

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**

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:

Section 1. 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

Sec. 323.25. (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