 5129  
of revision by sections 5715.08 to 5715.20 of the Revised Code. 5130  
Any decision by a hearing board shall be the decision of the 5131  
board of revision. 5132

A majority of a county board of revision or hearing board 5133  
shall constitute a quorum to hear and determine any complaint, 5134  
and any vacancy shall not impair the right of the remaining 5135  
members of such board, whether elected officials or appointees, 5136  
to exercise all the powers thereof so long as a majority 5137  
remains. 5138

A member of the county board of revision who is also a 5139  
member of the board of directors of a county land reutilization 5140  
corporation, or who is also a member of the board of county 5141  
commissioners of a county that is an electing subdivision as 5142  
defined in section 5722.01 of the Revised Code, shall not 5143  
participate in or render a decision on any case concerning the 5144  
value of real property owned by the county land reutilization 5145  
corporation or electing subdivision. Each such member shall 5146  
appoint a county official who is not a member of the board of 5147  
directors of the county land reutilization corporation or a 5148  
member of the board of county commissioners of that electing 5149

subdivision, as applicable, to serve in the member's place and 5150  
stead for the purpose of participating in and rendering a 5151  
decision on such a complaint. 5152

Each member of a county board of revision or hearing board 5153  
may administer oaths. 5154

**Sec. 5721.01.** (A) As used in this chapter: 5155

(1) "Delinquent lands" means all lands, including lands 5156  
that are unimproved by any dwelling, upon which delinquent 5157  
taxes, as defined in section 323.01 of the Revised Code, remain 5158  
unpaid at the time a settlement is made between the county 5159  
treasurer and auditor pursuant to division (C) of section 321.24 5160  
of the Revised Code. 5161

(2) ~~"Delinquent vacant lands" means all lands that have~~ 5162  
~~been delinquent lands for at least one year and that are~~ 5163  
~~unimproved by any dwelling.~~ 5164

~~(3) "County land reutilization corporation" means a county~~ 5165  
~~land reutilization corporation organized under Chapter 1724. of~~ 5166  
~~the Revised Code.~~ 5167

(B) As used in sections 5719.04, 5721.03, and 5721.31 of 5168  
the Revised Code and in any other sections of the Revised Code 5169  
to which those sections are applicable, a "newspaper" or 5170  
"newspaper of general circulation" has the same meaning as in 5171  
section 7.12 of the Revised Code. 5172

**Sec. 5721.02.** The office of the county treasurer shall be 5173  
kept open to receive the payment of delinquent real property 5174  
taxes, from the date of the delivery of the delinquent land 5175  
duplicate provided for in section 5721.011 of the Revised Code, 5176  
until the final publication of the delinquent tax list ~~and the~~ 5177  
~~delinquent vacant land tax list~~ as provided in section 5721.03 5178

of the Revised Code, in order that the name of any taxpayer 5179  
appearing on ~~either the~~ list, who prior to seven days before the 5180  
first publication of that list pays the delinquent taxes in 5181  
full, may be stricken from that list and in order that the name 5182  
of each person appearing on ~~either the~~ list, who prior to seven 5183  
days before the publication of that list enters into a 5184  
delinquent tax contract under section 323.31 of the Revised Code 5185  
to pay the delinquent taxes in installments, may be stricken 5186  
from that list or an asterisk may be entered in the margin next 5187  
to the person's name. If payment in full is made subsequent to 5188  
the first publication and prior to seven days before the second 5189  
publication of ~~either the~~ list, the name of the taxpayer shall 5190  
be eliminated from the second publication. 5191

**Sec. 5721.03.** (A) At the time of making the delinquent 5192  
land list, as provided in section 5721.011 of the Revised Code, 5193  
the county auditor shall compile a delinquent tax list 5194  
consisting of all lands on the delinquent land list on which 5195  
taxes have become delinquent at the close of the collection 5196  
period immediately preceding the making of the delinquent land 5197  
list. ~~The auditor shall also compile a delinquent vacant land-~~ 5198  
~~tax list of all delinquent vacant lands prior to the institution-~~ 5199  
~~of any foreclosure and forfeiture actions against delinquent-~~ 5200  
~~vacant lands under section 5721.14 of the Revised Code or any-~~ 5201  
~~foreclosure actions against delinquent vacant lands under-~~ 5202  
~~section 5721.18 of the Revised Code.~~ 5203

The delinquent tax list, ~~and the delinquent vacant land-~~ 5204  
~~tax list if one is compiled,~~ shall contain all of the 5205  
information included on the delinquent land list, except that, 5206  
if the auditor's records show that the name of the person in 5207  
whose name the property currently is listed is not the name that 5208  
appears on the delinquent land list, the name used in the 5209

delinquent tax list ~~or the delinquent vacant land tax list~~ shall 5210  
be the name of the person the auditor's records show as the 5211  
person in whose name the property currently is listed. 5212

Lands that have been included in a previously published 5213  
delinquent tax list shall not be included in the delinquent tax 5214  
list so long as taxes have remained delinquent on such lands for 5215  
the entire intervening time. 5216

In ~~either any delinquent tax list~~, there may be included 5217  
lands that have been omitted in error from a prior list and 5218  
lands with respect to which the auditor has received a 5219  
certification that a delinquent tax contract has become void 5220  
since the publication of the last previously published list, 5221  
provided the name of the owner was stricken from a prior list 5222  
under section 5721.02 of the Revised Code. 5223

(B) (1) The auditor shall cause the delinquent tax list ~~and~~ 5224  
~~the delinquent vacant land tax list, if one is compiled,~~ to be 5225  
published twice within sixty days after the delivery of the 5226  
delinquent land duplicate to the county treasurer. ~~The first~~ 5227  
~~publication shall be made,~~ in a newspaper of general 5228  
circulation in the county, or to be published electronically 5229  
pursuant to section 5721.182 of the Revised Code for a minimum 5230  
of fourteen consecutive days within sixty days after the 5231  
delivery of the delinquent land duplicate to the county 5232  
treasurer. The ~~second publication may be made either in a~~ 5233  
~~newspaper of general circulation in the county or on a web site~~ 5234  
~~maintained or approved by the county. If the second publication~~ 5235  
~~is made on such a web site, the auditor shall remove or cause to~~ 5236  
~~be removed the list or lists from that web site two weeks after~~ 5237  
~~publication.~~ 5238

~~(2) When publication is made in a newspaper of general~~ 5239

~~circulation in the county, the auditor shall comply with the~~ 5240  
~~following requirements:~~ 5241

~~(a) The newspaper shall meet the requirements of section~~ 5242  
7.12 of the Revised Code. The auditor may publish the list ~~or~~ 5243  
~~lists~~ on a preprinted insert in the newspaper. The cost of the 5244  
second newspaper publication, ~~if applicable,~~ of the list shall 5245  
not exceed three-fourths of the cost of the first publication of 5246  
the list ~~or lists~~. 5247

~~(b) The auditor shall insert display notices of the~~ 5248  
forthcoming publication of the delinquent tax list ~~and, if it is~~ 5249  
~~to be published, the delinquent vacant land tax list~~ once a week 5250  
for two consecutive weeks in ~~the a~~ newspaper of general 5251  
circulation in the county or for fourteen days if published 5252  
electronically pursuant to section 5721.182 of the Revised Code. 5253  
The display notices shall contain the times and methods of 5254  
payment of taxes provided by law, including information 5255  
concerning installment payments made in accordance with a 5256  
written delinquent tax contract. The display notice for the 5257  
delinquent tax list also shall include a notice that an interest 5258  
charge will accrue on accounts remaining unpaid after the last 5259  
day of November unless the taxpayer enters into a written 5260  
delinquent tax contract to pay such taxes in installments. ~~The~~ 5261  
~~display notice for the delinquent vacant land tax list, if it is~~ 5262  
~~to be published, also shall include a notice that delinquent~~ 5263  
~~vacant lands in the list are lands on which taxes have remained~~ 5264  
~~unpaid for one year after being certified delinquent, and that~~ 5265  
~~they are subject to foreclosure proceedings as provided in~~ 5266  
~~section 323.25, sections 323.65 to 323.79, or section 5721.18 of~~ 5267  
~~the Revised Code, or foreclosure and forfeiture proceedings as~~ 5268  
~~provided in section 5721.14 of the Revised Code.~~ Each display 5269  
notice also shall state that the lands are subject to a tax 5270

certificate sale under section 5721.32 or 5721.33 of the Revised 5271  
Code or assignment to a county land reutilization corporation, 5272  
as the case may be, and shall include any other information that 5273  
the auditor considers pertinent to the purpose of the notice. 5274  
The display notices shall be furnished by the auditor to the 5275  
newspaper selected to publish the lists at least ten days before 5276  
their first publication. 5277

~~(e) (2) Publication of the list or lists may be made by a 5278  
newspaper in installments, provided the complete publication of 5279  
each list is made twice during the sixty-day period as provided 5280  
in division (B) (1) of this section. 5281~~

~~(3) The There shall be attached to the delinquent tax list 5282  
shall be accompanied by a notice that the delinquent lands will 5283  
be certified for foreclosure by the auditor unless the taxes, 5284  
assessments, interest, and penalties due and owing on them are 5285  
paid. If a delinquent vacant land tax list is to be published, 5286  
it shall be accompanied by a notice that delinquent vacant lands 5287  
will be certified for foreclosure or foreclosure and forfeiture 5288  
by the auditor unless the taxes, assessments, interest, and 5289  
penalties due and owing on them are paid within twenty-eight 5290  
days after the final publication of the notice. 5291~~

(4) The auditor shall review the first publication of each 5292  
list for accuracy and completeness and may correct any errors 5293  
appearing in the list at any time if published electronically, 5294  
or in the second publication, if published in a newspaper. 5295

(5) Nothing in this section prohibits a foreclosure action 5296  
from being brought against a parcel of land under section 5297  
323.25, sections 323.65 to 323.79, or section 5721.18 of the 5298  
Revised Code before the delinquent tax list ~~or delinquent vacant~~ 5299  
~~land tax list~~ that includes the parcel is published pursuant to 5300

division (B) (1) of this section if the list is not published 5301  
within the time prescribed by that division. 5302

(C) For the purposes of section 5721.18 of the Revised 5303  
Code, land is first certified delinquent on the date of the 5304  
certification of the delinquent land list containing that land. 5305

**Sec. 5721.04.** The proper and necessary expenses of 5306  
publishing the delinquent tax lists, ~~delinquent vacant land tax~~ 5307  
~~lists,~~ and display notices provided for by sections 5719.04 and 5308  
5721.03 of the Revised Code shall be paid from the county 5309  
treasury as county expenses are paid, and the board of county 5310  
commissioners shall make provision for them in the annual budget 5311  
of the county submitted to the budget commission, and shall make 5312  
the necessary appropriations. If the board fails to make such 5313  
appropriations, or if an appropriation is insufficient to meet 5314  
such an expense, any person interested may apply to the court of 5315  
common pleas of the county for an allowance to cover the 5316  
expense, and the court shall issue an order instructing the 5317  
county auditor to issue a warrant upon the county treasurer for 5318  
the amount necessary. The order by the court shall be final and 5319  
shall be complied with immediately. 5320

The aggregate amount paid for publication may be 5321  
apportioned by the county auditor among the taxing districts in 5322  
which the lands on each list are located in proportion to the 5323  
amount of delinquent taxes so advertised in such subdivision, or 5324  
the county auditor may charge the property owner of land on a 5325  
list a flat fee established under section 319.54 of the Revised 5326  
Code for the cost of publishing the list and, if the fee is not 5327  
paid, may place the fee upon the tax duplicate as a lien on the 5328  
land, to be collected as other taxes. Thereafter, the auditor, 5329  
in making the auditor's semiannual apportionment of funds, shall 5330

retain at each semiannual apportionment one half the amount 5331  
apportioned to each such taxing district. The amounts retained 5332  
shall be credited to the general fund of the county until the 5333  
aggregate of all amounts paid in the first instance out of the 5334  
treasury have been fully reimbursed. 5335

**Sec. 5721.06.** ~~(A)(1)~~ (A) The form of the notice required 5336  
to be attached to the published delinquent tax list by division 5337  
(B) (3) of section 5721.03 of the Revised Code shall be in 5338  
substance as follows: 5339

"DELINQUENT LAND TAX NOTICE 5340

The lands, lots, and parts of lots returned delinquent by 5341  
the county treasurer of \_\_\_\_\_ county, with the 5342  
taxes, assessments, interest, and penalties, charged against 5343  
them agreeably to law, are contained and described in the 5344  
following list: (Here insert the list with the names of the 5345  
owners of such respective tracts of land or town lots as 5346  
designated on the delinquent tax list. If, prior to seven days 5347  
before the publication of the list, a delinquent tax contract 5348  
has been entered into under section 323.31 of the Revised Code, 5349  
the owner's name may be stricken from the list or designated by 5350  
an asterisk shown in the margin next to the owner's name.) 5351

Notice is hereby given that the whole of such several 5352  
lands, lots, or parts of lots will be certified for foreclosure 5353  
by the county auditor pursuant to law unless the whole of the 5354  
delinquent taxes, assessments, interest, and penalties are paid 5355  
within one year or unless a tax certificate with respect to the 5356  
parcel is sold under section 5721.32 or 5721.33 of the Revised 5357  
Code. The names of persons who have entered into a written 5358  
delinquent tax contract with the county treasurer to discharge 5359  
the delinquency are designated by an asterisk or have been 5360



stricken from the list." 5361

~~(2)~~ (B) If the county treasurer has certified to the 5362  
county auditor that the treasurer intends to offer for sale or 5363  
assign a tax certificate with respect to one or more parcels of 5364  
delinquent land under section 5721.32 or 5721.33 of the Revised 5365  
Code, the form of the notice shall include the following 5366  
statement, appended after the second paragraph of the notice 5367  
prescribed by division ~~(A) (1)~~ (A) of this section: 5368

"Notice also is hereby given that a tax certificate may be 5369  
offered for sale or assigned under section 5721.32 or 5721.33 of 5370  
the Revised Code with respect to those parcels shown on this 5371  
list. If a tax certificate on a parcel is purchased, the 5372  
purchaser of the tax certificate acquires the state's or its 5373  
taxing district's first lien against the property, and an 5374  
additional interest charge of up to eighteen per cent per annum 5375  
shall be assessed against the parcel. In addition, failure by 5376  
the owner of the parcel to redeem the tax certificate may result 5377  
in foreclosure proceedings against the parcel. No tax 5378  
certificate shall be offered for sale if the owner of the parcel 5379  
has either discharged the lien by paying to the county treasurer 5380  
in cash the amount of delinquent taxes, assessments, penalties, 5381  
interest, and charges charged against the property, or has 5382  
entered into a valid delinquent tax contract pursuant to section 5383  
323.31 of the Revised Code to pay those amounts in 5384  
installments." 5385

~~(B) The form of the notice required to be attached to the 5386  
published delinquent vacant land tax list by division (B) (3) of 5387  
section 5721.03 of the Revised Code shall be in substance as 5388  
follows:~~ 5389

~~"DELINQUENT VACANT LAND TAX NOTICE 5390~~

~~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 323.31 of the Revised Code, the owner's name may be stricken from the list or designated by an asterisk shown in the margin next to the owner's name.)~~

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

**Sec. 5721.13.** (A) One year after certification of a delinquent land list, the county auditor shall make in duplicate a certificate, to be known as a delinquent land tax certificate, of each delinquent tract of land, city or town lot, or part of city or town lot contained in the delinquent land list, upon which the taxes, assessments, charges, interest, and penalties have not been paid, describing each tract of land or city or town lot in the same manner as it is described on the delinquent tax list and the amount of the taxes, assessments, charges, interest, and penalties due and unpaid, and stating that the

amount has been certified to the county prosecuting attorney as 5422  
delinquent. The certificate shall be signed by the auditor or 5423  
~~his~~ the auditor's deputy, and the original certificate shall be 5424  
filed with the prosecuting attorney. 5425

~~(B) (1) Twenty-eight days after the final publication of 5426  
the delinquent vacant land tax list pursuant to section 5721.03- 5427  
of the Revised Code if such list was published, the county 5428  
auditor shall make in duplicate a certificate, to be known as 5429  
the delinquent vacant land tax certificate, for each tract of 5430  
land contained in the delinquent vacant land tax list upon which 5431  
the taxes, assessments, charges, interest, and penalties have 5432  
not been paid. The certificate shall describe each tract of land 5433  
in the same manner as it is described in the list and the amount 5434  
of taxes, assessments, charges, interest, and penalties due and 5435  
unpaid. The certificate also shall state that the tract of land 5436  
identified in it has been certified to the county prosecuting 5437  
attorney for foreclosure as provided in section 323.25 or 5438  
5721.18 of the Revised Code, or for foreclosure and forfeiture 5439  
as provided in section 5721.14 of the Revised Code. The 5440  
certificate shall be signed by the auditor or his deputy, and 5441  
the original certificate shall be filed with the prosecuting 5442  
attorney. 5443~~

~~(2) The auditor shall determine the fair market value of 5444  
each tract of land for which he prepares a certificate under 5445  
division (B) (1) of this section and shall compare that value to 5446  
the total amount of the delinquent taxes, assessments, charges, 5447  
interest, and penalties levied against that tract of land. If 5448  
the auditor determines that the delinquent taxes, assessments, 5449  
charges, interest, and penalties levied against the tract of 5450  
land exceed its fair market value, he shall include a statement 5451  
of that fact and the fair market value of the tract of land in 5452~~

~~the delinquent vacant land tax certificate.~~ 5453

~~(C)~~ (B) In lieu of making a separate delinquent land tax 5454  
certificate ~~or delinquent vacant land tax certificate~~ for each 5455  
delinquent tract, lot, or part of lot contained in the 5456  
delinquent land list ~~and for each tract of delinquent vacant~~ 5457  
~~land contained in the delinquent vacant land tax list,~~ the 5458  
county auditor may compile in duplicate a master list of 5459  
delinquent tracts ~~and a master list of delinquent vacant tracts,~~ 5460  
~~each of which~~ contains the same information with respect to each 5461  
such tract, lot, or part of lot that is required on a delinquent 5462  
land tax certificate ~~or a delinquent vacant land tax~~ 5463  
~~certificate.~~ The auditor shall sign ~~each~~ the master list and 5464  
file ~~each~~ the original list with the county prosecuting 5465  
attorney. 5466

**Sec. 5721.17.** (A) Upon the delivery by the county auditor 5467  
of a delinquent land tax certificate for, ~~a delinquent vacant~~ 5468  
~~land tax certificate for,~~ or a master list of ~~delinquent vacant~~ 5469  
~~tracts or delinquent tracts~~ that includes, any property on which 5470  
is located a building subject to a receivership under section 5471  
3767.41 of the Revised Code, the prosecuting attorney may 5472  
institute a foreclosure proceeding under section 5721.18 of the 5473  
Revised Code ~~or a foreclosure and forfeiture proceeding under~~ 5474  
~~section 5721.14 of the Revised Code.~~ The proceeds resulting from 5475  
the sale of that property pursuant to a foreclosure or 5476  
forfeiture sale shall be distributed in the order set forth in 5477  
division (B) ~~(1) or (2)~~ of this section. 5478

(B) ~~(1)~~ In rendering its judgment in a foreclosure 5479  
proceeding under section 5721.18 of the Revised Code that 5480  
relates to property as described in division (A) of this section 5481  
and in ordering the distribution of the proceeds of the 5482

resulting foreclosure sale, a court shall comply with sections 5483  
5721.18 and 5721.19 of the Revised Code, except that the court 5484  
shall order that the proceeds of the sale shall be distributed 5485  
in the following order of priority: 5486

~~(a)~~ (1) First, in satisfaction of any notes issued by the 5487  
receiver pursuant to division (F) of section 3767.41 of the 5488  
Revised Code, in their order of priority; 5489

~~(b)~~ (2) Second, any unreimbursed expenses and other 5490  
amounts paid in accordance with division (F) of section 3767.41 5491  
of the Revised Code by the receiver, and the fees of the 5492  
receiver approved pursuant to division (H) (1) of that section; 5493

~~(c)~~ (3) Third, any remaining proceeds in the order set 5494  
forth in division (D) of section 5721.19 of the Revised Code. 5495

~~(2) In rendering its judgment in a foreclosure and 5496  
forfeiture proceeding under section 5721.14 of the Revised Code 5497  
that relates to property as described in division (A) of this 5498  
section and in ordering the distribution of the proceeds of the 5499  
resulting forfeiture sale, a court shall comply with sections 5500  
5721.14 and 5721.16 and Chapter 5723. of the Revised Code, 5501  
except that the court shall order that the proceeds of the sale 5502  
shall be distributed in the following order of priority: 5503~~

~~(a) First, in satisfaction of any notes issued by the 5504  
receiver pursuant to division (F) of section 3767.41 of the 5505  
Revised Code, in their order of priority; 5506~~

~~(b) Second, any unreimbursed expenses and other amounts 5507  
paid in accordance with division (F) of section 3767.41 of the 5508  
Revised Code by the receiver, and the fees of the receiver 5509  
approved pursuant to division (H) (1) of that section; 5510~~

~~(c) Third, any remaining proceeds in the order set forth 5511~~

~~in division (A) of section 5723.18 of the Revised Code.~~ 5512

~~(C) If, after the distribution of available proceeds~~ 5513  
~~pursuant to division (B) (1) or (2) of this section, the proceeds~~ 5514  
~~from the foreclosure or forfeiture sale are insufficient to pay~~ 5515  
~~in full the notes, unreimbursed expenses and other amounts, and~~ 5516  
~~fees described in divisions (B) (1) (a) and (b) or (B) (2) (a) and~~ 5517  
~~(b) of this section, and the amounts due under division (D) of~~ 5518  
~~section 5721.19 or division (A) of section 5723.18 of the~~ 5519  
~~Revised Code, the court shall enter a deficiency judgment for~~ 5520  
~~the unpaid amount pursuant to section 5721.192 of the Revised~~ 5521  
~~Code.~~ 5522

~~(D) When property as described in division (A) of this~~ 5523  
~~section is the subject of a foreclosure proceeding under section~~ 5524  
~~5721.18 of the Revised Code or a foreclosure and forfeiture~~ 5525  
~~proceeding under section 5721.14 of the Revised Code, the notice~~ 5526  
~~of foreclosure set forth in division (B) of section 5721.181 of~~ 5527  
~~the Revised Code and the notice set forth in division (C) of~~ 5528  
~~that section, the notice of foreclosure and forfeiture set forth~~ 5529  
~~in division (B) of section 5721.15 of the Revised Code and the~~ 5530  
~~notice set forth in division (C) of that section, and the~~ 5531  
~~advertisements for sale set forth in sections 5721.191 and~~ 5532  
~~5723.10 of the Revised Code shall be modified to reflect the~~ 5533  
~~provisions of divisions division (B) and (C) of this section.~~ 5534

**Sec. 5721.18.** The county prosecuting attorney, upon the 5535  
delivery to the prosecuting attorney by the county auditor of a 5536  
delinquent land ~~or delinquent vacant land tax certificate,~~ or of 5537  
a master list of delinquent ~~or delinquent vacant~~ tracts, shall 5538  
institute a foreclosure proceeding under this section in the 5539  
name of the county treasurer to foreclose the lien of the state, 5540  
in any court with jurisdiction ~~or in the county board of~~ 5541

~~revision with jurisdiction pursuant to section 323.66 of the~~ 5542  
~~Revised Code~~, unless the taxes, assessments, charges, penalties, 5543  
and interest are paid prior to the time a complaint is filed, or 5544  
unless a foreclosure ~~or foreclosure and forfeiture~~ action has 5545  
been or will be instituted under section 323.25, or sections 5546  
323.65 to 323.79, ~~or section 5721.14~~ of the Revised Code. If the 5547  
delinquent land ~~or delinquent vacant land~~ tax certificate or the 5548  
master list of delinquent ~~or delinquent vacant~~ tracts lists 5549  
minerals or rights to minerals listed pursuant to sections 5550  
5713.04, 5713.05, and 5713.06 of the Revised Code, the county 5551  
prosecuting attorney may institute a foreclosure proceeding in 5552  
the name of the county treasurer, in any court with 5553  
jurisdiction, to foreclose the lien of the state against such 5554  
minerals or rights to minerals, unless the taxes, assessments, 5555  
charges, penalties, and interest are paid prior to the time the 5556  
complaint is filed, ~~or unless a foreclosure or foreclosure and~~ 5557  
~~forfeiture action has been or will be instituted under section~~ 5558  
~~323.25, sections 323.65 to 323.79, or section 5721.14 of the~~ 5559  
~~Revised Code.~~ 5560

Nothing in this section or section 5721.03 of the Revised 5561  
Code prohibits the prosecuting attorney from instituting a 5562  
proceeding under this section before the delinquent tax list ~~or~~ 5563  
~~delinquent vacant land tax list~~ that includes the parcel is 5564  
published pursuant to division (B) of section 5721.03 of the 5565  
Revised Code if the list is not published within the time 5566  
prescribed by that division. The prosecuting attorney shall 5567  
prosecute the proceeding to final judgment and satisfaction. 5568  
Within ten days after obtaining a judgment, the prosecuting 5569  
attorney shall notify the treasurer in writing that judgment has 5570  
been rendered. If there is a copy of a written delinquent tax 5571  
contract attached to the certificate or an asterisk next to an 5572

entry on the master list, or if a copy of a delinquent tax 5573  
contract is received from the auditor prior to the commencement 5574  
of the proceeding under this section, the prosecuting attorney 5575  
shall not institute the proceeding under this section, unless 5576  
the prosecuting attorney receives a certification of the 5577  
treasurer that the delinquent tax contract has become void. 5578

(A) This division applies to all foreclosure proceedings 5579  
not instituted and prosecuted under section 323.25 of the 5580  
Revised Code or division (B) or (C) of this section. The 5581  
foreclosure proceedings shall be instituted and prosecuted in 5582  
the same manner as is provided by law for the foreclosure of 5583  
mortgages on land, except that, if service by publication is 5584  
necessary, such publication shall be made once a week for three 5585  
consecutive weeks instead of as provided by the Rules of Civil 5586  
Procedure, and the service shall be complete at the expiration 5587  
of three weeks after the date of the first publication or 5588  
published electronically for fourteen consecutive days pursuant 5589  
to section 5721.182 of the Revised Code. In any proceeding 5590  
prosecuted under this section, if the prosecuting attorney 5591  
determines that service upon a defendant may be obtained 5592  
ultimately only by publication, the prosecuting attorney may 5593  
cause service to be made simultaneously by certified mail, 5594  
return receipt requested, ordinary mail, and publication. 5595

In any county that has adopted a permanent parcel number 5596  
system, the parcel may be described in the notice by parcel 5597  
number only, instead of also with a complete legal description, 5598  
if the prosecuting attorney determines that the publication of 5599  
the complete legal description is not necessary to provide 5600  
reasonable notice of the foreclosure proceeding to the 5601  
interested parties. If the complete legal description is not 5602  
published, the notice shall indicate where the complete legal 5603



description may be obtained. 5604

It is sufficient, having been made a proper party to the 5605  
foreclosure proceeding, for the treasurer to allege in the 5606  
treasurer's complaint that the certificate or master list has 5607  
been duly filed by the auditor, that the amount of money 5608  
appearing to be due and unpaid is due and unpaid, and that there 5609  
is a lien against the property described in the certificate or 5610  
master list, without setting forth in the complaint any other or 5611  
special matter relating to the foreclosure proceeding. The 5612  
prayer of the complaint shall be that the court ~~or the county~~ 5613  
~~board of revision with jurisdiction pursuant to section 323.66~~ 5614  
~~of the Revised Code~~ issue an order that the property be sold or 5615  
conveyed by the sheriff ~~or otherwise be disposed of,~~ and the 5616  
equity of redemption be extinguished, according to the 5617  
~~alternative redemption procedures prescribed in sections 323.65~~ 5618  
~~to 323.79 of the Revised Code,~~ or, if the action is in the 5619  
municipal court by the bailiff, in the manner provided in 5620  
section 5721.19 of the Revised Code. 5621

In the foreclosure proceeding, the treasurer may join in 5622  
one action any number of lots or lands, but the decree shall be 5623  
rendered separately, and any proceedings may be severed, in the 5624  
discretion of the court ~~or board of revision,~~ for the purpose of 5625  
trial or appeal, and the court ~~or board of revision~~ shall make 5626  
such order for the payment of costs as is considered proper. The 5627  
certificate or master list filed by the auditor with the 5628  
prosecuting attorney is prima-facie evidence at the trial of the 5629  
foreclosure action of the amount and validity of the taxes, 5630  
assessments, charges, penalties, and interest appearing due and 5631  
unpaid and of their nonpayment. 5632

(B) Foreclosure proceedings constituting an action in rem 5633

may be commenced by the filing of a complaint after the end of 5634  
the second year from the date on which the delinquency was first 5635  
certified by the auditor. Prior to filing such an action in rem, 5636  
the prosecuting attorney shall cause a title search to be 5637  
conducted for the purpose of identifying any lienholders or 5638  
other persons with interests in the property subject to 5639  
foreclosure. Following the title search, the action in rem shall 5640  
be instituted by filing in the office of the clerk of a court 5641  
with jurisdiction a complaint bearing a caption substantially in 5642  
the form set forth in division (A) of section 5721.181 of the 5643  
Revised Code. 5644

Any number of parcels may be joined in one action. Each 5645  
separate parcel included in a complaint shall be given a serial 5646  
number and shall be separately indexed and docketed by the clerk 5647  
of the court in a book kept by the clerk for such purpose. A 5648  
complaint shall contain the permanent parcel number of each 5649  
parcel included in it, the full street address of the parcel 5650  
when available, a description of the parcel as set forth in the 5651  
certificate or master list, the name and address of the last 5652  
known owner of the parcel if they appear on the general tax 5653  
list, the name and address of each lienholder and other person 5654  
with an interest in the parcel identified in the title search 5655  
relating to the parcel that is required by this division, and 5656  
the amount of taxes, assessments, charges, penalties, and 5657  
interest due and unpaid with respect to the parcel. It is 5658  
sufficient for the treasurer to allege in the complaint that the 5659  
certificate or master list has been duly filed by the auditor 5660  
with respect to each parcel listed, that the amount of money 5661  
with respect to each parcel appearing to be due and unpaid is 5662  
due and unpaid, and that there is a lien against each parcel, 5663  
without setting forth any other or special matters. The prayer 5664

of the complaint shall be that the court issue an order that the 5665  
land described in the complaint be sold in the manner provided 5666  
in section 5721.19 of the Revised Code. 5667

(1) Within thirty days after the filing of a complaint, 5668  
the clerk of the court in which the complaint was filed shall 5669  
cause a notice of foreclosure substantially in the form of the 5670  
notice set forth in division (B) of section 5721.181 of the 5671  
Revised Code to be published once a week for three consecutive 5672  
weeks in a newspaper of general circulation in the county or 5673  
published electronically for fourteen consecutive days pursuant 5674  
to section 5721.182 of the Revised Code. The newspaper shall 5675  
meet the requirements of section 7.12 of the Revised Code. In 5676  
any county that has adopted a permanent parcel number system, 5677  
the parcel may be described in the notice by parcel number only, 5678  
instead of also with a complete legal description, if the 5679  
prosecuting attorney determines that the publication of the 5680  
complete legal description is not necessary to provide 5681  
reasonable notice of the foreclosure proceeding to the 5682  
interested parties. If the complete legal description is not 5683  
published, the notice shall indicate where the complete legal 5684  
description may be obtained. 5685

After the third publication in the newspaper or fourteen 5686  
consecutive days if published electronically, the publisher 5687  
shall file with the clerk of the court an affidavit stating the 5688  
fact of the publication and including a copy of the notice of 5689  
foreclosure as published. Service of process for purposes of the 5690  
action in rem shall be considered as complete on the last date 5691  
of ~~the last~~ publication. 5692

Within thirty days after the filing of a complaint and 5693  
before the final date of publication of the notice of 5694

foreclosure, the clerk of the court also shall cause a copy of a 5695  
notice substantially in the form of the notice set forth in 5696  
division (C) of section 5721.181 of the Revised Code to be 5697  
mailed by certified mail, with postage prepaid, to each person 5698  
named in the complaint as being the last known owner of a parcel 5699  
included in it, or as being a lienholder or other person with an 5700  
interest in a parcel included in it. The notice shall be sent to 5701  
the address of each such person, as set forth in the complaint, 5702  
and the clerk shall enter the fact of such mailing upon the 5703  
appearance docket. If the name and address of the last known 5704  
owner of a parcel included in a complaint is not set forth in 5705  
it, the auditor shall file an affidavit with the clerk stating 5706  
that the name and address of the last known owner does not 5707  
appear on the general tax list. 5708

(2) (a) An answer may be filed in an action in rem under 5709  
this division by any person owning or claiming any right, title, 5710  
or interest in, or lien upon, any parcel described in the 5711  
complaint. The answer shall contain the caption and number of 5712  
the action and the serial number of the parcel concerned. The 5713  
answer shall set forth the nature and amount of interest claimed 5714  
in the parcel and any defense or objection to the foreclosure of 5715  
the lien of the state for delinquent taxes, assessments, 5716  
charges, penalties, and interest as shown in the complaint. The 5717  
answer shall be filed in the office of the clerk of the court, 5718  
and a copy of the answer shall be served on the prosecuting 5719  
attorney, not later than twenty-eight days after the date of 5720  
final publication of the notice of foreclosure. If an answer is 5721  
not filed within such time, a default judgment may be taken as 5722  
to any parcel included in a complaint as to which no answer has 5723  
been filed. A default judgment is valid and effective with 5724  
respect to all persons owning or claiming any right, title, or 5725

interest in, or lien upon, any such parcel, notwithstanding that 5726  
one or more of such persons are minors, incompetents, absentees 5727  
or nonresidents of the state, or convicts in confinement. 5728

(b) (i) A receiver appointed pursuant to divisions (C) (2) 5729  
and (3) of section 3767.41 of the Revised Code may file an 5730  
answer pursuant to division (B) (2) (a) of this section, but is 5731  
not required to do so as a condition of receiving proceeds in a 5732  
distribution under division (B) ~~(1)~~ of section 5721.17 of the 5733  
Revised Code. 5734

(ii) When a receivership under section 3767.41 of the 5735  
Revised Code is associated with a parcel, the notice of 5736  
foreclosure set forth in division (B) of section 5721.181 of the 5737  
Revised Code and the notice set forth in division (C) of that 5738  
section shall be modified to reflect the provisions of division 5739  
(B) (2) (b) (i) of this section. 5740

(3) At the trial of an action in rem under this division, 5741  
the certificate or master list filed by the auditor with the 5742  
prosecuting attorney shall be prima-facie evidence of the amount 5743  
and validity of the taxes, assessments, charges, penalties, and 5744  
interest appearing due and unpaid on the parcel to which the 5745  
certificate or master list relates and their nonpayment. If an 5746  
answer is properly filed, the court may, in its discretion, and 5747  
shall, at the request of the person filing the answer, grant a 5748  
severance of the proceedings as to any parcel described in such 5749  
answer for purposes of trial or appeal. 5750

(C) In addition to the actions in rem authorized under 5751  
division (B) of this section ~~and section 5721.14 of the Revised~~ 5752  
~~Code~~, an action in rem may be commenced under this division. An 5753  
action commenced under this division shall conform to all of the 5754  
requirements of division (B) of this section except as follows: 5755

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

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

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

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

"If pursuant to the action the parcel is sold, the sale shall not affect or extinguish any lien or encumbrance with

respect to the parcel other than a receiver's lien and other 5786  
than the lien for land taxes, assessments, charges, interest, 5787  
and penalties for which the lien is foreclosed and in 5788  
satisfaction of which the property is sold. All other liens and 5789  
encumbrances with respect to the parcel shall survive the sale." 5790

(b) The notice to the owner, lienholders, and other 5791  
persons with an interest in a parcel shall be a notice only to 5792  
the owner and to any receiver under section 3767.41 of the 5793  
Revised Code, and the last two sentences of the notice shall be 5794  
omitted. 5795

(4) As used in this division, a "receiver's lien" means 5796  
the lien of a receiver appointed pursuant to divisions (C) (2) 5797  
and (3) of section 3767.41 of the Revised Code that is acquired 5798  
pursuant to division (H) (2) (b) of that section for any 5799  
unreimbursed expenses and other amounts paid in accordance with 5800  
division (F) of that section by the receiver and for the fees of 5801  
the receiver approved pursuant to division (H) (1) of that 5802  
section. 5803

(D) The conveyance by the owner of any parcel against 5804  
which a complaint has been filed pursuant to this section at any 5805  
time after the date of publication of the parcel on the 5806  
delinquent tax list but before the date of a judgment of 5807  
foreclosure pursuant to section 5721.19 of the Revised Code 5808  
shall not nullify the right of the county to proceed with the 5809  
foreclosure. 5810

Sec. 5721.182. (A) As used in this section: 5811

(1) "Electronic publication" or "electronically publish" 5812  
means the public advertisement of a legal notice in hypertext 5813  
markup language format (html), portable document format (pdf), 5814

or an equivalent or successor language format or image format, 5815  
on an official internet web site of a government agency. 5816

(2) "Government agency" or "agency" means any county clerk 5817  
of courts, county treasurer, county auditor, county prosecutor, 5818  
county sheriff, the government of a county through its board of 5819  
county commissioners or county executive, or a county land 5820  
reutilization corporation organized under Chapter 1724. of the 5821  
Revised Code. 5822

(3) "Legal notice" or "notice" means any notice required 5823  
under Chapters 323., 5721., or 5723. of the Revised Code, or any 5824  
court or other rule, including rule 4 of the Rules of Civil 5825  
Procedure, that is given by way of an advertisement in a 5826  
newspaper of general circulation. 5827

(4) "Notice web site" means an internet web site that is 5828  
maintained by a government agency, or by a third party under a 5829  
contract with the agency, that is contained within an official 5830  
internet web site, and that contains links to the legal notices 5831  
electronically published by the agency. 5832

(5) "Official internet web site" means the internet 5833  
location designated by a government agency as its primary source 5834  
of information about the agency on the internet. 5835

(B) (1) This section applies to tax foreclosure proceedings 5836  
filed under sections 323.25, 323.65 to 323.79, and division (A) 5837  
of section 5721.18 of the Revised Code and other legal notices 5838  
prescribed in Chapters 5721. and 5723. of the Revised Code. 5839

Notwithstanding any provisions of law to the contrary, a 5840  
government agency required to publish a legal notice in one or 5841  
more newspapers for a purpose associated with the collection or 5842  
enforcement of real or personal property taxes may satisfy that 5843



requirement by causing the required legal notice to be 5844  
electronically published on a notice web site instead of 5845  
publication in a newspaper. The type of notice that may be 5846  
electronically published may include, but is not limited to, any 5847  
of the following: 5848

(a) Tax delinquencies; 5849

(b) Tax foreclosure sheriff's sale; 5850

(c) Service of notice and summons; 5851

(d) Any process upon unknown defendants under rule 4 of 5852  
the Rules of Civil Procedure or defendants who cannot be found 5853  
whenever a government agency is required by law to publish a 5854  
legal notice in one or more newspapers. 5855

(2) Any electronic notice provided pursuant to this 5856  
section shall be accessible through a link to such electronic 5857  
notice on the official internet web site of any of the following 5858  
government agencies: 5859

(a) The county prosecutor; 5860

(b) The county treasurer; 5861

(c) The county auditor; 5862

(d) The county sheriff; 5863

(e) The county clerk of courts; 5864

(f) A county land reutilization corporation. 5865

(3) In order to serve the parties required to be served by 5866  
publication, the electronic publication shall contain or provide 5867  
the following: 5868

(a) Substantially the same information required had the 5869

legal notice been published in a newspaper; 5870

(b) If the notice is associated with a tax foreclosure 5871  
court action, all of the following: 5872

(i) The case number of the tax foreclosure action; 5873

(ii) The name of the plaintiff; 5874

(iii) The name of at least one of the defendants; 5875

(iv) The parcel number of the parcel being foreclosed 5876  
upon. 5877

(C) The government agency's official internet web site 5878  
shall prominently display a link to the notice web site, which 5879  
shall be an index web page containing the list of the current 5880  
legal notices of the agency with links to the full text of those 5881  
notices required in this section. 5882

(D) The official internet web site with a link to the 5883  
notice web site, as well the notice web site itself, shall 5884  
contain an electronic mail link or address to submit 5885  
communication to the government agency if any legal notice is 5886  
inaccessible or the legal notice is substantially deficient. 5887  
Responses to any such communications shall be made by the 5888  
government agency and such communications and responses shall 5889  
remain archived and stored for at least three years. 5890

(E) Whenever an electronically published legal notice is 5891  
inaccessible for twenty-five per cent or more of the publication 5892  
time frame provided by law, the legal notice shall be 5893  
electronically published for the entirety of that time frame 5894  
beginning anew from the day on which the access to the notice is 5895  
restored, and the action for which the legal notice is required 5896  
shall be delayed accordingly. 5897

(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. 5898  
5899  
5900  
5901

(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. 5902  
5903  
5904  
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(H) Proof of publication of an electronically published legal notice for the purpose of complying with public notice requirements shall be satisfied and deemed conclusive upon the submission of an affidavit, certification, or other attestation by any person required to provide the same in the same manner as required had the electronic notice been published in a newspaper, or as otherwise provided in rule 4 of the Rules of Civil Procedure. 5906  
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(I) When a government agency is authorized or directed by a statute or court of competent jurisdiction to make sales of real property, the agency, unless otherwise specifically directed or authorized by law, before making the sale, may give notice of the time and place of the sale by electronic notice as prescribed in this section by publishing such notice on the agency's notice web site. 5914  
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(J) (1) Government agencies may agree amongst themselves which one or more shall serve as the government agency that will serve as the official internet web site and notice web site provider. 5921  
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5923  
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(2) When a government agency serves as the government agency for which other government agencies publish required 5925  
5926

legal notices, such agency may charge such other agencies a 5927  
reasonable fee that may be taxed as costs in the tax foreclosure 5928  
proceeding. In the case of posting notice of summons and 5929  
complaint, or in the case of bulk postings, the government 5930  
agencies shall mutually agree on an amount. Such amount shall 5931  
not be less than two hundred dollars per notice, nor greater 5932  
than one thousand dollars per notice. 5933

(K) Subject to division (F) of this section, a government 5934  
agency desiring to terminate providing the electronic posting of 5935  
legal notices under division (B) or (I) of this section may do 5936  
so only upon publishing a sixty-day notice on its existing 5937  
official internet web site, and publishing within such sixty-day 5938  
time period, such notice of termination for three consecutive 5939  
weeks in a paper of general circulation in the county. At the 5940  
expiration of such sixty-day electronic notice, the government 5941  
agency may terminate electronic posting of legal notices, or 5942  
another government agency may provide such electronic posting as 5943  
prescribed in this section. 5944

**Sec. 5721.183.** (A) In any foreclosure action instituted 5945  
pursuant to section 323.25, 323.65 to 323.79, or 5721.18 of the 5946  
Revised Code in which a county land reutilization corporation, 5947  
county, municipality, or township determines that the property 5948  
being foreclosed upon is nonproductive land as defined in 5949  
section 5722.01 of the Revised Code or abandoned land as defined 5950  
in section 323.65 of the Revised Code, a county land 5951  
reutilization corporation, county, municipality, or township may 5952  
enter in and upon the property, including any buildings or other 5953  
structures located on the property, for the purpose of 5954  
inspecting the property. The inspection shall be for the 5955  
purposes of assessing the property for environmental, health, or 5956  
safety purposes, or for the presence of nuisance conditions 5957

under section 505.86, 505.87, 715.26, 715.261, or 3767.05 of the 5958  
Revised Code. Such entry into the property may be made by 5959  
employees or designated agents of the county land reutilization 5960  
corporation, county, municipality, or township, and does not 5961  
require a search warrant from any court. 5962

(B) (1) Prior to entering the property pursuant to division 5963  
(A) of this section, a county land reutilization corporation, 5964  
county, municipality, or township shall file a notice with the 5965  
court or board of revision in which the action is pending 5966  
indicating it has determined that the property is nonproductive 5967  
land or abandoned land and that it intends to inspect the 5968  
property. A county land reutilization corporation, county, 5969  
municipality, or township that files a notice under this 5970  
division is not required to intervene in the action to which the 5971  
notice relates but shall file the notice in the same manner as 5972  
would a party to the action. Upon filing the notice, the county 5973  
land reutilization corporation, county, municipality, or 5974  
township shall serve a copy of the notice upon all parties, 5975  
except any party deemed to be in default under division (D) of 5976  
section 323.69 of the Revised Code. 5977

(2) Upon the filing and service of such notice under 5978  
division (B) (1) of this section, entry into or upon the property 5979  
shall be permitted until any of the following: 5980

(a) The foreclosure action is dismissed. 5981

(b) One or more owners of title of record appear in the 5982  
foreclosure action and show by clear and convincing evidence 5983  
that the property is occupied. 5984

(c) Any date provided by the court or board of revision; 5985

(d) Journalization of an adjudication of foreclosure. 5986

(3) All inspections shall occur only on weekdays between 5987  
the hours of eight a.m. and five p.m. 5988

(C) Upon completion of an inspection authorized under this 5989  
section, a county land reutilization corporation, county, 5990  
municipality, or township shall secure the property at such 5991  
locations as where access was procured, and shall do so in a 5992  
manner substantially equal to or greater than how the property 5993  
was secured at the time of entry. 5994

(D) An inspection by a county land reutilization 5995  
corporation, county, municipality, or township in compliance 5996  
with this section shall not constitute the exercise of dominion 5997  
or control, or the right thereof by the corporation, county, 5998  
municipality, or township. 5999

(E) (1) A county land reutilization corporation, county, 6000  
municipality, or township that performs an inspection under this 6001  
section shall be immune under Chapter 2744. of the Revised Code 6002  
from liability in damages in a civil action for injury, death, 6003  
or loss to person or property allegedly caused by any act or 6004  
omission of the county land reutilization corporation, county, 6005  
municipality, or township or an employee or agent of the county 6006  
land reutilization, county, municipality, or township in 6007  
connection with the inspection. 6008

(2) A county land reutilization corporation, county, 6009  
municipality, or township or an employee or agent of the county 6010  
land reutilization, county, municipality, or township that 6011  
performs an inspection under this section shall not be liable 6012  
for any cause of action under the Revised Code or common law for 6013  
criminal or civil trespass, construction eviction, unlawful 6014  
entry, or conversion in connection with the inspection. 6015

**Sec. 5721.19.** (A) In its judgment of foreclosure rendered 6016  
with respect to actions filed pursuant to section 5721.18 of the 6017  
Revised Code, the court ~~or the county board of revision with~~ 6018  
~~jurisdiction pursuant to section 323.66 of the Revised Code~~ 6019  
shall enter a finding with respect to each parcel of the amount 6020  
of the taxes, assessments, charges, penalties, and interest, and 6021  
the costs incurred in the foreclosure proceeding instituted 6022  
against it, that are due and unpaid. The court ~~or the county~~ 6023  
~~board of revision~~ shall order such premises to be transferred 6024  
pursuant to division (I) of this section or section 323.78 of 6025  
the Revised Code or may order each parcel to be sold, without 6026  
appraisal, for not less than either of the following: 6027

(1) The ~~fair market appraised~~ value of the parcel for 6028  
taxation purposes, as determined by the county auditor, plus the 6029  
costs incurred in the foreclosure proceeding; 6030

(2) The total amount of the finding entered by the court 6031  
~~or the county board of revision~~, including all taxes, 6032  
assessments, charges, penalties, and interest payable subsequent 6033  
to the delivery to the county prosecuting attorney of the 6034  
delinquent land tax certificate or master list of delinquent 6035  
tracts and prior to the transfer of the deed of the parcel to 6036  
the purchaser following confirmation of sale, plus the costs 6037  
incurred in the foreclosure proceeding. For purposes of 6038  
determining such amount, the county treasurer may estimate the 6039  
amount of taxes, assessments, interest, penalties, and costs 6040  
that will be payable at the time the deed of the property is 6041  
transferred to the purchaser. 6042

Notwithstanding the minimum sales price provisions of 6043  
divisions (A) (1) and (2) of this section to the contrary, a 6044  
parcel sold pursuant to this section shall not be sold for less 6045

than the amount described in division (A) (2) of this section if 6046  
the highest bidder is the owner of record of the parcel 6047  
immediately prior to the judgment of foreclosure or a member of 6048  
the following class of parties connected to that owner: a member 6049  
of that owner's immediate family, a person with a power of 6050  
attorney appointed by that owner who subsequently transfers the 6051  
parcel to the owner, a sole proprietorship owned by that owner 6052  
or a member of that owner's immediate family, or a partnership, 6053  
trust, business trust, corporation, or association in which the 6054  
owner or a member of the owner's immediate family owns or 6055  
controls directly or indirectly more than fifty per cent. If a 6056  
parcel sells for less than the amount described in division (A) 6057  
(2) of this section, the officer conducting the sale shall 6058  
require the buyer to complete an affidavit stating that the 6059  
buyer is not the owner of record immediately prior to the 6060  
judgment of foreclosure or a member of the specified class of 6061  
parties connected to that owner, and the affidavit shall become 6062  
part of the court records of the proceeding. If the county 6063  
auditor discovers within three years after the date of the sale 6064  
that a parcel was sold to that owner or a member of the 6065  
specified class of parties connected to that owner for a price 6066  
less than the amount so described, and if the parcel is still 6067  
owned by that owner or a member of the specified class of 6068  
parties connected to that owner, the auditor within thirty days 6069  
after such discovery shall add the difference between that 6070  
amount and the sale price to the amount of taxes that then stand 6071  
charged against the parcel and is payable at the next succeeding 6072  
date for payment of real property taxes. As used in this 6073  
paragraph, "immediate family" means a spouse who resides in the 6074  
same household and children. 6075

(B) Each parcel affected by the court's finding and order 6076



of sale shall be separately sold, unless the court orders any of 6077  
such parcels to be sold together. 6078

Each parcel shall be advertised and sold by the officer to 6079  
whom the order of sale is directed in the manner provided by law 6080  
for the sale of real property on execution. The advertisement 6081  
for sale of each parcel shall be published once a week for three 6082  
consecutive weeks or published electronically for fourteen 6083  
consecutive days pursuant to section 5721.182 of the Revised 6084  
Code and, if a second sale may be required, shall include the 6085  
date on which ~~a~~ the second sale will be conducted if no bid is 6086  
accepted at the first sale. Any number of parcels may be 6087  
included in one advertisement. 6088

The notice of the advertisement shall be substantially in 6089  
the form of the notice set forth in section 5721.191 of the 6090  
Revised Code. In any county that has adopted a permanent parcel 6091  
number system, the parcel may be described in the notice by 6092  
parcel number only, instead of also with a complete legal 6093  
description, if the prosecuting attorney determines that the 6094  
publication of the complete legal description is not necessary 6095  
to provide reasonable notice of the foreclosure sale to 6096  
potential bidders. If the complete legal description is not 6097  
published, the notice shall indicate where the complete legal 6098  
description may be obtained. 6099

(C) (1) Whenever the officer charged to conduct the sale 6100  
offers any parcel for sale the officer first shall read aloud a 6101  
complete legal description of the parcel, or in the alternative, 6102  
may read aloud only a summary description, including the 6103  
complete street address of the parcel, if any, and a parcel 6104  
number if the county has adopted a permanent parcel number 6105  
system and if the advertising notice prepared pursuant to this 6106

section includes a complete legal description or indicates where 6107  
the complete legal description may be obtained. Whenever the 6108  
officer charged to conduct the sale offers any parcel for sale 6109  
and no bids are made equal to the lesser of the amounts 6110  
described in divisions (A) (1) and (2) of this section and a 6111  
second sale is required by law, the officer shall adjourn the 6112  
sale of the parcel to the second date that was specified in the 6113  
advertisement of sale. The second date shall be not less than 6114  
two weeks or more than six weeks from the day on which the 6115  
parcel was first offered for sale. The second sale shall be held 6116  
at the same place and commence at the same time as set forth in 6117  
the advertisement of sale. The officer shall offer any parcel 6118  
not sold at the first sale. Upon the conclusion of any sale, or 6119  
if any parcel remains unsold after being offered at two sales or 6120  
one sale in the case of abandoned land as defined in section 6121  
323.65 of the Revised Code or nonproductive land as defined in 6122  
section 5722.01 of the Revised Code, the officer conducting the 6123  
sale shall report the results to the court. 6124

(2) (a) If a parcel remains unsold after being offered at 6125  
two sales, or one sale in the case of abandoned lands ~~foreclosed~~ 6126  
~~under sections 323.65 to 323.79 of the Revised Code~~ as defined 6127  
in section 323.65 of the Revised Code or nonproductive lands as 6128  
defined in section 5722.01 of the Revised Code, or if a parcel 6129  
sells at any sale but the amount of the price is less than the 6130  
costs incurred in the proceeding instituted against the parcel 6131  
under section 5721.18 of the Revised Code, then the clerk of the 6132  
court shall certify to the county auditor the amount of those 6133  
costs that remains unpaid. At the next semiannual apportionment 6134  
of real property taxes that occurs following any such 6135  
certification, the auditor shall reduce the real property taxes 6136  
that the auditor otherwise would distribute to each taxing 6137

district. In making the reductions, the auditor shall subtract 6138  
from the otherwise distributable real property taxes to a taxing 6139  
district an amount that shall be determined by multiplying the 6140  
certified costs by a fraction the numerator of which shall be 6141  
the amount of the taxes, assessments, charges, penalties, and 6142  
interest on the parcel owed to that taxing district at the time 6143  
the parcel first was offered for sale pursuant to this section, 6144  
and the denominator of which shall be the total of the taxes, 6145  
assessments, charges, penalties, and interest on the parcel owed 6146  
to all the taxing districts at that time. The auditor promptly 6147  
shall pay to the clerk of the court the amounts of the 6148  
reductions. 6149

(b) If reductions occur pursuant to division (C) (2) (a) of 6150  
this section, and if at a subsequent time a parcel is sold at a 6151  
~~foreclosure sale or a~~ forfeiture sale pursuant to Chapter 5723. 6152  
of the Revised Code, then, notwithstanding other provisions of 6153  
the Revised Code, except section 5721.17 of the Revised Code, 6154  
governing the distribution of the proceeds of a foreclosure or 6155  
forfeiture sale, the proceeds first shall be distributed to 6156  
reimburse the taxing districts subjected to reductions in their 6157  
otherwise distributable real property taxes. The distributions 6158  
shall be based on the same proportions used for purposes of 6159  
division (C) (2) (a) of this section. 6160

(3) ~~The court, in its discretion, may order any~~ Any parcel 6161  
not sold pursuant to the original order of sale ~~to be advertised~~ 6162  
~~and offered for sale at a subsequent foreclosure sale. For such~~ 6163  
~~purpose, the court may direct the parcel to be appraised and fix~~ 6164  
~~a minimum price for which it may be sold shall be forfeited to~~ 6165  
the state pursuant to Chapter 5723. of the Revised Code. 6166

(D) Except as otherwise provided in division (B) ~~(1)~~ of 6167

section 5721.17 of the Revised Code, upon the confirmation of a 6168  
sale, the proceeds of the sale shall be applied as follows: 6169

(1) The costs incurred in any proceeding filed against the 6170  
parcel pursuant to section 5721.18 of the Revised Code shall be 6171  
paid first. 6172

(2) Following the payment required by division (D) (1) of 6173  
this section, the part of the proceeds that is equal to five per 6174  
cent of the taxes and assessments due shall be deposited in 6175  
equal shares into each of the delinquent tax and assessment 6176  
collection funds created pursuant to section 321.261 of the 6177  
Revised Code. If a county land reutilization corporation is 6178  
operating in the county, the board of county commissioners, by 6179  
resolution, may provide that an additional amount, not to exceed 6180  
five per cent of such taxes and assessments, shall be credited 6181  
to the county land reutilization corporation fund created by 6182  
section 321.263 of the Revised Code to pay for the corporation's 6183  
expenses. If such a resolution is in effect, the percentage of 6184  
such taxes and assessments so provided shall be credited to that 6185  
fund. 6186

(3) Following the payment required by division (D) (2) of 6187  
this section, the amount found due for taxes, assessments, 6188  
charges, penalties, and interest shall be paid, including all 6189  
taxes, assessments, charges, penalties, and interest payable 6190  
subsequent to the delivery to the county prosecuting attorney of 6191  
the delinquent land tax certificate or master list of delinquent 6192  
tracts and prior to the transfer of the deed of the parcel to 6193  
the purchaser following confirmation of sale. If the proceeds 6194  
available for distribution pursuant to division (D) (3) of this 6195  
section are sufficient to pay the entire amount of those taxes, 6196  
assessments, charges, penalties, and interest, the portion of 6197

the proceeds representing taxes, interest, and penalties shall 6198  
be paid to each claimant in proportion to the amount of taxes 6199  
levied by the claimant in the preceding tax year, and the amount 6200  
representing assessments and other charges shall be paid to each 6201  
claimant in the order in which they became due. If the proceeds 6202  
are not sufficient to pay that entire amount, the proportion of 6203  
the proceeds representing taxes, penalties, and interest shall 6204  
be paid to each claimant in the same proportion that the amount 6205  
of taxes levied by the claimant against the parcel in the 6206  
preceding tax year bears to the taxes levied by all such 6207  
claimants against the parcel in the preceding tax year, and the 6208  
proportion of the proceeds representing items of assessments and 6209  
other charges shall be credited to those items in the order in 6210  
which they became due. 6211

(E) If the proceeds from the sale of a parcel are 6212  
insufficient to pay in full the amount of the taxes, 6213  
assessments, charges, penalties, and interest which are due and 6214  
unpaid; the costs incurred in the foreclosure proceeding 6215  
instituted against it which are due and unpaid; and, if division 6216  
(B)~~(1)~~ of section 5721.17 of the Revised Code is applicable, any 6217  
notes issued by a receiver pursuant to division (F) of section 6218  
3767.41 of the Revised Code and any receiver's lien as defined 6219  
in division (C)(4) of section 5721.18 of the Revised Code, the 6220  
court, pursuant to section 5721.192 of the Revised Code, may 6221  
enter a deficiency judgment against the owner of record of the 6222  
parcel for the unpaid amount. If that owner of record is a 6223  
corporation, the court may enter the deficiency judgment against 6224  
the stockholder holding a majority of that corporation's stock. 6225

If after distribution of proceeds from the sale of the 6226  
parcel under division (D) of this section the amount of proceeds 6227  
to be applied to pay the taxes, assessments, charges, penalties, 6228

interest, and costs is insufficient to pay them in full, and the 6229  
court does not enter a deficiency judgment against the owner of 6230  
record pursuant to this division, the taxes, assessments, 6231  
charges, penalties, interest, and costs shall be deemed 6232  
satisfied. 6233

(F) (1) Upon confirmation of a sale, a spouse of the party 6234  
charged with the delinquent taxes or assessments shall thereby 6235  
be barred of the right of dower in the property sold, though 6236  
such spouse was not a party to the action. No statute of 6237  
limitations shall apply to such action. When the land or lots 6238  
stand charged on the tax duplicate as certified delinquent, it 6239  
is not necessary to make the state a party to the foreclosure 6240  
proceeding, but the state shall be deemed a party to such action 6241  
through and be represented by the county treasurer. 6242

(2) Except as otherwise provided in divisions (F) (3) and 6243  
(G) of this section, unless such land or lots were previously 6244  
redeemed pursuant to section 5721.25 of the Revised Code, upon 6245  
the filing of the entry of confirmation of any sale or the 6246  
expiration of the alternative redemption period as defined in 6247  
section 323.65 of the Revised Code, if applicable, the title to 6248  
such land or lots shall be incontestable in the purchaser and 6249  
shall be free and clear of all liens and encumbrances, except a 6250  
federal tax lien notice of which is properly filed in accordance 6251  
with section 317.09 of the Revised Code prior to the date that a 6252  
foreclosure proceeding is instituted pursuant to division (B) of 6253  
section 5721.18 of the Revised Code and the easements and 6254  
covenants of record running with the land or lots that were 6255  
created prior to the time the taxes or assessments, for the 6256  
nonpayment of which the land or lots are sold at foreclosure, 6257  
became due and payable. 6258

(3) When proceedings for foreclosure are instituted under 6259  
division (C) of section 5721.18 of the Revised Code, unless the 6260  
land or lots were previously redeemed pursuant to section 6261  
5721.25 of the Revised Code or before the expiration of the 6262  
alternative redemption period, upon the filing of the entry of 6263  
confirmation of sale or after the expiration of the alternative 6264  
redemption period, as may apply to the case, the title to such 6265  
land or lots shall be incontestable in the purchaser and shall 6266  
be free of any receiver's lien as defined in division (C)(4) of 6267  
section 5721.18 of the Revised Code and, except as otherwise 6268  
provided in division (G) of this section, the liens for land 6269  
taxes, assessments, charges, interest, and penalties for which 6270  
the lien was foreclosed and in satisfaction of which the 6271  
property was sold. All other liens and encumbrances with respect 6272  
to the land or lots shall survive the sale. 6273

(4) The title shall not be invalid because of any 6274  
irregularity, informality, or omission of any proceedings under 6275  
this chapter, or in any processes of taxation, if such 6276  
irregularity, informality, or omission does not abrogate the 6277  
provision for notice to holders of title, lien, or mortgage to, 6278  
or other interests in, such foreclosed lands or lots, as 6279  
prescribed in this chapter. 6280

(G) If a parcel is sold under this section for the amount 6281  
described in division (A)(2) of this section, and the county 6282  
treasurer's estimate exceeds the amount of taxes, assessments, 6283  
interest, penalties, and costs actually payable when the deed is 6284  
transferred to the purchaser, the officer who conducted the sale 6285  
shall refund to the purchaser the difference between the 6286  
estimate and the amount actually payable. If the amount of 6287  
taxes, assessments, interest, penalties, and costs actually 6288  
payable when the deed is transferred to the purchaser exceeds 6289

the county treasurer's estimate, the officer shall certify the 6290  
amount of the excess to the treasurer, who shall enter that 6291  
amount on the real and public utility property tax duplicate 6292  
opposite the property; the amount of the excess shall be payable 6293  
at the next succeeding date prescribed for payment of taxes in 6294  
section 323.12 of the Revised Code. 6295

(H) If a parcel is sold or transferred under this section 6296  
or ~~sections~~ section 323.28 and or 323.65 to 323.79 of the 6297  
Revised Code, the officer who conducted the sale or made the 6298  
transfer of the property shall collect the recording fee and any 6299  
associated costs to cover the recording from the purchaser or 6300  
transferee at the time of the sale or transfer and, following 6301  
confirmation of the sale or transfer, shall execute and record 6302  
the deed conveying title to the parcel to the purchaser or 6303  
transferee. For purposes of recording such deed, by placement of 6304  
a bid or making a statement of interest by any party ultimately 6305  
awarded the parcel, that purchaser or transferee thereby 6306  
appoints the officer who makes the sale or is charged with 6307  
executing and delivering the deed as agent for the purchaser or 6308  
transferee for the sole purpose of accepting delivery of the 6309  
deed. For such purposes, the confirmation of any such sale or 6310  
order to transfer the parcel without appraisal or sale shall be 6311  
deemed delivered upon the confirmation of such sale or transfer. 6312

~~(I)~~ (I) (1) Notwithstanding section 5722.03 of the Revised 6313  
Code, and subject to section 5721.193 of the Revised Code, if 6314  
the complaint alleges that the property is ~~delinquent vacant~~ 6315  
~~land as defined in section 5721.01 of the Revised Code,~~ 6316  
abandoned ~~lands~~ land as defined in section 323.65 of the Revised 6317  
Code, ~~or lands described in division (F) of nonproductive land~~ 6318  
as defined in section 5722.01 of the Revised Code, and if an 6319  
electing subdivision indicates its desires to acquire the parcel 6320



by way of an affidavit filed in the case prior to adjudication 6321  
of foreclosure, and the value of the taxes, assessments, 6322  
penalties, interest, and all other charges and costs of the 6323  
action exceed the auditor's ~~fair market~~ appraised value of the 6324  
parcel for taxation purposes, then the court or board of 6325  
revision having jurisdiction over the matter on motion of the 6326  
plaintiff, or on the court's or board's own motion, shall, upon 6327  
any adjudication of foreclosure, order, without appraisal and 6328  
without sale, the fee simple title of the property to be 6329  
transferred to and vested in an electing subdivision as defined 6330  
in ~~division (A) of~~ section 5722.01 of the Revised Code. ~~For~~ 6331  
~~purposes of determining whether the taxes, assessments,~~ 6332  
~~penalties, interest, and all other charges and costs of the~~ 6333  
~~action exceed the actual fair market value of the parcel, the~~ 6334  
~~auditor's most current valuation shall be rebuttably presumed to~~ 6335  
~~be, and constitute prima facie evidence of, the fair market~~ 6336  
~~value of the parcel. In such case, the~~ 6337

(2) The filing for journalization of a decree of 6338  
foreclosure ordering that direct transfer without appraisal or 6339  
sale shall constitute confirmation of the transfer and thereby 6340  
terminate any further statutory or common law right of 6341  
redemption. 6342

(3) Upon the journalization of a decree of foreclosure 6343  
ordering direct transfer without appraisal and sale pursuant to 6344  
division (I)(1) of this section, the sheriff shall execute and 6345  
record a deed transferring the property to the electing 6346  
subdivision named in the order, subject to division (H) of this 6347  
section. Once the deed is recorded, title to the property is 6348  
incontestable in the electing subdivision and free and clear of 6349  
all liens for taxes, penalties, interest, charges, assessments, 6350  
and all other liens and encumbrances, except for easements and 6351

covenants of record running with the land and created prior to 6352  
the time at which the taxes or assessments, for the nonpayment 6353  
of which the abandoned land or nonproductive land was 6354  
transferred to the electing subdivision, became due and payable. 6355

**Sec. 5721.192.** (A) If the proceeds from a sale of a parcel 6356  
under section 5721.19 or 5723.06 of the Revised Code are 6357  
insufficient to pay in full the amount of the taxes, 6358  
assessments, charges, penalties, and interest which are due and 6359  
unpaid; the costs incurred in the foreclosure proceeding, ~~the~~ 6360  
~~foreclosure and forfeiture proceeding,~~ or both foreclosure and 6361  
forfeiture proceedings which are due and unpaid; and, if 6362  
division (B) ~~(1) or (2)~~ of section 5721.17 of the Revised Code is 6363  
applicable, any notes issued by a receiver pursuant to division 6364  
(F) of section 3767.41 of the Revised Code and any receiver's 6365  
lien as defined in division (C) (4) of section 5721.18 of the 6366  
Revised Code, the court may enter a deficiency judgment for the 6367  
unpaid amount as authorized by sections 5721.17, 5721.19, 6368  
5723.05, and 5723.18 of the Revised Code, in accordance with 6369  
this section. 6370

(B) Before entering the deficiency judgment, the court 6371  
shall notify the board of revision of the county in which the 6372  
parcel is located, of its intention to enter the judgment, and 6373  
request the board to make a recommendation with respect to 6374  
whether the judgment should be entered and to specify the 6375  
reasons why it should or should not be entered. The notification 6376  
shall list, and shall require the board to consider in making 6377  
its recommendation, the factors that the court is required to 6378  
consider under divisions (C) (1) to (3) of this section, but, in 6379  
making its recommendation, the board also may consider other 6380  
relevant factors. Additionally, if a corporate owner of record 6381  
of foreclosed lands or a corporate last owner of record of 6382

forfeited lands is involved, the court shall specify in its 6383  
notification whether the judgment is proposed to be made against 6384  
the corporation or the majority stockholder of the corporation. 6385  
To assist the board in making its recommendation, the board may 6386  
invite the person against whom the judgment would be entered to 6387  
appear before it. The board shall make a recommendation to the 6388  
court within thirty days from the date that the court notified 6389  
it under this division. 6390

(C) In determining whether to enter the deficiency 6391  
judgment, the court shall consider all relevant factors, 6392  
including, but not limited to, the following: 6393

(1) Whether the owner of record or, in the case of 6394  
forfeited lands, the last owner of record, appears to have owned 6395  
the parcel only for speculative purposes, and had the means to 6396  
pay, but purposely did not pay, the taxes, assessments, charges, 6397  
penalties, and interest due; 6398

(2) Whether the owner of record or, in the case of 6399  
forfeited lands, the last owner of record purposely failed to 6400  
pay the delinquent taxes, assessments, charges, penalties, and 6401  
interest, ~~although he~~ despite having had the means to do so; 6402

(3) Whether there are other circumstances that would make 6403  
it inequitable to enter the deficiency judgment. 6404

(D) At least thirty days from the date of any notification 6405  
to the board of revision under division (B) of this section, and 6406  
if the court proposes to enter a deficiency judgment, the clerk 6407  
of the court shall notify the person against whom the judgment 6408  
is proposed to be entered, by ordinary mail, of the proposed 6409  
entry of the judgment and its amount. The notification shall 6410  
state that the person against whom the judgment is proposed to 6411

be entered may file, within ten days from the date the notice is 6412  
mailed, a motion with the court protesting the proposed entry of 6413  
the judgment and requesting an opportunity to appear and show 6414  
cause why the judgment should not be entered. The notification 6415  
also shall state that, if such a motion is not filed within the 6416  
ten-day period, the judgment shall be entered and shall be 6417  
considered to be a final judgment. If the proposed judgment 6418  
would be entered against the majority stockholder of a 6419  
corporation, the notification shall be sent to ~~him~~ the majority  
stockholder at the address of the principal office of the 6420  
corporation. 6421  
6422

(E) Proceeds paid pursuant to the entry and satisfaction 6423  
of a deficiency judgment shall be distributed as if they had 6424  
been received as a part of the proceeds from the sale of the 6425  
parcel under section 5721.19 or 5723.06 of the Revised Code to 6426  
satisfy the amount of the taxes, assessments, charges, 6427  
penalties, and interest which are due and unpaid; the costs 6428  
incurred in the associated proceeding or proceedings which were 6429  
due and unpaid; and, if division (B) ~~(1) or (2)~~ of section 6430  
5721.17 of the Revised Code is applicable, any notes issued by a 6431  
receiver pursuant to division (F) of section 3767.41 of the 6432  
Revised Code and any receiver's lien as defined in division (C) 6433  
(4) of section 5721.18 of the Revised Code. 6434

Sec. 5721.193. (A) Notwithstanding a county treasurer's 6435  
invocation of the alternative redemption period pursuant to 6436  
section 323.78 of the Revised Code, and notwithstanding any 6437  
contrary provisions of that section or section 323.28, 323.65, 6438  
323.73, or 5721.19 of the Revised Code, real property subject to 6439  
foreclosure proceedings under section 323.28, sections 323.65 to 6440  
323.79, or section 5721.18 of the Revised Code shall be offered 6441  
for sale at public auction if all of the following conditions 6442

are met: 6443

(1) The owner of record of the property or party 6444  
possessing an interest of record in the property files a plain 6445  
statement with the court or board of revision requesting a 6446  
public auction of the property. 6447

(2) The statement is filed with the court or board of 6448  
revision at or before the final hearing. 6449

(3) The statement meets all of the following requirements: 6450

(a) It identifies the property by parcel number or common 6451  
address. 6452

(b) It is signed by the party filing the statement or the 6453  
party's counsel. 6454

(c) It states the party's interest of record in the 6455  
property. 6456

(4) The party filing the statement serves all parties to 6457  
the proceeding except those in default of answer. If the party 6458  
filing the statement is a pro se individual, the party shall be 6459  
exempt from this service requirement. 6460

(B) If a statement is duly filed in accordance with 6461  
division (A) of this section, no person shall have the right to 6462  
contest the requested public auction of the property. 6463

(C) Real property offered for sale at public auction in 6464  
accordance with division (A) of this section shall be disposed 6465  
of in accordance with section 323.73 or 5721.19, or Chapter 6466  
5722. or 5723. of the Revised Code, as applicable. 6467

(D) If no statement is filed in accordance with division 6468  
(A) of this section, it is prima facie evidence and a rebuttable 6469

presumption that the actual fair market value of the property is 6470  
less than the amount of delinquent taxes and costs owed to the 6471  
county treasurer as set forth in the decree of foreclosure. 6472

**Sec. 5721.20.** Except in cases where the property is 6473  
transferred without sale to a municipal corporation, township, 6474  
county, community development organization, or county land 6475  
reutilization corporation pursuant to the alternative redemption 6476  
period procedures contained in section 323.78 of the Revised 6477  
Code, any residue of moneys from the sale or foreclosure of 6478  
lands under sections 323.25 to 323.28, 323.65 to 323.79, or 6479  
5721.01 to 5721.28 of the Revised Code remaining to the owner on 6480  
the order of distribution, and unclaimed by such owner within 6481  
sixty days from its receipt, shall be paid into the county 6482  
treasury and shall be charged separately to the county treasurer 6483  
by the county auditor, in the name of the supposed owner. The 6484  
treasurer shall retain such excess in the treasury for the 6485  
proper owner of such lands upon which the foreclosure was had, 6486  
and upon demand by such owner, within ~~three~~ two years from the 6487  
date of receipt, shall pay such excess to the owner. If the 6488  
owner does not demand payment of the excess within ~~three~~ two 6489  
years, then the excess shall be forfeited to the delinquent tax 6490  
and assessment collection fund created under section ~~323.261-~~ 6491  
321.261 of the Revised Code, or in counties that have 6492  
established a county land reutilization corporation fund under 6493  
section ~~323.263-~~ 321.263 of the Revised Code, to the county land 6494  
reutilization corporation fund. 6495

**Sec. 5721.25.** All delinquent land upon which the taxes, 6496  
assessments, penalties, interest, or charges have become 6497  
delinquent may be redeemed before foreclosure proceedings have 6498  
been instituted by tendering to the county treasurer an amount 6499  
sufficient, as determined by the court, to pay the taxes, 6500

assessments, penalties, interest, and charges then due and 6501  
unpaid, and the costs incurred in any proceeding instituted 6502  
against such land under Chapter 323. or this chapter of the 6503  
Revised Code. 6504

After a foreclosure proceeding has been instituted under 6505  
Chapter 323. or this chapter of the Revised Code with respect to 6506  
delinquent land, but before the filing of an entry of 6507  
confirmation of sale pursuant to the proceeding or before the 6508  
expiration of the alternative redemption period as may apply 6509  
under section 323.78 of the Revised Code, any person entitled to 6510  
redeem the land may do so by tendering to the county treasurer 6511  
an amount sufficient, as determined by the court, to pay the 6512  
taxes, assessments, penalties, interest, and charges then due 6513  
and unpaid, and the costs incurred in any proceeding instituted 6514  
against such land under Chapter 323. or this chapter of the 6515  
Revised Code, and by demonstrating that the property is in 6516  
compliance with all applicable zoning regulations, land use 6517  
restrictions, and building, health, and safety codes. 6518

In addition, ~~after a~~ at any time prior to an adjudication 6519  
of foreclosure proceeding has been instituted, but before the 6520  
filing of an entry of confirmation of sale pursuant to the 6521  
proceeding or before the expiration of the alternative 6522  
redemption period as may apply under section 323.78 of the 6523  
Revised Code, any person entitled to redeem the land, pursuant 6524  
to division (A) (1) of section 323.31 of the Revised Code who has 6525  
not previously defaulted on a delinquent tax contract under 6526  
section 323.31 of the Revised Code with respect to that 6527  
delinquent land may enter into a delinquent tax contract with 6528  
the county treasurer for the payment of the taxes, assessments, 6529  
penalties, interest, and charges found to be due and unpaid on 6530  
such land, together with the costs incurred in the proceeding as 6531

determined by the court or board of revision, upon demonstrating 6532  
that the property is in compliance with all applicable zoning 6533  
regulations, land use restrictions, and building, health, and 6534  
safety codes. The execution of a delinquent tax contract shall 6535  
not stop the prosecution of a proceeding to judgment. The 6536  
delinquent tax contract shall be paid as prescribed by section 6537  
323.31 of the Revised Code over a period not to exceed five 6538  
years after the date of the first payment made under the 6539  
contract. The delinquent tax contract may be terminated if the 6540  
court or board of revision determines that the property is not 6541  
in compliance with all applicable zoning regulations, land use 6542  
restrictions, and building, health, and safety codes during the 6543  
term of the contract. The court or board of revision shall 6544  
retain jurisdiction over the delinquent land until the total 6545  
amount set forth in the delinquent tax contract is paid, 6546  
notwithstanding any conveyance of the land to another owner 6547  
during the period that the delinquent tax contract is 6548  
outstanding. 6549

If any payment under a delinquent tax contract is not paid 6550  
when due, or if the contract is terminated because the property 6551  
is not in compliance with all applicable zoning regulations, 6552  
land use restrictions, and building, health, and safety codes, 6553  
the county treasurer shall, at the time the payment is due and 6554  
unpaid or the contract is terminated, advise the court or board 6555  
of revision rendering the judgment of foreclosure, and the court 6556  
or board of revision shall order such land sold for the amount 6557  
of taxes, assessments, penalties, interest, and charges then due 6558  
and owing on such land in the manner provided in section 5721.19 6559  
of the Revised Code, or disposed of as otherwise applicable 6560  
under sections 323.65 to 323.79 of the Revised Code, without 6561  
appraisal or sale. 6562



Upon the receipt of each payment pursuant to any 6563  
delinquent tax contract, the county treasurer shall enter the 6564  
amount of such payment on the tax duplicate, and, upon request, 6565  
shall give a receipt for the amount paid to the person paying 6566  
it. The receipt shall be in the form prescribed by the tax 6567  
commissioner. 6568

Except as otherwise provided in this section, the portion 6569  
of the amount tendered under this section representing taxes, 6570  
and penalties and interest thereon, shall be apportioned among 6571  
the several taxing districts in the same proportion that the 6572  
amount of taxes levied by each district against the delinquent 6573  
property in the preceding tax year bears to the taxes levied by 6574  
all such districts against the property in the preceding tax 6575  
year. The portion of the payment representing assessments and 6576  
other charges shall be credited to those items in the order in 6577  
which they became due. To the extent that the county treasurer, 6578  
under section 321.341 of the Revised Code, had made advance 6579  
payments to the several taxing districts, from sources other 6580  
than the later collection of such taxes, of the current year 6581  
unpaid taxes or current year delinquent taxes during the year 6582  
when such taxes were levied for collection, such taxes, together 6583  
with the penalties and interest charged on such taxes during 6584  
such year, shall, upon collection, not be apportioned among the 6585  
several taxing districts, but shall be retained by the county 6586  
treasurer and applied in accordance with section 321.341 of the 6587  
Revised Code. 6588

**Sec. 5721.26.** When joint tenants pursuant to a joint 6589  
tenancy created prior to April 4, 1985, tenants with a right of 6590  
survivorship, tenants in common, or coparceners have a property 6591  
right in lands or town lots, or parts of lots described in any 6592  
delinquent land tax certificate ~~or delinquent vacant land tax~~ 6593

~~certificate,~~ and a person having such right in that property 6594  
fails to join in the redemption of such delinquent land tax or 6595  
for any cause cannot be joined in any such redemption, the 6596  
county auditor may entertain the application of so many of such 6597  
persons as join in the application, and may make a certificate 6598  
releasing such portion of the land or lot as the person making 6599  
such application is entitled to in severalty upon partition, 6600  
upon payment of the amount due under such delinquent land tax 6601  
~~certificate or delinquent vacant land tax certificate,~~ as is 6602  
covered by the applicant's portion of the land described in such 6603  
certificate. 6604

**Sec. 5721.30.** As used in sections 5721.30 to 5721.43 of 6605  
the Revised Code: 6606

(A) "Tax certificate," "certificate," or "duplicate 6607  
certificate" means a document that may be issued as a physical 6608  
certificate, in book-entry form, or through an electronic 6609  
medium, at the discretion of the county treasurer. Such document 6610  
shall contain the information required by section 5721.31 of the 6611  
Revised Code and shall be prepared, transferred, or redeemed in 6612  
the manner prescribed by sections 5721.30 to 5721.43 of the 6613  
Revised Code. As used in those sections, "tax certificate," 6614  
"certificate," and "duplicate certificate" do not refer to the 6615  
delinquent land tax certificate ~~or the delinquent vacant land-~~ 6616  
~~tax certificate~~ issued under section 5721.13 of the Revised 6617  
Code. 6618

(B) "Certificate parcel" means the parcel of delinquent 6619  
land that is the subject of and is described in a tax 6620  
certificate. 6621

(C) "Certificate holder" means a person, including a 6622  
county land reutilization corporation, that purchases or 6623

otherwise acquires a tax certificate under section 5721.32, 6624  
5721.33, or 5721.42 of the Revised Code, or a person to whom a 6625  
tax certificate has been transferred pursuant to section 5721.36 6626  
of the Revised Code. 6627

(D) "Certificate purchase price" means, with respect to 6628  
the sale of tax certificates under sections 5721.32, 5721.33, 6629  
and 5721.42 of the Revised Code, the amount equal to delinquent 6630  
taxes charged against a certificate parcel at the time the tax 6631  
certificate respecting that parcel is sold or transferred, not 6632  
including any delinquent taxes the lien for which has been 6633  
conveyed to a certificate holder through a prior sale of a tax 6634  
certificate respecting that parcel. Payment of the certificate 6635  
purchase price in a sale under section 5721.33 of the Revised 6636  
Code may be made wholly in cash or partially in cash and 6637  
partially by noncash consideration acceptable to the county 6638  
treasurer from the purchaser, and, in the case of a county land 6639  
reutilization corporation, with notes. In the event that any 6640  
such noncash consideration is delivered to pay a portion of the 6641  
certificate purchase price, such noncash consideration may be 6642  
subordinate to the rights of the holders of other obligations 6643  
whose proceeds paid the cash portion of the certificate purchase 6644  
price. 6645

"Certificate purchase price" also includes the amount of 6646  
the fee charged by the county treasurer to the purchaser of the 6647  
certificate under division (H) of section 5721.32 of the Revised 6648  
Code. 6649

(E) (1) With respect to a sale of tax certificates under 6650  
section 5721.32 of the Revised Code, and except as provided in 6651  
division (E) (2) of this section, "certificate redemption price" 6652  
means the certificate purchase price plus the greater of the 6653

following: 6654

(a) Simple interest, at the certificate rate of interest, 6655  
accruing during the certificate interest period on the 6656  
certificate purchase price, calculated in accordance with 6657  
section 5721.41 of the Revised Code; 6658

(b) Six per cent of the certificate purchase price. 6659

(2) If the certificate rate of interest equals zero, the 6660  
certificate redemption price equals the certificate purchase 6661  
price plus the fee charged by the county treasurer to the 6662  
purchaser of the certificate under division (H) of section 6663  
5721.32 of the Revised Code. 6664

(F) With respect to a sale or transfer of tax certificates 6665  
under section 5721.33 of the Revised Code, "certificate 6666  
redemption price" means the amount equal to the sum of the 6667  
following: 6668

(1) The certificate purchase price; 6669

(2) Interest accrued on the certificate purchase price at 6670  
the certificate rate of interest from the date on which a tax 6671  
certificate is delivered through and including the day 6672  
immediately preceding the day on which the certificate 6673  
redemption price is paid; 6674

(3) The fee, if any, charged by the county treasurer to 6675  
the purchaser of the certificate under division (J) of section 6676  
5721.33 of the Revised Code; 6677

(4) Any other fees charged by any county office in 6678  
connection with the recording of tax certificates. 6679

(G) "Certificate rate of interest" means the rate of 6680  
simple interest per year bid by the winning bidder in an auction 6681

of a tax certificate held under section 5721.32 of the Revised 6682  
Code, or the rate of simple interest per year not to exceed 6683  
eighteen per cent per year fixed pursuant to section 5721.42 of 6684  
the Revised Code or by the county treasurer with respect to any 6685  
tax certificate sold or transferred pursuant to a negotiated 6686  
sale under section 5721.33 of the Revised Code. The certificate 6687  
rate of interest shall not be less than zero per cent per year. 6688

(H) "Cash" means United States currency, certified checks, 6689  
money orders, bank drafts, electronic transfer of funds, or 6690  
other forms of payment authorized by the county treasurer, and 6691  
excludes any other form of payment not so authorized. 6692

(I) "The date on which a tax certificate is sold or 6693  
transferred," "the date the certificate was sold or 6694  
transferred," "the date the certificate is purchased," and any 6695  
other phrase of similar content mean, with respect to a sale 6696  
pursuant to an auction under section 5721.32 of the Revised 6697  
Code, the date designated by the county treasurer for the 6698  
submission of bids and, with respect to a negotiated sale or 6699  
transfer under section 5721.33 of the Revised Code, the date of 6700  
delivery of the tax certificates to the purchasers thereof 6701  
pursuant to a tax certificate sale/purchase agreement. 6702

(J) "Certificate interest period" means, with respect to a 6703  
tax certificate sold under section 5721.32 or 5721.42 of the 6704  
Revised Code and for the purpose of accruing interest under 6705  
section 5721.41 of the Revised Code, the period beginning on the 6706  
date on which the certificate is purchased and, with respect to 6707  
a tax certificate sold or transferred under section 5721.33 of 6708  
the Revised Code, the period beginning on the date of delivery 6709  
of the tax certificate, and in either case ending on one of the 6710  
following dates: 6711

(1) The date the certificate holder files a request for 6712  
foreclosure or notice of intent to foreclose under division (A) 6713  
of section 5721.37 of the Revised Code and submits the payment 6714  
required under division (B) of that section; 6715

(2) The date the owner of record of the certificate 6716  
parcel, or any other person entitled to redeem that parcel, 6717  
redeems the certificate parcel under division (A) or (C) of 6718  
section 5721.38 of the Revised Code or redeems the certificate 6719  
under section 5721.381 of the Revised Code. 6720

(K) "Qualified trustee" means a trust company within the 6721  
state or a bank having the power of a trust company within the 6722  
state with a combined capital stock, surplus, and undivided 6723  
profits of at least one hundred million dollars. 6724

(L) "Tax certificate sale/purchase agreement" means the 6725  
purchase and sale agreement described in division (C) of section 6726  
5721.33 of the Revised Code setting forth the certificate 6727  
purchase price, plus any applicable premium or less any 6728  
applicable discount, including, without limitation, the amount 6729  
to be paid in cash and the amount and nature of any noncash 6730  
consideration, the date of delivery of the tax certificates, and 6731  
the other terms and conditions of the sale, including, without 6732  
limitation, the rate of interest that the tax certificates shall 6733  
bear. 6734

(M) "Noncash consideration" means any form of 6735  
consideration other than cash, including, but not limited to, 6736  
promissory notes whether subordinate or otherwise. 6737

(N) "Private attorney" means any attorney licensed to 6738  
practice law in this state whose license has not been revoked 6739  
and is not currently suspended, and who is retained to bring 6740

foreclosure proceedings pursuant to section 5721.37 of the Revised Code on behalf of a certificate holder.

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

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

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

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

**Sec. 5721.32.** (A) The sale of tax certificates by public auction may be conducted at any time after completion of the advertising of the sale under section 5721.31 of the Revised Code, on the date and at the time and place designated in the advertisements, and may be continued from time to time as the county treasurer directs. The county treasurer may offer the tax certificates for sale in blocks of tax certificates, consisting of any number of tax certificates as determined by the county

treasurer, and may specify a certificate period of not less than 6770  
three years and not more than six years. 6771

(B) (1) The sale of tax certificates under this section 6772  
shall be conducted at a public auction by the county treasurer 6773  
or a designee of the county treasurer. 6774

(2) No person shall be permitted to bid without completing 6775  
a bidder registration form, in the form prescribed by the tax 6776  
commissioner, and without filing the form with the county 6777  
treasurer prior to the start of the auction, together with 6778  
remittance of a registration fee, in cash, of five hundred 6779  
dollars. The bidder registration form shall include a tax 6780  
identification number of the registrant. The registration fee is 6781  
refundable at the end of bidding on the day of the auction, 6782  
unless the registrant is the winning bidder for one or more tax 6783  
certificates or one or more blocks of tax certificates, in which 6784  
case the fee may be applied toward the deposit required by this 6785  
section. 6786

(3) The county treasurer may require a person who wishes 6787  
to bid on one or more parcels to submit a letter from a 6788  
financial institution stating that the bidder has sufficient 6789  
funds available to pay the purchase price of the parcels and a 6790  
written authorization for the treasurer to verify such 6791  
information with the financial institution. The county treasurer 6792  
may require submission of the letter and authorization 6793  
sufficiently in advance of the auction to allow for 6794  
verification. No person who fails to submit the required letter 6795  
and authorization, or whose financial institution fails to 6796  
provide the requested verification, shall be permitted to bid. 6797

(C) At the public auction, the county treasurer or the 6798  
treasurer's designee or agent shall begin the bidding at 6799



eighteen per cent per year simple interest, and accept lower 6800  
bids in even increments of one-fourth of one per cent to the 6801  
rate of zero per cent. The county treasurer, designee, or agent 6802  
shall award the tax certificate to the person bidding the lowest 6803  
certificate rate of interest. The county treasurer shall decide 6804  
which person is the winning bidder in the event of a tie for the 6805  
lowest bid offered, or if a person contests the lowest bid 6806  
offered. The county treasurer's decision is not appealable. 6807

(D) (1) The winning bidder shall pay the county treasurer a 6808  
cash deposit of at least ten per cent of the certificate 6809  
purchase price not later than the close of business on the day 6810  
of the sale. The winning bidder shall pay the balance and the 6811  
fee required under division (H) of this section not later than 6812  
five business days after the day on which the certificate is 6813  
sold. Except as provided under division (D) (2) of this section, 6814  
if the winning bidder fails to pay the balance and fee within 6815  
the prescribed time, the bidder forfeits the deposit, and the 6816  
county treasurer shall retain the tax certificate and may 6817  
attempt to sell it at any auction conducted at a later date. 6818

(2) At the request of a winning bidder, the county 6819  
treasurer may release the bidder from the bidder's tax 6820  
certificate purchase obligation. The county treasurer may retain 6821  
all or any portion of the deposit of a bidder granted a release. 6822  
After granting a release under this division, the county 6823  
treasurer may award the tax certificate to the person that 6824  
submitted the second lowest bid at the auction. 6825

(3) The county treasurer shall deposit the deposit 6826  
forfeited or retained under division (D) (1) or (2) of this 6827  
section in the county treasury to the credit of the tax 6828  
certificate administration fund. 6829

(E) Upon receipt of the full payment of the certificate 6830  
purchase price from the purchaser, the county treasurer shall 6831  
issue the tax certificate and record the tax certificate sale by 6832  
entering into a tax certificate register the certificate 6833  
purchase price, the certificate rate of interest, the date the 6834  
certificate was sold, the certificate period, the name and 6835  
address of the certificate holder, and any other information the 6836  
county treasurer considers necessary. The county treasurer may 6837  
keep the tax certificate register in a hard-copy format or in an 6838  
electronic format. The name and address of the certificate 6839  
holder may be, upon receipt of instructions from the purchaser, 6840  
that of the secured party of the actual purchaser, or an agent 6841  
or custodian for the purchaser or secured party. The county 6842  
treasurer also shall transfer the tax certificate to the 6843  
certificate holder. The county treasurer shall apportion the 6844  
part of the proceeds from the sale representing taxes, 6845  
penalties, and interest among the several taxing districts in 6846  
the same proportion that the amount of taxes levied by each 6847  
district against the certificate parcel in the preceding tax 6848  
year bears to the taxes levied by all such districts against the 6849  
certificate parcel in the preceding tax year, and credit the 6850  
part of the proceeds representing assessments and other charges 6851  
to the items of assessments and charges in the order in which 6852  
those items became due. Upon issuing a tax certificate, the 6853  
delinquent taxes that make up the certificate purchase price are 6854  
transferred, and the superior lien of the state and its taxing 6855  
districts for those delinquent taxes is conveyed intact to the 6856  
certificate holder. 6857

(F) If a tax certificate is offered for sale under this 6858  
section but is not sold, the county treasurer may sell the 6859  
certificate in a negotiated sale authorized under section 6860

5721.33 of the Revised Code, or may strike the corresponding 6861  
certificate parcel from the list of parcels selected for tax 6862  
certificate sales. The lien for taxes, assessments, charges, 6863  
penalties, and interest against a parcel stricken from the list 6864  
thereafter may be foreclosed in the manner prescribed by section 6865  
323.25, sections 323.65 to 323.79, or section ~~5721.14~~ or 5721.18 6866  
of the Revised Code unless, prior to the institution of such 6867  
proceedings against the parcel, the county treasurer restores 6868  
the parcel to the list of parcels selected for tax certificate 6869  
sales. 6870

(G) A certificate holder shall not be liable for damages 6871  
arising from a violation of sections 3737.87 to ~~3737.891~~ 3737.89 6872  
or Chapter 3704., 3734., 3745., 3746., 3750., 3751., 3752., 6873  
6109., or 6111. of the Revised Code, or a rule adopted or order, 6874  
permit, license, variance, or plan approval issued under any of 6875  
those chapters, that is or was committed by another person in 6876  
connection with the parcel for which the tax certificate is 6877  
held. 6878

(H) When selling a tax certificate under this section, the 6879  
county treasurer shall charge a fee to the purchaser of the 6880  
certificate. The county treasurer shall set the fee at a 6881  
reasonable amount that covers the treasurer's costs of 6882  
administering the sale of the tax certificate. The county 6883  
treasurer shall deposit the fee in the county treasury to the 6884  
credit of the tax certificate administration fund. 6885

(I) After selling a tax certificate under this section, 6886  
the county treasurer shall send written notice to the owner of 6887  
the certificate parcel by certified mail or, if the treasurer 6888  
has record of an internet identifier of record associated with 6889  
the owner, by ordinary mail and by that internet identifier of 6890

record. A mailed notice shall be sent to the owner's last known 6891  
tax-mailing address. The notice shall inform the owner that the 6892  
tax certificate was sold, shall describe the owner's options to 6893  
redeem the parcel, including entering into a redemption payment 6894  
plan under division (C)(1) of section 5721.38 of the Revised 6895  
Code, and shall name the certificate holder and its secured 6896  
party, if any. However, the county treasurer is not required to 6897  
send a notice under this division if the treasurer previously 6898  
has attempted to send a notice to the owner of the parcel at the 6899  
owner's last known tax-mailing address, and the postal service 6900  
has returned the notice as undeliverable. 6901

(J) A tax certificate shall not be sold to the owner of 6902  
the certificate parcel. 6903

**Sec. 5721.33.** (A) A county treasurer may, in the 6904  
treasurer's discretion, negotiate the sale or transfer of any 6905  
number of tax certificates with one or more persons, including a 6906  
county land reutilization corporation. Terms that may be 6907  
negotiated include, without limitation, any of the following: 6908

(1) A premium to be added to or discount to be subtracted 6909  
from the certificate purchase price for the tax certificates; 6910

(2) Different time frames under which the certificate 6911  
holder may initiate a foreclosure action than are otherwise 6912  
allowed under sections 5721.30 to 5721.43 of the Revised Code, 6913  
not to exceed six years after the date the tax certificate was 6914  
sold or transferred; 6915

(3) The amount to be paid in private attorney's fees 6916  
related to tax certificate foreclosures, subject to section 6917  
5721.371 of the Revised Code; 6918

(4) Any other terms of the sale or transfer that the 6919

county treasurer, in the treasurer's discretion, determines 6920  
appropriate or necessary for the sale or transfer. 6921

(B) The sale or transfer of tax certificates under this 6922  
section shall be governed by the criteria established by the 6923  
county treasurer pursuant to division (E) of this section. 6924

(C) The county treasurer may execute a tax certificate 6925  
sale/purchase agreement and other necessary agreements with a 6926  
designated purchaser or purchasers to complete a negotiated sale 6927  
or transfer of tax certificates. 6928

(D) The tax certificate may be sold at a premium to or 6929  
discount from the certificate purchase price. The county 6930  
treasurer may establish as one of the terms of the negotiated 6931  
sale the portion of the certificate purchase price, plus any 6932  
applicable premium or less any applicable discount, that the 6933  
purchaser or purchasers shall pay in cash on the date the tax 6934  
certificates are sold and the portion, if any, of the 6935  
certificate purchase price, plus any applicable premium or less 6936  
any applicable discount, that the purchaser or purchasers shall 6937  
pay in noncash consideration and the nature of that 6938  
consideration. 6939

The county treasurer shall sell such tax certificates at a 6940  
certificate purchase price, plus any applicable premium and less 6941  
any applicable discount, and at a certificate rate of interest 6942  
that, in the treasurer's determination, are in the best 6943  
interests of the county. 6944

(E) (1) The county treasurer shall adopt rules governing 6945  
the eligibility of persons to purchase tax certificates or to 6946  
otherwise participate in a negotiated sale under this section. 6947  
The rules may provide for precertification of such persons, 6948

including a requirement for disclosure of income, assets, and 6949  
any other financial information the county treasurer determines 6950  
appropriate. The rules also may prohibit any person that is 6951  
delinquent in the payment of any tax to the county or to the 6952  
state, or that is in default in or on any other obligation to 6953  
the county or to the state, from purchasing a tax certificate or 6954  
otherwise participating in a negotiated sale of tax certificates 6955  
under this section. The rules may also authorize the purchase of 6956  
certificates by a county land reutilization corporation, and 6957  
authorize the county treasurer to receive notes in lieu of cash, 6958  
with such notes being payable to the treasurer upon the receipt 6959  
or enforcement of such taxes, assessments, charges, costs, 6960  
penalties, and interest, and as otherwise further agreed between 6961  
the corporation and the treasurer. The eligibility information 6962  
required shall include the tax identification number of the 6963  
purchaser and may include the tax identification number of the 6964  
participant. The county treasurer, upon request, shall provide a 6965  
copy of the rules adopted under this section. 6966

(2) Any person that intends to purchase a tax certificate 6967  
in a negotiated sale shall submit an affidavit to the county 6968  
treasurer that establishes compliance with the applicable 6969  
eligibility criteria and includes any other information required 6970  
by the treasurer. Any person that fails to submit such an 6971  
affidavit is ineligible to purchase a tax certificate. Any 6972  
person that knowingly submits a false or misleading affidavit 6973  
shall forfeit any tax certificate or certificates purchased by 6974  
the person at a sale for which the affidavit was submitted, 6975  
shall be liable for payment of the full certificate purchase 6976  
price, plus any applicable premium and less any applicable 6977  
discount, of the tax certificate or certificates, and shall be 6978  
disqualified from participating in any tax certificate sale 6979

conducted in the county during the next five years. 6980

(3) A tax certificate shall not be sold to the owner of 6981  
the certificate parcel or to any corporation, partnership, or 6982  
association in which such owner has an interest. No person that 6983  
purchases a tax certificate in a negotiated sale shall assign or 6984  
transfer the tax certificate to the owner of the certificate 6985  
parcel or to any corporation, partnership, or association in 6986  
which the owner has an interest. Any person that knowingly or 6987  
negligently transfers or assigns a tax certificate to the owner 6988  
of the certificate parcel or to any corporation, partnership, or 6989  
association in which such owner has an interest shall be liable 6990  
for payment of the full certificate purchase price, plus any 6991  
applicable premium and less any applicable discount, and shall 6992  
not be entitled to a refund of any amount paid. Such tax 6993  
certificate shall be deemed void and the tax lien sold under the 6994  
tax certificate shall revert to the county as if no sale of the 6995  
tax certificate had occurred. 6996

(F) The purchaser in a negotiated sale under this section 6997  
shall deliver the certificate purchase price or other 6998  
consideration, plus any applicable premium and less any 6999  
applicable discount and including any noncash consideration, to 7000  
the county treasurer not later than the close of business on the 7001  
date the tax certificates are delivered to the purchaser. The 7002  
certificate purchase price, less any applicable discount, or 7003  
portion of the price, that is paid in cash shall be deposited in 7004  
the county's general fund to the credit of the account to which 7005  
ad valorem real property taxes are credited and further credited 7006  
as provided in division (G) of this section. Any applicable 7007  
premium that is paid shall be, at the discretion of the county 7008  
treasurer, apportioned to and deposited in any authorized county 7009  
fund. The purchaser also shall pay on the date the tax 7010

certificates are delivered to the purchaser the fee, if any, 7011  
negotiated under division (J) of this section. If the purchaser 7012  
fails to pay the certificate purchase price, plus any applicable 7013  
premium and less any applicable discount, and any such fee, 7014  
within the time periods required by this section, the county 7015  
treasurer shall retain the tax certificate and may attempt to 7016  
sell it at any auction or negotiated sale conducted at a later 7017  
date. 7018

(G) Upon receipt of the full payment from the purchaser of 7019  
the certificate purchase price or other agreed-upon 7020  
consideration, plus any applicable premium and less any 7021  
applicable discount, and the negotiated fee, if any, the county 7022  
treasurer, or a qualified trustee whom the treasurer has engaged 7023  
for such purpose, shall issue the tax certificate and record the 7024  
tax certificate sale by entering into a tax certificate register 7025  
the certificate purchase price, any premium paid or discount 7026  
taken, the certificate rate of interest, the date the 7027  
certificates were sold, the name and address of the certificate 7028  
holder or, in the case of issuance of the tax certificates in a 7029  
book-entry system, the name and address of the nominee, and any 7030  
other information the county treasurer considers necessary. The 7031  
county treasurer may keep the tax certificate register in a 7032  
hard-copy format or an electronic format. The name and address 7033  
of the certificate holder or nominee may be, upon receipt of 7034  
instructions from the purchaser, that of the secured party of 7035  
the actual purchaser, or an agent or custodian for the purchaser 7036  
or secured party. The county treasurer also shall transfer the 7037  
tax certificates to the certificate holder. The county treasurer 7038  
shall apportion the part of the cash proceeds from the sale 7039  
representing taxes, penalties, and interest among the several 7040  
taxing districts in the same proportion that the amount of taxes 7041



levied by each district against the certificate parcels in the 7042  
preceding tax year bears to the taxes levied by all such 7043  
districts against the certificate parcels in the preceding tax 7044  
year, and credit the part of the proceeds representing 7045  
assessments and other charges to the items of assessments and 7046  
charges in the order in which those items became due. If the 7047  
cash proceeds from the sale are not sufficient to fully satisfy 7048  
the items of taxes, assessments, penalties, interest, and 7049  
charges on the certificate parcels against which tax 7050  
certificates were sold, the county treasurer shall credit the 7051  
cash proceeds to such items pro rata based upon the proportion 7052  
that each item of taxes, assessments, penalties, interest, and 7053  
charges bears to the aggregate of all such items, or by any 7054  
other method that the county treasurer, in the treasurer's sole 7055  
discretion, determines is equitable. Upon issuing the tax 7056  
certificates, the delinquent taxes that make up the certificate 7057  
purchase price are transferred, and the superior lien of the 7058  
state and its taxing districts for those delinquent taxes is 7059  
conveyed intact to the certificate holder or holders. 7060

(H) If a tax certificate is offered for sale under this 7061  
section but is not sold, the county treasurer may strike the 7062  
corresponding certificate parcel from the list of parcels 7063  
selected for tax certificate sales. The lien for taxes, 7064  
assessments, charges, penalties, and interest against a parcel 7065  
stricken from the list thereafter may be foreclosed in the 7066  
manner prescribed by section 323.25, ~~5721.14~~, or 5721.18 of the 7067  
Revised Code unless, prior to the institution of such 7068  
proceedings against the parcel, the county treasurer restores 7069  
the parcel to the list of parcels selected for tax certificate 7070  
sales. 7071

(I) Neither a certificate holder nor its secured party, if 7072

any, shall be liable for damages arising from a violation of 7073  
sections 3737.87 to ~~3737.891~~3737.89 or Chapter 3704., 3734., 7074  
3745., 3746., 3750., 3751., 3752., 6109., or 6111. of the 7075  
Revised Code, or a rule adopted or order, permit, license, 7076  
variance, or plan approval issued under any of those chapters, 7077  
that is or was committed by another person in connection with 7078  
the parcel for which the tax certificate is held. 7079

(J) When selling or transferring a tax certificate under 7080  
this section, the county treasurer may negotiate with the 7081  
purchaser of the certificate for fees paid by the purchaser to 7082  
the county treasurer to reimburse the treasurer for any part or 7083  
all of the treasurer's costs of preparing for and administering 7084  
the sale of the tax certificate and any fees set forth by the 7085  
county treasurer in the tax certificate sale/purchase agreement. 7086  
Such fees, if any, shall be added to the certificate purchase 7087  
price and shall be paid by the purchaser on the date of delivery 7088  
of the tax certificate. The county treasurer shall deposit the 7089  
fees in the county treasury to the credit of the tax certificate 7090  
administration fund. 7091

(K) After selling tax certificates under this section, the 7092  
county treasurer shall send written notice to the owner of the 7093  
certificate parcel by either certified mail or, if the treasurer 7094  
has record of an internet identifier of record associated with 7095  
the owner, by ordinary mail and by that internet identifier of 7096  
record. A mailed notice shall be sent to the owner's last known 7097  
tax-mailing address. The notice shall inform the owner that a 7098  
tax certificate with respect to such owner's parcel was sold or 7099  
transferred and shall describe the owner's options to redeem the 7100  
parcel, including entering into a redemption payment plan under 7101  
division (C) (2) of section 5721.38 of the Revised Code. However, 7102  
the county treasurer is not required to send a notice under this 7103

division if the treasurer previously has attempted to send a 7104  
notice to the owner of the parcel at the owner's last known tax- 7105  
mailing address and the postal service has returned the notice 7106  
as undeliverable. 7107

**Sec. 5721.37.** (A) (1) At any time after one year from the 7108  
date shown on the tax certificate as the date the tax 7109  
certificate was sold, and not later than the end of the 7110  
certificate period, a certificate holder, except for a county 7111  
land reutilization corporation, may file with the county 7112  
treasurer a request for foreclosure, or a private attorney on 7113  
behalf of the certificate holder may file with the county 7114  
treasurer a notice of intent to foreclose, on a form prescribed 7115  
by the tax commissioner, provided the certificate parcel has not 7116  
been redeemed under division (A) or (C) of section 5721.38 of 7117  
the Revised Code and at least one certificate respecting the 7118  
certificate parcel, held by the certificate holder filing the 7119  
request for foreclosure or notice of intent to foreclose and 7120  
eligible to be enforced through a foreclosure proceeding, has 7121  
not been voided under section 5721.381 of the Revised Code. If 7122  
the certificate holder is a county land reutilization 7123  
corporation, the corporation may institute a foreclosure action 7124  
under the statutes pertaining to the foreclosure of mortgages or 7125  
as permitted under sections 323.65 to 323.79 of the Revised Code 7126  
at any time after it acquires the tax certificate. 7127

(2) If, before the expiration of the certificate period, 7128  
the owner of the property files a petition in bankruptcy, the 7129  
county treasurer, upon being notified of the filing of the 7130  
petition, shall notify the certificate holder by ordinary first- 7131  
class or certified mail or by binary means of the filing of the 7132  
petition. It is the obligation of the certificate holder to file 7133  
a proof of claim with the bankruptcy court to protect the 7134

holder's interest in the certificate parcel. The last day on 7135  
which the certificate holder may file a request for foreclosure 7136  
or a notice of intent to foreclose is the later of the 7137  
expiration of the certificate period or one hundred eighty days 7138  
after the certificate parcel is no longer property of the 7139  
bankruptcy estate; however, the certificate period is tolled 7140  
while the property owner's bankruptcy case remains open. If the 7141  
certificate holder is a county land reutilization corporation, 7142  
the corporation may institute a foreclosure action under the 7143  
statutes pertaining to the foreclosure of mortgages or as 7144  
permitted under sections 323.65 to 323.79 of the Revised Code at 7145  
any time after it acquires such tax certificate, subject to any 7146  
restrictions under such bankruptcy law or proceeding. 7147

Interest at the certificate rate of interest continues to 7148  
accrue during any extension of time required by division (A) (2) 7149  
of this section unless otherwise provided under Title 11 of the 7150  
United States Code. 7151

(3) If, before the expiration of three years from the date 7152  
a tax certificate was sold, the owner of property for which the 7153  
certificate was sold applies for an exemption under section 7154  
3735.67 or 5715.27 of the Revised Code or under any other 7155  
section of the Revised Code under the jurisdiction of the 7156  
director of environmental protection, the county treasurer shall 7157  
notify the certificate holder by ordinary first-class or 7158  
certified mail or by binary means of the filing of the 7159  
application. Once a determination has been made on the exemption 7160  
application, the county treasurer shall notify the certificate 7161  
holder of the determination by ordinary first-class or certified 7162  
mail or by binary means. Except with respect to a county land 7163  
reutilization corporation, the last day on which the certificate 7164  
holder may file a request for foreclosure shall be the later of 7165

three years from the date the certificate was sold or forty-five 7166  
days after notice of the determination was provided. 7167

(B) When a request for foreclosure or a notice of intent 7168  
to foreclose is filed under this section, the certificate holder 7169  
shall submit a payment to the county treasurer equal to the sum 7170  
of the following: 7171

(1) The certificate redemption prices of all outstanding 7172  
tax certificates that have been sold on the parcel, other than 7173  
tax certificates held by the person requesting foreclosure; 7174

(2) Any taxes, assessments, penalties, interest, and 7175  
charges appearing on the tax duplicate charged against the 7176  
certificate parcel that is the subject of the foreclosure 7177  
proceedings and that are not covered by a tax certificate, but 7178  
such amounts are not payable if the certificate holder is a 7179  
county land reutilization corporation; 7180

(3) If the foreclosure proceedings are filed by the county 7181  
prosecuting attorney pursuant to section 323.25, sections 323.65 7182  
to 323.79, or section ~~5721.14~~ or 5721.18 of the Revised Code, a 7183  
fee in the amount prescribed by the county prosecuting attorney 7184  
to cover the prosecuting attorney's legal costs incurred in the 7185  
foreclosure proceeding. 7186

(C) (1) With respect to a certificate purchased under 7187  
section 5721.32, 5721.33, or 5721.42 of the Revised Code, if the 7188  
certificate parcel has not been redeemed and at least one 7189  
certificate respecting the certificate parcel, held by the 7190  
certificate holder filing the request for foreclosure and 7191  
eligible to be enforced through a foreclosure proceeding, has 7192  
not been voided under section 5721.381 of the Revised Code, the 7193  
county treasurer, within five days after receiving a foreclosure 7194

request and the payment required under division (B) of this 7195  
section, shall certify notice to that effect to the county 7196  
prosecuting attorney and shall provide a copy of the foreclosure 7197  
request. The county treasurer also shall send notice by ordinary 7198  
first class or certified mail to all certificate holders other 7199  
than the certificate holder requesting foreclosure that 7200  
foreclosure has been requested by a certificate holder and that 7201  
payment for the tax certificates is forthcoming. Within ninety 7202  
days of receiving the copy of the foreclosure request, the 7203  
prosecuting attorney shall commence a foreclosure proceeding in 7204  
the name of the county treasurer in the manner provided under 7205  
section 323.25, sections 323.65 to 323.79, or section ~~5721.14 or~~ 7206  
5721.18 of the Revised Code, to enforce the lien vested in the 7207  
certificate holder by the certificate. The prosecuting attorney 7208  
shall attach to the complaint the foreclosure request and the 7209  
county treasurer's written certification. 7210

(2) With respect to a certificate purchased under section 7211  
5721.32, 5721.33, or 5721.42 of the Revised Code, if the 7212  
certificate parcel has not been redeemed, at least one 7213  
certificate respecting the certificate parcel, held by the 7214  
certificate holder filing the notice of intent to foreclose and 7215  
eligible to be enforced through a foreclosure proceeding, has 7216  
not been voided under section 5721.381 of the Revised Code, a 7217  
notice of intent to foreclose has been filed, and the payment 7218  
required under division (B) of this section has been made, the 7219  
county treasurer shall certify notice to that effect to the 7220  
private attorney. The county treasurer also shall send notice by 7221  
ordinary first class or certified mail or by binary means to all 7222  
certificate holders other than the certificate holder 7223  
represented by the attorney that a notice of intent to foreclose 7224  
has been filed and that payment for the tax certificates is 7225

forthcoming. After receipt of the treasurer's certification and 7226  
not later than one hundred twenty days after the filing of the 7227  
intent to foreclose or the number of days specified under the 7228  
terms of a negotiated sale under section 5721.33 of the Revised 7229  
Code, the private attorney shall commence a foreclosure 7230  
proceeding in the name of the certificate holder in the manner 7231  
provided under division (F) of this section to enforce the lien 7232  
vested in the certificate holder by the certificate. The private 7233  
attorney shall attach to the complaint the notice of intent to 7234  
foreclose and the county treasurer's written certification. 7235

(D) The county treasurer shall credit the amount received 7236  
under division (B) (1) of this section to the tax certificate 7237  
redemption fund. The tax certificates respecting the payment 7238  
shall be paid as provided in division (D) of section 5721.38 of 7239  
the Revised Code. The amount received under division (B) (2) of 7240  
this section shall be distributed to the taxing districts to 7241  
which the delinquent and unpaid amounts are owed. The county 7242  
treasurer shall deposit the fee received under division (B) (3) 7243  
of this section in the county treasury to the credit of the 7244  
delinquent tax and assessment collection fund. 7245

(E) (1) Except with respect to a county land reutilization 7246  
corporation, if the certificate holder does not file with the 7247  
county treasurer a request for foreclosure or a notice of intent 7248  
to foreclose with respect to a certificate parcel with the 7249  
required payment within the certificate period or any extension 7250  
of that period pursuant to division (C) (2) of section 5721.38 of 7251  
the Revised Code, or within the period provided under division 7252  
(A) (2) of this section, and during that time the certificate has 7253  
not been voided under section 5721.381 of the Revised Code and 7254  
the certificate parcel has not been redeemed or foreclosed upon, 7255  
the certificate holder's lien against the parcel is canceled and 7256

the certificate is voided, subject to division (E) (2) of this section. 7257  
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(2) In the case of any tax certificate purchased under section 5721.32 of the Revised Code or under section 5721.42 of the Revised Code by the holder of a certificate issued under section 5721.32 of the Revised Code prior to June 24, 2008, the county treasurer, upon application by the certificate holder, may sell to the certificate holder a new certificate extending the three-year period prescribed by division (E) (1) of this section, as that division existed prior to that date, to six years after the date shown on the original certificate as the date it was sold or any extension of that date. 7259  
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The county treasurer and the certificate holder shall negotiate the premium, in cash, to be paid for a new certificate sold under division (E) (2) of this section. If the county treasurer and certificate holder do not negotiate a mutually acceptable premium, the county treasurer and certificate holder may agree to engage a person experienced in the valuation of financial assets to appraise a fair premium for the new certificate. The certificate holder has the option to purchase the new certificate for the fair premium so appraised. Not less than one-half of the fee of the person so engaged shall be paid by the certificate holder requesting the new certificate; the remainder of the fee shall be paid from the proceeds of the sale of the new certificate. If the certificate holder does not purchase the new certificate for the premium so appraised, the certificate holder shall pay the entire fee. The county treasurer shall credit the remaining proceeds from the sale to the items of taxes, assessments, penalties, interest, and charges in the order in which they became due. 7269  
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A certificate issued under division (E) (2) of this section 7287  
vests in the certificate holder and its secured party, if any, 7288  
the same rights, interests, privileges, and immunities as are 7289  
vested by the original certificate under sections 5721.30 to 7290  
5721.43 of the Revised Code. The certificate shall be issued in 7291  
the same form as the form prescribed for the original 7292  
certificate issued except for any modifications necessary, in 7293  
the county treasurer's discretion, to reflect the extension 7294  
under this division of the certificate holder's lien to six 7295  
years after the date shown on the original certificate as the 7296  
date it was sold or any extension of that date. The certificate 7297  
holder may record a certificate issued under division (E) (2) of 7298  
this section or memorandum thereof as provided in division (B) 7299  
of section 5721.35 of the Revised Code, and the county recorder 7300  
shall index the certificate and record any subsequent 7301  
cancellation of the lien as provided in that section. The sale 7302  
of a certificate extending the lien under division (E) (2) of 7303  
this section does not impair the right of redemption of the 7304  
owner of record of the certificate parcel or of any other person 7305  
entitled to redeem the property. 7306

(3) If the holder of a certificate purchased under section 7307  
5721.32, 5721.33, or 5721.42 of the Revised Code submits a 7308  
notice of intent to foreclose to the county treasurer but fails 7309  
to file a foreclosure action in a court of competent 7310  
jurisdiction within the time specified in division (C) (2) of 7311  
this section, the liens represented by all tax certificates 7312  
respecting the certificate parcel held by that certificate 7313  
holder, and for which the deadline for filing a notice of intent 7314  
to foreclose has passed, are canceled and the certificates 7315  
voided, and the certificate holder forfeits the payment of the 7316  
amounts described in division (B) (2) of this section. 7317

(F) With respect to tax certificates purchased under 7318  
section 5721.32, 5721.33, or 5721.42 of the Revised Code, upon 7319  
the delivery to the private attorney by the county treasurer of 7320  
the certification provided for under division (C) (2) of this 7321  
section, the private attorney shall institute a foreclosure 7322  
proceeding under this division in the name of the certificate 7323  
holder to enforce the holder's lien, in any court or board of 7324  
revision with jurisdiction, unless the certificate redemption 7325  
price is paid prior to the time a complaint is filed. The 7326  
attorney shall prosecute the proceeding to final judgment and 7327  
satisfaction, whether through sale of the property or the 7328  
vesting of title and possession in the certificate holder or 7329  
other disposition under sections 323.65 to 323.79 of the Revised 7330  
Code or as may otherwise be provided by law. 7331

The foreclosure proceedings under this division, except as 7332  
otherwise provided in this division, shall be instituted and 7333  
prosecuted in the same manner as is provided by law for the 7334  
foreclosure of mortgages on land, except that, if service by 7335  
publication is necessary, such publication shall be made once a 7336  
week for three consecutive weeks and the service shall be 7337  
complete at the expiration of three weeks after the date of the 7338  
first publication. 7339

Any notice given under this division shall include the 7340  
name of the owner of the parcel as last set forth in the records 7341  
of the county recorder, the owner's last known mailing address, 7342  
the address of the subject parcel if different from that of the 7343  
owner, and a complete legal description of the subject parcel. 7344  
In any county that has adopted a permanent parcel number system, 7345  
such notice may include the permanent parcel number in addition 7346  
to a complete legal description. 7347

It is sufficient, having been made a proper party to the 7348  
foreclosure proceeding, for the certificate holder to allege in 7349  
such holder's complaint that the tax certificate has been duly 7350  
purchased by the certificate holder, that the certificate 7351  
redemption price is due and unpaid, that there is a lien against 7352  
the property described in the tax certificate, and, if 7353  
applicable, that the certificate holder desires to invoke the 7354  
alternative redemption period prescribed in sections 323.65 to 7355  
323.79 of the Revised Code, without setting forth in such 7356  
holder's complaint any other special matter relating to the 7357  
foreclosure proceeding. The complaint shall pray for an order 7358  
directing the sheriff, or the bailiff if the complaint is filed 7359  
in municipal court, to offer the property for sale in the manner 7360  
provided in section 5721.19 of the Revised Code or otherwise 7361  
transferred according to any applicable procedures provided in 7362  
sections 323.65 to 323.79 of the Revised Code, unless the 7363  
complaint documents that the county auditor has determined that 7364  
the true value of the certificate parcel is less than the 7365  
certificate purchase price. In that case, the prayer of the 7366  
complaint shall request that fee simple title to the property be 7367  
transferred to and vested in the certificate holder free and 7368  
clear of all subordinate liens. 7369

In the foreclosure proceeding, the certificate holder may 7370  
join in one action any number of tax certificates relating to 7371  
the same owner. However, the decree for each tax certificate 7372  
shall be rendered separately and any proceeding may be severed, 7373  
in the discretion of the court or board of revision, for the 7374  
purpose of trial or appeal. Except as may otherwise be provided 7375  
in sections 323.65 to 323.79 of the Revised Code, upon 7376  
confirmation of sale, the court or board of revision shall order 7377  
payment of all costs related directly or indirectly to the tax 7378

certificate, including, without limitation, attorney's fees of 7379  
the holder's attorney in accordance with section 5721.371 of the 7380  
Revised Code. The tax certificate purchased by the certificate 7381  
holder is presumptive evidence in all courts and boards of 7382  
revision and in all proceedings, including, without limitation, 7383  
at the trial of the foreclosure action, of the amount and 7384  
validity of the taxes, assessments, charges, penalties by the 7385  
court and added to such principal amount, and interest appearing 7386  
due and unpaid and of their nonpayment. 7387

(G) If a parcel is sold under this section, the officer 7388  
who conducted the sale shall collect the recording fee from the 7389  
purchaser at the time of the sale and, following confirmation of 7390  
the sale, shall prepare and record the deed conveying the title 7391  
to the parcel to the purchaser. 7392

**Sec. 5722.01.** As used in this chapter: 7393

(A) ~~"Electing subdivision" means a municipal corporation~~ 7394  
~~that has enacted an ordinance or a township or county that has~~ 7395  
~~adopted a resolution pursuant to section 5722.02 of the Revised~~ 7396  
~~Code for purposes of adopting and implementing the procedures~~ 7397  
~~set forth in sections 5722.02 to 5722.15 of the Revised Code. A~~ 7398  
~~county land reutilization corporation organized by a county and~~ 7399  
~~designated to act on behalf of the county pursuant to division~~ 7400  
~~(B) of section 5722.02 of the Revised Code shall be deemed the~~ 7401  
~~electing subdivision for all purposes of this chapter, except as~~ 7402  
~~otherwise expressly provided in this chapter.~~ 7403

~~(B)~~ "County land reutilization corporation" means a county 7404  
land reutilization corporation organized under Chapter 1724. of 7405  
the Revised Code. 7406

~~(C)~~ (B) "Delinquent lands" and ~~"delinquent vacant lands"~~ 7407

~~have the same meanings~~ has the same meaning as in section 7408  
5721.01 of the Revised Code. 7409

(C) "Electing subdivision" means a municipal corporation 7410  
that has enacted an ordinance or a township or county that has 7411  
adopted a resolution pursuant to section 5722.02 of the Revised 7412  
Code for purposes of adopting and implementing the procedures 7413  
set forth in sections 5722.02 to 5722.15 of the Revised Code. A 7414  
county land reutilization corporation organized by a county and 7415  
designated to act on behalf of the county pursuant to division 7416  
(B) of section 5722.02 of the Revised Code shall be deemed the 7417  
electing subdivision for the county establishing the corporation 7418  
for all purposes of this chapter, except as otherwise expressly 7419  
provided in this chapter. 7420

(D) "Land reutilization program" means the procedures and 7421  
activities concerning the acquisition, management, and 7422  
disposition of affected delinquent lands set forth in sections 7423  
5722.02 to 5722.15 of the Revised Code and lands otherwise 7424  
acquired by an electing subdivision, including a county land 7425  
reutilization corporation. 7426

(E) "Minimum bid," in the case of a sale of property 7427  
foreclosed pursuant to section 323.25, sections 323.65 to 7428  
323.79, or section 5721.18, ~~or foreclosed and forfeited pursuant~~ 7429  
~~to section 5721.14~~ of the Revised Code, means a bid in an amount 7430  
equal to the sum of the taxes, assessments, charges, penalties, 7431  
and interest due and payable on the parcel subsequent to the 7432  
delivery to the county prosecuting attorney of the delinquent 7433  
land ~~or delinquent vacant land~~ tax certificate or master list of 7434  
delinquent ~~or delinquent vacant~~ tracts containing the parcel, 7435  
and prior to the transfer of the deed of the parcel to the 7436  
purchaser following confirmation of sale, plus the costs of 7437

foreclosure ~~or foreclosure and forfeiture~~ proceedings against 7438  
the property. 7439

(F) "Nonproductive land" means any parcel of ~~delinquent~~ 7440  
~~vacant land with respect to which a foreclosure and forfeiture~~ 7441  
~~proceeding pursuant to section 5721.14 of the Revised Code has~~ 7442  
~~been instituted; and any parcel of delinquent~~ land with respect 7443  
to which a foreclosure proceeding pursuant to section 323.25, 7444  
sections 323.65 to 323.79, or division (A) or (B) of section 7445  
5721.18 of the Revised Code has been instituted and to which one 7446  
of the following criteria applies: 7447

(1) There are no buildings or structures located on the 7448  
land; 7449

(2) The land is abandoned land as defined in section 7450  
323.65 of the Revised Code; 7451

(3) None of the buildings or other structures located on 7452  
the parcel are in the occupancy of any person, and the township 7453  
or municipal corporation within whose boundaries the parcel is 7454  
situated has instituted proceedings under section 505.86 or 7455  
715.26 of the Revised Code, or Section 3 of Article XVIII, Ohio 7456  
Constitution, for the removal or demolition of such buildings or 7457  
other structures by the township or municipal corporation 7458  
because of their insecure, unsafe, or structurally defective 7459  
condition; 7460

(4) None of the buildings or structures located on the 7461  
parcel are in the occupancy of any person at the time the 7462  
foreclosure proceeding is initiated, and the municipal 7463  
corporation, county, township, or county land reutilization 7464  
corporation determines that the parcel is eligible for 7465  
acquisition through a land reutilization program. 7466

(G) "Occupancy" means the actual, continuous, and 7467  
exclusive use and possession of a parcel by a person having a 7468  
lawful right to such use and possession. 7469

(H) "Land within an electing subdivision's boundaries" 7470  
does not include land within the boundaries of a municipal 7471  
corporation, unless the electing subdivision is the municipal 7472  
corporation or the municipal corporation adopts an ordinance 7473  
that gives consent to the electing subdivision to include such 7474  
land. 7475

**Sec. 5722.02.** (A) Any municipal corporation, county, or 7476  
township may elect to adopt and implement the procedures set 7477  
forth in sections 5722.02 to 5722.15 of the Revised Code to 7478  
facilitate the effective reutilization of nonproductive land 7479  
situated within its boundaries. Such election shall be made by 7480  
ordinance in the case of a municipal corporation, and by 7481  
resolution in the case of a county or township. The ordinance or 7482  
resolution shall state that the existence of nonproductive land 7483  
within its boundaries is such as to necessitate the 7484  
implementation of a land reutilization program to foster either 7485  
the return of such nonproductive land to tax revenue generating 7486  
status or the devotion thereof to public use. 7487

(B) Any county adopting a resolution under division (A) of 7488  
this section may direct in the resolution that a county land 7489  
reutilization corporation be organized under Chapter 1724. of 7490  
the Revised Code to act on behalf of and cooperate with the 7491  
county in exercising the powers and performing the duties of the 7492  
county under this chapter. The powers extended to a county land 7493  
reutilization corporation shall not be construed as a limitation 7494  
on the powers granted to a county land reutilization corporation 7495  
under Chapter 1724. of the Revised Code, but shall be construed 7496

as additional powers. 7497

(C) An electing subdivision shall promptly deliver 7498  
certified copies of such ordinance or resolution to the auditor, 7499  
treasurer, and the prosecutor of each county in which the 7500  
electing subdivision is situated. On and after the effective 7501  
date of such ordinance or resolution, the foreclosure, sale, 7502  
management, and disposition of all nonproductive land situated 7503  
within the electing subdivision's boundaries shall be governed 7504  
by the procedures set forth in sections 5722.02 to 5722.15 of 7505  
the Revised Code, and, in the case of a county land 7506  
reutilization corporation, as authorized under Chapter 1724. of 7507  
the Revised Code. When a county adopts a resolution organizing a 7508  
county land reutilization corporation pursuant to this chapter, 7509  
the county shall deliver a copy of the resolution to the county 7510  
auditor, county treasurer, and county prosecuting attorney. 7511

(D) A county, a county land reutilization corporation, and 7512  
a municipal corporation or township may enter into an agreement 7513  
to implement the procedures in sections 5722.02 to 5722.15 of 7514  
the Revised Code within the boundaries of the municipal 7515  
corporation or township if the county and the township or 7516  
municipal corporation are electing subdivisions and the county 7517  
has, by resolution, designated a county land reutilization 7518  
corporation to act on its behalf under this chapter. 7519

~~Any property acquired by a county land reutilization 7520  
corporation in a transaction other than the tax foreclosure- 7521  
procedures in Chapter 323., 5721., or 5723. of the Revised Code- 7522  
shall be subject to a priority right of acquisition by a 7523  
municipal corporation or township in which the property is 7524  
located for a period of thirty days after the county land- 7525  
reutilization corporation first records the deed evidencing- 7526~~



~~acquisition of such property with the county recorder. A 7527~~  
~~municipal corporation or township claiming a priority right of 7528~~  
~~acquisition shall file, and the county recorder shall record, an 7529~~  
~~instrument evidencing such right within the thirty day period. 7530~~  
~~The instrument shall include the name and address of the 7531~~  
~~applicable municipal corporation or township, the parcel or 7532~~  
~~other identifying number and an affirmative statement by the 7533~~  
~~municipal corporation or township that it intends to acquire the 7534~~  
~~property. If the municipal corporation or township records such 7535~~  
~~an instrument within the thirty day period, then the priority 7536~~  
~~right of acquisition shall be effective for a period of ninety 7537~~  
~~days after the instrument is recorded. If the municipal 7538~~  
~~corporation or township does not record the instrument 7539~~  
~~expressing its intent to acquire the property or, if having 7540~~  
~~timely recorded such instrument does not thereafter acquire and 7541~~  
~~record a deed within the ninety day period following the 7542~~  
~~recording of its intent to acquire the property, then the county 7543~~  
~~land reutilization corporation may dispose of such property free 7544~~  
~~and clear of any claim or interest of such municipal corporation 7545~~  
~~or township. If a municipal corporation or township does not 7546~~  
~~record an instrument of intent to acquire property within the 7547~~  
~~thirty day period, or if a municipal corporation or township, 7548~~  
~~after timely recording an instrument of intent to acquire a 7549~~  
~~parcel, does not thereafter acquire the parcel within ninety 7550~~  
~~days and record a deed thereto with the county recorder, the 7551~~  
~~municipal corporation or township has no statutory, legal, or 7552~~  
~~equitable claim or estate in property acquired by the county 7553~~  
~~land reutilization corporation. This section shall not be 7554~~  
~~construed to constitute an exception to free and clear title to 7555~~  
~~the property held by a county land reutilization corporation or 7556~~  
~~any of its subsequent transferees, or to preclude a county land 7557~~  
~~reutilization corporation and any municipal corporation or 7558~~

~~township from entering into an agreement that disposes of~~ 7559  
~~property on terms to which they may thereafter mutually agree.~~ 7560

**Sec. 5722.03.** (A) On and after the effective date of an 7561  
ordinance or resolution adopted pursuant to section 5722.02 of 7562  
the Revised Code, nonproductive land within an electing 7563  
subdivision's boundaries that the subdivision wishes to acquire 7564  
and that has either been advertised and offered for sale or is 7565  
otherwise available for acquisition pursuant to a foreclosure 7566  
proceeding as provided in section 323.25, sections 323.65 to 7567  
323.79, or section 5721.18 of the Revised Code, but is not sold 7568  
for want of a minimum bid, shall be sold or transferred to the 7569  
electing subdivision in the manner set forth in this section or 7570  
sections 323.65 to 323.79 of the Revised Code. 7571

(B) Upon receipt of an ordinance or resolution under 7572  
section 5722.02 of the Revised Code, the county prosecuting 7573  
attorney shall compile and deliver to the electing subdivision a 7574  
list of all delinquent land within the electing subdivision with 7575  
respect to which a foreclosure proceeding pursuant to section 7576  
323.25, sections 323.65 to 323.79, or section 5721.18 of the 7577  
Revised Code has been instituted and is pending. The prosecuting 7578  
attorney shall notify the electing subdivision of the identity 7579  
of all delinquent land within the subdivision whenever a 7580  
foreclosure proceeding pursuant to section 323.25, sections 7581  
323.65 to 323.79, or section 5721.18 of the Revised Code is 7582  
commenced with respect to that land. 7583

(C) The electing subdivision shall select from such lists 7584  
the delinquent lands that constitute nonproductive lands that it 7585  
wishes to acquire, and shall notify the prosecuting attorney of 7586  
its selection prior to the advertisement and sale of the 7587  
nonproductive lands pursuant to such a foreclosure proceeding, 7588

or as otherwise provided in sections 323.65 to 323.79 of the Revised Code. Notwithstanding the sales price provisions to the contrary in division (A) of section 323.28 or in divisions (A) (1) and (C) of section 5721.19 of the Revised Code, selected nonproductive lands subject to a foreclosure proceeding pursuant to section 323.25, sections 323.65 to 323.79, or section 5721.18 of the Revised Code that require a sale shall be advertised for sale and be sold, without appraisal, for not less than the amount determined under division (A) (1) of section 323.28 or sections 323.65 to 323.79 of the Revised Code in the case of selected nonproductive lands subject to a foreclosure proceeding pursuant to section 323.25 or sections 323.65 to 323.79 of the Revised Code, or the amount determined under division (A) (2) of section 5721.19 in the case of selected nonproductive lands subject to a foreclosure proceeding pursuant to section 5721.18 of the Revised Code, or as prescribed in sections 323.65 to 323.79 of the Revised Code. Except as otherwise authorized in section 323.78 of the Revised Code, all nonproductive lands so selected, when advertised for sale pursuant to a foreclosure proceeding, shall be advertised separately from the advertisement applicable to other delinquent lands. Notwithstanding division (A) of section 5721.191 of the Revised Code, the minimum amount for which selected nonproductive lands subject to a foreclosure proceeding pursuant to section 5721.18 of the Revised Code will be sold, as specified in the advertisement for sale, shall equal the sum of the taxes, assessments, charges, penalties, interest, and costs due on the parcel as determined under division (A) (2) of section 5721.19 of the Revised Code. Notwithstanding provisions to the contrary in division (A) of section 323.28 of the Revised Code, the minimum amount for which selected nonproductive lands subject to a foreclosure proceeding pursuant to section 323.25 of the Revised

Code will be sold, as specified in the advertisement for sale, 7621  
shall equal the amount specified in division (A) (1) of section 7622  
323.28 of the Revised Code. The advertisement relating to the 7623  
selected nonproductive lands also shall include a statement that 7624  
the lands have been determined by the electing subdivision to be 7625  
nonproductive lands and that, if at a foreclosure sale no bid 7626  
for the appropriate amount specified in this division is 7627  
received, such lands shall be sold or transferred to the 7628  
electing subdivision. 7629

(D) If any nonproductive land selected by an electing 7630  
subdivision is advertised and offered for sale at one sale 7631  
pursuant to this section but is not sold for want of a minimum 7632  
bid, the electing subdivision that selected the nonproductive 7633  
land shall be deemed to have submitted the winning bid at such 7634  
sale, and the land is deemed sold to the electing subdivision 7635  
for no consideration other than the amounts charged under 7636  
divisions (E) ~~and (F)~~ of this section. If both a county and a 7637  
township within that county have adopted a resolution pursuant 7638  
to section 5722.02 of the Revised Code and both subdivisions 7639  
select the same parcel or parcels of land, the subdivision that 7640  
first notifies the prosecuting attorney of such selection shall 7641  
be the electing subdivision deemed to have submitted the winning 7642  
bid under this division. If a municipal corporation and a county 7643  
land reutilization corporation select the same parcel or parcels 7644  
of land, the municipal corporation shall be deemed the winning 7645  
bidder under this division. The officer conducting the sale 7646  
shall announce the bid of the electing subdivision at the sale 7647  
and shall report the proceedings to the court or board of 7648  
revision for confirmation of sale. 7649

(E) Upon the sale or transfer of any nonproductive land to 7650  
an electing subdivision, the county auditor shall charge the 7651

costs, as determined by the court or board of revision, incurred 7652  
in the foreclosure proceeding instituted under section 323.25, 7653  
sections 323.65 to 323.79, or section 5721.18 of the Revised 7654  
Code and applicable to the nonproductive land to the taxing 7655  
districts, including the electing subdivision, in direct 7656  
proportion to their interest in the taxes, assessments, charges, 7657  
penalties, and interest on the nonproductive land due and 7658  
payable at the time the land was sold pursuant to the 7659  
foreclosure proceeding. The interest of each taxing district in 7660  
the taxes, assessments, charges, penalties, and interest on the 7661  
nonproductive land shall bear the same proportion to the amount 7662  
of those taxes, assessments, charges, penalties, and interest 7663  
that the amount of taxes levied by each district against the 7664  
nonproductive land in the preceding tax year bears to the taxes 7665  
levied by all such districts against the nonproductive land in 7666  
the preceding tax year. If the electing subdivision is a county 7667  
land reutilization corporation and the nonproductive land is 7668  
sold or transferred to the corporation, the corporation shall be 7669  
deemed to have the proportionate interest of the county on whose 7670  
behalf it has been designated and organized in the taxes, 7671  
assessments, charges, penalties, and interest on the 7672  
nonproductive land in that county. In making a semiannual 7673  
apportionment of funds, the auditor shall retain at the next 7674  
apportionment the amount charged to each such taxing district, 7675  
except that in the case of nonproductive land sold or 7676  
transferred to a county land reutilization corporation, the 7677  
auditor shall provide an invoice to the corporation for the 7678  
amount charged to it. The costs retained by the auditor shall be 7679  
deposited to the credit of the county treasurer's delinquent tax 7680  
and assessment collection fund and the county prosecutor's 7681  
delinquent tax and assessment collection fund under section 7682  
321.261 of the Revised Code to reimburse the treasurer and 7683

prosecutor according to actual identified and advanced costs 7684  
expended by the prosecutor or treasurer, equally, or in 7685  
proportion to the percentage that each of their costs bears to 7686  
the total costs. 7687

(F) The officer conducting the sale shall execute and file 7688  
for recording a deed conveying title to the land upon the filing 7689  
of the entry of the confirmation of sale, unless the 7690  
nonproductive land is redeemed under section 323.31 or 5721.18 7691  
of the Revised Code. If the alternative redemption period 7692  
applies under section 323.78 of the Revised Code, the officer 7693  
shall not execute the deed and file it for recording until the 7694  
alternative redemption period expires. In either case, once the 7695  
deed has been recorded, the officer shall deliver the deed to 7696  
the electing subdivision; thereupon, title to the land is 7697  
incontestable in the electing subdivision and free and clear of 7698  
all liens and encumbrances, except those easements and covenants 7699  
of record running with the land and created prior to the time at 7700  
which the taxes or assessments, for the nonpayment of which the 7701  
land is sold or transferred at foreclosure, became due and 7702  
payable. 7703

When title to a parcel of land upon which a lien has been 7704  
placed under section 715.261, 743.04, or 6119.06 of the Revised 7705  
Code is transferred to a county land reutilization corporation 7706  
under this section, the lien on the parcel shall be extinguished 7707  
if the lien is for costs or charges that were incurred before 7708  
the date of the transfer to the corporation and if the 7709  
corporation did not incur the costs or charges, regardless of 7710  
whether the lien was attached or the costs or charges were 7711  
certified before the date of transfer. In such a case, the 7712  
corporation and its successors in title shall take title to the 7713  
property free and clear of any such lien and shall be immune 7714

from liability in any action to collect such costs or charges. 7715

If a county land reutilization corporation takes title to 7716  
property under this chapter before any costs or charges have 7717  
been certified or any lien has been placed with respect to the 7718  
property under section 715.261, 743.04, or 6119.06 of the 7719  
Revised Code, the corporation shall be deemed a bona fide 7720  
purchaser for value without knowledge of such costs or lien, 7721  
regardless of whether the corporation had actual or constructive 7722  
knowledge of the costs or lien, and any such lien shall be void 7723  
and unenforceable against the corporation and its successors in 7724  
title. 7725

At the time of the sale or transfer, the officer shall 7726  
collect and the electing subdivision shall pay the fee required 7727  
by law for transferring and recording of deeds. In accordance 7728  
with section ~~1724.10~~317.32 of the Revised Code, an electing 7729  
subdivision ~~that is a county land reutilization corporation~~ 7730  
shall not be required to pay any ~~such~~ recording fee. 7731

The title is not invalid because of any irregularity, 7732  
informality, or omission of any proceedings under section 7733  
323.25, sections 323.65 to 323.79, this chapter, or Chapter 7734  
5721. of the Revised Code, or in any processes of taxation, if 7735  
such irregularity, informality, or omission does not abrogate 7736  
any provision of such chapters for notice to record holders of 7737  
title, lien, or mortgage to, or other interests in, the 7738  
foreclosed lands. 7739

**Sec. 5722.031.** (A) If, in any foreclosure proceeding 7740  
initiated under section 323.25, sections 323.65 to 323.79, or 7741  
section 5721.18 of the Revised Code, a county board of revision, 7742  
court of common pleas, or municipal court issues a decree of 7743  
foreclosure, order of sale, order of transfer, or confirmation 7744

of sale under section 5722.03 of the Revised Code that transfers 7745  
a delinquent parcel to an electing subdivision, the electing 7746  
subdivision may file a petition with the board or court to 7747  
vacate the decree, order, or confirmation of sale on the basis 7748  
that such electing subdivision does not wish to acquire the 7749  
parcel or for any other reason. The electing subdivision may 7750  
file such a petition notwithstanding any prior request by the 7751  
electing subdivision or a party acting on behalf of the electing 7752  
subdivision to acquire the parcel. 7753

If the electing subdivision files the petition within 7754  
sixty days after the journalization of the decree, order, or 7755  
confirmation of sale, the board or court shall vacate the 7756  
decree, order, or confirmation of sale. If the electing 7757  
subdivision files the petition more than sixty days after the 7758  
journalization of the decree, order, or confirmation of sale, 7759  
the board or court may vacate the decree, order, or confirmation 7760  
of sale at its discretion utilizing standards of review 7761  
prescribed in or consistent with Civil Rule 60. 7762

(B) An electing subdivision that files a petition under 7763  
division (A) of this section shall not be required to intervene 7764  
in the proceeding to which the petition relates, but shall file 7765  
the petition in the same manner as would a party to the action. 7766  
Upon filing the petition, the electing subdivision shall serve 7767  
notice of the petition upon all parties to the action, except 7768  
any party that previously failed to answer, plead, or appear in 7769  
the proceeding as required in Civil Rule 12 or that is deemed to 7770  
be in default under division (D) of section 323.69 of the 7771  
Revised Code. 7772

(C) Upon the vacation of a decree, order, or confirmation 7773  
of sale under division (A) of this section, the court of common 7774



pleas, municipal court, or board of revision shall reinstate the 7775  
proceeding and schedule any further hearing or disposition 7776  
required by law. The court or board shall not issue any further 7777  
decree, order, or confirmation of sale transferring the 7778  
delinquent parcel to the electing subdivision unless the 7779  
electing subdivision petitions the court or board to acquire the 7780  
parcel under sections 323.28, ~~323.74~~, 323.78, 5721.19, or 7781  
5722.03 of the Revised Code at least seven days before a 7782  
scheduled final hearing or sale of the parcel pursuant to the 7783  
proceeding. In such a case, the electing subdivision shall not 7784  
file, and the court or board shall not approve, any subsequent 7785  
petition to vacate a decree, order, or confirmation of sale 7786  
transferring the parcel to the electing subdivision. 7787

**Sec. 5722.04.** (A) Upon receipt of an ordinance or 7788  
resolution adopted pursuant to section 5722.02 of the Revised 7789  
Code, the county auditor shall deliver to the electing 7790  
subdivision a list of all delinquent lands within an electing 7791  
subdivision's boundaries that have been forfeited to the state 7792  
pursuant to section 5723.01 of the Revised Code and thereafter 7793  
shall notify the electing subdivision of any additions to or 7794  
deletions from such list. 7795

The electing subdivision shall select from such lists the 7796  
forfeited lands that constitute nonproductive lands that the 7797  
subdivision wishes to acquire, and shall notify the county 7798  
auditor of its selection prior to the advertisement and sale of 7799  
such lands. Notwithstanding the sales price provisions of 7800  
division (A) (1) of section 5723.06 of the Revised Code, the 7801  
selected nonproductive lands shall be advertised for sale and be 7802  
sold to the highest bidder for an amount at least sufficient to 7803  
pay the amount determined under division ~~(A) (2)~~ (A) (1) (b) of 7804  
section ~~5721.16~~ 5723.06 of the Revised Code. All nonproductive 7805

lands forfeited to the state and selected by an electing 7806  
subdivision, when advertised for sale pursuant to the relevant 7807  
procedures set forth in Chapter 5723. of the Revised Code, shall 7808  
be advertised separately from the advertisement applicable to 7809  
other forfeited lands. The advertisement relating to the 7810  
selected nonproductive lands also shall include a statement that 7811  
the lands have been selected by the electing subdivision as 7812  
nonproductive lands that it wishes to acquire and that, if at 7813  
the forfeiture sale no bid for the sum of the taxes, 7814  
assessments, charges, penalties, interest, and costs due on the 7815  
parcel as determined under division ~~(A) (1) (a)~~ (A) (1) (b) of 7816  
section 5723.06 of the Revised Code is received, the lands shall 7817  
be sold to the electing subdivision. 7818

(B) If any nonproductive land that has been forfeited to 7819  
the state and selected by an electing subdivision is advertised 7820  
and offered for sale by the auditor pursuant to Chapter 5723. of 7821  
the Revised Code, but no minimum bid is received, the electing 7822  
subdivision shall be deemed to have submitted the winning bid, 7823  
and the land is deemed sold to the electing subdivision for no 7824  
consideration other than the fee charged under division (C) of 7825  
this section. If both a county and a township in that county 7826  
have adopted a resolution pursuant to section 5722.02 of the 7827  
Revised Code and both subdivisions select the same parcel or 7828  
parcels of land, the electing subdivision deemed to have 7829  
submitted the winning bid under this division shall be 7830  
determined pursuant to division (D) of section 5722.03 of the 7831  
Revised Code. 7832

The auditor shall announce the bid at the sale and shall 7833  
declare the selected nonproductive land to be sold to the 7834  
electing subdivision. The auditor shall deliver to the electing 7835  
subdivision a certificate of sale. 7836

(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.

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

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

lien, and any such lien shall be void and unenforceable against 7868  
the corporation and its successors in title. 7869

At the time of the sale, the auditor shall collect and the 7870  
electing subdivision shall pay the fee required by law for 7871  
transferring and recording of deeds. 7872

Upon delivery of a deed conveying any nonproductive land 7873  
to an electing subdivision, the county auditor shall charge all 7874  
costs incurred in any proceeding instituted under section 7875  
~~5721.14~~ or 5721.18 of the Revised Code or incurred as a result 7876  
of the forfeiture and sale of the nonproductive land to the 7877  
taxing districts, including the electing subdivision, in direct 7878  
proportion to their interest in the taxes, assessments, charges, 7879  
interest, and penalties on the nonproductive land due and 7880  
payable at the time the land was sold at the forfeiture sale. 7881  
The interest of each taxing district in the taxes, assessments, 7882  
charges, penalties, and interest on the nonproductive land shall 7883  
bear the same proportion to the amount of those taxes, 7884  
assessments, charges, penalties, and interest that the amount of 7885  
taxes levied by each district against the nonproductive land in 7886  
the preceding tax year bears to the taxes levied by all such 7887  
districts against the nonproductive land in the preceding tax 7888  
year. If the electing subdivision is a county land reutilization 7889  
corporation and the nonproductive land is sold or transferred to 7890  
the corporation, the corporation shall be deemed to have the 7891  
proportionate interest of the county designating or organizing 7892  
such corporation in the taxes, assessments, charges, penalties, 7893  
and interest on the nonproductive land in the county. In making 7894  
a semiannual apportionment of funds, the auditor shall retain at 7895  
the next apportionment the amount charged to each such taxing 7896  
district, except that in the case of nonproductive land conveyed 7897  
to a county land reutilization corporation the auditor shall 7898

invoice the corporation the amount charged to it. 7899

(D) If no political subdivision has requested to purchase 7900  
a parcel of land at a foreclosure sale, any lands otherwise 7901  
forfeited to the state for want of a bid at the foreclosure sale 7902  
may, upon the request of a county land reutilization 7903  
corporation, be transferred directly without cost to the 7904  
corporation without appraisal or public bidding. 7905

**Sec. 5722.05.** Whenever nonproductive land is sold or 7906  
transferred under section 323.65 to 323.79, 5721.19, 5722.03 ~~or,~~ 7907  
5722.04, or 5723.04 of the Revised Code to an electing 7908  
subdivision, no action shall be commenced, nor shall any defense 7909  
be asserted, after one year from the date the deed conveying 7910  
such land to the electing subdivision is filed for record, to 7911  
question the validity of the title vested in the electing 7912  
subdivision by such sale or transfer for any irregularity, 7913  
informality, or omission in the proceedings relative to the 7914  
foreclosure, forfeiture, ~~or sale,~~ or transfer of such 7915  
nonproductive land to the electing subdivision. 7916

**Sec. 5722.06.** An electing subdivision, other than a county 7917  
land reutilization corporation, shall assume possession and 7918  
control of any nonproductive land acquired by it under section 7919  
5722.03, 5722.04, or 5722.10 of the Revised Code and any other 7920  
land it acquires from whatever source acquired as a part of its 7921  
land reutilization program. The electing subdivision shall hold 7922  
and administer such property in a governmental capacity for the 7923  
benefit of itself and of other taxing districts having an 7924  
interest in the taxes, assessments, charges, interest, and 7925  
penalties due and owing thereon at the time of the property's 7926  
acquisition by the electing subdivision. In its administration 7927  
of such nonproductive land as a part of a land reutilization 7928

program, the electing subdivision shall: 7929

(A) Manage, maintain, and protect, or temporarily use for 7930  
a public purpose such land in such manner as it deems 7931  
appropriate; 7932

(B) Compile and maintain a written inventory of all such 7933  
land. The inventory shall be available for public inspection and 7934  
distribution at all times. 7935

~~(C) Study, analyze, and evaluate potential, present, and 7936  
future uses for such land which would provide for the effective 7937  
reutilization of the nonproductive land; 7938~~

~~(D)~~ Plan for, and use its best efforts to consummate, the 7939  
sale or other disposition of such land at such times and upon 7940  
such terms and conditions as it deems appropriate to the 7941  
fulfillment of the purposes and objectives of its land 7942  
reutilization program; 7943

~~(E)~~ (D) Establish and maintain records and accounts 7944  
reflecting all transactions, expenditures, and revenues relating 7945  
to its land reutilization program, including separate 7946  
itemizations of all transactions, expenditures, and revenues 7947  
concerning each individual parcel of real property acquired as a 7948  
part of such program. 7949

A county land reutilization corporation acquiring title to 7950  
lands under section 5722.03, 5722.04, ~~or 5722.10~~, 5723.01, or 7951  
5723.04 of the Revised Code, and to any other land it acquires 7952  
from whatever source acquired as a part of its land 7953  
reutilization program, shall maintain, operate, hold, transact, 7954  
and dispose of such land as provided in its plan and pursuant to 7955  
its purposes under Chapter 1724. of the Revised Code. 7956

**Sec. 5722.07.** ~~As used in this section, "fair market value"~~ 7957

~~means the appraised value of the nonproductive land made with- 7958  
reference to such redevelopment and reutilization restrictions- 7959  
as may be imposed by the electing subdivision as a condition of- 7960  
sale or as may be otherwise applicable to such land.- 7961~~

An electing subdivision may, without appraisal or 7962  
competitive bidding, sell any land acquired by it as a part of 7963  
its land reutilization program at such times, to such persons, 7964  
and upon such terms and conditions, and subject to such 7965  
restrictions and covenants as it deems necessary or appropriate 7966  
to ~~assure~~ promote the land's effective reutilization. ~~Except-~~ 7967  
~~with respect to a sale by or to a county land reutilization-~~ 7968  
~~corporation, such land shall be sold at not less than its fair-~~ 7969  
~~market value. However, except with respect to land held by a-~~ 7970  
~~county land reutilization corporation, upon the approval of the-~~ 7971  
~~legislative authorities of those taxing districts entitled to-~~ 7972  
~~share in the proceeds from the sale thereof, the~~ An electing 7973  
subdivision may ~~either~~ retain such land for devotion by it to 7974  
land reutilization purposes or public use, or sell, lease, or 7975  
otherwise transfer any such land to ~~another~~ a political 7976  
subdivision ~~for the devotion to public use by such political-~~ 7977  
~~subdivision for a consideration less than fair market value,~~ 7978  
another electing subdivision, or any other person with or 7979  
without consideration and without reference to fair market value 7980  
in order to promote the land's effective reutilization. 7981

~~Whenever an electing subdivision sells any land acquired- 7982  
as part of its land reutilization program for an amount equal to- 7983  
or greater than fair market value, it shall execute and deliver- 7984  
all agreements and instruments incident thereto. The electing- 7985  
subdivision may execute and deliver all agreements and- 7986  
instruments without procuring any approval, consent, conveyance,- 7987  
or other instrument from any other person or entity, including- 7988~~

~~the other taxing districts entitled to share in the proceeds-~~ 7989  
~~from the sale thereof.~~ 7990

An electing subdivision may, for purposes of land 7991  
disposition, consolidate, assemble, or subdivide individual 7992  
parcels of land acquired as part of its land reutilization 7993  
program. 7994

**Sec. 5722.08.** When ~~an any~~ electing subdivision, ~~other than~~ 7995  
~~a county land reutilization corporation,~~ sells any land acquired 7996  
as a part of its land reutilization program, the proceeds from 7997  
such sale shall be applied and distributed in the following 7998  
order without reporting or accounting to the taxing districts: 7999

(A) To the electing subdivision in reimbursement of its 8000  
expenses incurred on account of the acquisition, administration, 8001  
management, maintenance, and disposition of such land, and such 8002  
other expenses of the land reutilization program as the electing 8003  
subdivision may apportion to such land; 8004

(B) To the ~~county treasurer to reimburse those taxing~~ 8005  
~~districts to which the county auditor charged the costs of~~ 8006  
~~foreclosure pursuant to section 5722.03 of the Revised Code, or~~ 8007  
~~costs of forfeiture pursuant to section 5722.04 of the Revised~~ 8008  
~~Code. If the proceeds of the sale of the nonproductive lands,~~ 8009  
~~after making the payment required under this division, are not~~ 8010  
~~sufficient to reimburse the full amounts charged to taxing~~ 8011  
~~districts as costs under section 5722.03 or 5722.04 of the~~ 8012  
~~Revised Code, the balance of the proceeds shall be used to~~ 8013  
~~reimburse the taxing districts in the same proportion as the~~ 8014  
~~costs were charged.~~ 8015

~~(C) To the county treasurer for distribution to the taxing~~ 8016  
~~districts charged costs under section 5722.03 or 5722.04 of the~~ 8017



~~Revised Code, in the same proportion as they were charged costs-~~ 8018  
~~by the county auditor, an amount representing both of the~~ 8019  
~~following:~~ 8020

~~(1) The taxes, assessments, charges, penalties, and~~ 8021  
~~interest due and owing on such land as of the date of~~ 8022  
~~acquisition by the electing subdivision;~~ 8023

~~(2) The taxes, assessments, charges, penalties, and~~ 8024  
~~interest that would have been due and payable with respect to~~ 8025  
~~such land from such date of acquisition were such land not~~ 8026  
~~exempt from taxation pursuant to section 5722.11 of the Revised~~ 8027  
~~Code.~~ 8028

~~(D) The balance, if any, to be retained by the electing~~ 8029  
~~subdivision for application to the payment of costs and expenses~~ 8030  
~~of its land reutilization program.~~ 8031

~~All proceeds from the sale of lands held by a county land-~~ 8032  
~~reutilization corporation shall be retained by the county land-~~ 8033  
~~reutilization corporation for the purposes for which it was~~ 8034  
~~organized without further reporting or accounting to the taxing-~~ 8035  
~~districts.~~electing subdivision to be used for land reutilization 8036  
purposes, public purposes, and, in the case of county land 8037  
reutilization corporations, any purpose enumerated in Chapter 8038  
1724. of the Revised Code. 8039

**Sec. 5722.10.** An electing subdivision may accept a 8040  
conveyance in lieu of foreclosure of delinquent land from the 8041  
owners ~~thereof~~ of the delinquent land, regardless of whether a 8042  
tax foreclosure has been filed against the delinquent land. Such 8043  
conveyance may only be accepted with the consent of the county 8044  
auditor acting as the agent of the state pursuant to section 8045  
5721.09 of the Revised Code. If an electing subdivision or 8046

county land reutilization corporation certifies to the auditor 8047  
in writing that the delinquent land is abandoned land as defined 8048  
in section 323.65 of the Revised Code, the auditor shall consent 8049  
to the conveyance. Such consent shall be given regardless of 8050  
whether there exists any liens, encumbrances, or other interests 8051  
of record on the abandoned delinquent land, except that upon 8052  
such conveyance, the liens, encumbrances, or other interests of 8053  
record shall remain with the land as conveyed to the electing 8054  
subdivision or county land reutilization corporation. If the 8055  
electing subdivision or county land reutilization corporation 8056  
does not certify to the auditor in writing that the delinquent 8057  
land is abandoned land, the auditor may consent to the 8058  
conveyance for any reason authorized in this chapter. The owners 8059  
or the electing ~~municipal corporation or township subdivision~~ 8060  
shall pay all expenses incurred by the county in connection with 8061  
any foreclosure ~~or foreclosure and forfeiture~~ proceeding filed 8062  
pursuant to section 323.25, sections 323.65 to 323.79, or 8063  
section 5721.18 ~~or 5721.14~~ of the Revised Code relative to such 8064  
land. ~~When the electing subdivision is the county or county land-~~ 8065  
~~reutilization corporation acting on behalf of a county, it may~~ 8066  
~~require the owner to pay the expenses.~~ The owner shall present 8067  
the electing subdivision with evidence satisfactory to the 8068  
subdivision that it will obtain by such conveyance fee simple 8069  
title to such delinquent land. Unless otherwise agreed to by the 8070  
electing subdivision accepting the conveyance, the title shall 8071  
be free and clear of all liens and encumbrances, except such 8072  
easements and covenants of record running with the land as were 8073  
created prior to the time of the conveyance and delinquent 8074  
taxes, assessments, penalties, interest, and charges, and taxes 8075  
and special assessments that are a lien on the real property at 8076  
the time of the conveyance. Any costs, charges, or liens that 8077  
have been assessed, certified, or placed under section 715.261, 8078

743.04, or 6119.06 of the Revised Code with respect to real 8079  
property acquired by or transferred to a county land 8080  
reutilization corporation under this section shall, at the time 8081  
of the conveyance to the corporation, be extinguished and of no 8082  
force and effect as against the corporation, its successors, or 8083  
its assignees, provided that the lien is for charges or costs 8084  
that were incurred before the date of transfer to the 8085  
corporation and that were not incurred by the corporation. 8086

Real property acquired by an electing subdivision under 8087  
this section shall not be subject to foreclosure or forfeiture 8088  
under Chapter 5721. or 5723. of the Revised Code. ~~The sale or~~ 8089  
~~other transfer, as authorized by section 5722.07 of the Revised~~ 8090  
~~Code, of real property acquired under this section shall~~ 8091  
~~extinguish the lien on the title for all taxes, assessments,~~ 8092  
~~penalties, interest, and charges delinquent at the time of the~~ 8093  
~~conveyance of the delinquent land to the electing subdivision~~ 8094  
The conveyance of real property under this section shall 8095  
extinguish all liens on the title for taxes, assessments, 8096  
penalties, interest, and charges at the time of the conveyance 8097  
of the delinquent land to the electing subdivision. 8098

**Sec. 5722.11.** All lands acquired and held by an electing 8099  
subdivision pursuant to this chapter shall be deemed real 8100  
property used for a public purpose and, notwithstanding section 8101  
5709.08 of the Revised Code, shall be exempt from taxation until 8102  
sold. An exemption authorized under this section shall commence 8103  
on the day title to the property is transferred to the electing 8104  
subdivision and shall continue while title is held by the 8105  
electing subdivision. The exemption shall end on the last day of 8106  
the tax year in which the instrument transferring title from the 8107  
electing subdivision to an owner whose use of the property does 8108  
not qualify for an exemption pursuant to any other section of 8109

the Revised Code is recorded. If the title to the property is 8110  
transferred to the electing subdivision and from the electing 8111  
subdivision in the same tax year, then the exemption shall 8112  
continue to the end of that tax year. The entire amount of taxes 8113  
that are a lien but not yet determined, assessed, and levied for 8114  
the tax year in which title is transferred to the electing 8115  
subdivision shall be remitted by the county auditor. 8116

**Sec. 5722.14.** If nonproductive land is subsequently 8117  
included within an impacted cities project, as defined in 8118  
section 1728.01 of the Revised Code, taxes on the land in the 8119  
base period of the year immediately preceding the initial 8120  
acquisition, as provided in section 1728.111 of the Revised 8121  
Code, shall be determined by applying the land valuation as it 8122  
existed in either the year preceding such initial acquisition, 8123  
or in the next succeeding year after such nonproductive land is 8124  
sold pursuant to section 5722.07—~~or 5722.13~~ of the Revised 8125  
Code, whichever valuation is greater. 8126

This section does not apply to nonproductive land acquired 8127  
and held by a county land reutilization corporation. 8128

**Sec. 5722.15.** ~~(A)~~—When an electing subdivision ~~purchases~~ 8129  
acquires nonproductive land under ~~section~~ sections 323.65 to 8130  
323.79, 5722.03—~~or,~~ 5722.04, 5722.10, or 5723.04 of the Revised 8131  
Code, the county auditor shall remove from the auditor's tax 8132  
lists and duplicates all taxes, assessments, charges, penalties, 8133  
and interest that are due and payable on the land at the time of 8134  
the ~~sale~~ acquisition in the same manner as if the property had 8135  
been sold to any other buyer at the foreclosure or forfeiture 8136  
sale. 8137

~~(B) The county auditor shall certify to an electing~~ 8138  
~~subdivision, other than a county land reutilization corporation,~~ 8139

~~that purchases nonproductive land under section 5722.03 or 8140  
5722.04 of the Revised Code a record of all of the taxes, 8141  
assessments, charges, interest, and penalties that were due on 8142  
the parcel at the time of the sale; the taxing districts to 8143  
which they were owed; and the proportion of that amount that was 8144  
owed to each taxing district. Except with respect to a county 8145  
land reutilization corporation, the certification shall be used 8146  
by such an electing subdivision in distributing the proceeds of 8147  
any sale of the land in accordance with division (C) (1) of 8148  
section 5722.08 of the Revised Code. 8149~~

**Sec. 5722.21.** (A) As used in this section: 8150

(1) "Eligible delinquent land" means delinquent land ~~or~~ 8151  
~~delinquent vacant land~~, as defined in section 5721.01 of the 8152  
Revised Code, included in a delinquent tax list ~~or delinquent~~ 8153  
~~vacant land tax list~~ that has been certified delinquent within 8154  
the meaning of section 5721.03 of the Revised Code, excluding 8155  
any certificate parcel as defined in section 5721.30 of the 8156  
Revised Code. 8157

(2) "~~Delinquent taxes~~Taxes" means the cumulative amount of 8158  
unpaid taxes, assessments, recoupment charges, penalties, and 8159  
interest charged against eligible delinquent land ~~that became~~ 8160  
~~delinquent, including taxes that are a lien but not yet~~ 8161  
determined, assessed, and levied, before transfer of title to a 8162  
county, municipal corporation, township, or county land 8163  
reutilization corporation under this section. 8164

(3) "Foreclosure costs" means the sum of all costs or 8165  
other charges of publication, service of notice, prosecution, or 8166  
other proceedings against the land under sections 323.25 to 8167  
323.28, 323.65 to 323.79, or Chapter 5721. of the Revised Code 8168  
as may pertain to delinquent land or be fairly apportioned to it 8169

by the county treasurer. 8170

~~(4) "Tax foreclosure sale" means a sale of delinquent land pursuant to foreclosure proceedings under sections 323.25 to 323.28, 323.65 to 323.79, or section 5721.14 or 5721.18 of the Revised Code.~~ 8171  
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~~(5) "Taxing authority" means the legislative authority of any taxing unit, as defined in section 5705.01 of the Revised Code, in which is located a parcel of eligible delinquent land acquired or to be acquired by a county, municipal corporation, township, or county land reutilization corporation in which a declaration under division (B) of this section is in effect.~~ 8175  
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(B) The legislative authority of a municipal corporation may declare by ordinance, or a board of county commissioners, a board of township trustees, or the board of directors of a county land reutilization corporation may declare by resolution, that it is in the public interest for the county, municipal corporation, township, or county land reutilization corporation to acquire tax-delinquent real property within the county, municipal corporation, or township for the public purpose of redeveloping the property or otherwise rendering it suitable for productive, tax-paying use. The eligible delinquent land may be acquired from any person, including another political subdivision or an electing subdivision. When such a declaration is in effect, the county, municipal corporation, township, or county land reutilization corporation may purchase or otherwise acquire title to eligible delinquent land, other than by appropriation, and the title shall pass free and clear of the lien all liens for delinquent taxes as provided in division (D) of this section and costs, including foreclosure costs, which 8181  
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shall be extinguished simultaneously with the transfer of title 8200  
to the county, municipal corporation, township, or county land 8201  
reutilization corporation. The authority granted by this section 8202  
is supplemental to the authority granted under sections 5722.01 8203  
to 5722.15 of the Revised Code. 8204

~~(C) With respect to any parcel of eligible delinquent land~~ 8205  
~~purchased or acquired by a county, municipal corporation,~~ 8206  
~~township, or county land reutilization corporation in which a~~ 8207  
~~declaration is in effect under this section, the county,~~ 8208  
~~municipal corporation, or township may obtain the consent of~~ 8209  
~~each taxing authority for release of any claim on the delinquent~~ 8210  
~~taxes and associated costs attaching to that property at the~~ 8211  
~~time of conveyance to the county, municipal corporation, or~~ 8212  
~~township. Consent shall be obtained in writing, and shall be~~ 8213  
~~certified by the taxing authority granting consent or by the~~ 8214  
~~fiscal officer or other person authorized by the taxing~~ 8215  
~~authority to provide such consent. Consent may be obtained~~ 8216  
~~before or after title to the eligible delinquent land is~~ 8217  
~~transferred to the county, municipal corporation, or township. A~~ 8218  
~~county that has organized and designated a county land~~ 8219  
~~reutilization corporation for purposes of this chapter is not~~ 8220  
~~required to obtain such consent. Upon conveyance to a county~~ 8221  
~~land reutilization corporation, the consent shall be deemed to~~ 8222  
~~have been given to the extent that the corporation requires~~ 8223  
~~consent.~~ 8224

~~The taxing authority of a taxing unit and a county,~~ 8225  
~~municipal corporation, or township in which a declaration is in~~ 8226  
~~effect under this section may enter into an agreement whereby~~ 8227  
~~the taxing authority consents in advance to release of the~~ 8228  
~~taxing authority's claim on delinquent taxes and associated~~ 8229  
~~costs with respect to all or a specified number of parcels of~~ 8230

~~eligible delinquent land that may be purchased or acquired by~~ 8231  
~~the county, municipal corporation, or township for the purposes~~ 8232  
~~of this section. The agreement shall provide for any terms and~~ 8233  
~~conditions on the release of such claim as are mutually~~ 8234  
~~agreeable to the taxing authority and county, municipal~~ 8235  
~~corporation, or township, including any notice to be provided by~~ 8236  
~~the county, municipal corporation, or township to the taxing~~ 8237  
~~authority of the purchase or acquisition of eligible delinquent~~ 8238  
~~land situated in the taxing unit; any option vesting in the~~ 8239  
~~taxing authority to revoke its release with respect to any~~ 8240  
~~parcel of eligible delinquent land before the release becomes~~ 8241  
~~effective; and the manner in which notice of such revocation~~ 8242  
~~shall be effected. Nothing in this section or in such an~~ 8243  
~~agreement shall be construed to bar a taxing authority from~~ 8244  
~~revoking its advance consent with respect to any parcels of~~ 8245  
~~eligible delinquent land purchased or acquired by the county,~~ 8246  
~~municipal corporation, or township before the county, municipal~~ 8247  
~~corporation, or township enters into a purchase or other~~ 8248  
~~agreement for acquisition of the parcels.~~ 8249

~~A county that has organized and designated a county land~~ 8250  
~~reutilization corporation is not required to enter into such an~~ 8251  
~~agreement with a taxing authority.~~ 8252

~~(D) The lien for the delinquent taxes and associated costs~~ 8253  
~~for which all of the taxing authorities have consented to~~ 8254  
~~release their claims under this section is hereby extinguished,~~ 8255  
~~and the transfer of title to such delinquent land to the county,~~ 8256  
~~municipal corporation, or township shall be transferred free and~~ 8257  
~~clear of the lien for such taxes and costs. If a taxing~~ 8258  
~~authority does not consent to the release of its claim on~~ 8259  
~~delinquent taxes and associated costs, the entire amount of the~~ 8260  
~~lien for such taxes and costs shall continue as otherwise~~ 8261



~~provided by law until paid or otherwise discharged according to~~ 8262  
~~law. If a county land reutilization corporation acquires title~~ 8263  
~~to eligible delinquent land under this section, the lien for~~ 8264  
~~delinquent taxes and costs with respect to land acquired by the~~ 8265  
~~corporation shall be extinguished simultaneously with the~~ 8266  
~~transfer of title to the corporation, notwithstanding that the~~ 8267  
~~taxing authorities have not consented to release their claims~~ 8268  
~~under this section.~~ 8269

~~(E)~~ All eligible delinquent land acquired by a county, 8270  
municipal corporation, township, or county land reutilization 8271  
corporation under this section is real property held for a 8272  
public purpose and is exempted from taxation until the county, 8273  
municipal corporation, township, or county land reutilization 8274  
corporation sells or otherwise disposes of property. An 8275  
exemption authorized under this section shall commence on the 8276  
day title to the eligible delinquent land is transferred to the 8277  
county, municipal corporation, township, or county land 8278  
reutilization corporation and shall continue while title is held 8279  
by the county, municipal corporation, township, or county land 8280  
reutilization corporation. The exemption shall end on the last 8281  
day of the tax year in which the instrument transferring title 8282  
from the county, municipal corporation, township, or county land 8283  
reutilization corporation to an owner whose use of the property 8284  
does not qualify for an exemption pursuant to any other section 8285  
of the Revised Code is recorded. If the title to the property is 8286  
transferred to and from the county, municipal corporation, 8287  
township, or county land reutilization corporation in the same 8288  
tax year, then the exemption shall continue to the end of that 8289  
tax year. 8290

~~(F)~~ (D) If a county, municipal corporation, township, or 8291  
county land reutilization corporation sells or otherwise 8292

disposes of delinquent land it purchased or acquired ~~and for~~ 8293  
~~which all or a portion of a taxing authority's claim for~~ 8294  
~~delinquent taxes was released under this section, whether by~~ 8295  
~~consent of the taxing authority or pursuant to division (D) of~~ 8296  
~~this section,~~ the net proceeds from such sale or disposition 8297  
shall be used for such redevelopment purposes the board of 8298  
county commissioners, the legislative authority of the municipal 8299  
corporation, the board of township trustees, or the board of 8300  
directors of the county land reutilization corporation considers 8301  
necessary or appropriate. 8302

**Sec. 5722.22.** ~~A~~ Neither a county land reutilization 8303  
corporation nor its wholly owned subsidiary is ~~not~~ liable for 8304  
damages, or subject to equitable remedies, for breach of a 8305  
common law duty, or for violation of sections 3737.87 to 8306  
~~3737.891-3737.89~~ 3737.89 of the Revised Code or Chapter 3704., 3734., 8307  
3745., 3746., 3750., 3751., 3752., 6101., or 6111. of the 8308  
Revised Code or any rule adopted or order, permit, license, 8309  
variance, or plan approval issued under any of those chapters in 8310  
connection with a parcel of land acquired by the county land 8311  
reutilization corporation or its wholly owned subsidiary, which 8312  
retains sovereign immunity under Chapter 2744. of the Revised 8313  
Code. 8314

**Sec. 5723.01.** (A) ~~(1)~~ Every tract of land and town lot, 8315  
which, pursuant to foreclosure proceedings under section 323.25, 8316  
sections 323.65 to 323.79, or section 5721.18 of the Revised 8317  
Code, has been advertised and offered for sale on two separate 8318  
occasions, not less than two weeks apart, or in the case of 8319  
abandoned land as defined in section 323.65 of the Revised Code 8320  
or nonproductive land as defined in section 5722.01 of the 8321  
Revised Code, advertised and offered for sale on one occasion, 8322  
and not sold for want of bidders, shall be forfeited to the 8323

~~state or to a political subdivision, school district, or county  
land reutilization corporation pursuant to division (A) (3) of  
this section.~~ 8324  
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~~(2) (B)~~ The county prosecuting attorney shall certify to 8327  
the court or, in the case of foreclosure proceedings under 8328  
sections 323.65 to 323.79 of the Revised Code, to the board of 8329  
revision that such tract of land or town lot has been twice 8330  
offered for sale or once offered for sale in the case of 8331  
abandoned land or nonproductive land and not sold for want of a 8332  
bidder. Such forfeiture of lands and town lots shall be 8333  
effective ~~when the court by~~ upon the journalization of an entry 8334  
that orders such lands and town lots forfeited to the state or 8335  
~~to a political subdivision, school district, or county land~~ 8336  
~~reutilization corporation pursuant to division (A) (3) of this~~ 8337  
~~section. Upon journalization, all right, title, claim, and~~ 8338  
interest of the former owner is transferred to and vested in the 8339  
state to be disposed of in conformity with this chapter. The 8340  
court or board of revision shall order that forfeited land be 8341  
disposed of in accordance with Chapter 5723. of the Revised 8342  
Code. 8343

(C) A copy of ~~such the~~ entry described in division (B) of 8344  
this section shall be certified to the county auditor and, after 8345  
the date of the certification, all the right, title, claim, and 8346  
interest of the former owner is transferred to and vested in the 8347  
state to be disposed of in compliance with this chapter. The 8348  
county auditor shall record a copy of the entry with the county 8349  
recorder. Notwithstanding any provision of the Revised Code to 8350  
the contrary, the county recorder shall record a copy of the 8351  
entry presented for recording by the county auditor even if it 8352  
is not a certified copy. In such case, the recording shall be 8353  
deemed to constitute certification of the entry. 8354

~~(3) After having been notified pursuant to division (A) (2) of this section that the tract of land or town lot has been twice offered for sale and not sold for want of bidders, the court shall notify the political subdivision and school district in which the property is located, and any county land reutilization corporation in the county, and offer to forfeit the property to the political subdivision, school district, or corporation, or to an electing subdivision as defined in section 5722.01 of the Revised Code, upon a petition from the political subdivision, school district, or corporation. If no such petition is filed with the court within ten days after notification by the court, the court shall forfeit the property to the state in accordance with division (A) (2) of this section. If a political subdivision, school district, or corporation requests through a petition to receive the property through forfeiture, the forfeiture of land and town lots is effective when, by entry, the court orders such lands and town lots forfeited to the political subdivision, school district, or corporation. The court shall certify a copy of the entry to the county auditor and, after the date of certification, all the right, title, claim, and interest of the former owner is transferred to and vested in the political subdivision, school district, or corporation.~~

~~(4) (D)~~ From and after the date of journalization of the order forfeiting a tract of land or a town lot to the state pursuant to division ~~(A) (2)~~ (B) of this section and until such forfeited land has been redeemed by the former owner pursuant to section 5723.03 of the Revised Code or sold or transferred pursuant to section 5723.04 of the Revised Code, any political subdivision in which the forfeited land is located or the county land reutilization corporation of the county in which the

forfeited land is located, or an officer, agent, or employee of 8386  
the subdivision or corporation, upon knowledge or belief that 8387  
the forfeited land is unoccupied as defined in section 323.65 of 8388  
the Revised Code, may enter the forfeited lands and any 8389  
buildings, structures, or other improvements located on that 8390  
land, for any of the following purposes: 8391

~~(a)~~ (1) Conducting an appraisal or inspection of the 8392  
buildings, structures, or other improvements located on the 8393  
forfeited land; 8394

~~(b)~~ (2) Conducting a voluntary action as defined in 8395  
Chapter 3746. of the Revised Code or other environment 8396  
assessment of the forfeited land and any buildings, structures, 8397  
or other improvements located on that land; 8398

~~(c)~~ (3) Conducting any other health and safety inspection 8399  
of the forfeited land and any buildings, structures, or other 8400  
improvements located on that land. 8401

Unless an action or omission of a political subdivision or 8402  
county land reutilization corporation, or an officer, agent, or 8403  
employee of the subdivision or corporation, by clear and 8404  
convincing evidence, constitutes willful or wanton misconduct or 8405  
intentionally tortious conduct, the political subdivision or 8406  
county land reutilization corporation, or an officer, agent, or 8407  
employee of a subdivision or corporation, that enters the 8408  
forfeited land pursuant to this division is not liable in any 8409  
civil or administrative action, including an action in trespass, 8410  
resulting from the entry onto the forfeited land or for any tort 8411  
action as defined in section 3746.24 of the Revised Code 8412  
resulting from the testing for or actual presence of hazardous 8413  
substances or petroleum at, or the release of hazardous 8414  
substances or petroleum from, a property where a voluntary 8415

action is being or has been conducted pursuant to Chapter 3746. 8416  
of the Revised Code and the rules adopted under it. This 8417  
immunity is in addition to any immunities from civil liability 8418  
or defenses established by any other section of the Revised Code 8419  
or available at common law. Any entry upon forfeited land and 8420  
any buildings, structures, or improvements located on that land 8421  
pursuant to division ~~(A)(4)~~ (D) of this section shall not 8422  
constitute the exercise of dominion or control over the land or 8423  
buildings, structures, or improvements on the land when that 8424  
entry is for the purposes described in divisions ~~(A)(4)(a)~~ (D) 8425  
(1) to (e) ~~(3)~~ of this section. 8426

~~(B) Every parcel against which a judgment of foreclosure 8427  
and forfeiture is made in accordance with section 5721.16 of the 8428  
Revised Code is forfeited to the state on the date the court 8429  
enters a finding under that section. After that date, all the 8430  
right, title, claim, and interest of the former owner is 8431  
transferred to the state to be disposed of in compliance with 8432  
the relevant provisions of this chapter. 8433~~

**Sec. 5723.03.** If the former owner of real property that 8434  
has been forfeited, at any time before the state has disposed of 8435  
such property, pays into the treasury of the county in which the 8436  
property is situated, all the taxes, assessments, penalties, 8437  
interest, and costs incurred in the foreclosure ~~or foreclosure 8438  
and forfeiture~~ proceedings under section 323.25, ~~5721.14, or 8439  
5721.18,~~ or sections 323.65 to 323.79 of the Revised Code or in 8440  
proceedings under this chapter that stand charged against the 8441  
property at the time of such payment, the state shall relinquish 8442  
to such former owner all claim to such property. The county 8443  
auditor shall then reenter the property on the auditor's tax 8444  
list, under the name of the proper owner. The county auditor 8445  
shall then add as due and payable on the next succeeding date 8446

for the payment of real estate taxes the amount of taxes, 8447  
assessments, charges, penalties, and interest that were remitted 8448  
pursuant to section 5723.02 of the Revised Code and all other 8449  
taxes, assessments, charges, penalties, and interest that would 8450  
have been due and payable with respect to the property from the 8451  
date it was forfeited to the state. 8452

**Sec. 5723.04.** (A) The county auditor shall maintain a list 8453  
of forfeited lands and shall ~~offer~~ conduct annually a sale of 8454  
one or more tracts of such lands for sale annually, or more 8455  
frequently if the auditor determines that more frequent sales 8456  
are necessary. Subject to division (D) of this section, the 8457  
auditor shall select the tract or tracts of forfeited lands to 8458  
be included in such a sale. The auditor shall not be required to 8459  
do either of the following: 8460

(1) Include all tracts of forfeited land on the list in 8461  
any sale; 8462

(2) Offer any particular tract of forfeited land for sale 8463  
at a particular time or within a given interval. 8464

(B) ~~Notwithstanding division (A) of this section~~ any other 8465  
provision of this chapter, upon the request of a county land 8466  
reutilization corporation organized under Chapter 1724. of the 8467  
Revised Code, the county auditor shall promptly transfer to such 8468  
corporation, by auditor's deed, the fee simple title to a parcel 8469  
on the list of forfeited lands, which shall pass to such 8470  
corporation free and clear of all taxes, assessments, charges, 8471  
penalties, interest, and costs. Subject to division (C) of this 8472  
section, any subordinate liens shall be deemed fully and forever 8473  
satisfied and discharged. Upon such request, the land is deemed 8474  
sold by the state for no consideration. The county land 8475  
reutilization corporation or its agent shall file the deed for 8476

recording. 8477

(C) When title to a parcel of land upon which a lien has 8478  
been placed under section 715.261, 743.04, or 6119.06 of the 8479  
Revised Code is transferred to a county land reutilization 8480  
corporation under this section, the lien on the parcel shall be 8481  
extinguished if the lien is for costs or charges that were 8482  
incurred before the date of the transfer to the corporation and 8483  
if the corporation did not incur the costs or charges, 8484  
regardless of whether the lien was attached or the costs or 8485  
charges were certified before the date of transfer. In such a 8486  
case, the corporation and its successors in title shall take 8487  
title to the property free and clear of any such lien and shall 8488  
be immune from liability in any action to collect such costs or 8489  
charges. 8490

If a county land reutilization corporation takes title to 8491  
property before any costs or charges have been certified or any 8492  
lien has been placed with respect to the property under section 8493  
715.261, 743.04, or 6119.06 of the Revised Code, the corporation 8494  
shall be deemed a bona fide purchaser for value without 8495  
knowledge of such costs or lien, regardless of whether the 8496  
corporation had actual or constructive knowledge of the costs or 8497  
lien, and any such lien shall be void and unenforceable against 8498  
the corporation and its successors in title. 8499

(D) If a county land reutilization corporation organized 8500  
under Chapter 1724. of the Revised Code requests that a tract or 8501  
tracts of forfeited lands on the list of forfeited lands not be 8502  
offered for sale at any time before the second publication in a 8503  
newspaper or three days before the sale if the notice of sale is 8504  
published electronically pursuant to section 5721.182 of the 8505  
Revised Code, then the county auditor shall not offer that 8506



parcel for sale. Such a request by the county land reutilization 8507  
corporation shall not obligate the corporation to acquire the 8508  
tract or tracts pursuant to division (B) of this section or 8509  
section 5722.04 of the Revised Code. A county land reutilization 8510  
corporation shall not request that a tract of forfeited land not 8511  
be offered for sale if, as a result of one or more previous 8512  
requests of the county land reutilization corporation, the tract 8513  
of land has not been offered for sale for three consecutive 8514  
years. 8515

**Sec. 5723.05.** If the taxes, assessments, charges, 8516  
penalties, interest, and costs due on the forfeited lands have 8517  
not been paid when the county auditor fixes the date for the 8518  
sale of forfeited lands, the auditor shall give notice of them 8519  
once a week for two consecutive weeks, if published in a 8520  
newspaper, or for fourteen days, if published electronically 8521  
pursuant to section 5721.182 of the Revised Code, prior to the 8522  
date fixed by the auditor for the sale, as provided in section 8523  
5721.03 of the Revised Code. The notice shall state that if the 8524  
taxes, assessments, charges, penalties, interest, and costs 8525  
charged against the lands forfeited to the state for nonpayment 8526  
of taxes are not paid into the county treasury, and the county 8527  
treasurer's receipt produced for the payment before the time 8528  
specified in the notice for the sale of the lands, which day 8529  
shall be named in the notice, each forfeited tract on which the 8530  
taxes, assessments, charges, penalties, interest, and costs 8531  
remain unpaid will be offered for sale beginning on the date set 8532  
by the auditor, ~~at the courthouse in the county,~~ in order to 8533  
satisfy the unpaid taxes, assessments, charges, penalties, 8534  
interest, and costs, and that the sale will continue from day to 8535  
day until each of the tracts in the sale is sold or offered for 8536  
sale. 8537

The notice also shall state that, if the forfeited land is sold for an amount that is less than the amount of the delinquent taxes, assessments, charges, penalties, and interest against it, 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, in a separate order, may enter a deficiency judgment against the last owner of record of the land before its forfeiture to the state, for the amount of the difference; and that, if that owner of record is a corporation, the court may enter the deficiency judgment against the stockholder holding a majority of that corporation's stock.~~

**Sec. 5723.06.** (A) (1) The county auditor, on the day set for the sale of forfeited lands provided in section 5723.04 of the Revised Code, shall ~~attend at the courthouse and offer for sale the whole of each tract of land as contained in the list provided for in such section~~ to be included in the sale, at public auction, to the highest bidder, for an amount sufficient to pay the lesser of the amounts described in divisions (A) (1) and (2) of section 5721.16 of the Revised Code following:

(a) The appraised value of the parcel for taxation purposes, as determined by the county auditor and as specified in the delinquent land tax certificate or master list of delinquent tracts, plus the costs incurred in the foreclosure proceedings and forfeiture proceedings;

(b) The total amount of the finding entered by the court or board of revision, and all subsequent taxes, assessments, charges, penalties, and interest due and payable at the time of journalization of the order of forfeiture described in section

5723.01 of the Revised Code, plus the costs incurred in the 8568  
foreclosure and forfeiture proceedings. For purposes of 8569  
determining such amount, the county treasurer may estimate the 8570  
amount of taxes, assessments, interest, penalties, and costs 8571  
that will be payable at the time the land is forfeited to the 8572  
state. 8573

The sale may be conducted at any location in the county 8574  
considered appropriate by the county auditor ~~shall offer each~~ 8575  
~~tract separately, beginning with the first tract contained in~~ 8576  
~~the list.~~ 8577

(2) If no bid is received for any of the tracts in an 8578  
amount sufficient to pay the required amount prescribed in 8579  
division (A) (1) of this section, and no notice is given under 8580  
section 5722.04 of the Revised Code or division (B) of this 8581  
section, the auditor may elect to offer such tract for sale 8582  
forthwith, and sell it for the best price obtainable. The county 8583  
auditor shall continue through such list and may adjourn the 8584  
sale from day to day until the county auditor has disposed of or 8585  
offered for sale each tract of land specified in the notice. The 8586  
county auditor may offer a tract of land two or more times at 8587  
the same sale. 8588

(3) Notwithstanding the minimum sales price provisions of 8589  
divisions (A) (1) and (2) of this section to the contrary, 8590  
forfeited lands sold pursuant to this section shall not be sold 8591  
in either of the following circumstances: 8592

(a) To any person that is delinquent on real property 8593  
taxes in this state; 8594

(b) For less than the total amount of the taxes, 8595  
assessments, penalties, interest, and costs that stand charged 8596

against the land if the highest bidder is the owner of record of 8597  
the parcel immediately prior to the judgment of foreclosure ~~or~~ 8598  
~~foreclosure and forfeiture,~~ or a member of the following class 8599  
of parties connected to that owner: a member of that owner's 8600  
immediate family, a person with a power of attorney appointed by 8601  
that owner who subsequently transfers the parcel to the owner, a 8602  
sole proprietorship owned by that owner or a member of that 8603  
owner's immediate family, or a partnership, trust, business 8604  
trust, corporation, or association in which the owner or a 8605  
member of the owner's immediate family owns or controls directly 8606  
or indirectly more than fifty per cent. 8607

If a parcel sells for less than the total amount of the 8608  
taxes, assessments, penalties, interest, and costs that stand 8609  
charged against it, the officer conducting the sale shall 8610  
require the buyer to complete an affidavit prepared by the 8611  
officer stating that the buyer is not the owner of record 8612  
immediately prior to the judgment of foreclosure ~~or foreclosure~~ 8613  
~~and forfeiture,~~ or a member of the specified class of parties 8614  
connected to that owner, and the affidavit shall become part of 8615  
the court records of the proceeding. If the county auditor 8616  
discovers within three years after the date of the sale that a 8617  
parcel was sold to that owner or a member of the specified class 8618  
of parties connected to that owner for a price less than the 8619  
amount so described, and if the parcel is still owned by that 8620  
owner or a member of the specified class of parties connected to 8621  
that owner, the auditor within thirty days after such discovery 8622  
shall add the difference between that amount and the sale price 8623  
to the amount of taxes that then stand charged against the 8624  
parcel and is payable at the next succeeding date for payment of 8625  
real property taxes. As used in this paragraph, "immediate 8626  
family" means a spouse who resides in the same household and 8627

children. 8628

(B) The director of natural resources may give written 8629  
notice to the auditor prior to the time of the sale of the 8630  
director's intention to purchase forfeited land for the state. 8631  
Such notice is a legal minimum bid at the time of the sale, and, 8632  
if no bid is received in an amount sufficient to pay the lesser 8633  
of the amounts described in ~~divisions~~division (A) (1) ~~and (2)~~ of 8634  
this section ~~5721.16 of the Revised Code~~, the land is deemed 8635  
sold to the state for no consideration. The director of natural 8636  
resources shall record the deed. 8637

(C) The sale of forfeited land under this section conveys 8638  
the title to the tract or parcel of land, divested of all 8639  
liability for any taxes, assessments, charges, penalties, 8640  
interest, and costs due at the time of sale that remain after 8641  
applying the amount for which it was sold, except as otherwise 8642  
provided in division (D) of this section. 8643

(D) If the parcel is sold for the amount described in 8644  
division ~~(A) (2) of section 5721.16 of the Revised Code~~ (A) (1) (b) 8645  
of this section, and the county treasurer's estimate of that 8646  
amount exceeds the amount of taxes, assessments, interest, 8647  
penalties, and costs actually payable when the ~~deed is~~ 8648  
~~transferred to the purchaser~~ land is forfeited to the state, the 8649  
county auditor shall refund to the purchaser the difference 8650  
between the estimate and the amount actually payable. If the 8651  
amount of taxes, assessments, interest, penalties, and costs 8652  
actually payable when the ~~deed is transferred to the purchaser~~ 8653  
land is forfeited to the state exceeds the county treasurer's 8654  
estimate, the county auditor shall certify the amount of the 8655  
excess to the treasurer, who shall enter that amount on the real 8656  
and public utility property tax duplicate opposite the property; 8657

the amount of the excess shall be payable at the next succeeding 8658  
date prescribed for payment of taxes in section 323.12 of the 8659  
Revised Code. 8660

(E) The successful bidder shall pay the county auditor a 8661  
deposit of at least ten per cent of the sale price in cash, or 8662  
by bank draft or official bank check, at the time of the public 8663  
auction, and shall pay the balance of the sale price within 8664  
thirty days after the day on which the auction was held. At the 8665  
time of the public auction and before the successful bidder pays 8666  
the deposit, the county auditor may provide notice to the 8667  
successful bidder that failure to pay the balance of the sale 8668  
price within the prescribed period shall be considered a default 8669  
under the terms of the sale and shall result in retention of the 8670  
deposit as payment for the costs associated with advertising and 8671  
offering the forfeited land for sale at a future public auction. 8672  
If such a notice is provided to the successful bidder and the 8673  
bidder fails to pay the balance of the sale price within the 8674  
prescribed period, the sale shall be voided due to default, and 8675  
the county auditor shall retain the full amount of the deposit. 8676  
In such a case, voiding of the sale shall occur automatically 8677  
without any action necessary on the part of the county auditor. 8678  
If the amount retained by the county auditor is less than the 8679  
total costs of advertising and offering that tract of forfeited 8680  
land for sale at a future public auction, the county auditor may 8681  
initiate an action to recover the amount of any deficiency from 8682  
the bidder in the court of common pleas of the county or in a 8683  
municipal court with jurisdiction. 8684

Following a default and voiding of a sale under this 8685  
division, the forfeited land involved in the voided sale shall 8686  
be put back on the forfeited land list and disposed of in 8687  
accordance with this chapter. The defaulting bidder, any member 8688

of the bidder's immediate family, any person with a power of 8689  
attorney granted by the bidder, and any pass-through entity, 8690  
trust, corporation, association, or other entity directly or 8691  
indirectly owned or controlled by the bidder or a member of the 8692  
defaulting bidder's immediate family shall be prohibited from 8693  
bidding on forfeited land at any future public auction for five 8694  
years from the date of the bidder's default. 8695

(F) The sale of land forfeited under this chapter bars any 8696  
dower rights that may exist in the property pursuant to section 8697  
2103.02 of the Revised Code regardless of whether the person 8698  
holding those rights was made a party to the action that 8699  
resulted in the forfeiture. 8700

**Sec. 5723.10.** (A) The notice of sale prescribed in section 8701  
5723.05 of the Revised Code, shall be in substance as follows: 8702

FORFEITED LAND SALES 8703

The lands, lots, and parts of lots, in the county of 8704  
\_\_\_\_\_, forfeited to the state for the nonpayment of 8705  
taxes, together with the taxes, assessments, charges, penalties, 8706  
interest, and costs charged on them, agreeably to law, and the 8707  
dates on which the lands, lots, and parts of lots will be 8708  
offered for sale, are contained and described in the following 8709  
list: 8710

(Here insert list, together with the day on which each 8711  
parcel or groups of parcels will be offered for sale for the 8712  
first time and the location of the sale.) 8713

Notice is hereby given to all concerned, that if the 8714  
taxes, assessments, charges, penalties, interest, and costs 8715  
charged on the list are not paid into the county treasury, and 8716  
the county treasurer's receipt produced for the payment, before 8717

the respective dates mentioned in this notice for the sale, each 8718  
tract, lot, and part of lot, so forfeited, on which the taxes, 8719  
assessments, charges, penalties, interest, and costs remain 8720  
unpaid, will be offered for sale on the respective dates 8721  
mentioned in this notice for the sale, ~~at the courthouse in the~~ 8722  
~~county,~~ in order to satisfy such taxes, assessments, charges, 8723  
penalties, interest, and costs, and that the sale will be 8724  
adjourned from day to day until each tract, lot, and part of lot 8725  
~~specified in the list sale~~ has been disposed of, or offered for 8726  
sale. 8727

If the tract, lot, or part of lot, so forfeited, is sold 8728  
for an amount that is less than the amount of the delinquent 8729  
taxes, assessments, charges, penalties, and interest against it, 8730  
the court, in a separate order, may enter a deficiency judgment 8731  
against the last owner of record of the tract, lot, or part of 8732  
lot before its forfeiture to the state, for the amount of the 8733  
difference; if that owner of record is a corporation, the court 8734  
may enter the deficiency judgment against the stockholder 8735  
holding a majority of the corporation's stock. 8736

(B) If the title search that is required by ~~division (B)~~ 8737  
~~of section 5721.14 or section 5721.18~~ of the Revised Code that 8738  
relates to a parcel subject to an in rem action, or if the 8739  
search that relates to a parcel subject to an in personam action 8740  
under division (A) of section 5721.18 of the Revised Code, 8741  
indicated that a federal tax lien exists relative to the parcel, 8742  
then the notice of sale as described in division (A) of this 8743  
section additionally shall include the following statement in 8744  
boldface type: 8745

NOTICE IS HEREBY GIVEN TO ALL CONCERNED, THAT THE 8746  
FOLLOWING FORFEITED TRACTS, LOTS, AND PARTS OF LOTS THAT ARE 8747



OFFERED FOR SALE PURSUANT TO THIS NOTICE ARE SUBJECT TO A 8748  
FEDERAL TAX LIEN THAT MAY NOT BE EXTINGUISHED BY THE SALE OR ARE 8749  
SUBJECT TO THE RIGHT OF THE UNITED STATES TO REDEEM ANY TRACT, 8750  
LOT, OR PART OF A LOT THAT IS SUBJECT TO THE FEDERAL TAX LIEN: 8751

(INSERT HERE THE DESCRIPTION OF EACH RELEVANT TRACT, LOT, 8752  
OR PART OF LOT). 8753

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County Auditor 8755

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(Date of Notice) 8756

(C) If the forfeited lands were foreclosed upon as a 8758  
result of proceedings for foreclosure instituted under division 8759  
(C) of section 5721.18 of the Revised Code, then the form of the 8760  
advertisement of sale as described in division (A) of this 8761  
section with respect to those lands additionally shall include 8762  
the following statement in boldface type: 8763

"Notice is hereby given to all concerned that the 8764  
following forfeited tracts, lots, and parts of lots that are 8765  
offered for sale pursuant to this notice will be sold subject to 8766  
all liens and encumbrances with respect to those tracts, lots, 8767  
and parts of lots, other than the liens for land taxes, 8768  
assessments, charges, penalties, and interest for which the lien 8769  
was foreclosed and in satisfaction of which the property is 8770  
sold: 8771

(Insert here the description of each relevant tract, lot, 8772  
or part of lot). 8773

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County Auditor

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(Date of Notice)"

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**Sec. 5723.12.** (A) ~~The~~ Except in the case of a sale made  
under division (B) of section 5723.04 of the Revised Code, the  
county auditor, on making a sale of a tract of land to any  
person under this chapter, shall give the purchaser a  
certificate of sale. On producing or returning to the auditor  
the certificate of sale, the auditor, on payment to the auditor  
by the purchaser, the purchaser's heirs, or assigns, of the sum  
of forty-five dollars, shall execute and file for recording a  
deed, which deed shall be prima-facie evidence of title in the  
purchaser, the purchaser's heirs, or assigns. Once the deed has  
been recorded, the county auditor shall deliver the deed to the  
purchaser. At the time of the sale, the county auditor shall  
collect and the purchaser shall pay the fee required by law for  
the recording of deeds. In the case of land sold to the state  
under division (B) of section 5723.06 of the Revised Code, the  
director of natural resources ~~or a county land reutilization~~  
~~corporation~~ shall execute and file for recording the deed, and  
pay the fee required by law for transferring deeds directly to  
the county auditor and recording deeds directly to the county  
recorder.

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(B) Except as otherwise provided in division (C) of this  
section ~~and except for foreclosures to which the alternative~~  
~~redemption period has expired under sections 323.65 to 323.79 of~~  
~~the Revised Code~~, when a tract of land has been duly forfeited  
to the state and sold under this chapter, the conveyance of the  
real estate by the auditor shall extinguish all previous title  
and invest the purchaser with a new and perfect title that is

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free from all liens and encumbrances, except taxes and 8805  
installments of special assessments and reassessments not due at 8806  
the time of the sale, federal tax liens other than federal tax 8807  
liens that are discharged in accordance with subsection (b) or 8808  
(c) of section 7425 of the "Internal Revenue Code of 1954," 68A 8809  
Stat. 3, 26 U.S.C. 1, as amended, and any easements and 8810  
covenants running with the land that were created prior to the 8811  
time the taxes or assessments, for the nonpayment of which the 8812  
land was forfeited, became due and payable and except that, if 8813  
there is a federal tax lien on the tract of land at the time of 8814  
the sale, the United States is entitled to redeem the tract of 8815  
land at any time within one hundred twenty days after the sale 8816  
pursuant to subsection (d) of section 7425 of the "Internal 8817  
Revenue Code of 1954," 68A Stat. 3, 26 U.S.C. 1, as amended. 8818

(C) When a tract of forfeited land that was foreclosed 8819  
upon as a result of proceedings for foreclosure instituted under 8820  
~~section 323.25, sections 323.65 to 323.79, or division (C) of~~ 8821  
~~section 5721.18 of the Revised Code is sold or transferred to~~ 8822  
~~any person, including a county land reutilization corporation,~~ 8823  
under this chapter, the conveyance of the real estate by the 8824  
auditor shall extinguish all previous title and invest the 8825  
purchaser or transferee with a new title free from the lien for 8826  
land taxes, assessments, charges, penalties, and interest for 8827  
which the lien was foreclosed, the property was forfeited to the 8828  
state, and in satisfaction of which the property was sold or 8829  
transferred under this chapter. ~~In all such cases, the purchaser~~ 8830  
~~or transferee shall be deemed a bona fide purchaser for value in~~ 8831  
~~accordance with division (C) of section 5723.04 of the Revised~~ 8832  
Code, but subject to all other liens and encumbrances with 8833  
respect to the tract. 8834

**Sec. 5723.13.** Whenever real property in this state is sold 8835

or transferred under sections 5721.01 to 5721.28, inclusive, or 8836  
5723.01 to 5723.19, inclusive, of the Revised Code, no action 8837  
shall be commenced, nor shall any defense be set up to question 8838  
the validity of the title of the purchasers ~~at such sale~~ or 8839  
transferees for any irregularity, informality, or omission in 8840  
the proceedings relative to the foreclosure, forfeiture, 8841  
transfer, or sale, unless such action is commenced or defense 8842  
set up within one year after the deed to such property is filed 8843  
for record. 8844

**Sec. 5723.18.** (A) Except as otherwise provided in division 8845  
~~(B) (2) of section 5721.17 and division (B) of section 319.43 of~~ 8846  
the Revised Code, the proceeds from a forfeiture sale shall be 8847  
distributed as follows: 8848

(1) The county auditor shall deduct all costs pertaining 8849  
to the forfeiture and sale of forfeited lands, ~~including costs~~ 8850  
~~pertaining to a foreclosure and forfeiture proceeding instituted~~ 8851  
~~under section 5721.14 of the Revised Code,~~ except those paid 8852  
under section 5721.04 of the Revised Code, from the moneys 8853  
received from the sale of land and town lots forfeited to the 8854  
state for the nonpayment of taxes, and shall pay such costs into 8855  
the proper fund. ~~In the case of the forfeiture sale of a parcel~~ 8856  
~~against which a foreclosure and forfeiture proceeding was~~ 8857  
~~instituted under section 5721.14 of the Revised Code, if the~~ 8858  
~~proceeds from the forfeiture sale are insufficient to pay the~~ 8859  
~~costs pertaining to such proceeding, the county auditor, at the~~ 8860  
~~next semiannual apportionment of real property taxes, shall~~ 8861  
~~reduce the amount of real property taxes that the auditor~~ 8862  
~~otherwise would distribute to each subdivision to which taxes,~~ 8863  
~~assessments, charges, penalties, or interest charged against the~~ 8864  
~~parcel are due. The reduction in each subdivision's real~~ 8865  
~~property tax distribution shall equal the amount of the unpaid~~ 8866

~~costs multiplied by a fraction, the numerator of which is the~~ 8867  
~~amount of taxes, assessments, charges, penalties, and interest~~ 8868  
~~due the subdivision, and the denominator of which is the total~~ 8869  
~~amount of taxes, assessments, charges, penalties, and interest~~ 8870  
~~due all such subdivisions.~~ 8871

(2) Following the payment required by division (A) (1) of 8872  
this section, ~~the part of the proceeds that is equal to ten per~~ 8873  
cent of the ~~taxes and assessments due~~ total proceeds arising 8874  
from the sale shall be deposited in equal shares into each of 8875  
the delinquent tax and assessment collection funds created 8876  
pursuant to section 321.261 of the Revised Code. 8877

(3) Following the payment required by division (A) (2) of 8878  
this section, if a county land reutilization corporation is 8879  
operating in the county, then an additional ten per cent of the 8880  
total proceeds arising from the sale shall be deposited into the 8881  
county land reutilization corporation fund created pursuant to 8882  
section 321.263 of the Revised Code. 8883

(4) Following the ~~payment~~ payments required by ~~division~~ 8884  
divisions (A) (2) and (A) (3) of this section, the remaining 8885  
proceeds arising from the sale shall be distributed by the 8886  
auditor to the appropriate subdivisions to pay the taxes, 8887  
assessments, charges, penalties, and interest which are due and 8888  
unpaid. If the proceeds available for distribution under this 8889  
division are insufficient to pay the entire amount of those 8890  
taxes, assessments, charges, penalties, and interest, the 8891  
auditor shall distribute the proceeds available for distribution 8892  
under this division to the appropriate subdivisions in 8893  
proportion to the amount of those taxes, assessments, charges, 8894  
penalties, and interest that each is due. 8895

(B) If the proceeds from the sale of forfeited land are 8896

insufficient to pay in full the amount of the taxes, 8897  
assessments, charges, penalties, and interest, ~~the costs~~ 8898  
incurred in the proceedings instituted pursuant to this chapter 8899  
and section 5721.18 of the Revised Code, ~~or the foreclosure and~~ 8900  
~~forfeiture proceeding instituted pursuant to section 5721.14 of~~ 8901  
~~the Revised Code; and, if division (B) (2) of section 5721.17 of~~ 8902  
~~the Revised Code is applicable, any notes issued by a receiver~~ 8903  
~~pursuant to division (F) of section 3767.41 of the Revised Code~~ 8904  
and any receiver's lien as defined in division (C) (4) of section 8905  
5721.18 of the Revised Code, the court may enter a deficiency 8906  
judgment against the last owner of record of the land before its 8907  
forfeiture to the state, for the unpaid amount. The court shall 8908  
enter the judgment pursuant to section 5721.192 of the Revised 8909  
Code. Except as otherwise provided in division (B) of section 8910  
319.43 of the Revised Code, the proceeds paid pursuant to the 8911  
entry and satisfaction of such a judgment shall be distributed 8912  
as if they had been received as a part of the proceeds from the 8913  
sale of the land to satisfy the amount of the taxes, 8914  
assessments, charges, penalties, and interest which are due and 8915  
unpaid; the costs incurred in the associated proceedings which 8916  
were due and unpaid; and, ~~if division (B) (2) of section 5721.17~~ 8917  
~~of the Revised Code is applicable, any notes issued by a~~ 8918  
~~receiver pursuant to division (F) of section 3767.41 of the~~ 8919  
~~Revised Code and any receiver's lien as defined in division (C)~~ 8920  
(4) of section 5721.18 of the Revised Code. 8921

Sec. 5723.20. No county or its officers or employees shall 8922  
be liable for damages, or subject to equitable remedies, for 8923  
violation of sections 3737.87 to 3737.89 of the Revised Code or 8924  
Chapters 3704., 3734., 3745., 3746., 3750., 3751., 3752., 6101., 8925  
or 6111. of the Revised Code or any rule adopted or order, 8926  
permit, license, variance, or plan approval issued under any of 8927

those sections or chapters in connection with property forfeited 8928  
to the state under this chapter. 8929

**Sec. 5739.02.** For the purpose of providing revenue with 8930  
which to meet the needs of the state, for the use of the general 8931  
revenue fund of the state, for the purpose of securing a 8932  
thorough and efficient system of common schools throughout the 8933  
state, for the purpose of affording revenues, in addition to 8934  
those from general property taxes, permitted under 8935  
constitutional limitations, and from other sources, for the 8936  
support of local governmental functions, and for the purpose of 8937  
reimbursing the state for the expense of administering this 8938  
chapter, an excise tax is hereby levied on each retail sale made 8939  
in this state. 8940

(A) (1) The tax shall be collected as provided in section 8941  
5739.025 of the Revised Code. The rate of the tax shall be five 8942  
and three-fourths per cent. The tax applies and is collectible 8943  
when the sale is made, regardless of the time when the price is 8944  
paid or delivered. 8945

(2) In the case of the lease or rental, with a fixed term 8946  
of more than thirty days or an indefinite term with a minimum 8947  
period of more than thirty days, of any motor vehicles designed 8948  
by the manufacturer to carry a load of not more than one ton, 8949  
watercraft, outboard motor, or aircraft, or of any tangible 8950  
personal property, other than motor vehicles designed by the 8951  
manufacturer to carry a load of more than one ton, to be used by 8952  
the lessee or renter primarily for business purposes, the tax 8953  
shall be collected by the vendor at the time the lease or rental 8954  
is consummated and shall be calculated by the vendor on the 8955  
basis of the total amount to be paid by the lessee or renter 8956  
under the lease agreement. If the total amount of the 8957

consideration for the lease or rental includes amounts that are 8958  
not calculated at the time the lease or rental is executed, the 8959  
tax shall be calculated and collected by the vendor at the time 8960  
such amounts are billed to the lessee or renter. In the case of 8961  
an open-end lease or rental, the tax shall be calculated by the 8962  
vendor on the basis of the total amount to be paid during the 8963  
initial fixed term of the lease or rental, and for each 8964  
subsequent renewal period as it comes due. As used in this 8965  
division, "motor vehicle" has the same meaning as in section 8966  
4501.01 of the Revised Code, and "watercraft" includes an 8967  
outdrive unit attached to the watercraft. 8968

A lease with a renewal clause and a termination penalty or 8969  
similar provision that applies if the renewal clause is not 8970  
exercised is presumed to be a sham transaction. In such a case, 8971  
the tax shall be calculated and paid on the basis of the entire 8972  
length of the lease period, including any renewal periods, until 8973  
the termination penalty or similar provision no longer applies. 8974  
The taxpayer shall bear the burden, by a preponderance of the 8975  
evidence, that the transaction or series of transactions is not 8976  
a sham transaction. 8977

(3) Except as provided in division (A) (2) of this section, 8978  
in the case of a sale, the price of which consists in whole or 8979  
in part of the lease or rental of tangible personal property, 8980  
the tax shall be measured by the installments of that lease or 8981  
rental. 8982

(4) In the case of a sale of a physical fitness facility 8983  
service or recreation and sports club service, the price of 8984  
which consists in whole or in part of a membership for the 8985  
receipt of the benefit of the service, the tax applicable to the 8986  
sale shall be measured by the installments thereof. 8987



(B) The tax does not apply to the following:	8988
(1) Sales to the state or any of its political subdivisions, or to any other state or its political subdivisions if the laws of that state exempt from taxation sales made to this state and its political subdivisions;	8989 8990 8991 8992
(2) Sales of food for human consumption off the premises where sold;	8993 8994
(3) Sales of food sold to students only in a cafeteria, dormitory, fraternity, or sorority maintained in a private, public, or parochial school, college, or university;	8995 8996 8997
(4) Sales of newspapers and sales or transfers of magazines distributed as controlled circulation publications;	8998 8999
(5) The furnishing, preparing, or serving of meals without charge by an employer to an employee provided the employer records the meals as part compensation for services performed or work done;	9000 9001 9002 9003
(6) (a) Sales of motor fuel upon receipt, use, distribution, or sale of which in this state a tax is imposed by the law of this state, but this exemption shall not apply to the sale of motor fuel on which a refund of the tax is allowable under division (A) of section 5735.14 of the Revised Code; and the tax commissioner may deduct the amount of tax levied by this section applicable to the price of motor fuel when granting a refund of motor fuel tax pursuant to division (A) of section 5735.14 of the Revised Code and shall cause the amount deducted to be paid into the general revenue fund of this state;	9004 9005 9006 9007 9008 9009 9010 9011 9012 9013
(b) Sales of motor fuel other than that described in division (B) (6) (a) of this section and used for powering a refrigeration unit on a vehicle other than one used primarily to	9014 9015 9016

provide comfort to the operator or occupants of the vehicle. 9017

(7) Sales of natural gas by a natural gas company or 9018  
municipal gas utility, of water by a water-works company, or of 9019  
steam by a heating company, if in each case the thing sold is 9020  
delivered to consumers through pipes or conduits, and all sales 9021  
of communications services by a telegraph company, all terms as 9022  
defined in section 5727.01 of the Revised Code, and sales of 9023  
electricity delivered through wires; 9024

(8) Casual sales by a person, or auctioneer employed 9025  
directly by the person to conduct such sales, except as to such 9026  
sales of motor vehicles, watercraft or outboard motors required 9027  
to be titled under section 1548.06 of the Revised Code, 9028  
watercraft documented with the United States coast guard, 9029  
snowmobiles, and all-purpose vehicles as defined in section 9030  
4519.01 of the Revised Code; 9031

(9) (a) Sales of services or tangible personal property, 9032  
other than motor vehicles, mobile homes, and manufactured homes, 9033  
by churches, organizations exempt from taxation under section 9034  
501(c) (3) of the Internal Revenue Code of 1986, or nonprofit 9035  
organizations operated exclusively for charitable purposes as 9036  
defined in division (B) (12) of this section, provided that the 9037  
number of days on which such tangible personal property or 9038  
services, other than items never subject to the tax, are sold 9039  
does not exceed six in any calendar year, except as otherwise 9040  
provided in division (B) (9) (b) of this section. If the number of 9041  
days on which such sales are made exceeds six in any calendar 9042  
year, the church or organization shall be considered to be 9043  
engaged in business and all subsequent sales by it shall be 9044  
subject to the tax. In counting the number of days, all sales by 9045  
groups within a church or within an organization shall be 9046

considered to be sales of that church or organization. 9047

(b) The limitation on the number of days on which tax- 9048  
exempt sales may be made by a church or organization under 9049  
division (B) (9) (a) of this section does not apply to sales made 9050  
by student clubs and other groups of students of a primary or 9051  
secondary school, or a parent-teacher association, booster 9052  
group, or similar organization that raises money to support or 9053  
fund curricular or extracurricular activities of a primary or 9054  
secondary school. 9055

(c) Divisions (B) (9) (a) and (b) of this section do not 9056  
apply to sales by a noncommercial educational radio or 9057  
television broadcasting station. 9058

(10) Sales not within the taxing power of this state under 9059  
the Constitution or laws of the United States or the 9060  
Constitution of this state; 9061

(11) Except for transactions that are sales under division 9062  
(B) (3) (p) of section 5739.01 of the Revised Code, the 9063  
transportation of persons or property, unless the transportation 9064  
is by a private investigation and security service; 9065

(12) Sales of tangible personal property or services to 9066  
churches, to organizations exempt from taxation under section 9067  
501(c) (3) of the Internal Revenue Code of 1986, and to any other 9068  
nonprofit organizations operated exclusively for charitable 9069  
purposes in this state, no part of the net income of which 9070  
inures to the benefit of any private shareholder or individual, 9071  
and no substantial part of the activities of which consists of 9072  
carrying on propaganda or otherwise attempting to influence 9073  
legislation; sales to offices administering one or more homes 9074  
for the aged or one or more hospital facilities exempt under 9075

section 140.08 of the Revised Code; and sales to organizations 9076  
described in division (D) of section 5709.12 of the Revised 9077  
Code. 9078

"Charitable purposes" means the relief of poverty; the 9079  
improvement of health through the alleviation of illness, 9080  
disease, or injury; the operation of an organization exclusively 9081  
for the provision of professional, laundry, printing, and 9082  
purchasing services to hospitals or charitable institutions; the 9083  
operation of a home for the aged, as defined in section 5701.13 9084  
of the Revised Code; the operation of a radio or television 9085  
broadcasting station that is licensed by the federal 9086  
communications commission as a noncommercial educational radio 9087  
or television station; the operation of a nonprofit animal 9088  
adoption service or a county humane society; the promotion of 9089  
education by an institution of learning that maintains a faculty 9090  
of qualified instructors, teaches regular continuous courses of 9091  
study, and confers a recognized diploma upon completion of a 9092  
specific curriculum; the operation of a parent-teacher 9093  
association, booster group, or similar organization primarily 9094  
engaged in the promotion and support of the curricular or 9095  
extracurricular activities of a primary or secondary school; the 9096  
operation of a community or area center in which presentations 9097  
in music, dramatics, the arts, and related fields are made in 9098  
order to foster public interest and education therein; the 9099  
production of performances in music, dramatics, and the arts; or 9100  
the promotion of education by an organization engaged in 9101  
carrying on research in, or the dissemination of, scientific and 9102  
technological knowledge and information primarily for the 9103  
public. 9104

Nothing in this division shall be deemed to exempt sales 9105  
to any organization for use in the operation or carrying on of a 9106

trade or business, or sales to a home for the aged for use in 9107  
the operation of independent living facilities as defined in 9108  
division (A) of section 5709.12 of the Revised Code. 9109

(13) Building and construction materials and services sold 9110  
to construction contractors for incorporation into a structure 9111  
or improvement to real property under a construction contract 9112  
with this state or a political subdivision of this state, or 9113  
with the United States government or any of its agencies; 9114  
building and construction materials and services sold to 9115  
construction contractors for incorporation into a structure or 9116  
improvement to real property that are accepted for ownership by 9117  
this state or any of its political subdivisions, or by the 9118  
United States government or any of its agencies at the time of 9119  
completion of the structures or improvements; building and 9120  
construction materials sold to construction contractors for 9121  
incorporation into a horticulture structure or livestock 9122  
structure for a person engaged in the business of horticulture 9123  
or producing livestock; building materials and services sold to 9124  
a construction contractor for incorporation into a house of 9125  
public worship or religious education, or a building used 9126  
exclusively for charitable purposes under a construction 9127  
contract with an organization whose purpose is as described in 9128  
division (B) (12) of this section; building materials and 9129  
services sold to a construction contractor for incorporation 9130  
into a building under a construction contract with an 9131  
organization exempt from taxation under section 501(c) (3) of the 9132  
Internal Revenue Code of 1986 when the building is to be used 9133  
exclusively for the organization's exempt purposes; building and 9134  
construction materials and services sold to construction 9135  
contractors for incorporation into a structure or improvement to 9136  
real property under a construction contract with a county land 9137

reutilization corporation organized under Chapter 1724. of the 9138  
Revised Code or its wholly owned subsidiary; building and 9139  
construction materials sold for incorporation into the original 9140  
construction of a sports facility under section 307.696 of the 9141  
Revised Code; building and construction materials and services 9142  
sold to a construction contractor for incorporation into real 9143  
property outside this state if such materials and services, when 9144  
sold to a construction contractor in the state in which the real 9145  
property is located for incorporation into real property in that 9146  
state, would be exempt from a tax on sales levied by that state; 9147  
building and construction materials for incorporation into a 9148  
transportation facility pursuant to a public-private agreement 9149  
entered into under sections 5501.70 to 5501.83 of the Revised 9150  
Code; until one calendar year after the construction of a 9151  
convention center that qualifies for property tax exemption 9152  
under section 5709.084 of the Revised Code is completed, 9153  
building and construction materials and services sold to a 9154  
construction contractor for incorporation into the real property 9155  
comprising that convention center; and building and construction 9156  
materials sold for incorporation into a structure or improvement 9157  
to real property that is used primarily as, or primarily in 9158  
support of, a manufacturing facility or research and development 9159  
facility and that is to be owned by a megaproject operator upon 9160  
completion and located at the site of a megaproject that 9161  
satisfies the criteria described in division (A) (11) (a) (ii) of 9162  
section 122.17 of the Revised Code, provided that the sale 9163  
occurs during the period that the megaproject operator has an 9164  
agreement for such megaproject with the tax credit authority 9165  
under division (D) of section 122.17 of the Revised Code that 9166  
remains in effect and has not expired or been terminated. 9167

(14) Sales of ships or vessels or rail rolling stock used 9168

or to be used principally in interstate or foreign commerce, and 9169  
repairs, alterations, fuel, and lubricants for such ships or 9170  
vessels or rail rolling stock; 9171

(15) Sales to persons primarily engaged in any of the 9172  
activities mentioned in division (B)(42)(a), (g), or (h) of this 9173  
section, to persons engaged in making retail sales, or to 9174  
persons who purchase for sale from a manufacturer tangible 9175  
personal property that was produced by the manufacturer in 9176  
accordance with specific designs provided by the purchaser, of 9177  
packages, including material, labels, and parts for packages, 9178  
and of machinery, equipment, and material for use primarily in 9179  
packaging tangible personal property produced for sale, 9180  
including any machinery, equipment, and supplies used to make 9181  
labels or packages, to prepare packages or products for 9182  
labeling, or to label packages or products, by or on the order 9183  
of the person doing the packaging, or sold at retail. "Packages" 9184  
includes bags, baskets, cartons, crates, boxes, cans, bottles, 9185  
bindings, wrappings, and other similar devices and containers, 9186  
but does not include motor vehicles or bulk tanks, trailers, or 9187  
similar devices attached to motor vehicles. "Packaging" means 9188  
placing in a package. Division (B)(15) of this section does not 9189  
apply to persons engaged in highway transportation for hire. 9190

(16) Sales of food to persons using supplemental nutrition 9191  
assistance program benefits to purchase the food. As used in 9192  
this division, "food" has the same meaning as in 7 U.S.C. 2012 9193  
and federal regulations adopted pursuant to the Food and 9194  
Nutrition Act of 2008. 9195

(17) Sales to persons engaged in farming, agriculture, 9196  
horticulture, or floriculture, of tangible personal property for 9197  
use or consumption primarily in the production by farming, 9198

agriculture, horticulture, or floriculture of other tangible 9199  
personal property for use or consumption primarily in the 9200  
production of tangible personal property for sale by farming, 9201  
agriculture, horticulture, or floriculture; or material and 9202  
parts for incorporation into any such tangible personal property 9203  
for use or consumption in production; and of tangible personal 9204  
property for such use or consumption in the conditioning or 9205  
holding of products produced by and for such use, consumption, 9206  
or sale by persons engaged in farming, agriculture, 9207  
horticulture, or floriculture, except where such property is 9208  
incorporated into real property; 9209

(18) Sales of drugs for a human being that may be 9210  
dispensed only pursuant to a prescription; insulin as recognized 9211  
in the official United States pharmacopoeia; urine and blood 9212  
testing materials when used by diabetics or persons with 9213  
hypoglycemia to test for glucose or acetone; hypodermic syringes 9214  
and needles when used by diabetics for insulin injections; 9215  
epoetin alfa when purchased for use in the treatment of persons 9216  
with medical disease; hospital beds when purchased by hospitals, 9217  
nursing homes, or other medical facilities; and medical oxygen 9218  
and medical oxygen-dispensing equipment when purchased by 9219  
hospitals, nursing homes, or other medical facilities; 9220

(19) Sales of prosthetic devices, durable medical 9221  
equipment for home use, or mobility enhancing equipment, when 9222  
made pursuant to a prescription and when such devices or 9223  
equipment are for use by a human being. 9224

(20) Sales of emergency and fire protection vehicles and 9225  
equipment to nonprofit organizations for use solely in providing 9226  
fire protection and emergency services, including trauma care 9227  
and emergency medical services, for political subdivisions of 9228



the state;	9229
(21) Sales of tangible personal property manufactured in	9230
this state, if sold by the manufacturer in this state to a	9231
retailer for use in the retail business of the retailer outside	9232
of this state and if possession is taken from the manufacturer	9233
by the purchaser within this state for the sole purpose of	9234
immediately removing the same from this state in a vehicle owned	9235
by the purchaser;	9236
(22) Sales of services provided by the state or any of its	9237
political subdivisions, agencies, instrumentalities,	9238
institutions, or authorities, or by governmental entities of the	9239
state or any of its political subdivisions, agencies,	9240
instrumentalities, institutions, or authorities;	9241
(23) Sales of motor vehicles to nonresidents of this state	9242
under the circumstances described in division (B) of section	9243
5739.029 of the Revised Code;	9244
(24) Sales to persons engaged in the preparation of eggs	9245
for sale of tangible personal property used or consumed directly	9246
in such preparation, including such tangible personal property	9247
used for cleaning, sanitizing, preserving, grading, sorting, and	9248
classifying by size; packages, including material and parts for	9249
packages, and machinery, equipment, and material for use in	9250
packaging eggs for sale; and handling and transportation	9251
equipment and parts therefor, except motor vehicles licensed to	9252
operate on public highways, used in intraplant or interplant	9253
transfers or shipment of eggs in the process of preparation for	9254
sale, when the plant or plants within or between which such	9255
transfers or shipments occur are operated by the same person.	9256
"Packages" includes containers, cases, baskets, flats, fillers,	9257
filler flats, cartons, closure materials, labels, and labeling	9258

materials, and "packaging" means placing therein.	9259
(25) (a) Sales of water to a consumer for residential use;	9260
(b) Sales of water by a nonprofit corporation engaged	9261
exclusively in the treatment, distribution, and sale of water to	9262
consumers, if such water is delivered to consumers through pipes	9263
or tubing.	9264
(26) Fees charged for inspection or reinspection of motor	9265
vehicles under section 3704.14 of the Revised Code;	9266
(27) Sales to persons licensed to conduct a food service	9267
operation pursuant to section 3717.43 of the Revised Code, of	9268
tangible personal property primarily used directly for the	9269
following:	9270
(a) To prepare food for human consumption for sale;	9271
(b) To preserve food that has been or will be prepared for	9272
human consumption for sale by the food service operator, not	9273
including tangible personal property used to display food for	9274
selection by the consumer;	9275
(c) To clean tangible personal property used to prepare or	9276
serve food for human consumption for sale.	9277
(28) Sales of animals by nonprofit animal adoption	9278
services or county humane societies;	9279
(29) Sales of services to a corporation described in	9280
division (A) of section 5709.72 of the Revised Code, and sales	9281
of tangible personal property that qualifies for exemption from	9282
taxation under section 5709.72 of the Revised Code;	9283
(30) Sales and installation of agricultural land tile, as	9284
defined in division (B) (5) (a) of section 5739.01 of the Revised	9285

Code;	9286
(31) Sales and erection or installation of portable grain bins, as defined in division (B) (5) (b) of section 5739.01 of the Revised Code;	9287 9288 9289
(32) The sale, lease, repair, and maintenance of, parts for, or items attached to or incorporated in, motor vehicles that are primarily used for transporting tangible personal property belonging to others by a person engaged in highway transportation for hire, except for packages and packaging used for the transportation of tangible personal property;	9290 9291 9292 9293 9294 9295
(33) Sales to the state headquarters of any veterans' organization in this state that is either incorporated and issued a charter by the congress of the United States or is recognized by the United States veterans administration, for use by the headquarters;	9296 9297 9298 9299 9300
(34) Sales to a telecommunications service vendor, mobile telecommunications service vendor, or satellite broadcasting service vendor of tangible personal property and services used directly and primarily in transmitting, receiving, switching, or recording any interactive, one- or two-way electromagnetic communications, including voice, image, data, and information, through the use of any medium, including, but not limited to, poles, wires, cables, switching equipment, computers, and record storage devices and media, and component parts for the tangible personal property. The exemption provided in this division shall be in lieu of all other exemptions under division (B) (42) (a) or (n) of this section to which the vendor may otherwise be entitled, based upon the use of the thing purchased in providing the telecommunications, mobile telecommunications, or satellite broadcasting service.	9301 9302 9303 9304 9305 9306 9307 9308 9309 9310 9311 9312 9313 9314 9315

(35) (a) Sales where the purpose of the consumer is to use 9316  
or consume the things transferred in making retail sales and 9317  
consisting of newspaper inserts, catalogues, coupons, flyers, 9318  
gift certificates, or other advertising material that prices and 9319  
describes tangible personal property offered for retail sale. 9320

(b) Sales to direct marketing vendors of preliminary 9321  
materials such as photographs, artwork, and typesetting that 9322  
will be used in printing advertising material; and of printed 9323  
matter that offers free merchandise or chances to win sweepstake 9324  
prizes and that is mailed to potential customers with 9325  
advertising material described in division (B) (35) (a) of this 9326  
section; 9327

(c) Sales of equipment such as telephones, computers, 9328  
facsimile machines, and similar tangible personal property 9329  
primarily used to accept orders for direct marketing retail 9330  
sales. 9331

(d) Sales of automatic food vending machines that preserve 9332  
food with a shelf life of forty-five days or less by 9333  
refrigeration and dispense it to the consumer. 9334

For purposes of division (B) (35) of this section, "direct 9335  
marketing" means the method of selling where consumers order 9336  
tangible personal property by United States mail, delivery 9337  
service, or telecommunication and the vendor delivers or ships 9338  
the tangible personal property sold to the consumer from a 9339  
warehouse, catalogue distribution center, or similar fulfillment 9340  
facility by means of the United States mail, delivery service, 9341  
or common carrier. 9342

(36) Sales to a person engaged in the business of 9343  
horticulture or producing livestock of materials to be 9344

incorporated into a horticulture structure or livestock structure; 9345  
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(37) Sales of personal computers, computer monitors, computer keyboards, modems, and other peripheral computer equipment to an individual who is licensed or certified to teach in an elementary or a secondary school in this state for use by that individual in preparation for teaching elementary or secondary school students; 9347  
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(38) Sales of tangible personal property that is not required to be registered or licensed under the laws of this state to a citizen of a foreign nation that is not a citizen of the United States, provided the property is delivered to a person in this state that is not a related member of the purchaser, is physically present in this state for the sole purpose of temporary storage and package consolidation, and is subsequently delivered to the purchaser at a delivery address in a foreign nation. As used in division (B)(38) of this section, "related member" has the same meaning as in section 5733.042 of the Revised Code, and "temporary storage" means the storage of tangible personal property for a period of not more than sixty days. 9353  
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(39) Sales of used manufactured homes and used mobile homes, as defined in section 5739.0210 of the Revised Code, made on or after January 1, 2000; 9366  
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(40) Sales of tangible personal property and services to a provider of electricity used or consumed directly and primarily in generating, transmitting, or distributing electricity for use by others, including property that is or is to be incorporated into and will become a part of the consumer's production, transmission, or distribution system and that retains its 9369  
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classification as tangible personal property after 9375  
incorporation; fuel or power used in the production, 9376  
transmission, or distribution of electricity; energy conversion 9377  
equipment as defined in section 5727.01 of the Revised Code; and 9378  
tangible personal property and services used in the repair and 9379  
maintenance of the production, transmission, or distribution 9380  
system, including only those motor vehicles as are specially 9381  
designed and equipped for such use. The exemption provided in 9382  
this division shall be in lieu of all other exemptions in 9383  
division (B) (42) (a) or (n) of this section to which a provider 9384  
of electricity may otherwise be entitled based on the use of the 9385  
tangible personal property or service purchased in generating, 9386  
transmitting, or distributing electricity. 9387

(41) Sales to a person providing services under division 9388  
(B) (3) (p) of section 5739.01 of the Revised Code of tangible 9389  
personal property and services used directly and primarily in 9390  
providing taxable services under that section. 9391

(42) Sales where the purpose of the purchaser is to do any 9392  
of the following: 9393

(a) To incorporate the thing transferred as a material or 9394  
a part into tangible personal property to be produced for sale 9395  
by manufacturing, assembling, processing, or refining; or to use 9396  
or consume the thing transferred directly in producing tangible 9397  
personal property for sale by mining, including, without 9398  
limitation, the extraction from the earth of all substances that 9399  
are classed geologically as minerals, or directly in the 9400  
rendition of a public utility service, except that the sales tax 9401  
levied by this section shall be collected upon all meals, 9402  
drinks, and food for human consumption sold when transporting 9403  
persons. This paragraph does not exempt from "retail sale" or 9404

"sales at retail" the sale of tangible personal property that is 9405  
to be incorporated into a structure or improvement to real 9406  
property. 9407

(b) To hold the thing transferred as security for the 9408  
performance of an obligation of the vendor; 9409

(c) To resell, hold, use, or consume the thing transferred 9410  
as evidence of a contract of insurance; 9411

(d) To use or consume the thing directly in commercial 9412  
fishing; 9413

(e) To incorporate the thing transferred as a material or 9414  
a part into, or to use or consume the thing transferred directly 9415  
in the production of, magazines distributed as controlled 9416  
circulation publications; 9417

(f) To use or consume the thing transferred in the 9418  
production and preparation in suitable condition for market and 9419  
sale of printed, imprinted, overprinted, lithographic, 9420  
multilithic, blueprinted, photostatic, or other productions or 9421  
reproductions of written or graphic matter; 9422

(g) To use the thing transferred, as described in section 9423  
5739.011 of the Revised Code, primarily in a manufacturing 9424  
operation to produce tangible personal property for sale; 9425

(h) To use the benefit of a warranty, maintenance or 9426  
service contract, or similar agreement, as described in division 9427  
(B) (7) of section 5739.01 of the Revised Code, to repair or 9428  
maintain tangible personal property, if all of the property that 9429  
is the subject of the warranty, contract, or agreement would not 9430  
be subject to the tax imposed by this section; 9431

(i) To use the thing transferred as qualified research and 9432

development equipment; 9433

(j) To use or consume the thing transferred primarily in 9434  
storing, transporting, mailing, or otherwise handling purchased 9435  
sales inventory in a warehouse, distribution center, or similar 9436  
facility when the inventory is primarily distributed outside 9437  
this state to retail stores of the person who owns or controls 9438  
the warehouse, distribution center, or similar facility, to 9439  
retail stores of an affiliated group of which that person is a 9440  
member, or by means of direct marketing. This division does not 9441  
apply to motor vehicles registered for operation on the public 9442  
highways. As used in this division, "affiliated group" has the 9443  
same meaning as in division (B) (3) (e) of section 5739.01 of the 9444  
Revised Code and "direct marketing" has the same meaning as in 9445  
division (B) (35) of this section. 9446

(k) To use or consume the thing transferred to fulfill a 9447  
contractual obligation incurred by a warrantor pursuant to a 9448  
warranty provided as a part of the price of the tangible 9449  
personal property sold or by a vendor of a warranty, maintenance 9450  
or service contract, or similar agreement the provision of which 9451  
is defined as a sale under division (B) (7) of section 5739.01 of 9452  
the Revised Code; 9453

(l) To use or consume the thing transferred in the 9454  
production of a newspaper for distribution to the public; 9455

(m) To use tangible personal property to perform a service 9456  
listed in division (B) (3) of section 5739.01 of the Revised 9457  
Code, if the property is or is to be permanently transferred to 9458  
the consumer of the service as an integral part of the 9459  
performance of the service; 9460

(n) To use or consume the thing transferred primarily in 9461



producing tangible personal property for sale by farming, 9462  
agriculture, horticulture, or floriculture. Persons engaged in 9463  
rendering farming, agriculture, horticulture, or floriculture 9464  
services for others are deemed engaged primarily in farming, 9465  
agriculture, horticulture, or floriculture. This paragraph does 9466  
not exempt from "retail sale" or "sales at retail" the sale of 9467  
tangible personal property that is to be incorporated into a 9468  
structure or improvement to real property. 9469

(o) To use or consume the thing transferred in acquiring, 9470  
formatting, editing, storing, and disseminating data or 9471  
information by electronic publishing; 9472

(p) To provide the thing transferred to the owner or 9473  
lessee of a motor vehicle that is being repaired or serviced, if 9474  
the thing transferred is a rented motor vehicle and the 9475  
purchaser is reimbursed for the cost of the rented motor vehicle 9476  
by a manufacturer, warrantor, or provider of a maintenance, 9477  
service, or other similar contract or agreement, with respect to 9478  
the motor vehicle that is being repaired or serviced; 9479

(q) To use or consume the thing transferred directly in 9480  
production of crude oil and natural gas for sale. Persons 9481  
engaged in rendering production services for others are deemed 9482  
engaged in production. 9483

As used in division (B) (42) (q) of this section, 9484  
"production" means operations and tangible personal property 9485  
directly used to expose and evaluate an underground reservoir 9486  
that may contain hydrocarbon resources, prepare the wellbore for 9487  
production, and lift and control all substances yielded by the 9488  
reservoir to the surface of the earth. 9489

(i) For the purposes of division (B) (42) (q) of this 9490

section, the "thing transferred" includes, but is not limited	9491
to, any of the following:	9492
(I) Services provided in the construction of permanent	9493
access roads, services provided in the construction of the well	9494
site, and services provided in the construction of temporary	9495
impoundments;	9496
(II) Equipment and rigging used for the specific purpose	9497
of creating with integrity a wellbore pathway to underground	9498
reservoirs;	9499
(III) Drilling and workover services used to work within a	9500
subsurface wellbore, and tangible personal property directly	9501
used in providing such services;	9502
(IV) Casing, tubulars, and float and centralizing	9503
equipment;	9504
(V) Trailers to which production equipment is attached;	9505
(VI) Well completion services, including cementing of	9506
casing, and tangible personal property directly used in	9507
providing such services;	9508
(VII) Wireline evaluation, mud logging, and perforation	9509
services, and tangible personal property directly used in	9510
providing such services;	9511
(VIII) Reservoir stimulation, hydraulic fracturing, and	9512
acidizing services, and tangible personal property directly used	9513
in providing such services, including all material pumped	9514
downhole;	9515
(IX) Pressure pumping equipment;	9516
(X) Artificial lift systems equipment;	9517

(XI) Wellhead equipment and well site equipment used to separate, stabilize, and control hydrocarbon phases and produced water;	9518 9519 9520
(XII) Tangible personal property directly used to control production equipment.	9521 9522
(ii) For the purposes of division (B) (42) (q) of this section, the "thing transferred" does not include any of the following:	9523 9524 9525
(I) Tangible personal property used primarily in the exploration and production of any mineral resource regulated under Chapter 1509. of the Revised Code other than oil or gas;	9526 9527 9528
(II) Tangible personal property used primarily in storing, holding, or delivering solutions or chemicals used in well stimulation as defined in section 1509.01 of the Revised Code;	9529 9530 9531
(III) Tangible personal property used primarily in preparing, installing, or reclaiming foundations for drilling or pumping equipment or well stimulation material tanks;	9532 9533 9534
(IV) Tangible personal property used primarily in transporting, delivering, or removing equipment to or from the well site or storing such equipment before its use at the well site;	9535 9536 9537 9538
(V) Tangible personal property used primarily in gathering operations occurring off the well site, including gathering pipelines transporting hydrocarbon gas or liquids away from a crude oil or natural gas production facility;	9539 9540 9541 9542
(VI) Tangible personal property that is to be incorporated into a structure or improvement to real property;	9543 9544
(VII) Well site fencing, lighting, or security systems;	9545

(VIII) Communication devices or services;	9546
(IX) Office supplies;	9547
(X) Trailers used as offices or lodging;	9548
(XI) Motor vehicles of any kind;	9549
(XII) Tangible personal property used primarily for the storage of drilling byproducts and fuel not used for production;	9550 9551
(XIII) Tangible personal property used primarily as a safety device;	9552 9553
(XIV) Data collection or monitoring devices;	9554
(XV) Access ladders, stairs, or platforms attached to storage tanks.	9555 9556
The enumeration of tangible personal property in division (B) (42) (q) (ii) of this section is not intended to be exhaustive, and any tangible personal property not so enumerated shall not necessarily be construed to be a "thing transferred" for the purposes of division (B) (42) (q) of this section.	9557 9558 9559 9560 9561
The commissioner shall adopt and promulgate rules under sections 119.01 to 119.13 of the Revised Code that the commissioner deems necessary to administer division (B) (42) (q) of this section.	9562 9563 9564 9565
As used in division (B) (42) of this section, "thing" includes all transactions included in divisions (B) (3) (a), (b), and (e) of section 5739.01 of the Revised Code.	9566 9567 9568
(43) Sales conducted through a coin operated device that activates vacuum equipment or equipment that dispenses water, whether or not in combination with soap or other cleaning agents or wax, to the consumer for the consumer's use on the premises	9569 9570 9571 9572

in washing, cleaning, or waxing a motor vehicle, provided no 9573  
other personal property or personal service is provided as part 9574  
of the transaction. 9575

(44) Sales of replacement and modification parts for 9576  
engines, airframes, instruments, and interiors in, and paint 9577  
for, aircraft used primarily in a fractional aircraft ownership 9578  
program, and sales of services for the repair, modification, and 9579  
maintenance of such aircraft, and machinery, equipment, and 9580  
supplies primarily used to provide those services. 9581

(45) Sales of telecommunications service that is used 9582  
directly and primarily to perform the functions of a call 9583  
center. As used in this division, "call center" means any 9584  
physical location where telephone calls are placed or received 9585  
in high volume for the purpose of making sales, marketing, 9586  
customer service, technical support, or other specialized 9587  
business activity, and that employs at least fifty individuals 9588  
that engage in call center activities on a full-time basis, or 9589  
sufficient individuals to fill fifty full-time equivalent 9590  
positions. 9591

(46) Sales by a telecommunications service vendor of 900 9592  
service to a subscriber. This division does not apply to 9593  
information services. 9594

(47) Sales of value-added non-voice data service. This 9595  
division does not apply to any similar service that is not 9596  
otherwise a telecommunications service. 9597

(48) Sales of feminine hygiene products. 9598

(49) Sales of materials, parts, equipment, or engines used 9599  
in the repair or maintenance of aircraft or avionics systems of 9600  
such aircraft, and sales of repair, remodeling, replacement, or 9601

maintenance services in this state performed on aircraft or on 9602  
an aircraft's avionics, engine, or component materials or parts. 9603  
As used in division (B) (49) of this section, "aircraft" means 9604  
aircraft of more than six thousand pounds maximum certified 9605  
takeoff weight or used exclusively in general aviation. 9606

(50) Sales of full flight simulators that are used for 9607  
pilot or flight-crew training, sales of repair or replacement 9608  
parts or components, and sales of repair or maintenance services 9609  
for such full flight simulators. "Full flight simulator" means a 9610  
replica of a specific type, or make, model, and series of 9611  
aircraft cockpit. It includes the assemblage of equipment and 9612  
computer programs necessary to represent aircraft operations in 9613  
ground and flight conditions, a visual system providing an out- 9614  
of-the-cockpit view, and a system that provides cues at least 9615  
equivalent to those of a three-degree-of-freedom motion system, 9616  
and has the full range of capabilities of the systems installed 9617  
in the device as described in appendices A and B of part 60 of 9618  
chapter 1 of title 14 of the Code of Federal Regulations. 9619

(51) Any transfer or lease of tangible personal property 9620  
between the state and JobsOhio in accordance with section 9621  
4313.02 of the Revised Code. 9622

(52) (a) Sales to a qualifying corporation. 9623

(b) As used in division (B) (52) of this section: 9624

(i) "Qualifying corporation" means a nonprofit corporation 9625  
organized in this state that leases from an eligible county 9626  
land, buildings, structures, fixtures, and improvements to the 9627  
land that are part of or used in a public recreational facility 9628  
used by a major league professional athletic team or a class A 9629  
to class AAA minor league affiliate of a major league 9630

professional athletic team for a significant portion of the 9631  
team's home schedule, provided the following apply: 9632

(I) The facility is leased from the eligible county 9633  
pursuant to a lease that requires substantially all of the 9634  
revenue from the operation of the business or activity conducted 9635  
by the nonprofit corporation at the facility in excess of 9636  
operating costs, capital expenditures, and reserves to be paid 9637  
to the eligible county at least once per calendar year. 9638

(II) Upon dissolution and liquidation of the nonprofit 9639  
corporation, all of its net assets are distributable to the 9640  
board of commissioners of the eligible county from which the 9641  
corporation leases the facility. 9642

(ii) "Eligible county" has the same meaning as in section 9643  
307.695 of the Revised Code. 9644

(53) Sales to or by a cable service provider, video 9645  
service provider, or radio or television broadcast station 9646  
regulated by the federal government of cable service or 9647  
programming, video service or programming, audio service or 9648  
programming, or electronically transferred digital audiovisual 9649  
or audio work. As used in division (B) (53) of this section, 9650  
"cable service" and "cable service provider" have the same 9651  
meanings as in section 1332.01 of the Revised Code, and "video 9652  
service," "video service provider," and "video programming" have 9653  
the same meanings as in section 1332.21 of the Revised Code. 9654

(54) Sales of a digital audio work electronically 9655  
transferred for delivery through use of a machine, such as a 9656  
juke box, that does all of the following: 9657

(a) Accepts direct payments to operate; 9658

(b) Automatically plays a selected digital audio work for 9659

a single play upon receipt of a payment described in division 9660  
(B) (54) (a) of this section; 9661

(c) Operates exclusively for the purpose of playing 9662  
digital audio works in a commercial establishment. 9663

(55) (a) Sales of the following occurring on the first 9664  
Friday of August and the following Saturday and Sunday of each 9665  
year, beginning in 2018: 9666

(i) An item of clothing, the price of which is seventy- 9667  
five dollars or less; 9668

(ii) An item of school supplies, the price of which is 9669  
twenty dollars or less; 9670

(iii) An item of school instructional material, the price 9671  
of which is twenty dollars or less. 9672

(b) As used in division (B) (55) of this section: 9673

(i) "Clothing" means all human wearing apparel suitable 9674  
for general use. "Clothing" includes, but is not limited to, 9675  
aprons, household and shop; athletic supporters; baby receiving 9676  
blankets; bathing suits and caps; beach capes and coats; belts 9677  
and suspenders; boots; coats and jackets; costumes; diapers, 9678  
children and adult, including disposable diapers; earmuffs; 9679  
footlets; formal wear; garters and garter belts; girdles; gloves 9680  
and mittens for general use; hats and caps; hosiery; insoles for 9681  
shoes; lab coats; neckties; overshoes; pantyhose; rainwear; 9682  
rubber pants; sandals; scarves; shoes and shoe laces; slippers; 9683  
sneakers; socks and stockings; steel-toed shoes; underwear; 9684  
uniforms, athletic and nonathletic; and wedding apparel. 9685  
"Clothing" does not include items purchased for use in a trade 9686  
or business; clothing accessories or equipment; protective 9687  
equipment; sports or recreational equipment; belt buckles sold 9688



separately; costume masks sold separately; patches and emblems 9689  
sold separately; sewing equipment and supplies including, but 9690  
not limited to, knitting needles, patterns, pins, scissors, 9691  
sewing machines, sewing needles, tape measures, and thimbles; 9692  
and sewing materials that become part of "clothing" including, 9693  
but not limited to, buttons, fabric, lace, thread, yarn, and 9694  
zippers. 9695

(ii) "School supplies" means items commonly used by a 9696  
student in a course of study. "School supplies" includes only 9697  
the following items: binders; book bags; calculators; cellophane 9698  
tape; blackboard chalk; compasses; composition books; crayons; 9699  
erasers; folders, expandable, pocket, plastic, and manila; glue, 9700  
paste, and paste sticks; highlighters; index cards; index card 9701  
boxes; legal pads; lunch boxes; markers; notebooks; paper, 9702  
loose-leaf ruled notebook paper, copy paper, graph paper, 9703  
tracing paper, manila paper, colored paper, poster board, and 9704  
construction paper; pencil boxes and other school supply boxes; 9705  
pencil sharpeners; pencils; pens; protractors; rulers; scissors; 9706  
and writing tablets. "School supplies" does not include any item 9707  
purchased for use in a trade or business. 9708

(iii) "School instructional material" means written 9709  
material commonly used by a student in a course of study as a 9710  
reference and to learn the subject being taught. "School 9711  
instructional material" includes only the following items: 9712  
reference books, reference maps and globes, textbooks, and 9713  
workbooks. "School instructional material" does not include any 9714  
material purchased for use in a trade or business. 9715

(56) (a) Sales of diapers or incontinence underpads sold 9716  
pursuant to a prescription, for the benefit of a medicaid 9717  
recipient with a diagnosis of incontinence, and by a medicaid 9718

provider that maintains a valid provider agreement under section 9719  
5164.30 of the Revised Code with the department of medicaid, 9720  
provided that the medicaid program covers diapers or 9721  
incontinence underpads as an incontinence garment. 9722

(b) As used in division (B) (56) (a) of this section: 9723

(i) "Diaper" means an absorbent garment worn by humans who 9724  
are incapable of, or have difficulty, controlling their bladder 9725  
or bowel movements. 9726

(ii) "Incontinence underpad" means an absorbent product, 9727  
not worn on the body, designed to protect furniture or other 9728  
tangible personal property from soiling or damage due to human 9729  
incontinence. 9730

(57) Sales of investment metal bullion and investment 9731  
coins. "Investment metal bullion" means any bullion described in 9732  
section 408(m) (3) (B) of the Internal Revenue Code, regardless of 9733  
whether that bullion is in the physical possession of a trustee. 9734  
"Investment coin" means any coin composed primarily of gold, 9735  
silver, platinum, or palladium. 9736

(58) Sales of tangible personal property used primarily 9737  
for any of the following purposes by a megaproject operator at 9738  
the site of a megaproject that satisfies the criteria described 9739  
in division (A) (11) (a) (ii) of section 122.17 of the Revised 9740  
Code, provided that the sale occurs during the period that the 9741  
megaproject operator has an agreement for such megaproject with 9742  
the tax credit authority under division (D) of section 122.17 of 9743  
the Revised Code that remains in effect and has not expired or 9744  
been terminated: 9745

(a) To store, transmit, convey, distribute, recycle, 9746  
circulate, or clean water, steam, or other gases used in or 9747

produced as a result of manufacturing activity, including items	9748
that support or aid in the operation of such property;	9749
(b) To clean or prepare inventory, at any stage of storage	9750
or production, or equipment used in a manufacturing activity,	9751
including chemicals, solvents, catalysts, soaps, and other items	9752
that support or aid in the operation of property;	9753
(c) To regulate, treat, filter, condition, improve, clean,	9754
maintain, or monitor environmental conditions within areas where	9755
manufacturing activities take place;	9756
(d) To handle, transport, or convey inventory during	9757
production or manufacturing.	9758
(59) Documentary services charges imposed pursuant to	9759
section 4517.261 or 4781.24 of the Revised Code.	9760
<u>(60) Sales to a county land reutilization corporation</u>	9761
<u>organized under Chapter 1724. of the Revised Code or its wholly</u>	9762
<u>owned subsidiary and sales by the county land reutilization</u>	9763
<u>corporation or its wholly owned subsidiary.</u>	9764
(C) For the purpose of the proper administration of this	9765
chapter, and to prevent the evasion of the tax, it is presumed	9766
that all sales made in this state are subject to the tax until	9767
the contrary is established.	9768
(D) The tax collected by the vendor from the consumer	9769
under this chapter is not part of the price, but is a tax	9770
collection for the benefit of the state, and of counties levying	9771
an additional sales tax pursuant to section 5739.021 or 5739.026	9772
of the Revised Code and of transit authorities levying an	9773
additional sales tax pursuant to section 5739.023 of the Revised	9774
Code. Except for the discount authorized under section 5739.12	9775
of the Revised Code and the effects of any rounding pursuant to	9776

section 5703.055 of the Revised Code, no person other than the 9777  
state or such a county or transit authority shall derive any 9778  
benefit from the collection or payment of the tax levied by this 9779  
section or section 5739.021, 5739.023, or 5739.026 of the 9780  
Revised Code. 9781

**Section 2.** That existing sections 319.48, 319.54, 321.261, 9782  
321.263, 321.343, 323.25, 323.26, 323.28, 323.31, 323.33, 9783  
323.47, 323.65, 323.66, 323.67, 323.68, 323.69, 323.691, 323.70, 9784  
323.71, 323.72, 323.73, 323.75, 323.76, 323.77, 323.78, 323.79, 9785  
505.86, 715.261, 721.28, 1721.10, 1724.02, 2329.153, 3737.87, 9786  
3745.11, 3767.41, 5709.12, 5709.91, 5709.911, 5713.083, 5715.02, 9787  
5721.01, 5721.02, 5721.03, 5721.04, 5721.06, 5721.13, 5721.17, 9788  
5721.18, 5721.19, 5721.192, 5721.20, 5721.25, 5721.26, 5721.30, 9789  
5721.32, 5721.33, 5721.37, 5722.01, 5722.02, 5722.03, 5722.031, 9790  
5722.04, 5722.05, 5722.06, 5722.07, 5722.08, 5722.10, 5722.11, 9791  
5722.14, 5722.15, 5722.21, 5722.22, 5723.01, 5723.03, 5723.04, 9792  
5723.05, 5723.06, 5723.10, 5723.12, 5723.13, 5723.18, and 9793  
5739.02 of the Revised Code are hereby repealed. 9794

**Section 3.** That sections 323.74, 5721.14, 5721.15, 9795  
5721.16, 5722.09, and 5722.13 of the Revised Code are hereby 9796  
repealed. 9797

**Section 4.** This act shall be known as the Gus Frangos Act. 9798