

**As Introduced**

**136th General Assembly**

**Regular Session**

**2025-2026**

**H. B. No. 443**

**Representatives Thomas, D., Mathews, A.**

**Cosponsors: Representatives Click, Fischer, Glassburn, Gross, Hall, T., Lorenz,  
Miller, K., Newman, Ritter, Workman, Odioso**

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To amend sections 323.25, 4503.06, 5721.01,	1
5721.18, and 5721.31 of the Revised Code to	2
prohibit enforcement of delinquent property tax	3
liens against certain owner-occupied homesteads.	4

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

<b>Section 1.</b> That sections 323.25, 4503.06, 5721.01,	5
5721.18, and 5721.31 of the Revised Code be amended to read as	6
follows:	7

<b>Sec. 323.25.</b> (A) When taxes charged against an entry on	8
the tax duplicate, or any part of those taxes, are not paid	9
within sixty days after delivery of the delinquent land	10
duplicate to the county treasurer as prescribed by section	11
5721.011 of the Revised Code, the county treasurer shall enforce	12
the lien for the taxes by civil action in the treasurer's	13
official capacity as treasurer, for the sale of such premises in	14
the same way mortgage liens are enforced or for the transfer of	15
such premises to an electing subdivision pursuant to section	16
323.28 or 323.78 of the Revised Code, in the court of common	17
pleas of the county, in a municipal court with jurisdiction, or	18
in the county board of revision with jurisdiction pursuant to	19

section 323.66 of the Revised Code. Nothing in this section 20  
prohibits the treasurer from instituting such an action before 21  
the delinquent tax list or delinquent vacant land tax list that 22  
includes the premises has been published pursuant to division 23  
(B) of section 5721.03 of the Revised Code if the list is not 24  
published within the time prescribed by that division. 25

(B) After the civil action has been instituted, but before 26  
the expiration of the applicable redemption period, any person 27  
entitled to redeem the land may do so by tendering to the county 28  
treasurer an amount sufficient, as determined by the court or 29  
board of revision, to pay the taxes, assessments, penalties, 30  
interest, and charges then due and unpaid, and the costs 31  
incurred in the civil action, and by demonstrating that the 32  
property is in compliance with all applicable zoning 33  
regulations, land use restrictions, and building, health, and 34  
safety codes. 35

(C) If the delinquent land duplicate lists minerals or 36  
rights to minerals listed pursuant to sections 5713.04, 5713.05, 37  
and 5713.06 of the Revised Code, the county treasurer may 38  
enforce the lien for taxes against such minerals or rights to 39  
minerals by civil action, in the treasurer's official capacity 40  
as treasurer, in the manner prescribed by this section, or 41  
proceed as provided under section 5721.46 of the Revised Code. 42

(D) If service by publication is necessary, instead of as 43  
provided by the Rules of Civil Procedure, such publication shall 44  
either be made (1) once a week for three consecutive weeks in a 45  
newspaper of general circulation in the county or (2) once in a 46  
newspaper of general circulation in the county and, beginning 47  
one week thereafter, on a web site of the county or of the 48  
court, as selected by the clerk of the court. Publication on the 49

web site shall continue until one year after the date a finding 50  
is entered under section 323.28 of the Revised Code with respect 51  
to such property. Any notices published on a web site shall 52  
identify the date the notice is first published on the web site. 53  
If proceeding under division (D)(1) of this section, the second 54  
and third publication of the notice may be abbreviated as 55  
authorized under section 7.16 of the Revised Code. 56

Service shall be complete, if proceeding under division 57  
(D)(1) of this section, at the expiration of three weeks after 58  
the date of the first publication or, if proceeding under 59  
division (D)(2) of this section, the date that is two weeks 60  
after the clerk causes the notice to be published on the 61  
selected web site. If the prosecuting attorney determines that 62  
service upon a defendant may be obtained ultimately only by 63  
publication, the prosecuting attorney may cause service to be 64  
made simultaneously by certified mail, return receipt requested, 65  
ordinary mail, and publication. 66

(E) The county treasurer shall not enforce the lien for 67  
taxes against real property to which any of the following 68  
applies: 69

(1) The real property is the subject of an application for 70  
exemption from taxation under section 5715.27 of the Revised 71  
Code and does not appear on the delinquent land duplicate~~+~~. 72

(2) The real property is the subject of a valid delinquent 73  
tax contract under section 323.31 of the Revised Code for which 74  
the county treasurer has not made certification to the county 75  
auditor that the delinquent tax contract has become void in 76  
accordance with that section~~+~~. 77

(3) A tax certificate respecting that property has been 78

sold under section 5721.32 or 5721.33 of the Revised Code; 79  
provided, however, that nothing in this division shall prohibit 80  
the county treasurer or the county prosecuting attorney from 81  
enforcing the lien of the state and its political subdivisions 82  
for taxes against a certificate parcel with respect to any or 83  
all of such taxes that at the time of enforcement of such lien 84  
are not the subject of a tax certificate. 85

(4) The real property is a qualifying homestead as defined 86  
in section 5721.01 of the Revised Code. 87

(F) Upon application of the plaintiff, the court shall 88  
advance such cause on the docket, so that it may be first heard. 89

The court may order that the proceeding be transferred to 90  
the county board of revision if so authorized under section 91  
323.691 of the Revised Code. 92

**Sec. 4503.06.** (A) The owner of each manufactured or mobile 93  
home that has acquired situs in this state shall pay either a 94  
real property tax pursuant to Title LVII of the Revised Code or 95  
a manufactured home tax pursuant to division (C) of this 96  
section. 97

(B) The owner of a manufactured or mobile home shall pay 98  
real property taxes if either of the following applies: 99

(1) The manufactured or mobile home acquired situs in the 100  
state or ownership in the home was transferred on or after 101  
January 1, 2000, and all of the following apply: 102

(a) The home is affixed to a permanent foundation as 103  
defined in division (C)(5) of section 3781.06 of the Revised 104  
Code. 105

(b) The home is located on land that is owned by the owner 106

of the home. 107

(c) The certificate of title has been inactivated by the 108  
clerk of the court of common pleas that issued it, pursuant to 109  
division (H) of section 4505.11 of the Revised Code. 110

(2) The manufactured or mobile home acquired situs in the 111  
state or ownership in the home was transferred before January 1, 112  
2000, and all of the following apply: 113

(a) The home is affixed to a permanent foundation as 114  
defined in division (C) (5) of section 3781.06 of the Revised 115  
Code. 116

(b) The home is located on land that is owned by the owner 117  
of the home. 118

(c) The owner of the home has elected to have the home 119  
taxed as real property and, pursuant to section 4505.11 of the 120  
Revised Code, has surrendered the certificate of title to the 121  
auditor of the county containing the taxing district in which 122  
the home has its situs, together with proof that all taxes have 123  
been paid. 124

(d) The county auditor has placed the home on the real 125  
property tax list and delivered the certificate of title to the 126  
clerk of the court of common pleas that issued it and the clerk 127  
has inactivated the certificate. 128

(C) (1) Any mobile or manufactured home that is not taxed 129  
as real property as provided in division (B) of this section is 130  
subject to an annual manufactured home tax, payable by the 131  
owner, for locating the home in this state. The tax as levied in 132  
this section is for the purpose of supplementing the general 133  
revenue funds of the local subdivisions in which the home has 134  
its situs pursuant to this section. 135

(2) The year for which the manufactured home tax is levied 136  
commences on the first day of January and ends on the following 137  
thirty-first day of December. The state shall have the first 138  
lien on any manufactured or mobile home on the list for the 139  
amount of taxes, penalties, and interest charged against the 140  
owner of the home under this section. The lien of the state for 141  
the tax for a year shall attach on the first day of January to a 142  
home that has acquired situs on that date. The lien for a home 143  
that has not acquired situs on the first day of January, but 144  
that acquires situs during the year, shall attach on the next 145  
first day of January. The lien shall continue until the tax, 146  
including any penalty or interest, is paid. 147

(3) (a) The situs of a manufactured or mobile home located 148  
in this state on the first day of January is the local taxing 149  
district in which the home is located on that date. 150

(b) The situs of a manufactured or mobile home not located 151  
in this state on the first day of January, but located in this 152  
state subsequent to that date, is the local taxing district in 153  
which the home is located thirty days after it is acquired or 154  
first enters this state. 155

(4) The tax is collected by and paid to the county 156  
treasurer of the county containing the taxing district in which 157  
the home has its situs. 158

(D) The manufactured home tax shall be computed and 159  
assessed by the county auditor of the county containing the 160  
taxing district in which the home has its situs as follows: 161

(1) On a home that acquired situs in this state prior to 162  
January 1, 2000: 163

(a) By multiplying the assessable value of the home by the 164

tax rate of the taxing district in which the home has its situs, 165  
and deducting from the product thus obtained any reduction 166  
authorized under section 4503.065 of the Revised Code. The tax 167  
levied under this formula shall not be less than thirty-six 168  
dollars, unless the home qualifies for a reduction in assessable 169  
value under section 4503.065 of the Revised Code, in which case 170  
there shall be no minimum tax and the tax shall be the amount 171  
calculated under this division. 172

(b) The assessable value of the home shall be forty per 173  
cent of the amount arrived at by the following computation: 174

(i) If the cost to the owner, or market value at time of 175  
purchase, whichever is greater, of the home includes the 176  
furnishings and equipment, such cost or market value shall be 177  
multiplied according to the following schedule: 178  
179

	1	2	3
A	For the first calendar year in which the home is owned by the current owner	x	80%
B	2nd calendar year	x	75%
C	3rd "	x	70%
D	4th "	x	65%
E	5th "	x	60%
F	6th "	x	55%
G	7th "	x	50%
H	8th "	x	45%

I	9th "	x	40%
J	10th and each year thereafter	x	35%

The first calendar year means any period between the first 180  
day of January and the thirty-first day of December of the first 181  
year. 182

(ii) If the cost to the owner, or market value at the time 183  
of purchase, whichever is greater, of the home does not include 184  
the furnishings and equipment, such cost or market value shall 185  
be multiplied according to the following schedule: 186  
187

	1	2	3
A	For the first calendar year in which the home is owned by the current owner	x	95%
B	2nd calendar year	x	90%
C	3rd "	x	85%
D	4th "	x	80%
E	5th "	x	75%
F	6th "	x	70%
G	7th "	x	65%
H	8th "	x	60%
I	9th "	x	55%
J	10th and each year thereafter	x	50%



The first calendar year means any period between the first 188  
day of January and the thirty-first day of December of the first 189  
year. 190

(2) On a home in which ownership was transferred or that 191  
first acquired situs in this state on or after January 1, 2000: 192

(a) By multiplying the assessable value of the home by the 193  
effective tax rate, as defined in section 323.08 of the Revised 194  
Code, for residential real property of the taxing district in 195  
which the home has its situs, and deducting from the product 196  
thus obtained the reductions required or authorized under 197  
section 319.302, 319.304, or 4503.065 or division (B) of section 198  
323.152 of the Revised Code. 199

(b) The assessable value of the home shall be thirty-five 200  
per cent of its true value as determined under division (L) of 201  
this section. 202

(3) On or before the fifteenth day of January each year, 203  
the county auditor shall record the assessable value and the 204  
amount of tax on the manufactured or mobile home on the tax list 205  
and deliver a duplicate of the list to the county treasurer. In 206  
the case of an emergency as defined in section 323.17 of the 207  
Revised Code, the tax commissioner, by journal entry, may extend 208  
the times for delivery of the duplicate for an additional 209  
fifteen days upon receiving a written application from the 210  
county auditor regarding an extension for the delivery of the 211  
duplicate, or from the county treasurer regarding an extension 212  
of the time for the billing and collection of taxes. The 213  
application shall contain a statement describing the emergency 214  
that will cause the unavoidable delay and must be received by 215  
the tax commissioner on or before the last day of the month 216  
preceding the day delivery of the duplicate is otherwise 217

required. When an extension is granted for delivery of the 218  
duplicate, the time period for payment of taxes shall be 219  
extended for a like period of time. When a delay in the closing 220  
of a tax collection period becomes unavoidable, the tax 221  
commissioner, upon application by the county auditor and county 222  
treasurer, may order the time for payment of taxes to be 223  
extended if the tax commissioner determines that penalties have 224  
accrued or would otherwise accrue for reasons beyond the control 225  
of the taxpayers of the county. The order shall prescribe the 226  
final extended date for payment of taxes for that collection 227  
period. 228

(4) After January 1, 1999, the owner of a manufactured or 229  
mobile home taxed pursuant to division (D)(1) of this section 230  
may elect to have the home taxed pursuant to division (D)(2) of 231  
this section by filing a written request with the county auditor 232  
of the taxing district in which the home is located on or before 233  
the first day of December of any year. Upon the filing of the 234  
request, the county auditor shall determine whether all taxes 235  
levied under division (D)(1) of this section have been paid, and 236  
if those taxes have been paid, the county auditor shall tax the 237  
manufactured or mobile home pursuant to division (D)(2) of this 238  
section commencing in the next tax year. 239

(5) A manufactured or mobile home that acquired situs in 240  
this state prior to January 1, 2000, shall be taxed pursuant to 241  
division (D)(2) of this section if no manufactured home tax had 242  
been paid for the home and the home was not exempted from 243  
taxation pursuant to division (E) of this section for the year 244  
for which the taxes were not paid. 245

(6) (a) Immediately upon receipt of any manufactured home 246  
tax duplicate from the county auditor, but not less than twenty 247

days prior to the last date on which the first one-half taxes 248  
may be paid without penalty as prescribed in division (F) of 249  
this section, the county treasurer shall cause to be prepared 250  
and mailed or delivered to each person charged on that duplicate 251  
with taxes, or to an agent designated by such person, the tax 252  
bill prescribed by the tax commissioner under division (D) (7) of 253  
this section. When taxes are paid by installments, the county 254  
treasurer shall mail or deliver to each person charged on such 255  
duplicate or the agent designated by that person a second tax 256  
bill showing the amount due at the time of the second tax 257  
collection. The second half tax bill shall be mailed or 258  
delivered at least twenty days prior to the close of the second 259  
half tax collection period. A change in the mailing address, 260  
electronic mail address, or telephone number of any tax bill 261  
shall be made in writing to the county treasurer. Failure to 262  
receive a bill required by this section does not excuse failure 263  
or delay to pay any taxes shown on the bill or, except as 264  
provided in division (B) (1) of section 5715.39 of the Revised 265  
Code, avoid any penalty, interest, or charge for such delay. 266

A policy adopted by a county treasurer under division (A) 267  
(2) of section 323.13 of the Revised Code shall also allow any 268  
person required to receive a tax bill under division (D) (6) (a) 269  
of this section to request electronic delivery of that tax bill 270  
in the same manner. A person may rescind such a request in the 271  
same manner as a request made under division (A) (2) of section 272  
323.13 of the Revised Code. The request shall terminate upon a 273  
change in the name of the person charged with the taxes pursuant 274  
to section 4503.061 of the Revised Code. 275

(b) After delivery of the copy of the delinquent 276  
manufactured home tax list under division (H) of this section, 277  
the county treasurer may prepare and mail to each person in 278

whose name a home is listed an additional tax bill showing the 279  
total amount of delinquent taxes charged against the home as 280  
shown on the list. The tax bill shall include a notice that the 281  
interest charge prescribed by division (G) of this section has 282  
begun to accrue. 283

(7) Each tax bill prepared and mailed or delivered under 284  
division (D) (6) of this section shall be in the form and contain 285  
the information required by the tax commissioner. The 286  
commissioner may prescribe different forms for each county and 287  
may authorize the county auditor to make up tax bills and tax 288  
receipts to be used by the county treasurer. The tax bill shall 289  
not contain or be mailed or delivered with any information or 290  
material that is not required by this section or that is not 291  
authorized by section 321.45 of the Revised Code or by the tax 292  
commissioner. In addition to the information required by the 293  
commissioner, each tax bill shall contain the following 294  
information: 295

(a) The taxes levied and the taxes charged and payable 296  
against the manufactured or mobile home; 297

(b) The following notice: "Notice: If the taxes are not 298  
paid within sixty days after the county auditor delivers the 299  
delinquent manufactured home tax list to the county treasurer, 300  
you and your home may be subject to collection proceedings for 301  
tax delinquency." Failure to provide such notice has no effect 302  
upon the validity of any tax judgment to which a home may be 303  
subjected. 304

(c) In the case of manufactured or mobile homes taxed 305  
under division (D) (2) of this section, the following additional 306  
information: 307

(i) The effective tax rate. The words "effective tax rate" 308  
shall appear in boldface type. 309

(ii) The following notice: "Notice: If the taxes charged 310  
against this home have been reduced by the 2-1/2 per cent tax 311  
reduction for residences occupied by the owner but the home is 312  
not a residence occupied by the owner, the owner must notify the 313  
county auditor's office not later than March 31 of the year for 314  
which the taxes are due. Failure to do so may result in the 315  
owner being convicted of a fourth degree misdemeanor, which is 316  
punishable by imprisonment up to 30 days, a fine up to \$250, or 317  
both, and in the owner having to repay the amount by which the 318  
taxes were erroneously or illegally reduced, plus any interest 319  
that may apply. 320

If the taxes charged against this home have not been 321  
reduced by the 2-1/2 per cent tax reduction and the home is a 322  
residence occupied by the owner, the home may qualify for the 323  
tax reduction. To obtain an application for the tax reduction or 324  
further information, the owner may contact the county auditor's 325  
office at \_\_\_\_\_ (insert the address and telephone number of 326  
the county auditor's office)." 327

(E) (1) A manufactured or mobile home is not subject to 328  
this section when any of the following applies: 329

(a) It is taxable as personal property pursuant to section 330  
5709.01 of the Revised Code. Any manufactured or mobile home 331  
that is used as a residence shall be subject to this section and 332  
shall not be taxable as personal property pursuant to section 333  
5709.01 of the Revised Code. 334

(b) It bears a license plate issued by any state other 335  
than this state unless the home is in this state in excess of an 336

accumulative period of thirty days in any calendar year. 337

(c) The annual tax has been paid on the home in this state 338  
for the current year. 339

(d) The tax commissioner has determined, pursuant to 340  
section 5715.27 of the Revised Code, that the property is exempt 341  
from taxation, or would be exempt from taxation under Chapter 342  
5709. of the Revised Code if it were classified as real 343  
property. 344

(2) A travel trailer or park trailer, as these terms are 345  
defined in section 4501.01 of the Revised Code, is not subject 346  
to this section if it is unused or unoccupied and stored at the 347  
owner's normal place of residence or at a recognized storage 348  
facility. 349

(3) A travel trailer or park trailer, as these terms are 350  
defined in section 4501.01 of the Revised Code, is subject to 351  
this section and shall be taxed as a manufactured or mobile home 352  
if it has a situs longer than thirty days in one location and is 353  
connected to existing utilities, unless either of the following 354  
applies: 355

(a) The situs is in a state facility or a camping or park 356  
area as defined in division (C), (Q), (S), or (V) of section 357  
3729.01 of the Revised Code. 358

(b) The situs is in a camping or park area that is a tract 359  
of land that has been limited to recreational use by deed or 360  
zoning restrictions and subdivided for sale of five or more 361  
individual lots for the express or implied purpose of occupancy 362  
by either self-contained recreational vehicles as defined in 363  
division (T) of section 3729.01 of the Revised Code or by 364  
dependent recreational vehicles as defined in division (D) of 365

section 3729.01 of the Revised Code. 366

(F) Except as provided in division (D) (3) of this section, 367  
the manufactured home tax is due and payable as follows: 368

(1) When a manufactured or mobile home has a situs in this 369  
state, as provided in this section, on the first day of January, 370  
one-half of the amount of the tax is due and payable on or 371  
before the first day of March and the balance is due and payable 372  
on or before the thirty-first day of July. At the option of the 373  
owner of the home, the tax for the entire year may be paid in 374  
full on the first day of March. 375

(2) When a manufactured or mobile home first acquires a 376  
situs in this state after the first day of January, no tax is 377  
due and payable for that year. 378

(G) (1) (a) Except as otherwise provided in division (G) (1) 379  
(b) of this section, if one-half of the current taxes charged 380  
under this section against a manufactured or mobile home, 381  
together with the full amount of any delinquent taxes, are not 382  
paid on or before the first day of March in that year, or on or 383  
before the last day for such payment as extended pursuant to 384  
section 4503.063 of the Revised Code, a penalty of ten per cent 385  
shall be charged against the unpaid balance of such half of the 386  
current taxes. If the total amount of all such taxes is not paid 387  
on or before the thirty-first day of July, next thereafter, or 388  
on or before the last day for payment as extended pursuant to 389  
section 4503.063 of the Revised Code, a like penalty shall be 390  
charged on the balance of the total amount of the unpaid current 391  
taxes. 392

(b) After a valid delinquent tax contract that includes 393  
unpaid current taxes from a first-half collection period 394

described in division (F) of this section has been entered into 395  
under section 323.31 of the Revised Code, no ten per cent 396  
penalty shall be charged against such taxes after the second- 397  
half collection period while the delinquent tax contract remains 398  
in effect. On the day a delinquent tax contract becomes void, 399  
the ten per cent penalty shall be charged against such taxes and 400  
shall equal the amount of penalty that would have been charged 401  
against unpaid current taxes outstanding on the date on which 402  
the second-half penalty would have been charged thereon under 403  
division (G) (1) (a) of this section if the contract had not been 404  
in effect. 405

(2) (a) On the first day of the month following the last 406  
day the second installment of taxes may be paid without penalty 407  
beginning in 2000, interest shall be charged against and 408  
computed on all delinquent taxes other than the current taxes 409  
that became delinquent taxes at the close of the last day such 410  
second installment could be paid without penalty. The charge 411  
shall be for interest that accrued during the period that began 412  
on the preceding first day of December and ended on the last day 413  
of the month that included the last date such second installment 414  
could be paid without penalty. The interest shall be computed at 415  
the rate per annum prescribed by section 5703.47 of the Revised 416  
Code and shall be entered as a separate item on the delinquent 417  
manufactured home tax list compiled under division (H) of this 418  
section. 419

(b) On the first day of December beginning in 2000, the 420  
interest shall be charged against and computed on all delinquent 421  
taxes. The charge shall be for interest that accrued during the 422  
period that began on the first day of the month following the 423  
last date prescribed for the payment of the second installment 424  
of taxes in the current year and ended on the immediately 425



preceding last day of November. The interest shall be computed 426  
at the rate per annum prescribed by section 5703.47 of the 427  
Revised Code and shall be entered as a separate item on the 428  
delinquent manufactured home tax list. 429

(c) After a valid undertaking has been entered into for 430  
the payment of any delinquent taxes, no interest shall be 431  
charged against such delinquent taxes while the undertaking 432  
remains in effect in compliance with section 323.31 of the 433  
Revised Code. If a valid undertaking becomes void, interest 434  
shall be charged against the delinquent taxes for the periods 435  
that interest was not permitted to be charged while the 436  
undertaking was in effect. The interest shall be charged on the 437  
day the undertaking becomes void and shall equal the amount of 438  
interest that would have been charged against the unpaid 439  
delinquent taxes outstanding on the dates on which interest 440  
would have been charged thereon under divisions (G) (1) and (2) 441  
of this section had the undertaking not been in effect. 442

(3) If the full amount of the taxes due at either of the 443  
times prescribed by division (F) of this section is paid within 444  
ten days after such time, the county treasurer shall waive the 445  
collection of and the county auditor shall remit one-half of the 446  
penalty provided for in this division for failure to make that 447  
payment by the prescribed time. 448

(4) The treasurer shall compile and deliver to the county 449  
auditor a list of all tax payments the treasurer has received as 450  
provided in division (G) (3) of this section. The list shall 451  
include any information required by the auditor for the 452  
remission of the penalties waived by the treasurer. The taxes so 453  
collected shall be included in the settlement next succeeding 454  
the settlement then in process. 455

(H) (1) The county auditor shall compile annually a 456  
"delinquent manufactured home tax list" consisting of homes the 457  
county treasurer's records indicate have taxes that were not 458  
paid within the time prescribed by divisions (D) (3) and (F) of 459  
this section, have taxes that remain unpaid from prior years, or 460  
have unpaid tax penalties or interest that have been assessed. 461

(2) Within thirty days after the settlement under division 462  
(H) (2) of section 321.24 of the Revised Code, the county auditor 463  
shall deliver a copy of the delinquent manufactured home tax 464  
list to the county treasurer. The auditor shall update and 465  
publish the delinquent manufactured home tax list annually in 466  
the same manner as delinquent real property tax lists are 467  
published. The county auditor may apportion the cost of 468  
publishing the list among taxing districts in proportion to the 469  
amount of delinquent manufactured home taxes so published that 470  
each taxing district is entitled to receive upon collection of 471  
those taxes, or the county auditor may charge the owner of a 472  
home on the list a flat fee established under section 319.54 of 473  
the Revised Code for the cost of publishing the list and, if the 474  
fee is not paid, may place the fee upon the delinquent 475  
manufactured home tax list as a lien on the listed home, to be 476  
collected as other manufactured home taxes. 477

(3) ~~When~~ Except as provided in division (H) (4) of this 478  
section, when taxes, penalties, or interest are charged against 479  
a person on the delinquent manufactured home tax list and are 480  
not paid within sixty days after the list is delivered to the 481  
county treasurer, the county treasurer shall, in addition to any 482  
other remedy provided by law for the collection of taxes, 483  
penalties, and interest, enforce collection of such taxes, 484  
penalties, and interest by civil action in the name of the 485  
treasurer against the owner for the recovery of the unpaid taxes 486

following the procedures for the recovery of delinquent real 487  
property taxes in sections 323.25 to 323.28 of the Revised Code. 488  
The action may be brought in municipal or county court, provided 489  
the amount charged does not exceed the monetary limitations for 490  
original jurisdiction for civil actions in those courts. 491

It is sufficient, having made proper parties to the suit, 492  
for the county treasurer to allege in the treasurer's bill of 493  
particulars or petition that the taxes stand chargeable on the 494  
books of the county treasurer against such person, that they are 495  
due and unpaid, and that such person is indebted in the amount 496  
of taxes appearing to be due the county. The treasurer need not 497  
set forth any other matter relating thereto. If it is found on 498  
the trial of the action that the person is indebted to the 499  
state, judgment shall be rendered in favor of the county 500  
treasurer prosecuting the action. The judgment debtor is not 501  
entitled to the benefit of any law for stay of execution or 502  
exemption of property from levy or sale on execution in the 503  
enforcement of the judgment. 504

Upon the filing of an entry of confirmation of sale or an 505  
order of forfeiture in a proceeding brought under this division, 506  
title to the manufactured or mobile home shall be in the 507  
purchaser. The clerk of courts shall issue a certificate of 508  
title to the purchaser upon presentation of proof of filing of 509  
the entry of confirmation or order and, in the case of a 510  
forfeiture, presentation of the county auditor's certificate of 511  
sale. 512

(4) The county treasurer shall not enforce a lien for 513  
manufactured home taxes against a manufactured or mobile home 514  
that meets all of the following requirements: 515

(a) The manufactured or mobile home is owned and occupied 516

by at least one individual who is either: 517

(i) At least sixty-five years of age; 518

(ii) The surviving spouse of a deceased person who owned 519  
and occupied the manufactured or mobile home, provided that, on 520  
the date the deceased spouse dies, the manufactured or mobile 521  
home met all of the other requirements of division (H) (4) of 522  
this section and the surviving spouse was at least sixty years 523  
of age. 524

(b) The current appraised value of the manufactured or 525  
mobile home is less than seven hundred fifty thousand dollars. 526

(c) The owner of the manufactured or mobile home paid, in 527  
the preceding month, some portion of the delinquent taxes, 528  
penalties, interest, or special assessments charged against the 529  
manufactured or mobile home. 530

    (I) The total amount of taxes collected shall be 531  
distributed in the following manner: four per cent shall be 532  
allowed as compensation to the county auditor for the county 533  
auditor's service in assessing the taxes; two per cent shall be 534  
allowed as compensation to the county treasurer for the services 535  
the county treasurer renders as a result of the tax levied by 536  
this section. Such amounts shall be paid into the county 537  
treasury, to the credit of the county general revenue fund, on 538  
the warrant of the county auditor. Fees to be paid to the credit 539  
of the real estate assessment fund shall be collected pursuant 540  
to division (C) of section 319.54 of the Revised Code and paid 541  
into the county treasury, on the warrant of the county auditor. 542  
The balance of the taxes collected shall be distributed among 543  
the taxing subdivisions of the county in which the taxes are 544  
collected and paid in the same proportions that the amount of 545

manufactured home tax levied by each taxing subdivision of the 546  
county in the current tax year bears to the amount of such tax 547  
levied by all such subdivisions in the county in the current tax 548  
year. The taxes levied and revenues collected under this section 549  
shall be in lieu of any general property tax and any tax levied 550  
with respect to the privilege of using or occupying a 551  
manufactured or mobile home in this state except as provided in 552  
sections 4503.04 and 5741.02 of the Revised Code. 553

(J) An agreement to purchase or a bill of sale for a 554  
manufactured home shall show whether or not the furnishings and 555  
equipment are included in the purchase price. 556

(K) If the county treasurer and the county prosecuting 557  
attorney agree that an item charged on the delinquent 558  
manufactured home tax list is uncollectible, they shall certify 559  
that determination and the reasons to the county board of 560  
revision. If the board determines the amount is uncollectible, 561  
it shall certify its determination to the county auditor, who 562  
shall strike the item from the list. 563

(L) (1) The county auditor shall appraise at its true value 564  
any manufactured or mobile home in which ownership is 565  
transferred or which first acquires situs in this state on or 566  
after January 1, 2000, and any manufactured or mobile home the 567  
owner of which has elected, under division (D) (4) of this 568  
section, to have the home taxed under division (D) (2) of this 569  
section. The true value shall include the value of the home, any 570  
additions, and any fixtures, but not any furnishings in the 571  
home. In determining the true value of a manufactured or mobile 572  
home, the auditor shall consider all facts and circumstances 573  
relating to the value of the home, including its age, its 574  
capacity to function as a residence, any obsolete 575

characteristics, and other factors that may tend to prove its 576  
true value. 577

(2) (a) If a manufactured or mobile home has been the 578  
subject of an arm's length sale between a willing seller and a 579  
willing buyer within a reasonable length of time prior to the 580  
determination of true value, the county auditor shall consider 581  
the sale price of the home to be the true value for taxation 582  
purposes. 583

(b) The sale price in an arm's length transaction between 584  
a willing seller and a willing buyer shall not be considered the 585  
true value of the home if either of the following occurred after 586  
the sale: 587

(i) The home has lost value due to a casualty. 588

(ii) An addition or fixture has been added to the home. 589

(3) The county auditor shall have each home viewed and 590  
appraised at least once in each six-year period in the same year 591  
in which real property in the county is appraised pursuant to 592  
Chapter 5713. of the Revised Code, and shall update the 593  
appraised values in the third calendar year following the 594  
appraisal. The person viewing or appraising a home may enter the 595  
home to determine by actual view any additions or fixtures that 596  
have been added since the last appraisal. In conducting the 597  
appraisals and establishing the true value, the auditor shall 598  
follow the procedures set forth for appraising real property in 599  
sections 5713.01 and 5713.03 of the Revised Code. 600

(4) The county auditor shall place the true value of each 601  
home on the manufactured home tax list upon completion of an 602  
appraisal. 603

(5) (a) If the county auditor changes the true value of a 604

home, the auditor shall notify the owner of the home in writing, 605  
delivered by mail or in person. The notice shall be given at 606  
least thirty days prior to the issuance of any tax bill that 607  
reflects the change. Failure to receive the notice does not 608  
invalidate any proceeding under this section. 609

(b) Any owner of a home or any other person or party that 610  
would be authorized to file a complaint under division (A) of 611  
section 5715.19 of the Revised Code if the home was real 612  
property may file a complaint against the true value of the home 613  
as appraised under this section. The complaint shall be filed 614  
with the county auditor on or before the thirty-first day of 615  
March of the current tax year or the date of closing of the 616  
collection for the first half of manufactured home taxes for the 617  
current tax year, whichever is later. The auditor shall present 618  
to the county board of revision all complaints filed with the 619  
auditor under this section. The board shall hear and investigate 620  
the complaint and may take action on it as provided under 621  
sections 5715.11 to 5715.19 of the Revised Code. 622

(c) If the county board of revision determines, pursuant 623  
to a complaint against the valuation of a manufactured or mobile 624  
home filed under this section, that the amount of taxes, 625  
assessments, or other charges paid was in excess of the amount 626  
due based on the valuation as finally determined, then the 627  
overpayment shall be refunded in the manner prescribed in 628  
section 5715.22 of the Revised Code. 629

(d) Payment of all or part of a tax under this section for 630  
any year for which a complaint is pending before the county 631  
board of revision does not abate the complaint or in any way 632  
affect the hearing and determination thereof. 633

(M) If the county auditor determines that any tax or other 634

charge or any part thereof has been erroneously charged as a 635  
result of a clerical error as defined in section 319.35 of the 636  
Revised Code, the county auditor shall call the attention of the 637  
county board of revision to the erroneous charges. If the board 638  
finds that the taxes or other charges have been erroneously 639  
charged or collected, it shall certify the finding to the 640  
auditor. Upon receipt of the certification, the auditor shall 641  
remove the erroneous charges on the manufactured home tax list 642  
or delinquent manufactured home tax list in the same manner as 643  
is prescribed in section 319.35 of the Revised Code for 644  
erroneous charges against real property, and refund any 645  
erroneous charges that have been collected, with interest, in 646  
the same manner as is prescribed in section 319.36 of the 647  
Revised Code for erroneous charges against real property. 648

(N) As used in this section and section 4503.061 of the 649  
Revised Code: 650

(1) "Manufactured home taxes" includes taxes, penalties, 651  
and interest charged under division (C) or (G) of this section 652  
and any penalties charged under division (G) or (H) (5) of 653  
section 4503.061 of the Revised Code. 654

(2) "Current taxes" means all manufactured home taxes 655  
charged against a manufactured or mobile home that have not 656  
appeared on the manufactured home tax list for any prior year. 657  
Current taxes become delinquent taxes if they remain unpaid 658  
after the last day prescribed for payment of the second 659  
installment of current taxes without penalty, whether or not 660  
they have been certified delinquent. 661

(3) "Delinquent taxes" means: 662

(a) Any manufactured home taxes that were charged against 663



a manufactured or mobile home for a prior year, including any 664  
penalties or interest charged for a prior year and the costs of 665  
publication under division (H) (2) of this section, and that 666  
remain unpaid; 667

(b) Any current manufactured home taxes charged against a 668  
manufactured or mobile home that remain unpaid after the last 669  
day prescribed for payment of the second installment of current 670  
taxes without penalty, whether or not they have been certified 671  
delinquent, including any penalties or interest and the costs of 672  
publication under division (H) (2) of this section. 673

**Sec. 5721.01.** (A) As used in this chapter: 674

(1) "Delinquent lands" means all lands, including lands 675  
that are unimproved by any dwelling, upon which delinquent 676  
taxes, as defined in section 323.01 of the Revised Code, remain 677  
unpaid at the time a settlement is made between the county 678  
treasurer and auditor pursuant to division (C) of section 321.24 679  
of the Revised Code. 680

(2) "Delinquent vacant lands" means all lands that have 681  
been delinquent lands for at least one year and that are 682  
unimproved by any dwelling. 683

(3) "County land reutilization corporation" means a county 684  
land reutilization corporation organized under Chapter 1724. of 685  
the Revised Code. 686

(4) "Qualifying homestead" means a homestead, as defined 687  
in section 323.151 of the Revised Code, that meets all of the 688  
following requirements: 689

(a) The homestead is owned and occupied by at least one 690  
individual who is either: 691

(i) At least sixty-five years of age; 692

(ii) The surviving spouse of a deceased person who owned 693  
and occupied the homestead, provided that, on the date the 694  
deceased spouse dies, the homestead met all of the other 695  
requirements of division (A) (4) of this section and the 696  
surviving spouse was at least sixty years of age. 697

(b) The current true value of the homestead is less than 698  
seven hundred fifty thousand dollars. 699

(c) The homestead bears delinquent taxes, penalties, 700  
interest, or special assessments. 701

(d) The owner of the homestead pays, in the preceding 702  
month, some portion of the delinquent taxes, penalties, 703  
interest, or special assessments charged against the homestead. 704

(B) As used in sections 5719.04, 5721.03, and 5721.31 of 705  
the Revised Code and in any other sections of the Revised Code 706  
to which those sections are applicable, a "newspaper" or 707  
"newspaper of general circulation" has the same meaning as in 708  
section 7.12 of the Revised Code. 709

**Sec. 5721.18.** The county prosecuting attorney, upon the 710  
delivery to the prosecuting attorney by the county auditor of a 711  
delinquent land or delinquent vacant land tax certificate, or of 712  
a master list of delinquent or delinquent vacant tracts, shall 713  
institute a foreclosure proceeding under this section in the 714  
name of the county treasurer to foreclose the lien of the state, 715  
in any court with jurisdiction or in the county board of 716  
revision with jurisdiction pursuant to section 323.66 of the 717  
Revised Code, unless the taxes, assessments, charges, penalties, 718  
and interest are paid prior to the time a complaint is filed, or 719  
unless a foreclosure or foreclosure and forfeiture action has 720

been or will be instituted under section 323.25, sections 323.65 721  
to 323.79, or section 5721.14 of the Revised Code. If the 722  
delinquent land or delinquent vacant land tax certificate or the 723  
master list of delinquent or delinquent vacant tracts lists 724  
minerals or rights to minerals listed pursuant to sections 725  
5713.04, 5713.05, and 5713.06 of the Revised Code, the county 726  
prosecuting attorney may institute a foreclosure proceeding in 727  
the name of the county treasurer, in any court with 728  
jurisdiction, to foreclose the lien of the state against such 729  
minerals or rights to minerals, unless the taxes, assessments, 730  
charges, penalties, and interest are paid prior to the time the 731  
complaint is filed, or unless a foreclosure or foreclosure and 732  
forfeiture action has been or will be instituted under section 733  
323.25, sections 323.65 to 323.79, or section 5721.14 of the 734  
Revised Code. 735

Nothing in this section or section 5721.03 of the Revised 736  
Code prohibits the prosecuting attorney from instituting a 737  
proceeding under this section before the delinquent tax list or 738  
delinquent vacant land tax list that includes the parcel is 739  
published pursuant to division (B) of section 5721.03 of the 740  
Revised Code if the list is not published within the time 741  
prescribed by that division. The prosecuting attorney shall 742  
prosecute the proceeding to final judgment and satisfaction. 743  
Within ten days after obtaining a judgment, the prosecuting 744  
attorney shall notify the treasurer in writing that judgment has 745  
been rendered. ~~If~~ 746

If there is a copy of a written delinquent tax contract 747  
attached to the certificate or an asterisk next to an entry on 748  
the master list, or if a copy of a delinquent tax contract is 749  
received from the auditor prior to the commencement of the 750  
proceeding under this section, the prosecuting attorney shall 751

not institute the proceeding under this section, unless the 752  
prosecuting attorney receives a certification of the treasurer 753  
that the delinquent tax contract has become void. The 754  
prosecuting attorney shall not institute a proceeding under this 755  
section against a parcel that is a qualifying homestead. 756

(A) This division applies to all foreclosure proceedings 757  
not instituted and prosecuted under section 323.25 of the 758  
Revised Code or division (B) or (C) of this section. The 759  
foreclosure proceedings shall be instituted and prosecuted in 760  
the same manner as is provided by law for the foreclosure of 761  
mortgages on land, except that, if service by publication is 762  
necessary, such publication, instead of as provided by the Rules 763  
of Civil Procedure, shall either be made (1) once a week for 764  
three consecutive weeks in a newspaper of general circulation in 765  
the county or (2) once in a newspaper of general circulation in 766  
the county and, beginning one week thereafter, on a web site of 767  
the county or of the court, as selected by the clerk of the 768  
court. Publication on the web site shall continue until one year 769  
after the date a judgment is rendered under section 5721.19 of 770  
the Revised Code with respect to such property. Any notices 771  
published on a web site shall identify the date the notice is 772  
first published on the web site. If proceeding under division 773  
(A) (1) of this section, the second and third publication of the 774  
notice may be abbreviated as authorized under section 7.16 of 775  
the Revised Code. 776

Service shall be complete, if proceeding under division 777  
(A) (1) of this section, at the expiration of three weeks after 778  
the date of the first publication or, if proceeding under 779  
division (A) (2) of this section, the date that is two weeks 780  
after the clerk causes the notice to be published on the 781  
selected web site. In any proceeding prosecuted under this 782

section, if the prosecuting attorney determines that service 783  
upon a defendant may be obtained ultimately only by publication, 784  
the prosecuting attorney may cause service to be made 785  
simultaneously by certified mail, return receipt requested, 786  
ordinary mail, and publication. 787

In any county that has adopted a permanent parcel number 788  
system, the parcel may be described in the notice by parcel 789  
number only, instead of also with a complete legal description, 790  
if the prosecuting attorney determines that the publication of 791  
the complete legal description is not necessary to provide 792  
reasonable notice of the foreclosure proceeding to the 793  
interested parties. If the complete legal description is not 794  
published, the notice shall indicate where the complete legal 795  
description may be obtained. 796

It is sufficient, having been made a proper party to the 797  
foreclosure proceeding, for the treasurer to allege in the 798  
treasurer's complaint that the certificate or master list has 799  
been duly filed by the auditor, that the amount of money 800  
appearing to be due and unpaid is due and unpaid, and that there 801  
is a lien against the property described in the certificate or 802  
master list, without setting forth in the complaint any other or 803  
special matter relating to the foreclosure proceeding. The 804  
prayer of the complaint shall be that the court or the county 805  
board of revision with jurisdiction pursuant to section 323.66 806  
of the Revised Code issue an order that the property be sold or 807  
conveyed by the sheriff or otherwise be disposed of, and the 808  
equity of redemption be extinguished, according to the 809  
alternative redemption procedures prescribed in sections 323.65 810  
to 323.79 of the Revised Code, or if the action is in the 811  
municipal court by the bailiff, in the manner provided in 812  
section 5721.19 of the Revised Code. 813

In the foreclosure proceeding, the treasurer may join in 814  
one action any number of lots or lands, but the decree shall be 815  
rendered separately, and any proceedings may be severed, in the 816  
discretion of the court or board of revision, for the purpose of 817  
trial or appeal, and the court or board of revision shall make 818  
such order for the payment of costs as is considered proper. The 819  
certificate or master list filed by the auditor with the 820  
prosecuting attorney is prima-facie evidence at the trial of the 821  
foreclosure action of the amount and validity of the taxes, 822  
assessments, charges, penalties, and interest appearing due and 823  
unpaid and of their nonpayment. 824

(B) Foreclosure proceedings constituting an action in rem 825  
may be commenced by the filing of a complaint after the end of 826  
the second year from the date on which the delinquency was first 827  
certified by the auditor. Prior to filing such an action in rem, 828  
the prosecuting attorney shall cause a title search to be 829  
conducted for the purpose of identifying any lienholders or 830  
other persons with interests in the property subject to 831  
foreclosure. Following the title search, the action in rem shall 832  
be instituted by filing in the office of the clerk of a court 833  
with jurisdiction a complaint bearing a caption substantially in 834  
the form set forth in division (A) of section 5721.181 of the 835  
Revised Code. 836

Any number of parcels may be joined in one action. Each 837  
separate parcel included in a complaint shall be given a serial 838  
number and shall be separately indexed and docketed by the clerk 839  
of the court in a book kept by the clerk for such purpose. A 840  
complaint shall contain the permanent parcel number of each 841  
parcel included in it, the full street address of the parcel 842  
when available, a description of the parcel as set forth in the 843  
certificate or master list, the name and address of the last 844

known owner of the parcel if they appear on the general tax 845  
list, the name and address of each lienholder and other person 846  
with an interest in the parcel identified in the title search 847  
relating to the parcel that is required by this division, and 848  
the amount of taxes, assessments, charges, penalties, and 849  
interest due and unpaid with respect to the parcel. It is 850  
sufficient for the treasurer to allege in the complaint that the 851  
certificate or master list has been duly filed by the auditor 852  
with respect to each parcel listed, that the amount of money 853  
with respect to each parcel appearing to be due and unpaid is 854  
due and unpaid, and that there is a lien against each parcel, 855  
without setting forth any other or special matters. The prayer 856  
of the complaint shall be that the court issue an order that the 857  
land described in the complaint be sold in the manner provided 858  
in section 5721.19 of the Revised Code. 859

(1) Within thirty days after the filing of a complaint, 860  
the clerk of the court in which the complaint was filed shall 861  
cause a notice of foreclosure substantially in the form of the 862  
notice set forth in division (B) of section 5721.181 of the 863  
Revised Code to be published either (a) once a week for three 864  
consecutive weeks in a newspaper of general circulation in the 865  
county or (b) once in a newspaper of general circulation in the 866  
county and, beginning one week thereafter, on a web site of the 867  
county or of the court, as selected by the clerk. Publication on 868  
the web site shall continue until one year after the date a 869  
judgment is rendered under section 5721.19 of the Revised Code 870  
with respect to such property. The newspaper shall meet the 871  
requirements of section 7.12 of the Revised Code. Any notice 872  
published on a web site shall identify the date the notice is 873  
first published on that web site. In lieu of the form prescribed 874  
in division (B) of section 5721.181 of the Revised Code, the 875

second and third publication of the notice, if proceeding under 876  
division (B) (1) (a) of this section, may be abbreviated as 877  
authorized under section 7.16 of the Revised Code. In any county 878  
that has adopted a permanent parcel number system, the parcel 879  
may be described in the notice by parcel number only, instead of 880  
also with a complete legal description, if the prosecuting 881  
attorney determines that the publication of the complete legal 882  
description is not necessary to provide reasonable notice of the 883  
foreclosure proceeding to the interested parties. If the 884  
complete legal description is not published, the notice shall 885  
indicate where the complete legal description may be obtained. 886

After the final newspaper publication, the publisher shall 887  
file with the clerk of the court an affidavit stating the fact 888  
of the publication and including a copy of the notice of 889  
foreclosure as published. Two weeks after the clerk causes the 890  
notice to be published on the selected web site, if proceeding 891  
under division (B) (1) (b) of this section, the prosecuting 892  
attorney shall file with the clerk an affidavit stating the fact 893  
of the publication and including a copy of the notice of 894  
foreclosure and forfeiture as published. Service of process for 895  
purposes of the action in rem shall be considered as complete on 896  
the date of the third newspaper publication or the date that is 897  
two weeks after the clerk causes the notice to be published on 898  
the selected web site, as applicable. 899

Within thirty days after the filing of a complaint and 900  
before the date service of process is considered complete under 901  
this division, the clerk of the court also shall cause a copy of 902  
a notice substantially in the form of the notice set forth in 903  
division (C) of section 5721.181 of the Revised Code to be 904  
mailed by certified mail, with postage prepaid, to each person 905  
named in the complaint as being the last known owner of a parcel 906



included in it, or as being a lienholder or other person with an 907  
interest in a parcel included in it. The notice shall be sent to 908  
the address of each such person, as set forth in the complaint, 909  
and the clerk shall enter the fact of such mailing upon the 910  
appearance docket. If the name and address of the last known 911  
owner of a parcel included in a complaint is not set forth in 912  
it, the auditor shall file an affidavit with the clerk stating 913  
that the name and address of the last known owner does not 914  
appear on the general tax list. 915

(2) (a) An answer may be filed in an action in rem under 916  
this division by any person owning or claiming any right, title, 917  
or interest in, or lien upon, any parcel described in the 918  
complaint. The answer shall contain the caption and number of 919  
the action and the serial number of the parcel concerned. The 920  
answer shall set forth the nature and amount of interest claimed 921  
in the parcel and any defense or objection to the foreclosure of 922  
the lien of the state for delinquent taxes, assessments, 923  
charges, penalties, and interest as shown in the complaint. The 924  
answer shall be filed in the office of the clerk of the court, 925  
and a copy of the answer shall be served on the prosecuting 926  
attorney, not later than twenty-eight days after the date 927  
service of process is considered complete under division (B) (1) 928  
of this section. If an answer is not filed within such time, a 929  
default judgment may be taken as to any parcel included in a 930  
complaint as to which no answer has been filed. A default 931  
judgment is valid and effective with respect to all persons 932  
owning or claiming any right, title, or interest in, or lien 933  
upon, any such parcel, notwithstanding that one or more of such 934  
persons are minors, incompetents, absentees or nonresidents of 935  
the state, or convicts in confinement. 936

(b) (i) A receiver appointed pursuant to divisions (C) (2) 937

and (3) of section 3767.41 of the Revised Code may file an 938  
answer pursuant to division (B) (2) (a) of this section, but is 939  
not required to do so as a condition of receiving proceeds in a 940  
distribution under division (B) (1) of section 5721.17 of the 941  
Revised Code. 942

(ii) When a receivership under section 3767.41 of the 943  
Revised Code is associated with a parcel, the notice of 944  
foreclosure set forth in division (B) of section 5721.181 of the 945  
Revised Code and the notice set forth in division (C) of that 946  
section shall be modified to reflect the provisions of division 947  
(B) (2) (b) (i) of this section. 948

(3) At the trial of an action in rem under this division, 949  
the certificate or master list filed by the auditor with the 950  
prosecuting attorney shall be prima-facie evidence of the amount 951  
and validity of the taxes, assessments, charges, penalties, and 952  
interest appearing due and unpaid on the parcel to which the 953  
certificate or master list relates and their nonpayment. If an 954  
answer is properly filed, the court may, in its discretion, and 955  
shall, at the request of the person filing the answer, grant a 956  
severance of the proceedings as to any parcel described in such 957  
answer for purposes of trial or appeal. 958

(C) In addition to the actions in rem authorized under 959  
division (B) of this section and section 5721.14 of the Revised 960  
Code, an action in rem may be commenced under this division. An 961  
action commenced under this division shall conform to all of the 962  
requirements of division (B) of this section except as follows: 963

(1) The prosecuting attorney shall not cause a title 964  
search to be conducted for the purpose of identifying any 965  
lienholders or other persons with interests in the property 966  
subject to foreclosure, except that the prosecuting attorney 967

shall cause a title search to be conducted to identify any 968  
receiver's lien. 969

(2) The names and addresses of lienholders and persons 970  
with an interest in the parcel shall not be contained in the 971  
complaint, and notice shall not be mailed to lienholders and 972  
persons with an interest as provided in division (B) (1) of this 973  
section, except that the name and address of a receiver under 974  
section 3767.41 of the Revised Code shall be contained in the 975  
complaint and notice shall be mailed to the receiver. 976

(3) With respect to the forms applicable to actions 977  
commenced under division (B) of this section and contained in 978  
section 5721.181 of the Revised Code: 979

(a) The notice of foreclosure prescribed by division (B) 980  
of section 5721.181 of the Revised Code shall be revised to 981  
exclude any reference to the inclusion of the name and address 982  
of each lienholder and other person with an interest in the 983  
parcel identified in a statutorily required title search 984  
relating to the parcel, and to exclude any such names and 985  
addresses from the published notice, except that the revised 986  
notice shall refer to the inclusion of the name and address of a 987  
receiver under section 3767.41 of the Revised Code and the 988  
published notice shall include the receiver's name and address. 989  
The notice of foreclosure also shall include the following in 990  
boldface type: 991

"If pursuant to the action the parcel is sold, the sale 992  
shall not affect or extinguish any lien or encumbrance with 993  
respect to the parcel other than a receiver's lien and other 994  
than the lien for land taxes, assessments, charges, interest, 995  
and penalties for which the lien is foreclosed and in 996  
satisfaction of which the property is sold. All other liens and 997

encumbrances with respect to the parcel shall survive the sale." 998

(b) The notice to the owner, lienholders, and other 999  
persons with an interest in a parcel shall be a notice only to 1000  
the owner and to any receiver under section 3767.41 of the 1001  
Revised Code, and the last two sentences of the notice shall be 1002  
omitted. 1003

(4) As used in this division, a "receiver's lien" means 1004  
the lien of a receiver appointed pursuant to divisions (C) (2) 1005  
and (3) of section 3767.41 of the Revised Code that is acquired 1006  
pursuant to division (H) (2) (b) of that section for any 1007  
unreimbursed expenses and other amounts paid in accordance with 1008  
division (F) of that section by the receiver and for the fees of 1009  
the receiver approved pursuant to division (H) (1) of that 1010  
section. 1011

(D) The conveyance by the owner of any parcel against 1012  
which a complaint has been filed pursuant to this section at any 1013  
time after the date of publication of the parcel on the 1014  
delinquent tax list but before the date of a judgment of 1015  
foreclosure pursuant to section 5721.19 of the Revised Code 1016  
shall not nullify the right of the county to proceed with the 1017  
foreclosure. 1018

**Sec. 5721.31.** (A) (1) After receipt of a duplicate of the 1019  
delinquent land list compiled under section 5721.011 of the 1020  
Revised Code, or a delinquent land list compiled previously 1021  
under that section, the county treasurer may select from the 1022  
list parcels of delinquent land the lien against which the 1023  
county treasurer may attempt to transfer by the sale of tax 1024  
certificates under sections 5721.30 to 5721.43 of the Revised 1025  
Code. None of the following parcels may be selected for a tax 1026  
certificate sale: 1027

(a) A parcel for which the full amount of taxes, 1028  
assessments, penalties, interest, and charges have been paid; 1029

(b) A parcel for which a valid contract under section 1030  
323.122, 323.31, or 5713.20 of the Revised Code is in force; 1031

(c) A parcel the owner of which has filed a petition in 1032  
bankruptcy, so long as the parcel is property of the bankruptcy 1033  
estate; 1034

(d) A parcel that is a qualifying homestead. 1035

(2) The county treasurer shall compile a separate list of 1036  
parcels selected for tax certificate sales, including the same 1037  
information as is required to be included in the delinquent land 1038  
list. 1039

Upon compiling the list of parcels selected for tax 1040  
certificate sales, the county treasurer may conduct a title 1041  
search for any parcel on the list. 1042

(B) (1) Except as otherwise provided in division (B) (3) of 1043  
this section, when tax certificates are to be sold under section 1044  
5721.32 of the Revised Code with respect to parcels, the county 1045  
treasurer shall send written notice to either the owner of 1046  
record or all interested parties discoverable through a title 1047  
search, or both, of each parcel on the list either by certified 1048  
mail or, if the treasurer has record of an internet identifier 1049  
of record associated with the owner or interested party, by 1050  
ordinary mail and by that internet identifier of record. A 1051  
mailed notice to an owner shall be sent to the owner's last 1052  
known tax-mailing address. The notice shall inform the owner or 1053  
interested parties that a tax certificate will be offered for 1054  
sale on the parcel, and that the owner or interested parties may 1055  
incur additional expenses as a result of the sale. 1056

(2) Except as otherwise provided in division (B) (3) of 1057  
this section, when tax certificates are to be sold or 1058  
transferred under section 5721.33 of the Revised Code with 1059  
respect to parcels, the county treasurer, at least thirty days 1060  
prior to the date of sale or transfer of such tax certificates, 1061  
shall send written notice of the sale or transfer by certified 1062  
mail to the last known tax-mailing address of the record owner 1063  
of the property or parcel and may send such notice to all 1064  
parties with an interest in the property that has been recorded 1065  
in the property records of the county pursuant to section 317.08 1066  
of the Revised Code. The notice shall state that a tax 1067  
certificate will be offered for sale or transfer on the parcel, 1068  
and that the owner or interested parties may incur additional 1069  
expenses as a result of the sale or transfer. 1070

(3) The county treasurer is not required to send a notice 1071  
under division (B) (1) or (B) (2) of this section if the treasurer 1072  
previously has attempted to send such notice to the owner of the 1073  
parcel and the notice has been returned by the post office as 1074  
undeliverable. The absence of a valid tax-mailing address for 1075  
the owner of a parcel does not preclude the county treasurer 1076  
from selling or transferring a tax certificate for the parcel. 1077

(C) The county treasurer shall advertise the sale of tax 1078  
certificates under section 5721.32 of the Revised Code in a 1079  
newspaper of general circulation in the county once a week for 1080  
two consecutive weeks. The newspaper shall meet the requirements 1081  
of section 7.12 of the Revised Code. The advertisement shall 1082  
include the date, the time, and the place of the public auction, 1083  
abbreviated legal descriptions of the parcels, and the names of 1084  
the owners of record of the parcels. The advertisement also 1085  
shall include the certificate purchase prices of the parcels or 1086  
the total purchase price of tax certificates for sale in blocks 1087

of tax certificates. 1088

(D) After the county treasurer has compiled the list of 1089  
parcels selected for tax certificate sales but before a tax 1090  
certificate respecting a parcel is sold or transferred, if the 1091  
owner of record of the parcel pays to the county treasurer in 1092  
cash the delinquent taxes respecting the parcel or otherwise 1093  
acts so that any condition in division (A) (1) (a), (b), or (c) of 1094  
this section applies to the parcel, the owner of record of the 1095  
parcel also shall pay a fee in an amount prescribed by the 1096  
treasurer to cover the administrative costs of the treasurer 1097  
under this section respecting the parcel. The fee shall be 1098  
deposited in the county treasury to the credit of the tax 1099  
certificate administration fund. 1100

(E) A tax certificate administration fund shall be created 1101  
in the county treasury of each county selling tax certificates 1102  
under sections 5721.30 to 5721.43 of the Revised Code. The fund 1103  
shall be administered by the county treasurer, and used solely 1104  
for the purposes of sections 5721.30 to 5721.43 of the Revised 1105  
Code or as otherwise permitted in this division. Any fee 1106  
received by the treasurer under sections 5721.30 to 5721.43 of 1107  
the Revised Code shall be credited to the fund, except the 1108  
bidder registration fee under division (B) of section 5721.32 of 1109  
the Revised Code and the county prosecuting attorney's fee under 1110  
division (B) (3) of section 5721.37 of the Revised Code. To the 1111  
extent there is a surplus in the fund from time to time, the 1112  
surplus may, with the approval of the county treasurer, be 1113  
utilized for the purposes of a county land reutilization 1114  
corporation operating in the county. 1115

(F) The county treasurers of more than one county may 1116  
jointly conduct a regional sale of tax certificates under 1117

section 5721.32 of the Revised Code. A regional sale shall be 1118  
held at a single location in one county, where the tax 1119  
certificates from each of the participating counties shall be 1120  
offered for sale at public auction. Before the regional sale, 1121  
each county treasurer shall advertise the sale for the parcels 1122  
in the treasurer's county as required by division (C) of this 1123  
section. At the regional sale, tax certificates shall be sold on 1124  
parcels from one county at a time, with all of the certificates 1125  
for one county offered for sale before any certificates for the 1126  
next county are offered for sale. 1127

(G) The tax commissioner shall prescribe the form of the 1128  
tax certificate under this section, and county treasurers shall 1129  
use the form so prescribed. 1130

**Section 2.** That existing sections 323.25, 4503.06, 1131  
5721.01, 5721.18, and 5721.31 of the Revised Code are hereby 1132  
repealed. 1133