

I_136_1934-2

136th General Assembly
Regular Session
2025-2026

Sub. H. B. No. 493

To amend sections 5301.25, 5721.06, 5721.30,
5721.32, 5721.33, 5721.35, 5721.37, and 5721.42
of the Revised Code to sunset the sale of
certain delinquent property tax certificates on
January 1, 2027, and to modify the rules
governing the priority of liens after a property
tax certificate sale.

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

Section 1. That sections 5301.25, 5721.06, 5721.30,
5721.32, 5721.33, 5721.35, 5721.37, and 5721.42 of the Revised
Code be amended to read as follows:

Sec. 5301.25. (A) All deeds, land contracts referred to in
division ~~(A)(21)~~(A)(20) of section 317.08 of the Revised Code,
and instruments of writing properly executed for the conveyance
or encumbrance of lands, tenements, or hereditaments, other than
as provided in division (C) of this section and section 5301.23
of the Revised Code, shall be recorded in the office of the
county recorder of the county in which the premises are
situated. Until so recorded or filed for record, they are
fraudulent insofar as they relate to a subsequent bona fide



purchaser having, at the time of purchase, no knowledge of the 20
existence of that former deed, land contract, or instrument. 21

(B) Whenever a survey is made of lands that are being 22
conveyed, the county auditor shall require that the name of the 23
person who made the survey appear in the deed. The name shall 24
either be printed, typewritten, stamped, or signed in a legible 25
manner. An instrument is in compliance with this division if it 26
contains a statement in the following form: 27

"A survey of this property was made by _____" 28
(Name) 29

This division does not apply to any court decree, order, 30
judgment, or writ, to any instrument executed or acknowledged 31
outside of this state, or to any instrument executed within this 32
state prior to September 20, 1965. 33

(C) All tax certificates sold pursuant to section 5721.32 34
or 5721.33 of the Revised Code, or memoranda thereof, may be 35
recorded in the office of the county recorder of the county in 36
which the premises are situated, as provided in division ~~(B)~~ (D) 37
of section 5721.35 of the Revised Code; provided, however, that 38
the ~~first and superior~~ lien of the state and its taxing 39
districts conveyed to the holder of the tax certificate, as 40
provided in ~~division (A) of~~ section 5721.35 of the Revised Code, 41
shall in no way be diminished or adversely affected if the tax 42
certificate evidencing the conveyance of such ~~first and superior~~ 43
lien, or memorandum thereof, is not recorded as provided in this 44
section. 45

Sec. 5721.06. (A) (1) The form of the notice required to be 46
attached to the published delinquent tax list by division (B) (3) 47
of section 5721.03 of the Revised Code shall be in substance as 48

follows: 49

"DELINQUENT LAND TAX NOTICE 50

The lands, lots, and parts of lots returned delinquent by 51
the county treasurer of _____ county, with the 52
taxes, assessments, interest, and penalties, charged against 53
them agreeably to law, are contained and described in the 54
following list: (Here insert the list with the names of the 55
owners of such respective tracts of land or town lots as 56
designated on the delinquent tax list. If, prior to seven days 57
before the publication of the list, a delinquent tax contract 58
has been entered into under section 323.31 of the Revised Code, 59
the owner's name may be stricken from the list or designated by 60
an asterisk shown in the margin next to the owner's name.) 61

Notice is hereby given that the whole of such several 62
lands, lots, or parts of lots will be certified for foreclosure 63
by the county auditor pursuant to law unless the whole of the 64
delinquent taxes, assessments, interest, and penalties are paid 65
within one year or unless a tax certificate with respect to the 66
parcel is sold under section 5721.32 or 5721.33 of the Revised 67
Code. The names of persons who have entered into a written 68
delinquent tax contract with the county treasurer to discharge 69
the delinquency are designated by an asterisk or have been 70
stricken from the list." 71

(2) If the county treasurer has certified to the county 72
auditor that the treasurer intends to offer for sale or assign a 73
tax certificate with respect to one or more parcels of 74
delinquent land under section 5721.32 or 5721.33 of the Revised 75
Code, the form of the notice shall include the following 76
statement, appended after the second paragraph of the notice 77
prescribed by division (A) (1) of this section: 78

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

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

"DELINQUENT VACANT LAND TAX NOTICE

The delinquent vacant lands, returned delinquent by the county treasurer of _____ county, with the taxes, assessments, interest, and penalties charged against them according to law, and remaining delinquent for one year, are contained and described in the following list: (here insert the list with the names of the owners of the respective tracts of land as designated on the delinquent vacant land tax list. If, prior to seven days before the publication of the list, a

delinquent tax contract has been entered into under section 109
323.31 of the Revised Code, the owner's name may be stricken 110
from the list or designated by an asterisk shown in the margin 111
next to the owner's name.) 112

Notice is hereby given that these delinquent vacant lands 113
will be certified for foreclosure or foreclosure and forfeiture 114
by the county auditor pursuant to law unless the whole of the 115
delinquent taxes, assessments, interest, and penalties are paid 116
within twenty-eight days after the final publication of this 117
notice. The names of persons who have entered into a written 118
delinquent tax contract with the county treasurer to discharge 119
the delinquency are designated by an asterisk or have been 120
stricken from the list." 121

Sec. 5721.30. As used in sections 5721.30 to 5721.43 of 122
the Revised Code: 123

(A) "Tax certificate," "certificate," or "duplicate 124
certificate" means a document that may be issued as a physical 125
certificate, in book-entry form, or through an electronic 126
medium, at the discretion of the county treasurer. Such document 127
shall contain the information required by section 5721.31 of the 128
Revised Code and shall be prepared, transferred, or redeemed in 129
the manner prescribed by sections 5721.30 to 5721.43 of the 130
Revised Code. As used in those sections, "tax certificate," 131
"certificate," and "duplicate certificate" do not refer to the 132
delinquent land tax certificate or the delinquent vacant land 133
tax certificate issued under section 5721.13 of the Revised 134
Code. 135

(B) "Certificate parcel" means the parcel of delinquent 136
land that is the subject of and is described in a tax 137
certificate. 138

(C) "Certificate holder" means a person, including a county land reutilization corporation, that purchases or otherwise acquires a tax certificate under section 5721.32, 5721.33, or 5721.42 of the Revised Code, or a person to whom a tax certificate has been transferred pursuant to section 5721.36 of the Revised Code.

(D) "Certificate purchase price" means, with respect to the sale of tax certificates under sections 5721.32, 5721.33, and 5721.42 of the Revised Code, the amount equal to delinquent taxes charged against a certificate parcel at the time the tax certificate respecting that parcel is sold or transferred, not including any delinquent taxes the lien for which has been conveyed to a certificate holder through a prior sale of a tax certificate respecting that parcel. Payment of the certificate purchase price in a sale under section 5721.33 of the Revised Code may be made wholly in cash or partially in cash and partially by noncash consideration acceptable to the county treasurer from the purchaser, and, in the case of a county land reutilization corporation, with notes. In the event that any such noncash consideration is delivered to pay a portion of the certificate purchase price, such noncash consideration may be subordinate to the rights of the holders of other obligations whose proceeds paid the cash portion of the certificate purchase price.

"Certificate purchase price" also includes the amount of the fee charged by the county treasurer to the purchaser of the certificate under division (H) of section 5721.32 of the Revised Code.

(E) (1) With respect to a sale of tax certificates under section 5721.32 of the Revised Code, and except as provided in

division (E) (2) of this section, "certificate redemption price"	169
means the certificate purchase price plus the greater of the	170
following:	171
(a) Simple interest, at the certificate rate of interest,	172
accruing during the certificate interest period on the	173
certificate purchase price, calculated in accordance with	174
section 5721.41 of the Revised Code;	175
(b) Six per cent of the certificate purchase price.	176
(2) If the certificate rate of interest equals zero, the	177
certificate redemption price equals the certificate purchase	178
price plus the fee charged by the county treasurer to the	179
purchaser of the certificate under division (H) of section	180
5721.32 of the Revised Code.	181
(F) With respect to a sale or transfer of tax certificates	182
under section 5721.33 of the Revised Code, "certificate	183
redemption price" means the amount equal to the sum of the	184
following:	185
(1) The certificate purchase price;	186
(2) Interest accrued on the certificate purchase price at	187
the certificate rate of interest from the date on which a tax	188
certificate is delivered through and including the day	189
immediately preceding the day on which the certificate	190
redemption price is paid;	191
(3) The fee, if any, charged by the county treasurer to	192
the purchaser of the certificate under division (J) of section	193
5721.33 of the Revised Code;	194
(4) Any other fees charged by any county office in	195
connection with the recording of tax certificates.	196

(G) "Certificate rate of interest" means the rate of 197
simple interest per year bid by the winning bidder in an auction 198
of a tax certificate held under section 5721.32 of the Revised 199
Code, or the rate of simple interest per year not to exceed 200
eighteen per cent per year fixed pursuant to section 5721.42 of 201
the Revised Code or by the county treasurer with respect to any 202
tax certificate sold or transferred pursuant to a negotiated 203
sale under section 5721.33 of the Revised Code. The certificate 204
rate of interest shall not be less than zero per cent per year. 205

(H) "Cash" means United States currency, certified checks, 206
money orders, bank drafts, electronic transfer of funds, or 207
other forms of payment authorized by the county treasurer, and 208
excludes any other form of payment not so authorized. 209

(I) "The date on which a tax certificate is sold or 210
transferred," "the date the certificate was sold or 211
transferred," "the date the certificate is purchased," and any 212
other phrase of similar content mean, with respect to a sale 213
pursuant to an auction under section 5721.32 of the Revised 214
Code, the date designated by the county treasurer for the 215
submission of bids and, with respect to a negotiated sale or 216
transfer under section 5721.33 of the Revised Code, the date of 217
delivery of the tax certificates to the purchasers thereof 218
pursuant to a tax certificate sale/purchase agreement. 219

(J) "Certificate interest period" means, with respect to a 220
tax certificate sold under section 5721.32 or 5721.42 of the 221
Revised Code and for the purpose of accruing interest under 222
section 5721.41 of the Revised Code, the period beginning on the 223
date on which the certificate is purchased and, with respect to 224
a tax certificate sold or transferred under section 5721.33 of 225
the Revised Code, the period beginning on the date of delivery 226

of the tax certificate, and in either case ending on one of the	227
following dates:	228
(1) The date the certificate holder files a request for	229
foreclosure or notice of intent to foreclose under division (A)	230
of section 5721.37 of the Revised Code and submits the payment	231
required under division (B) of that section;	232
(2) The date the owner of record of the certificate	233
parcel, or any other person entitled to redeem that parcel,	234
redeems the certificate parcel under division (A) or (C) of	235
section 5721.38 of the Revised Code or redeems the certificate	236
under section 5721.381 of the Revised Code.	237
(K) "Qualified trustee" means a trust company within the	238
state or a bank having the power of a trust company within the	239
state with a combined capital stock, surplus, and undivided	240
profits of at least one hundred million dollars.	241
(L) "Tax certificate sale/purchase agreement" means the	242
purchase and sale agreement described in division (C) of section	243
5721.33 of the Revised Code setting forth the certificate	244
purchase price, plus any applicable premium or less any	245
applicable discount, including, without limitation, the amount	246
to be paid in cash and the amount and nature of any noncash	247
consideration, the date of delivery of the tax certificates, and	248
the other terms and conditions of the sale, including, without	249
limitation, the rate of interest that the tax certificates shall	250
bear.	251
(M) "Noncash consideration" means any form of	252
consideration other than cash, including, but not limited to,	253
promissory notes whether subordinate or otherwise.	254
(N) "Private attorney" means any attorney licensed to	255

practice law in this state whose license has not been revoked 256
and is not currently suspended, and who is retained to bring 257
foreclosure proceedings pursuant to section 5721.37 of the 258
Revised Code on behalf of a certificate holder. 259

(O) "Related certificate parcel" means, with respect to a 260
certificate holder, the certificate parcel with respect to which 261
the certificate holder has purchased and holds a tax certificate 262
pursuant to sections 5721.30 to 5721.43 of the Revised Code and, 263
with respect to a tax certificate, the certificate parcel 264
against which the tax certificate has been sold pursuant to 265
those sections. 266

(P) "Delinquent taxes" means delinquent taxes as defined 267
in section 323.01 of the Revised Code and includes assessments 268
and charges, and penalties and interest computed under section 269
323.121 of the Revised Code. 270

(Q) "Certificate period" means the period of time after 271
the sale or delivery of a tax certificate within which a 272
certificate holder must initiate an action to foreclose the tax 273
lien represented by the certificate as specified under division 274
(A) of section 5721.32 of the Revised Code or as negotiated 275
under section 5721.33 of the Revised Code. 276

(R) "Internet identifier of record" has the same meaning 277
as in section 9.312 of the Revised Code. 278

(S) "Residential or agricultural parcel" means a parcel 279
that is devoted exclusively to agricultural use, as that term is 280
defined in section 5713.30 of the Revised Code, or that contains 281
a dwelling for which the owner receives a reduction in real 282
property taxes or manufactured home taxes under division (B) (2) 283
of section 323.152 of the Revised Code. 284

Sec. 5721.32. (A) The sale of tax certificates by public 285
auction may be conducted at any time after completion of the 286
advertising of the sale under section 5721.31 of the Revised 287
Code, on the date and at the time and place designated in the 288
advertisements, and may be continued from time to time as the 289
county treasurer directs. ~~The~~ 290

The county treasurer may offer the tax certificates for 291
sale in blocks of tax certificates, consisting of any number of 292
tax certificates as determined by the county treasurer, and may 293
specify a certificate period of not less than three years and 294
not more than six years. 295

(B) (1) All sales or transfers of tax certificates under 296
this section respecting a residential or agricultural parcel 297
shall be complete, in all respects, on or before December 31, 298
2026, unless the parcel owner consents to the sale. No payment 299
shall be required or accepted under division (D) (1) of this 300
section and no transfer of certificates shall occur under 301
division (E) of this section with respect to a residential or 302
agricultural parcel after December 31, 2026, unless the parcel 303
owner consents to the sale. Any certificates respecting a 304
residential or agricultural parcel sold or transferred under 305
this section without the parcel owner's consent after that date 306
are void. 307

(2) The sale of tax certificates under this section shall 308
be conducted at a public auction by the county treasurer or a 309
designee of the county treasurer. 310

~~(2)~~ (3) No person shall be permitted to bid without 311
completing a bidder registration form, in the form prescribed by 312
the tax commissioner, and without filing the form with the 313
county treasurer prior to the start of the auction, together 314

with remittance of a registration fee, in cash, of five hundred 315
dollars. The bidder registration form shall include a tax 316
identification number of the registrant. The registration fee is 317
refundable at the end of bidding on the day of the auction, 318
unless the registrant is the winning bidder for one or more tax 319
certificates or one or more blocks of tax certificates, in which 320
case the fee may be applied toward the deposit required by this 321
section. 322

~~(3)~~(4) The county treasurer may require a person who 323
wishes to bid on one or more parcels to submit a letter from a 324
financial institution stating that the bidder has sufficient 325
funds available to pay the purchase price of the parcels and a 326
written authorization for the treasurer to verify such 327
information with the financial institution. The county treasurer 328
may require submission of the letter and authorization 329
sufficiently in advance of the auction to allow for 330
verification. No person who fails to submit the required letter 331
and authorization, or whose financial institution fails to 332
provide the requested verification, shall be permitted to bid. 333

(C) At the public auction, the county treasurer or the 334
treasurer's designee or agent shall begin the bidding at 335
eighteen per cent per year simple interest, and accept lower 336
bids in even increments of one-fourth of one per cent to the 337
rate of zero per cent. The county treasurer, designee, or agent 338
shall award the tax certificate to the person bidding the lowest 339
certificate rate of interest. The county treasurer shall decide 340
which person is the winning bidder in the event of a tie for the 341
lowest bid offered, or if a person contests the lowest bid 342
offered. The county treasurer's decision is not appealable. 343

(D) (1) The winning bidder shall pay the county treasurer a 344

cash deposit of at least ten per cent of the certificate 345
purchase price not later than the close of business on the day 346
of the sale. The winning bidder shall pay the balance and the 347
fee required under division (H) of this section not later than 348
five business days after the day on which the certificate is 349
sold. Except as provided under division (D)(2) of this section, 350
if the winning bidder fails to pay the balance and fee within 351
the prescribed time, the bidder forfeits the deposit, and the 352
county treasurer shall retain the tax certificate and may 353
attempt to sell it at any auction conducted at a later date. 354

(2) At the request of a winning bidder, the county 355
treasurer may release the bidder from the bidder's tax 356
certificate purchase obligation. The county treasurer may retain 357
all or any portion of the deposit of a bidder granted a release. 358
After granting a release under this division, the county 359
treasurer may award the tax certificate to the person that 360
submitted the second lowest bid at the auction. 361

(3) The county treasurer shall deposit the deposit 362
forfeited or retained under division (D)(1) or (2) of this 363
section in the county treasury to the credit of the tax 364
certificate administration fund. 365

(E) Upon receipt of the full payment of the certificate 366
purchase price from the purchaser, the county treasurer shall 367
issue the tax certificate and record the tax certificate sale by 368
entering into a tax certificate register the certificate 369
purchase price, the certificate rate of interest, the date the 370
certificate was sold, the certificate period, the name and 371
address of the certificate holder, and any other information the 372
county treasurer considers necessary. The county treasurer may 373
keep the tax certificate register in a hard-copy format or in an 374

electronic format. The name and address of the certificate 375
holder may be, upon receipt of instructions from the purchaser, 376
that of the secured party of the actual purchaser, or an agent 377
or custodian for the purchaser or secured party. The county 378
treasurer also shall transfer the tax certificate to the 379
certificate holder. The county treasurer shall apportion the 380
part of the proceeds from the sale representing taxes, 381
penalties, and interest among the several taxing districts in 382
the same proportion that the amount of taxes levied by each 383
district against the certificate parcel in the preceding tax 384
year bears to the taxes levied by all such districts against the 385
certificate parcel in the preceding tax year, and credit the 386
part of the proceeds representing assessments and other charges 387
to the items of assessments and charges in the order in which 388
those items became due. Upon issuing a tax certificate, the 389
delinquent taxes that make up the certificate purchase price are 390
transferred, and the ~~superior~~ lien of the state and its taxing 391
districts for those delinquent taxes is conveyed intact to the 392
certificate holder. 393

(F) If a tax certificate is offered for sale under this 394
section but is not sold, the county treasurer may sell the 395
certificate in a negotiated sale authorized under section 396
5721.33 of the Revised Code, or may strike the corresponding 397
certificate parcel from the list of parcels selected for tax 398
certificate sales. The lien for taxes, assessments, charges, 399
penalties, and interest against a parcel stricken from the list 400
thereafter may be foreclosed in the manner prescribed by section 401
323.25, sections 323.65 to 323.79, or section 5721.14 or 5721.18 402
of the Revised Code unless, prior to the institution of such 403
proceedings against the parcel, the county treasurer restores 404
the parcel to the list of parcels selected for tax certificate 405

sales. 406

(G) A certificate holder shall not be liable for damages 407
arising from a violation of sections 3737.87 to ~~3737.891~~3737.89 408
or Chapter 3704., 3734., 3745., 3746., 3750., 3751., 3752., 409
6109., or 6111. of the Revised Code, or a rule adopted or order, 410
permit, license, variance, or plan approval issued under any of 411
those chapters, that is or was committed by another person in 412
connection with the parcel for which the tax certificate is 413
held. 414

(H) When selling a tax certificate under this section, the 415
county treasurer shall charge a fee to the purchaser of the 416
certificate. The county treasurer shall set the fee at a 417
reasonable amount that covers the treasurer's costs of 418
administering the sale of the tax certificate. The county 419
treasurer shall deposit the fee in the county treasury to the 420
credit of the tax certificate administration fund. 421

(I) After selling a tax certificate under this section, 422
the county treasurer shall send written notice to the owner of 423
the certificate parcel by certified mail or, if the treasurer 424
has record of an internet identifier of record associated with 425
the owner, by ordinary mail and by that internet identifier of 426
record. A mailed notice shall be sent to the owner's last known 427
tax-mailing address. The notice shall inform the owner that the 428
tax certificate was sold, shall describe the owner's options to 429
redeem the parcel, including entering into a redemption payment 430
plan under division (C) (1) of section 5721.38 of the Revised 431
Code, and shall name the certificate holder and its secured 432
party, if any. However, the county treasurer is not required to 433
send a notice under this division if the treasurer previously 434
has attempted to send a notice to the owner of the parcel at the 435

owner's last known tax-mailing address, and the postal service 436
has returned the notice as undeliverable. 437

(J) A tax certificate shall not be sold to the owner of 438
the certificate parcel. 439

Sec. 5721.33. (A) A county treasurer may, in the 440
treasurer's discretion, negotiate the sale or transfer of any 441
number of tax certificates with one or more persons, including a 442
county land reutilization corporation. Terms that may be 443
negotiated include, without limitation, any of the following: 444

(1) A premium to be added to or discount to be subtracted 445
from the certificate purchase price for the tax certificates; 446

(2) Different time frames under which the certificate 447
holder may initiate a foreclosure action than are otherwise 448
allowed under sections 5721.30 to 5721.43 of the Revised Code, 449
not to exceed six years after the date the tax certificate was 450
sold or transferred; 451

(3) The amount to be paid in private attorney's fees 452
related to tax certificate foreclosures, subject to section 453
5721.371 of the Revised Code; 454

(4) Any other terms of the sale or transfer that the 455
county treasurer, in the treasurer's discretion, determines 456
appropriate or necessary for the sale or transfer. 457

~~(B)~~ (B) (1) The sale or transfer of tax certificates under 458
this section shall be governed by the criteria established by 459
the county treasurer pursuant to division (E) of this section. 460

(2) All sales or transfers of tax certificates under this 461
section respecting a residential or agricultural parcel shall be 462
complete, in all respects, on or before December 31, 2026, 463

unless the parcel owner consents to the sale. No payment shall 464
be required or accepted under division (F) of this section and 465
no transfer of certificates shall occur under division (G) of 466
this section with respect to a residential or agricultural 467
parcel after December 31, 2026, unless the parcel owner consents 468
to the sale. Any certificates respecting a residential or 469
agricultural parcel sold or transferred under this section 470
without the parcel owner's consent after that date are void. 471

(C) The county treasurer may execute a tax certificate 472
sale/purchase agreement and other necessary agreements with a 473
designated purchaser or purchasers to complete a negotiated sale 474
or transfer of tax certificates. 475

(D) The tax certificate may be sold at a premium to or 476
discount from the certificate purchase price. The county 477
treasurer may establish as one of the terms of the negotiated 478
sale the portion of the certificate purchase price, plus any 479
applicable premium or less any applicable discount, that the 480
purchaser or purchasers shall pay in cash on the date the tax 481
certificates are sold and the portion, if any, of the 482
certificate purchase price, plus any applicable premium or less 483
any applicable discount, that the purchaser or purchasers shall 484
pay in noncash consideration and the nature of that 485
consideration. 486

The county treasurer shall sell such tax certificates at a 487
certificate purchase price, plus any applicable premium and less 488
any applicable discount, and at a certificate rate of interest 489
that, in the treasurer's determination, are in the best 490
interests of the county. 491

(E) (1) The county treasurer shall adopt rules governing 492
the eligibility of persons to purchase tax certificates or to 493

otherwise participate in a negotiated sale under this section. 494
The rules may provide for precertification of such persons, 495
including a requirement for disclosure of income, assets, and 496
any other financial information the county treasurer determines 497
appropriate. The rules also may prohibit any person that is 498
delinquent in the payment of any tax to the county or to the 499
state, or that is in default in or on any other obligation to 500
the county or to the state, from purchasing a tax certificate or 501
otherwise participating in a negotiated sale of tax certificates 502
under this section. The rules may also authorize the purchase of 503
certificates by a county land reutilization corporation, and 504
authorize the county treasurer to receive notes in lieu of cash, 505
with such notes being payable to the treasurer upon the receipt 506
or enforcement of such taxes, assessments, charges, costs, 507
penalties, and interest, and as otherwise further agreed between 508
the corporation and the treasurer. The eligibility information 509
required shall include the tax identification number of the 510
purchaser and may include the tax identification number of the 511
participant. The county treasurer, upon request, shall provide a 512
copy of the rules adopted under this section. 513

(2) Any person that intends to purchase a tax certificate 514
in a negotiated sale shall submit an affidavit to the county 515
treasurer that establishes compliance with the applicable 516
eligibility criteria and includes any other information required 517
by the treasurer. Any person that fails to submit such an 518
affidavit is ineligible to purchase a tax certificate. Any 519
person that knowingly submits a false or misleading affidavit 520
shall forfeit any tax certificate or certificates purchased by 521
the person at a sale for which the affidavit was submitted, 522
shall be liable for payment of the full certificate purchase 523
price, plus any applicable premium and less any applicable 524

discount, of the tax certificate or certificates, and shall be 525
disqualified from participating in any tax certificate sale 526
conducted in the county during the next five years. 527

(3) A tax certificate shall not be sold to the owner of 528
the certificate parcel or to any corporation, partnership, or 529
association in which such owner has an interest. No person that 530
purchases a tax certificate in a negotiated sale shall assign or 531
transfer the tax certificate to the owner of the certificate 532
parcel or to any corporation, partnership, or association in 533
which the owner has an interest. Any person that knowingly or 534
negligently transfers or assigns a tax certificate to the owner 535
of the certificate parcel or to any corporation, partnership, or 536
association in which such owner has an interest shall be liable 537
for payment of the full certificate purchase price, plus any 538
applicable premium and less any applicable discount, and shall 539
not be entitled to a refund of any amount paid. Such tax 540
certificate shall be deemed void and the tax lien sold under the 541
tax certificate shall revert to the county as if no sale of the 542
tax certificate had occurred. 543

(F) The purchaser in a negotiated sale under this section 544
shall deliver the certificate purchase price or other 545
consideration, plus any applicable premium and less any 546
applicable discount and including any noncash consideration, to 547
the county treasurer not later than the close of business on the 548
date the tax certificates are delivered to the purchaser. The 549
certificate purchase price, less any applicable discount, or 550
portion of the price, that is paid in cash shall be deposited in 551
the county's general fund to the credit of the account to which 552
ad valorem real property taxes are credited and further credited 553
as provided in division (G) of this section. Any applicable 554
premium that is paid shall be, at the discretion of the county 555

treasurer, apportioned to and deposited in any authorized county 556
fund. The purchaser also shall pay on the date the tax 557
certificates are delivered to the purchaser the fee, if any, 558
negotiated under division (J) of this section. If the purchaser 559
fails to pay the certificate purchase price, plus any applicable 560
premium and less any applicable discount, and any such fee, 561
within the time periods required by this section, the county 562
treasurer shall retain the tax certificate and may attempt to 563
sell it at any auction or negotiated sale conducted at a later 564
date. 565

(G) Upon receipt of the full payment from the purchaser of 566
the certificate purchase price or other agreed-upon 567
consideration, plus any applicable premium and less any 568
applicable discount, and the negotiated fee, if any, the county 569
treasurer, or a qualified trustee whom the treasurer has engaged 570
for such purpose, shall issue the tax certificate and record the 571
tax certificate sale by entering into a tax certificate register 572
the certificate purchase price, any premium paid or discount 573
taken, the certificate rate of interest, the date the 574
certificates were sold, the name and address of the certificate 575
holder or, in the case of issuance of the tax certificates in a 576
book-entry system, the name and address of the nominee, and any 577
other information the county treasurer considers necessary. The 578
county treasurer may keep the tax certificate register in a 579
hard-copy format or an electronic format. The name and address 580
of the certificate holder or nominee may be, upon receipt of 581
instructions from the purchaser, that of the secured party of 582
the actual purchaser, or an agent or custodian for the purchaser 583
or secured party. The county treasurer also shall transfer the 584
tax certificates to the certificate holder. The county treasurer 585
shall apportion the part of the cash proceeds from the sale 586

representing taxes, penalties, and interest among the several 587
taxing districts in the same proportion that the amount of taxes 588
levied by each district against the certificate parcels in the 589
preceding tax year bears to the taxes levied by all such 590
districts against the certificate parcels in the preceding tax 591
year, and credit the part of the proceeds representing 592
assessments and other charges to the items of assessments and 593
charges in the order in which those items became due. If the 594
cash proceeds from the sale are not sufficient to fully satisfy 595
the items of taxes, assessments, penalties, interest, and 596
charges on the certificate parcels against which tax 597
certificates were sold, the county treasurer shall credit the 598
cash proceeds to such items pro rata based upon the proportion 599
that each item of taxes, assessments, penalties, interest, and 600
charges bears to the aggregate of all such items, or by any 601
other method that the county treasurer, in the treasurer's sole 602
discretion, determines is equitable. Upon issuing the tax 603
certificates, the delinquent taxes that make up the certificate 604
purchase price are transferred, and the ~~superior~~ lien of the 605
state and its taxing districts for those delinquent taxes is 606
conveyed intact to the certificate holder or holders. 607

(H) If a tax certificate is offered for sale under this 608
section but is not sold, the county treasurer may strike the 609
corresponding certificate parcel from the list of parcels 610
selected for tax certificate sales. The lien for taxes, 611
assessments, charges, penalties, and interest against a parcel 612
stricken from the list thereafter may be foreclosed in the 613
manner prescribed by section 323.25, 5721.14, or 5721.18 of the 614
Revised Code unless, prior to the institution of such 615
proceedings against the parcel, the county treasurer restores 616
the parcel to the list of parcels selected for tax certificate 617

sales. 618

(I) Neither a certificate holder nor its secured party, if 619
any, shall be liable for damages arising from a violation of 620
sections 3737.87 to ~~3737.891~~3737.89 or Chapter 3704., 3734., 621
3745., 3746., 3750., 3751., 3752., 6109., or 6111. of the 622
Revised Code, or a rule adopted or order, permit, license, 623
variance, or plan approval issued under any of those chapters, 624
that is or was committed by another person in connection with 625
the parcel for which the tax certificate is held. 626

(J) When selling or transferring a tax certificate under 627
this section, the county treasurer may negotiate with the 628
purchaser of the certificate for fees paid by the purchaser to 629
the county treasurer to reimburse the treasurer for any part or 630
all of the treasurer's costs of preparing for and administering 631
the sale of the tax certificate and any fees set forth by the 632
county treasurer in the tax certificate sale/purchase agreement. 633
Such fees, if any, shall be added to the certificate purchase 634
price and shall be paid by the purchaser on the date of delivery 635
of the tax certificate. The county treasurer shall deposit the 636
fees in the county treasury to the credit of the tax certificate 637
administration fund. 638

(K) After selling tax certificates under this section, the 639
county treasurer shall send written notice to the owner of the 640
certificate parcel by either certified mail or, if the treasurer 641
has record of an internet identifier of record associated with 642
the owner, by ordinary mail and by that internet identifier of 643
record. A mailed notice shall be sent to the owner's last known 644
tax-mailing address. The notice shall inform the owner that a 645
tax certificate with respect to such owner's parcel was sold or 646
transferred and shall describe the owner's options to redeem the 647

parcel, including entering into a redemption payment plan under 648
division (C) (2) of section 5721.38 of the Revised Code. However, 649
the county treasurer is not required to send a notice under this 650
division if the treasurer previously has attempted to send a 651
notice to the owner of the parcel at the owner's last known tax- 652
mailing address and the postal service has returned the notice 653
as undeliverable. 654

Sec. 5721.35. (A) Upon the sale and delivery of a tax 655
certificate, ~~the tax certificate vests in the certificate holder~~ 656
holds the first lien previously held by the state and its taxing 657
districts under section 5721.10 of the Revised Code for the 658
amount of taxes, assessments, interest, and penalty charged 659
against a certificate parcel, ~~superior to all other liens and~~ 660
~~encumbrances upon the parcel described in the tax certificate,~~ 661
~~in the amount of the certificate redemption price, except liens~~ 662
~~for delinquent taxes that attached to the certificate parcel~~ 663
~~prior to the attachment of the lien being conveyed by the sale~~ 664
~~of such tax certificates~~ subject to division (B) of this section. 665

(B) (1) As used in this division, "eligible lienholder" 666
means a person that, before the sale of a tax certificate, holds 667
the lien on the certificate parcel that is immediately 668
subordinate to the first lien held by the state and its taxing 669
districts under section 5721.10 of the Revised Code. 670

(2) If there is no eligible lienholder at the time of a 671
certificate sale, or if the tax certificate is acquired in a 672
manner other than through a sale under section 5721.32 or 673
5721.33 of the Revised Code, the first lien previously held by 674
the state and its taxing districts immediately vests in the 675
certificate holder. In all other instances, upon the conclusion 676
of the sale, the eligible lienholder has the first lien on the 677

certificate parcel, superior to the lien for taxes, assessments, 678
interest, and penalties held by the certificate holder and to 679
all other liens and encumbrances upon the parcel described in 680
the tax certificate, unless and until both of the following 681
occur: 682

(a) Within ninety days after the sale, the certificate 683
holder sends notice of the certificate sale by certified mail to 684
the eligible lienholder and offers that lienholder a right of 685
first refusal to purchase the tax certificate for the amount of 686
the certificate purchase price. The certificate holder shall 687
record the notice with the county recorder of the county in 688
which the certificate parcel is situated. 689

(b) The eligible lienholder fails to exercise that right 690
of first refusal and purchase the tax certificate within ninety 691
days after receiving that notice. 692

(3) If the eligible lienholder exercises the right of 693
first refusal described in division (B) (2) of this section, the 694
tax certificate shall be transferred to that lienholder in 695
accordance with section 5721.36 of the Revised Code. The 696
eligible lienholder shall present the endorsed certificate to 697
the county treasurer of the county where the certificate is 698
registered within ninety days after the transferor endorses the 699
certificate. Upon the completion of such transfer, the eligible 700
lienholder continues to hold the first lien on the certificate 701
parcel. 702

If both of the conditions in divisions (B) (2) (a) and (b) 703
of this section are met, at the end of the ninety-day period 704
described in division (B) (2) (b) of this section, the certificate 705
holder has the first lien on the certificate parcel, superior to 706
the lien held by the eligible lienholder and to all other liens 707

and encumbrances upon the parcel described in the tax 708
certificate. 709

(C) With respect to the priority as among ~~such~~ first liens 710
of the state and its taxing districts for different years, the 711
priority shall be determined by the date such first liens of the 712
state and its taxing districts attached pursuant to section 713
323.11 of the Revised Code, with first priority to the earliest 714
attached lien and each immediately subsequent priority based 715
upon the next earliest attached lien. 716

~~(B) (1)~~ (D) (1) A certificate holder or the county treasurer 717
may record the tax certificate or memorandum thereof in the 718
office of the county recorder of the county in which the 719
certificate parcel is situated, as a mortgage of land under 720
division ~~(A) (20)~~ (A) (19) of section 317.08 of the Revised Code. 721
The county recorder shall index the certificate in the indexes 722
provided for under section 317.18 of the Revised Code. If the 723
lien is subsequently canceled, the cancellation also shall be 724
recorded by the county recorder. 725

(2) Notwithstanding Chapter 1309., Title LIII, or any 726
other provision of the Revised Code, a secured party holding a 727
security interest in a tax certificate or memorandum thereof may 728
perfect that security interest only by one of the following 729
methods: 730

(a) Possession; 731

(b) Registering the tax certificate with the county 732
treasurer in the name of the secured party, or its agent or 733
custodian, as certificate holder; 734

(c) Recording the name of the secured party in the tax 735
certificate register in the office of the county treasurer of 736

the county in which the certificate parcel is situated. 737

Sec. 5721.37. (A) (1) At any time after one year from the 738
date shown on the tax certificate as the date the tax 739
certificate was sold, and not later than the end of the 740
certificate period, a certificate holder, except for a county 741
land reutilization corporation, may file with the county 742
treasurer a request for foreclosure, or a private attorney on 743
behalf of the certificate holder may file with the county 744
treasurer a notice of intent to foreclose, on a form prescribed 745
by the tax commissioner, provided the certificate parcel has not 746
been redeemed under division (A) or (C) of section 5721.38 of 747
the Revised Code and at least one certificate respecting the 748
certificate parcel, held by the certificate holder filing the 749
request for foreclosure or notice of intent to foreclose and 750
eligible to be enforced through a foreclosure proceeding, has 751
not been voided under section 5721.381 of the Revised Code. If 752
the certificate holder is a county land reutilization 753
corporation, the corporation may institute a foreclosure action 754
under the statutes pertaining to the foreclosure of mortgages or 755
as permitted under sections 323.65 to 323.79 of the Revised Code 756
at any time after it acquires the tax certificate. 757

(2) If, before the expiration of the certificate period, 758
the owner of the property files a petition in bankruptcy, the 759
county treasurer, upon being notified of the filing of the 760
petition, shall notify the certificate holder by ordinary first- 761
class or certified mail or by binary means of the filing of the 762
petition. It is the obligation of the certificate holder to file 763
a proof of claim with the bankruptcy court to protect the 764
holder's interest in the certificate parcel. The last day on 765
which the certificate holder may file a request for foreclosure 766
or a notice of intent to foreclose is the later of the 767

expiration of the certificate period or one hundred eighty days 768
after the certificate parcel is no longer property of the 769
bankruptcy estate; however, the certificate period is tolled 770
while the property owner's bankruptcy case remains open. If the 771
certificate holder is a county land reutilization corporation, 772
the corporation may institute a foreclosure action under the 773
statutes pertaining to the foreclosure of mortgages or as 774
permitted under sections 323.65 to 323.79 of the Revised Code at 775
any time after it acquires such tax certificate, subject to any 776
restrictions under such bankruptcy law or proceeding. 777

Interest at the certificate rate of interest continues to 778
accrue during any extension of time required by division (A) (2) 779
of this section unless otherwise provided under Title 11 of the 780
United States Code. 781

(3) If, before the expiration of three years from the date 782
a tax certificate was sold, the owner of property for which the 783
certificate was sold applies for an exemption under section 784
3735.67 or 5715.27 of the Revised Code or under any other 785
section of the Revised Code under the jurisdiction of the 786
director of environmental protection, the county treasurer shall 787
notify the certificate holder by ordinary first-class or 788
certified mail or by binary means of the filing of the 789
application. Once a determination has been made on the exemption 790
application, the county treasurer shall notify the certificate 791
holder of the determination by ordinary first-class or certified 792
mail or by binary means. Except with respect to a county land 793
reutilization corporation, the last day on which the certificate 794
holder may file a request for foreclosure shall be the later of 795
three years from the date the certificate was sold or forty-five 796
days after notice of the determination was provided. 797

(B) When a request for foreclosure or a notice of intent to foreclose is filed under this section, the certificate holder shall submit a payment to the county treasurer equal to the sum of the following:

(1) The certificate redemption prices of all outstanding tax certificates that have been sold on the parcel, other than tax certificates held by the person requesting foreclosure;

(2) Any taxes, assessments, penalties, interest, and charges appearing on the tax duplicate charged against the certificate parcel that is the subject of the foreclosure proceedings and that are not covered by a tax certificate, but such amounts are not payable if the certificate holder is a county land reutilization corporation;

(3) If the foreclosure proceedings are filed by the county prosecuting attorney pursuant to section 323.25, sections 323.65 to 323.79, or section 5721.14 or 5721.18 of the Revised Code, a fee in the amount prescribed by the county prosecuting attorney to cover the prosecuting attorney's legal costs incurred in the foreclosure proceeding.

(C) (1) With respect to a certificate purchased under section 5721.32, 5721.33, or 5721.42 of the Revised Code, if the certificate parcel has not been redeemed and at least one certificate respecting the certificate parcel, held by the certificate holder filing the request for foreclosure and eligible to be enforced through a foreclosure proceeding, has not been voided under section 5721.381 of the Revised Code, the county treasurer, within five days after receiving a foreclosure request and the payment required under division (B) of this section, shall certify notice to that effect to the county prosecuting attorney and shall provide a copy of the foreclosure

request. The county treasurer also shall send notice by ordinary 828
first class or certified mail to all certificate holders other 829
than the certificate holder requesting foreclosure that 830
foreclosure has been requested by a certificate holder and that 831
payment for the tax certificates is forthcoming. Within ninety 832
days of receiving the copy of the foreclosure request, the 833
prosecuting attorney shall commence a foreclosure proceeding in 834
the name of the county treasurer in the manner provided under 835
section 323.25, sections 323.65 to 323.79, or section 5721.14 or 836
5721.18 of the Revised Code, to enforce the lien vested in the 837
certificate holder by the certificate. The prosecuting attorney 838
shall attach to the complaint the foreclosure request and the 839
county treasurer's written certification. 840

(2) With respect to a certificate purchased under section 841
5721.32, 5721.33, or 5721.42 of the Revised Code, if the 842
certificate parcel has not been redeemed, at least one 843
certificate respecting the certificate parcel, held by the 844
certificate holder filing the notice of intent to foreclose and 845
eligible to be enforced through a foreclosure proceeding, has 846
not been voided under section 5721.381 of the Revised Code, a 847
notice of intent to foreclose has been filed, and the payment 848
required under division (B) of this section has been made, the 849
county treasurer shall certify notice to that effect to the 850
private attorney. The county treasurer also shall send notice by 851
ordinary first class or certified mail or by binary means to all 852
certificate holders other than the certificate holder 853
represented by the attorney that a notice of intent to foreclose 854
has been filed and that payment for the tax certificates is 855
forthcoming. After receipt of the treasurer's certification and 856
not later than one hundred twenty days after the filing of the 857
intent to foreclose or the number of days specified under the 858

terms of a negotiated sale under section 5721.33 of the Revised Code, the private attorney shall commence a foreclosure proceeding in the name of the certificate holder in the manner provided under division (F) of this section to enforce the lien vested in the certificate holder by the certificate. The private attorney shall attach to the complaint the notice of intent to foreclose and the county treasurer's written certification.

(D) The county treasurer shall credit the amount received under division (B) (1) of this section to the tax certificate redemption fund. The tax certificates respecting the payment shall be paid as provided in division (D) of section 5721.38 of the Revised Code. The amount received under division (B) (2) of this section shall be distributed to the taxing districts to which the delinquent and unpaid amounts are owed. The county treasurer shall deposit the fee received under division (B) (3) of this section in the county treasury to the credit of the delinquent tax and assessment collection fund.

(E) (1) Except with respect to a county land reutilization corporation, if the certificate holder does not file with the county treasurer a request for foreclosure or a notice of intent to foreclose with respect to a certificate parcel with the required payment within the certificate period or any extension of that period pursuant to division (C) (2) of section 5721.38 of the Revised Code, or within the period provided under division (A) (2) of this section, and during that time the certificate has not been voided under section 5721.381 of the Revised Code and the certificate parcel has not been redeemed or foreclosed upon, the certificate holder's lien against the parcel is canceled and the certificate is voided, subject to division (E) (2) of this section.

(2) In the case of any tax certificate purchased under 889
section 5721.32 of the Revised Code or under section 5721.42 of 890
the Revised Code by the holder of a certificate issued under 891
section 5721.32 of the Revised Code prior to June 24, 2008, the 892
county treasurer, upon application by the certificate holder, 893
may sell to the certificate holder a new certificate extending 894
the three-year period prescribed by division (E)(1) of this 895
section, as that division existed prior to that date, to six 896
years after the date shown on the original certificate as the 897
date it was sold or any extension of that date. 898

The county treasurer and the certificate holder shall 899
negotiate the premium, in cash, to be paid for a new certificate 900
sold under division (E)(2) of this section. If the county 901
treasurer and certificate holder do not negotiate a mutually 902
acceptable premium, the county treasurer and certificate holder 903
may agree to engage a person experienced in the valuation of 904
financial assets to appraise a fair premium for the new 905
certificate. The certificate holder has the option to purchase 906
the new certificate for the fair premium so appraised. Not less 907
than one-half of the fee of the person so engaged shall be paid 908
by the certificate holder requesting the new certificate; the 909
remainder of the fee shall be paid from the proceeds of the sale 910
of the new certificate. If the certificate holder does not 911
purchase the new certificate for the premium so appraised, the 912
certificate holder shall pay the entire fee. The county 913
treasurer shall credit the remaining proceeds from the sale to 914
the items of taxes, assessments, penalties, interest, and 915
charges in the order in which they became due. 916

A certificate issued under division (E)(2) of this section 917
vests in the certificate holder and its secured party, if any, 918
the same rights, interests, privileges, and immunities as are 919

vested by the original certificate under sections 5721.30 to 920
5721.43 of the Revised Code. The certificate shall be issued in 921
the same form as the form prescribed for the original 922
certificate issued except for any modifications necessary, in 923
the county treasurer's discretion, to reflect the extension 924
under this division of the certificate holder's lien to six 925
years after the date shown on the original certificate as the 926
date it was sold or any extension of that date. The certificate 927
holder may record a certificate issued under division (E) (2) of 928
this section or memorandum thereof as provided in division ~~(B)~~ 929
(D) of section 5721.35 of the Revised Code, and the county 930
recorder shall index the certificate and record any subsequent 931
cancellation of the lien as provided in that section. The sale 932
of a certificate extending the lien under division (E) (2) of 933
this section does not impair the right of redemption of the 934
owner of record of the certificate parcel or of any other person 935
entitled to redeem the property. 936

(3) If the holder of a certificate purchased under section 937
5721.32, 5721.33, or 5721.42 of the Revised Code submits a 938
notice of intent to foreclose to the county treasurer but fails 939
to file a foreclosure action in a court of competent 940
jurisdiction within the time specified in division (C) (2) of 941
this section, the liens represented by all tax certificates 942
respecting the certificate parcel held by that certificate 943
holder, and for which the deadline for filing a notice of intent 944
to foreclose has passed, are canceled and the certificates 945
voided, and the certificate holder forfeits the payment of the 946
amounts described in division (B) (2) of this section. 947

(F) With respect to tax certificates purchased under 948
section 5721.32, 5721.33, or 5721.42 of the Revised Code, upon 949
the delivery to the private attorney by the county treasurer of 950

the certification provided for under division (C) (2) of this 951
section, the private attorney shall institute a foreclosure 952
proceeding under this division in the name of the certificate 953
holder to enforce the holder's lien, in any court or board of 954
revision with jurisdiction, unless the certificate redemption 955
price is paid prior to the time a complaint is filed. The 956
attorney shall prosecute the proceeding to final judgment and 957
satisfaction, whether through sale of the property or the 958
vesting of title and possession in the certificate holder or 959
other disposition under sections 323.65 to 323.79 of the Revised 960
Code or as may otherwise be provided by law. 961

The foreclosure proceedings under this division, except as 962
otherwise provided in this division, shall be instituted and 963
prosecuted in the same manner as is provided by law for the 964
foreclosure of mortgages on land, except that, if service by 965
publication is necessary, such publication shall be made once a 966
week for three consecutive weeks and the service shall be 967
complete at the expiration of three weeks after the date of the 968
first publication. 969

Any notice given under this division shall include the 970
name of the owner of the parcel as last set forth in the records 971
of the county recorder, the owner's last known mailing address, 972
the address of the subject parcel if different from that of the 973
owner, and a complete legal description of the subject parcel. 974
In any county that has adopted a permanent parcel number system, 975
such notice may include the permanent parcel number in addition 976
to a complete legal description. 977

It is sufficient, having been made a proper party to the 978
foreclosure proceeding, for the certificate holder to allege in 979
such holder's complaint that the tax certificate has been duly 980

purchased by the certificate holder, that the certificate 981
redemption price is due and unpaid, that there is a lien against 982
the property described in the tax certificate, and, if 983
applicable, that the certificate holder desires to invoke the 984
alternative redemption period prescribed in sections 323.65 to 985
323.79 of the Revised Code, without setting forth in such 986
holder's complaint any other special matter relating to the 987
foreclosure proceeding. The complaint shall pray for an order 988
directing the sheriff, or the bailiff if the complaint is filed 989
in municipal court, to offer the property for sale in the manner 990
provided in section 5721.19 of the Revised Code or otherwise 991
transferred according to any applicable procedures provided in 992
sections 323.65 to 323.79 of the Revised Code, unless the 993
complaint documents that the county auditor has determined that 994
the true value of the certificate parcel is less than the 995
certificate purchase price. In that case, the prayer of the 996
complaint shall request that fee simple title to the property be 997
transferred to and vested in the certificate holder free and 998
clear of all subordinate liens. 999

In the foreclosure proceeding, the certificate holder may 1000
join in one action any number of tax certificates relating to 1001
the same owner. However, the decree for each tax certificate 1002
shall be rendered separately and any proceeding may be severed, 1003
in the discretion of the court or board of revision, for the 1004
purpose of trial or appeal. Except as may otherwise be provided 1005
in sections 323.65 to 323.79 of the Revised Code, upon 1006
confirmation of sale, the court or board of revision shall order 1007
payment of all costs related directly or indirectly to the tax 1008
certificate, including, without limitation, attorney's fees of 1009
the holder's attorney in accordance with section 5721.371 of the 1010
Revised Code. The tax certificate purchased by the certificate 1011

holder is presumptive evidence in all courts and boards of 1012
revision and in all proceedings, including, without limitation, 1013
at the trial of the foreclosure action, of the amount and 1014
validity of the taxes, assessments, charges, penalties by the 1015
court and added to such principal amount, and interest appearing 1016
due and unpaid and of their nonpayment. 1017

(G) If a parcel is sold under this section, the officer 1018
who conducted the sale shall collect the recording fee from the 1019
purchaser at the time of the sale and, following confirmation of 1020
the sale, shall prepare and record the deed conveying the title 1021
to the parcel to the purchaser. 1022

(H) In any foreclosure proceeding instituted pursuant to 1023
this section, the holder of a tax certificate shall be found to 1024
hold the first lien against the certificate parcel only if, with 1025
the request for foreclosure or notice of intent to foreclose, 1026
the certificate holder verifies either that (1) the conditions 1027
described in divisions (B) (2) (a) and (b) of section 5721.35 of 1028
the Revised Code have been met or (2) the certificate holder was 1029
not required to meet those conditions in order to obtain the 1030
first lien against the parcel. 1031

Sec. 5721.42. After the settlement required under division 1032
(C) of section 321.24 of the Revised Code, the county treasurer 1033
shall notify the certificate holder of the most recently issued 1034
tax certificate, by ordinary first class or certified mail or by 1035
binary means, that the certificate holder may purchase a 1036
subsequent tax certificate by paying all delinquent taxes on the 1037
related certificate parcel the lien against which has not been 1038
transferred by the sale of a tax certificate. During the thirty 1039
days after receiving the notice, the certificate holder 1040
possesses the exclusive right to purchase the subsequent tax 1041

certificate by paying those amounts to the county treasurer. The 1042
amount of the payment shall constitute a separate lien against 1043
the certificate parcel that shall be evidenced by the issuance 1044
by the treasurer to the certificate holder of an additional tax 1045
certificate with respect to the delinquent taxes so paid on the 1046
related certificate parcel. The amount of the payment as set 1047
forth in the tax certificate shall earn interest at the rate of 1048
eighteen per cent per year. The certificate period of each 1049
subsequent tax certificate shall terminate on the expiration 1050
date of the certificate period of the most recent tax 1051
certificate for the same certificate parcel. 1052

No tax certificate shall be sold under this section with 1053
respect to a residential or agricultural parcel on or after 1054
January 1, 2027, without the parcel owner's consent. 1055

Section 2. That existing sections 5301.25, 5721.06, 1056
5721.30, 5721.32, 5721.33, 5721.35, 5721.37, and 5721.42 of the 1057
Revised Code are hereby repealed. 1058

Section 3. The amendment by this act of sections 5301.25, 1059
5721.06, 5721.35, and 5721.37 of the Revised Code, division (E) 1060
of section 5721.32 of the Revised Code, and division (G) of 1061
section 5721.33 of the Revised Code applies to tax certificates 1062
sold on or after the effective date of this section. 1063