

**As Passed by the House**

**136th General Assembly**

**Regular Session**

**2025-2026**

**Am. H. B. No. 55**

**Representative Stewart**

**Cosponsors: Representatives Brennan, Brent, Brownlee, Callender, Glassburn, Grim, Gross, Hall, D., Hiner, Humphrey, Isaacsohn, Jarrells, King, Lawson-Rowe, Mathews, A., Mathews, T., Miller, J., Mohamed, Newman, Oelslager, Piccolantonio, Plummer, Rogers, Russo, Sigrist, Sims, Somani, Sweeney, Synenberg, Tims, Williams, Willis**

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**A BILL**

To amend sections 2127.38 and 5721.10 of the 1  
Revised Code to amend the law related to fees 2  
for the administration of a probate estate. 3

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

**Section 1.** That sections 2127.38 and 5721.10 of the 4  
Revised Code be amended to read as follows: 5

**Sec. 2127.38.** The sale price of real property sold 6  
following an action by an executor, administrator, or guardian 7  
shall be applied and distributed as follows: 8

~~(A)~~ (A) (1) To discharge the costs and expenses of the 9  
sale, including reasonable fees to be fixed by the probate court 10  
for services performed by attorneys for the fiduciary in 11  
connection with the sale, and compensation, if any, to the 12  
fiduciary for services in connection with the sale as the court 13  
may fix, which costs, expenses, fees, and compensation shall be 14  
paid prior to any liens upon the real property sold and 15

notwithstanding the purchase of the real property by a lien holder; 16  
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(2) If the estate is insolvent or if, following the application and distribution of the sale proceeds under this section, the real and personal property in the possession or under the control of the executor or administrator of the estate is insufficient to pay the costs, expenses, or fees incurred by the executor or administrator in the course of administering the entire estate, including fees for services performed by attorneys employed by the executor or administrator in relation to the administration of the entire estate, a court may fix which of those costs, expenses, and fees, not to exceed an aggregate of five thousand dollars, in addition to the costs, expenses, fees, and compensation authorized by division (A) (1) of this section, shall be paid prior to any liens placed on or after the effective date of this amendment, upon the real property sold and notwithstanding the purchase of the real property by a lien holder. 18  
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(B) To the payment of taxes, interest, penalties, and assessments then due against the real property, and to the payment of mortgages and judgments against the ward or deceased person, according to their respective priorities of lien, so far as they operated as a lien on the real property of the deceased at the time of the sale, or on the estate of the ward at the time of the sale, that shall be apportioned and determined by the court, or on reference to a master, or otherwise; 34  
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(C) (1) In the case of an executor or administrator, the remaining proceeds of sale shall be applied as follows: 42  
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(a) To the payment of legacies with which the real property of the deceased was charged, if the action is to sell 44  
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real property to pay legacies; 46

(b) To discharge the claims and debts of the estate in the 47  
order provided by law. 48

(2) Whether the executor or administrator was appointed in 49  
this state or elsewhere, the surplus of the proceeds of sale 50  
shall be considered for all purposes as real property, and be 51  
disposed of accordingly. 52

**Sec. 5721.10.** Except as otherwise provided under section 53  
2127.38 or 5301.93, or sections 5721.30 to 5721.43 of the 54  
Revised Code, the state shall have the first lien on the lands 55  
and lots described in the delinquent land list, for the amount 56  
of taxes, assessments, interest, and penalty charged prior to 57  
the delivery of such list. If the taxes have not been paid for 58  
one year after having been certified as delinquent, the state 59  
shall institute foreclosure proceedings in the manner provided 60  
by section 323.25, sections 323.65 to 323.79, or sections 61  
5721.01 to 5721.28 of the Revised Code, unless a tax certificate 62  
respecting that property has been sold or assigned under section 63  
5721.32 or 5721.33 of the Revised Code, or unless such taxes are 64  
the subject of a valid delinquent tax contract under section 65  
323.31 of the Revised Code for which the county treasurer has 66  
not made certification to the county auditor that the delinquent 67  
tax contract has become void. The court shall levy, as costs in 68  
the foreclosure proceedings instituted on the certification of 69  
delinquency, the cost of an abstract or certificate of title to 70  
the property described in the certification, if it is required 71  
by the court, to be paid into the general fund of the county. 72  
Sections 5721.01 to 5721.28 of the Revised Code do not prevent 73  
the partial payment of such delinquent taxes, assessments, 74  
interest, and penalty during the period the delinquency is being 75

discharged in accordance with a delinquent tax contract under 76  
section 323.31 of the Revised Code, but the partial payments may 77  
be made and received as provided by law without prejudice to the 78  
right of the state to institute foreclosure proceedings for any 79  
amount then remaining unpaid, if the county treasurer certifies 80  
to the county auditor that the delinquent tax contract has 81  
become void. 82

**Section 2.** That existing sections 2127.38 and 5721.10 of 83  
the Revised Code are hereby repealed. 84