As Passed by the Senate

136th General Assembly
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Am. S. B. No. 102

Senator Patton

Cosponsors: Senators Manning, Antonio, Blackshear, Cirino, Craig, DeMora, Hicks-Hudson, Ingram, Reineke, Reynolds, Roegner

A BILL

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

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

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

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

(B) When the county auditor enters current taxes and delinquent amounts on the general tax list and duplicate of real and public utility property under section 319.30 of the Revised Code, ~~he~~ the auditor shall enter against a tract or lot that is on the suspension list only the current taxes levied against the tract or lot; ~~he~~ the auditor shall not enter on the general tax list and duplicate the delinquent taxes, penalties, and interest charged against the tract or lot. Instead, ~~he~~ the auditor shall indicate on the general tax list and duplicate with an asterisk or other marking that the tract or lot appears on the real property tax suspension list, that delinquent taxes, penalties, and interest stand charged against it, and that the amount of the delinquency may be obtained through the county auditor or treasurer.

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

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

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

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

(3) On the next two million dollars, six thousand six hundred fifty-five ten-thousandths of one per cent;

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

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

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

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

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

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

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

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

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

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

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

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

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

(c) On amounts exceeding ten million five hundred thousand dollars, three-fourths of one per cent.

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

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

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

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

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

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

(2) For the transfer or entry of land, lot, or part of lot, or the transfer or entry on or after January 1, 2000, of a used manufactured home or mobile home as defined in section 5739.0210 of the Revised Code, fifty cents for each transfer or entry, to be paid by the person requiring it;

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

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

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

(c) To confirm or correct a deed previously executed and recorded or when a current owner on any record made available to the general public on the internet or a publicly accessible database and the general tax list of real and public utility property and the general duplicate of real and public utility property is a peace officer, parole officer, prosecuting attorney, assistant prosecuting attorney, correctional employee, youth services employee, firefighter, EMT, or investigator of the bureau of criminal identification and investigation and is changing the current owner name listed on any record made available to the general public on the internet or a publicly accessible database and the general tax list of real and public utility property and the general duplicate of real and public utility property to the initials of the current owner as prescribed in division (B)(1) of section 319.28 of the Revised Code;

(d) To evidence a gift, in trust or otherwise and whether revocable or irrevocable, between husband and wife, or parent and child or the spouse of either;

(e) On sale for delinquent taxes or assessments;

(f) Pursuant to court order, to the extent that such transfer is not the result of a sale effected or completed pursuant to such order;

(g) Pursuant to a reorganization of corporations or unincorporated associations or pursuant to the dissolution of a corporation, to the extent that the corporation conveys the property to a stockholder as a distribution in kind of the corporation's assets in exchange for the stockholder's shares in the dissolved corporation;

(h) By a subsidiary corporation to its parent corporation for no consideration, nominal consideration, or in sole consideration of the cancellation or surrender of the subsidiary's stock;

(i) By lease, whether or not it extends to mineral or mineral rights, unless the lease is for a term of years renewable forever;

(j) When the value of the real property or the manufactured or mobile home or the value of the interest that is conveyed does not exceed one hundred dollars;

(k) Of an occupied residential property, including a manufactured or mobile home, being transferred to the builder of a new residence or to the dealer of a new manufactured or mobile home when the former residence is traded as part of the consideration for the new residence or new manufactured or mobile home;

(l) To a grantee other than a dealer in real property or in manufactured or mobile homes, solely for the purpose of, and as a step in, the prompt sale of the real property or manufactured or mobile home to others;

(m) To or from a person when no money or other valuable and tangible consideration readily convertible into money is paid or to be paid for the real estate or manufactured or mobile home and the transaction is not a gift;

(n) Pursuant to division (B) of section 317.22 of the Revised Code, or section 2113.61 of the Revised Code, between spouses or to a surviving spouse pursuant to section 5302.17 of the Revised Code as it existed prior to April 4, 1985, between persons pursuant to section 5302.17 or 5302.18 of the Revised Code on or after April 4, 1985, to a person who is a surviving, survivorship tenant pursuant to section 5302.17 of the Revised Code on or after April 4, 1985, or pursuant to section 5309.45 of the Revised Code;

(o) To a trustee acting on behalf of minor children of the deceased;

(p) Of an easement or right-of-way when the value of the interest conveyed does not exceed one thousand dollars;

(q) Of property sold to a surviving spouse pursuant to section 2106.16 of the Revised Code;

(r) To or from an organization exempt from federal income taxation under section 501(c)(3) of the "Internal Revenue Code of 1986," 100 Stat. 2085, 26 U.S.C.A. 1, as amended, provided such transfer is without consideration and is in furtherance of the charitable or public purposes of such organization;

(s) Among the heirs at law or devisees, including a surviving spouse, of a common decedent, when no consideration in money is paid or to be paid for the real property or manufactured or mobile home;

(t) To a trustee of a trust, when the grantor of the trust has reserved an unlimited power to revoke the trust;

(u) To the grantor of a trust by a trustee of the trust, when the transfer is made to the grantor pursuant to the exercise of the grantor's power to revoke the trust or to withdraw trust assets;

(v) To the beneficiaries of a trust if the fee was paid on the transfer from the grantor of the trust to the trustee or if the transfer is made pursuant to trust provisions which became irrevocable at the death of the grantor;

(w) To a corporation for incorporation into a sports facility constructed pursuant to section 307.696 of the Revised Code;

(x) Between persons pursuant to section 5302.18 of the Revised Code;

(y) From a county land reutilization corporation organized under Chapter 1724. of the Revised Code, or its wholly owned subsidiary, to a third party.

(4) For the cost of publishing the delinquent manufactured home tax list~~,~~ and the delinquent tax list, ~~and the delinquent~~

~~vacant land tax list,~~ a flat fee, as determined by the county auditor, to be charged to the owner of a home on the delinquent manufactured home tax list or the property owner of land on the delinquent tax list~~ or the delinquent vacant land tax list~~.

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

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

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

Sec. 321.261. (A) In each county treasury there shall be created the treasurer's delinquent tax and assessment collection fund and the prosecuting attorney's delinquent tax and assessment collection fund. Except as otherwise provided in this division, two and one-half per cent of all delinquent real property, personal property, and manufactured and mobile home taxes and assessments collected by the county treasurer shall be deposited in the treasurer's delinquent tax and assessment collection fund, and two and one-half per cent of such delinquent taxes and assessments shall be deposited in the prosecuting attorney's delinquent tax and assessment collection fund. The board of county commissioners shall appropriate to the county treasurer from the treasurer's delinquent tax and assessment collection fund, and shall appropriate to the prosecuting attorney from the prosecuting attorney's delinquent tax and assessment collection fund, money to the credit of the respective fund, and except as provided in division (D) of this section, the appropriation shall be used only for the following purposes:

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

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

If the balance in the treasurer's or prosecuting attorney's delinquent tax and assessment collection fund exceeds three times the amount deposited into the fund in the preceding year, the treasurer or prosecuting attorney, on or before the twentieth day of October of the current year, may direct the county auditor to forgo the allocation of delinquent taxes and assessments to that officer's respective fund in the ensuing year. If the county auditor receives such direction, the auditor shall cause the portion of taxes and assessments that otherwise would be credited to the fund under this section in that ensuing year to be allocated and distributed among taxing units' funds as otherwise provided in this chapter and other applicable law.

(B) During the period of time that a county land reutilization corporation is functioning as such on behalf of a county, the board of county commissioners, upon the request of the county treasurer, a county commissioner, or the county land reutilization corporation, may designate by resolution that an additional amount, not exceeding five per cent of all collections of delinquent real property, personal property, and manufactured and mobile home taxes and assessments, shall be deposited in the ~~treasurer's delinquent tax and assessment collection~~ county land reutilization corporation fund ~~and~~ established under section 321.263 of the Revised Code, to be available for appropriation by the board for the use of the corporation. Any such amounts so deposited and appropriated under this division shall be paid out of the ~~treasurer's delinquent tax and assessment collection~~ county land reutilization corporation fund to the corporation upon a warrant of the county auditor.

(C) Annually by the first day of December, the county treasurer and the prosecuting attorney each shall submit a report to the board of county commissioners regarding the use of the moneys appropriated from their respective delinquent tax and assessment collection funds. Each report shall specify the amount appropriated from the fund during the current calendar year, an estimate of the amount so appropriated that will be expended by the end of the year, a summary of how the amount appropriated has been expended in connection with delinquent tax collection activities or land reutilization, and an estimate of the amount that will be credited to the fund during the ensuing calendar year.

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

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

Money authorized to be expended under division (D)(1) of this section shall be used to provide financial assistance in the form of loans to borrowers in default on their home mortgages, including for the payment of late fees, to clear arrearage balances, and to augment moneys used in the county's foreclosure prevention program. The money also may be used to assist county land reutilization corporations, municipal corporations, or townships in the county, upon their application to the county treasurer, prosecuting attorney, or the county department of development, in the nuisance abatement of deteriorated residential buildings in foreclosure, or vacant, abandoned, tax-delinquent, or blighted real property, including paying the costs of boarding up such buildings, lot maintenance, and demolition.

(2) In a county having a population of more than one hundred thousand according to the department of development's 2006 census estimate, if the county treasurer or prosecuting attorney determines that the balance to the credit of that officer's corresponding delinquent tax and assessment collection fund exceeds the amount required to be used as prescribed by division (A) of this section, the county treasurer or prosecuting attorney may expend the excess to assist county land reutilization corporations, townships, or municipal corporations located in the county as provided in division (D)(2) of this section, provided that the combined amount so expended each year in a county shall not exceed five million dollars. Upon application for the funds by a county land reutilization corporation, township, or municipal corporation, the county treasurer or prosecuting attorney may assist the county land reutilization corporation, township, or municipal corporation in abating foreclosed residential nuisances, including paying the costs of securing such buildings, lot maintenance, and demolition. At the prosecuting attorney's discretion, the prosecuting attorney also may apply the funds to costs of prosecuting alleged violations of criminal and civil laws

governing real estate and related transactions, including fraud and abuse.

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

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

~~Any amount in the county land reutilization corporation fund appropriated by a board of county commissioners shall be paid to the corporation, upon its written request, by the county treasurer upon the warrant of the county auditor.~~ At the end of the year immediately following the year in which an amount of penalties and interest was deposited in the county land reutilization corporation fund, any balance of that amount of penalties and interest remaining in the fund shall be encumbered for the repayment of any borrowed money, and interest accrued thereon, that was used to make an advance payment under section 321.341 of the Revised Code, and that has not yet been repaid. The balance remaining in the fund from any amount of penalties and interest deposited in the fund shall be determined as if all amounts deposited into the fund are drawn from the fund on a first-in, first-out basis. The amount encumbered shall not exceed the county's aggregate liability for the borrowed money and interest, and shall be determined as if the liability were to be discharged on the termination or maturity date of the instrument under which the money was borrowed. If the balance of penalties and interest is not or will not be reserved for appropriation or reappropriation to the corporation in a succeeding fiscal year, it shall be transferred by the county treasurer to the undivided general tax fund of the county. Such amounts of penalties and interest shall be apportioned and distributed to the appropriate taxing districts in the same manner as the distribution of delinquent taxes and assessments.

Sec. 321.343. A county treasurer of a county in which a county land reutilization corporation has been organized under Chapter 1724. of the Revised Code may enter into an agreement with the county land reutilization corporation for the benefit of the holders of debt obligations of the corporation for the repayment of which will be pledged the penalties and interest on current year unpaid taxes and current year delinquent taxes, as defined in and available under section 321.341 of the Revised Code. The pledge agreement may include, without limitation, a pledge by the county treasurer of and a grant of a security interest in the penalties and interest deposited into the county land reutilization corporation fund to the payment of debt service on the debt obligations and a covenant of the county treasurer to continue to make the special tax advances authorized under section 321.341 of the Revised Code when the debt obligations remain outstanding if necessary to generate from the penalties and interest at least the amount needed to pay the debt service on the debt obligations when due. The penalties and interest so pledged and so deposited are immediately subject to the pledge and security interest without any physical delivery thereof or further act. The pledge and security interest are valid, binding, and enforceable against all parties having claims of any kind against the county land reutilization corporation or the county treasurer, irrespective of notice thereof, and such pledge and grant of a security interest creates a perfected security interest for all purposes of Chapter 1309. of the Revised Code, without the necessity for separation or delivery or possession of the pledged penalties and interest, or for the filing or recording of the document by which the pledge and security interest are created. The penalties and interest so deposited may be applied to the purposes for which pledged without necessity for any act of appropriation. The performance under this pledge agreement is expressly determined and declared to be a duty specifically enjoined by law upon the county treasurer and each officer and employee having authority to perform the duty of the county treasurer resulting from an office, trust, or station, within the meaning of section 2731.01 of the Revised Code, enforceable by writ of mandamus.

Sec. 323.25. (A) When taxes charged against an entry on the tax duplicate, or any part of those taxes, are not paid within sixty days after delivery of the delinquent land duplicate to the county treasurer as prescribed by section 5721.011 of the Revised Code, the county treasurer shall enforce the lien for the taxes by civil action in the treasurer's official capacity as treasurer, for the sale of such premises in the same way mortgage liens are enforced or for the transfer of such premises to an electing subdivision pursuant to section 323.28 or 323.78 of the Revised Code, in the court of common pleas of the county, or in a municipal court with jurisdiction~~, or in the county board of revision with jurisdiction pursuant to section 323.66 of the Revised Code~~. Nothing in this section prohibits the treasurer from instituting such an action before the delinquent tax list ~~or delinquent vacant land tax list~~ that includes the premises has been published pursuant to division (B) of section 5721.03 of the Revised Code if the list is not published within the time prescribed by that division.

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

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

(D) If service by publication is necessary, instead of as provided by the Rules of Civil Procedure, such publication shall either be made (1) once a week for three consecutive weeks in a newspaper of general circulation in the county or (2) once in a newspaper of general circulation in the county and, beginning one week thereafter, on a web site of the county or of the court, as selected by the clerk of the court. Publication on the web site shall continue until one year after the date a finding is entered under section 323.28 of the Revised Code with respect to such property. Any notices published on a web site shall identify the date the notice is first published on the web site. If proceeding under division (D)(1) of this section, the second and third publication of the notice may be abbreviated as authorized under section 7.16 of the Revised Code.

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

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

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

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

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

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

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

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

Sec. 323.28. (A) A finding shall be entered in a proceeding under section 323.25 of the Revised Code for taxes, assessments, penalties, interest, and charges due and payable at the time the deed of real property sold or transferred under this section is transferred to the purchaser or transferee, plus the cost of the proceeding. For purposes of determining such amount, the county treasurer may estimate the amount of taxes, assessments, interest, penalties, charges, and costs that will be payable at the time the deed of the property is transferred to the purchaser or transferee.

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

(1) The total amount of such finding;

(2) The ~~fair market~~ appraised value of the premises, as determined by the county auditor for taxation purposes, plus the

cost of the proceeding.

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

Notwithstanding the minimum sales price provisions of divisions (A)(1) and (2) of this section to the contrary, a parcel sold pursuant to this section shall not be sold for less than the amount described in division (A)(1) of this section if the highest bidder is the owner of record of the parcel immediately prior to the judgment of foreclosure or a member of the following class of parties connected to that owner: a member of that owner's immediate family, a person with a power of attorney appointed by that owner who subsequently transfers the parcel to the owner, a sole proprietorship owned by that owner or a member of the owner's immediate family, or partnership, trust, business trust, corporation, or association in which the owner or a member of the owner's immediate family owns or controls directly or indirectly more than fifty per cent. If a parcel sells for less than the amount described in division (A)(1) of this section, the officer conducting the sale shall require the buyer to complete an affidavit stating that the buyer is not the owner of record immediately prior to the judgment of foreclosure or a member of the specified class of parties connected to that owner, and the affidavit shall become part of the court records of the proceeding. If the county auditor discovers within three years after the date of the sale that a parcel was sold to that owner or a member of the specified class of parties connected to that owner for a price less than the amount so described, and if the parcel is still owned by that owner or a member of the specified class of parties connected to that owner, the auditor within thirty days after such discovery shall add the difference between that amount and the sale price to the amount of taxes that then stand charged against the parcel and is payable at the next succeeding date for payment of real property taxes. As used in this paragraph, "immediate family" means a spouse who resides in the same household and children.

(B) From the proceeds of the sale the costs shall be first paid, next the amount found due for taxes, then the amount of any taxes accruing after the entry of the finding and before the deed of the property is transferred to the purchaser following the sale, all of which taxes shall be deemed satisfied, though the amount applicable to them is deficient, and any balance shall be distributed according to section 5721.20 of the Revised Code. No statute of limitations shall apply to such action. Upon sale, all liens for taxes due at the time the deed of the property is transferred to the purchaser following the sale, and liens subordinate to liens for taxes, shall be deemed satisfied and discharged unless otherwise provided by the order of sale.

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

(D) Premises ordered to be sold under this section but remaining unsold for want of bidders after being offered for sale on two separate occasions, not less than two weeks apart, or after being offered for sale on one occasion in the case of abandoned land as defined in section 323.65 of the Revised Code or nonproductive land as defined in section 5722.01 of the Revised Code, shall be forfeited to the state ~~or to a political subdivision, school district, or county land reutilization corporation~~ pursuant to Chapter ~~5722. or section 5723.01 of the Revised Code, and shall be disposed of pursuant to Chapter 5722. or~~ 5723. of the Revised Code.

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

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

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

(2) Notwithstanding section 5722.03 of the Revised Code, and subject to section 5721.193 of the Revised Code, if the complaint alleges that the property is ~~delinquent vacant land as defined in section 5721.01 of the Revised Code,~~ abandoned ~~lands as defined in section 323.65 of the Revised Code,~~ land or ~~lands described in division (F) of section 5722.01 of the Revised Code~~nonproductive land, and if an electing subdivision indicates its desire to acquire the parcel by way of an affidavit filed in the case prior to the adjudication of foreclosure, and if the

value of the taxes, assessments, penalties, interest, and all other charges and costs of the action exceed the auditor's ~~fair market~~ appraised value of the parcel for taxation purposes, then the court ~~or board of revision having jurisdiction over the matter~~ on motion of the plaintiff, or on the court's ~~or board's~~ own motion, shall, upon any adjudication of foreclosure, order, without appraisal and without sale, the fee simple title of the property to be transferred to and vested in an electing subdivision~~ as defined in division (A) of section 5722.01 of the Revised Code~~. ~~For purposes of determining whether the taxes, assessments, penalties, interest, and all other charges and costs of the action exceed the actual fair market value of the parcel, the auditor's most current valuation shall be rebuttably presumed to be, and constitute prima-facie evidence of, the fair market value of the parcel. In such case, the~~

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

(4) Upon the journalization of a decree of foreclosure ordering direct transfer without appraisal and sale pursuant to division (E)(2) of this section, the sheriff shall execute and record a deed transferring the property to the electing subdivision named in the order, subject to division (H) of section 5721.19 of the Revised Code. Once the deed is recorded, title to the property is incontestable in the electing subdivision and free and clear of all liens for taxes, penalties, interest, charges, assessments, and all other liens and encumbrances, except for easements and covenants of record running with the land and created prior to the time at which the

taxes or assessments, for the nonpayment of which the abandoned land or nonproductive land was transferred to the electing subdivision, became due and payable.

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

Sec. 323.31. (A)(1) A person who owns agricultural real property or owns and occupies residential real property or a manufactured or mobile home that does not have an outstanding tax lien certificate or judgment of foreclosure against it, and a person who is a vendee of such property under a purchase agreement or land contract and who occupies the property, shall have at least one opportunity to pay any delinquent or unpaid current taxes, or both, charged against the property by entering into a written delinquent tax contract with the county treasurer in a form prescribed or approved by the tax commissioner. Subsequent opportunities to enter into a delinquent tax contract shall be at the county treasurer's sole discretion.

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

(3) The delinquent tax contract described in division (A) of this section may be entered into at any time prior to an

adjudication of foreclosure pursuant to proceedings by the county treasurer and the county prosecuting attorney pursuant to section 323.25 or 323.65 to 323.79 of the Revised Code or by the county prosecuting attorney pursuant to section 5721.18 of the Revised Code, the adjudication of foreclosure pursuant to proceedings by a private attorney pursuant to section 5721.37 of the Revised Code, ~~the commencement of foreclosure and forfeiture proceedings pursuant to section 5721.14 of the Revised Code,~~ or the commencement of collection proceedings pursuant to division (H) of section 4503.06 of the Revised Code by the filing of a civil action as provided in that division. A duplicate copy of each delinquent tax contract shall be filed with the county auditor, who shall attach the copy to the delinquent land tax certificate~~, delinquent vacant land tax certificate~~, or the delinquent manufactured home tax list, or who shall enter an asterisk in the margin next to the entry for the tract or lot on the master list of delinquent tracts~~, master list of delinquent vacant tracts~~, or next to the entry for the home on the delinquent manufactured home tax list, prior to filing it with the prosecuting attorney under section 5721.13 of the Revised Code, or, in the case of the delinquent manufactured home tax list, prior to delivering it to the county treasurer under division (H)(2) of section 4503.06 of the Revised Code. If the delinquent tax contract is entered into after the certificate or the master list has been filed with the prosecuting attorney, the treasurer shall file the duplicate copy with the prosecuting attorney.

(4) A delinquent tax contract entered into under division (A) of this section shall provide for the payment of any delinquent or unpaid current taxes, or both, in installments over a period, beginning on the date of the first payment made

under the contract, not to exceed one of the following:

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

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

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

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

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

(7) Upon receipt of certification described in division (A)(6) of this section, the auditor shall destroy the duplicate copy of the voided delinquent tax contract. If such copy has been filed with the prosecuting attorney, the auditor immediately shall deliver the certification to the prosecuting attorney, who shall attach it to the appropriate certificate and the duplicate copy of the voided delinquent tax contract or strike through the asterisk entered in the margin of the master list next to the entry for the tract or lot that is the subject of the voided delinquent tax contract. The prosecuting attorney then shall institute a proceeding to foreclose the lien of the state in accordance with section 323.25, sections 323.65 to 323.79, or section 5721.18 of the Revised Code~~ or, in the case of delinquent vacant land, a foreclosure proceeding in accordance with section 323.25, sections 323.65 to 323.79, or section 5721.18 of the Revised Code, or a foreclosure and forfeiture proceeding in accordance with section 5721.14 of the Revised Code~~. In the case of a manufactured or mobile home, the county treasurer shall cause a civil action to be brought as provided under division (H) of section 4503.06 of the Revised Code.

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

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

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

Sec. 323.47. (A) If land held by tenants in common is sold upon proceedings in partition, or taken by the election of any of the parties to such proceedings, or real estate is sold by administrators, executors, guardians, or trustees, the court shall order that the taxes, penalties, and assessments then due and payable, and interest on those taxes, penalties, and assessments, that are or will be a lien on such land or real estate as of the date of the sale or election, be discharged out of the proceeds of such sale or election, but only to the extent of those proceeds. For purposes of determining such amount, the county treasurer may estimate the amount of taxes, assessments, interest, and penalties that will be payable as of the date of the sale or election. If the county treasurer's estimate exceeds the amount of taxes, assessments, interest, and penalties actually payable as of that date, the plaintiff in the action resulting in a sale or election, may request that the county treasurer refund that excess to holders of the next lien interests according to the confirmation of sale or election or, if all liens are satisfied, that the treasurer remit that excess to the court for distribution. If the amount of taxes, assessments, interest, and penalties actually payable at the time of the sale or election exceeds the county treasurer's estimate, or the proceeds are insufficient to satisfy that estimate, the officer who conducted the sale shall certify the amount of the excess to the treasurer, who shall enter that amount on the real and public utility property tax duplicate opposite the property; the amount of the excess shall be payable at the next succeeding date prescribed for payment of taxes in section 323.12 of the Revised Code.

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

Taxes, assessments, interest, and penalties that are not paid on the date of that sale or election, including any amount that becomes due and payable after the date of the sale or election or that remains unpaid because proceeds of a sale or election are insufficient to pay those amounts, continue to be a lien on the property as provided under section 323.11 of the Revised Code.

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

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

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

(2) The county treasurer may estimate the amount in division (B)(1)(a) of this section before the confirmation of sale or an amended entry confirming the sale is filed. If the county treasurer's estimate exceeds the amount in division (B)(1)(a) of this section, the judgment creditor may request that the county treasurer refund that excess to holders of the next lien interests according to the confirmation of sale or, if all liens are satisfied, that the treasurer remit that excess to the court for distribution. If the actual amount exceeds the county treasurer's estimate, the officer who conducted the sale shall certify the amount of the excess to the treasurer, who shall enter that amount on the real and public utility property tax duplicate opposite the property; the amount of the excess shall be payable at the next succeeding date prescribed for payment of taxes in section 323.12 of the Revised Code.

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

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

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

(a) The real estate is sold pursuant to a foreclosure proceeding other than a tax foreclosure proceeding initiated by the county treasurer under section 323.25, sections 323.65 to 323.79, or Chapter 5721. of the Revised Code, a tax lien certificate foreclosure proceeding initiated by a certificate holder under sections 5721.30 to 5721.43 of the Revised Code, or a foreclosure of a receiver's lien initiated by a receiver under section 3767.41 of the Revised Code.

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

(4) The amounts described in division (B)(1) of this section, to the extent they cannot be satisfied out of the proceeds of a judicial sale arising from foreclosure on a receiver's lien, shall be deemed to be satisfied and extinguished upon the confirmation of sale. As used in this division and division (B)(3)(a) of this section, "receiver's lien" means the lien of a receiver, appointed pursuant to divisions (C)(2) and (3) of section 3767.41 of the Revised Code that is acquired pursuant to division (H)(2)(b) of that section for any unreimbursed expenses and other amounts paid in

accordance with division (F) of that section by the receiver and for the fees of the receiver approved pursuant to division (H)(1) of that section.

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

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

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

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

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

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

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

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

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

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

(b) No trade or business is actively being conducted on the parcel by the owner, a tenant, or another party occupying the parcel pursuant to a lease or other legal authority, or in a building, structure, or other improvement that is subject to taxation and that is located on the parcel;

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

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

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

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

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

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

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

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

(2) As of the time the county auditor makes the certification under section 5721.011 of the Revised Code, the organization has received from the county, municipal corporation, or township in which abandoned land is located

official authority or agreement by a duly authorized officer of that county, municipal corporation, or township to accept the owner's fee simple interest in the abandoned land and to the abandoned land being foreclosed, and that official authority or agreement had been delivered to the county treasurer or county board of revision in a form that will reasonably confirm the county's, municipal corporation's, or township's assent to transfer the land to that community development organization under section ~~323.74~~ 323.71 or 323.78 of the Revised Code. No such official authority or agreement by a duly authorized officer of a county, municipal corporation, or township must be received if a county land reutilization corporation is authorized to receive tax-foreclosed property under its articles of incorporation, regulations, or Chapter 1724. of the Revised Code.

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

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

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

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

Sec. 323.66. ~~(A)~~ (A)(1) A county board of revision created under section 5715.01 of the Revised Code, upon the board's initiative and expressed by resolution, may exercise jurisdiction to hear and adjudicate foreclosure proceedings on abandoned land in the county to enforce the state's lien for unpaid real property taxes, assessments, interest, and penalty, in accordance with the procedures established in sections 323.65 to 323.79 of the Revised Code.

(2) In lieu of utilizing the judicial foreclosure proceedings and other procedures and remedies available under sections 323.25 to 323.28 or under Chapter 5721.~~, 5722., or 5723.~~ of the Revised Code, the prosecuting attorney, or designated counsel hired by the prosecuting attorney, representing the treasurer or a certificate holder may file a complaint with a county board of revision ~~created under section 5715.01 of the Revised Code, upon the board's initiative, expressed by resolution, may~~ that has adopted a resolution pursuant to division (A)(1) of this section, seeking to foreclose the state's lien for real ~~estate~~ property taxes upon abandoned land in the county ~~and, upon the complaint of a~~

~~certificate holder or county land reutilization corporation, foreclose~~ or the lien of ~~the state or the~~ a certificate holder held under sections 5721.30 to 5721.43 of the Revised Code~~. The board shall order disposition of the abandoned land by public auction or by other conveyance in the manner prescribed~~ in accordance with the procedures established by sections 323.65 to 323.79 of the Revised Code. The filing of a complaint by a prosecuting attorney or certificate holder that alleges that the subject property is abandoned land shall invoke the subject matter jurisdiction of the board to adjudicate the complaint in accordance with sections 323.65 to 323.79 of the Revised Code.

(B)(1) A county board of revision may adopt rules as are necessary to administer cases subject to its jurisdiction under Chapter 5715. or adjudicated under sections 323.65 to 323.79 of the Revised Code, as long as the rules are ~~consistent~~ not irreconcilably inconsistent with rules adopted by the tax commissioner under Chapter 5715. of the Revised Code. Rules adopted by a board shall be limited to rules relating to hearing procedure, the scheduling and location of proceedings, case management, motions, and practice forms.

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

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

(C) In addition to all other duties and functions provided by law, under sections 323.65 to 323.79 of the Revised Code the clerk of court, in the same manner as in civil actions, shall provide summons and notice of hearings, maintain an official case file, docket all proceedings, and tax as costs all necessary actions in connection therewith in furtherance of the foreclosure of abandoned land under those sections. The county board of revision shall file with the clerk of court all orders and adjudications of the board, and the clerk shall docket, as needed, and journalize all orders and adjudications so filed by the board. The clerk may utilize the court's existing journal or maintain a separate journal for purposes of sections 323.65 to 323.79 of the Revised Code. Other than notices of hearings, the orders and adjudications of the board shall not become effective until journalized by the clerk. Staff of the board of revision may schedule and execute, and file with the clerk of courts, notices of hearings.

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

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

(B)(1) From the list of parcels compiled under division (A) of this section, the county treasurer ~~or~~ , prosecuting attorney, or designated counsel hired by the prosecuting attorney, for purposes of collecting the delinquent taxes, interest, penalties, and charges levied on those parcels and expeditiously restoring them to the tax list, may proceed to foreclose the lien for those impositions in the manner prescribed by sections 323.65 to 323.79 of the Revised Code.

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

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

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

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

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

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

(B)(1) In accordance with Civil Rule 4, the clerk of court promptly shall serve notice of the summons and the complaint filed under division (A) of this section to the last known address of the record owner of the abandoned land and to the last known address of each lienholder or other person having a legal or equitable ownership interest or security interest of record identified by the title search. The notice shall inform the addressee that delinquent taxes stand charged against the abandoned land; that the land will be sold at public auction or otherwise disposed of if not redeemed by the owner or other addressee; that the sale or transfer will occur at a date, time, and place, and in the manner prescribed in sections 323.65 to 323.79 of the Revised Code; that the owner or other addressee may redeem the land by paying the total of the impositions against the land in accordance with section 323.25 of the Revised Code, at any time before confirmation of sale or transfer of the parcel as prescribed in sections 323.65 to 323.79 of the Revised Code or before the expiration of the alternative redemption period, as may be applicable to the proceeding; that the case is being prosecuted by the prosecuting attorney of the county or its designated counsel in the name of the county treasurer for the county in which the abandoned land is located or by a certificate holder, whichever is applicable; of the ~~name,~~ address~~,~~ and telephone number of the county board of revision before which the action is pending; of the board case number for the action, which shall be maintained in the official file and docket of the clerk of court; and that all subsequent pleadings, petitions, and papers associated with the case and filed by any interested party must be filed with the clerk of court and will become part of the case file for the board of revision.

(2) The notice required by division (B)(1) of this section also shall inform the addressee that any owner of record may, at any time on or before the fourteenth day after service of process is perfected on such owner, file a pleading with the clerk of court requesting that the board transfer the case to a court of competent jurisdiction to be conducted in accordance with the applicable laws.

(C) Subject to division (D) of this section, subsequent pleadings, motions, or papers associated with the case and filed with the clerk of court shall be served upon all parties of record in accordance with Civil Rules 4 and 5, except that service by publication in any case requiring such service shall require that any such publication shall be advertised in the manner, and for the time periods and frequency, prescribed in section 5721.18 of the Revised Code. Any inadvertent noncompliance with those rules does not serve to defeat or terminate the case, or subject the case to dismissal, as long as actual notice or service of filed papers is shown by a preponderance of the evidence or is acknowledged by the party charged with notice or service, including by having made an appearance or filing in relation to the case. The county board of revision may conduct evidentiary hearings on the sufficiency of process, service of process, or sufficiency of service of papers in any proceeding arising from a complaint filed under this section. Other than the notice and service provisions contained in Civil Rules 4 and 5, the Rules of Civil Procedure shall not be applicable to the proceedings of the board. The board of revision may utilize procedures contained in the Rules of Civil Procedure to the extent that such use facilitates the needs of the proceedings, such as vacating orders, correcting clerical mistakes, and providing notice to parties. To the extent not otherwise provided in sections 323.65 to 323.79 of the Revised Code, the board may apply the procedures prescribed by sections 323.25 to 323.28 or Chapters 5721., 5722., and 5723. of the Revised Code. Board practice shall be in accordance with the practice and rules, if any, of the board that are promulgated by the board under section 323.66 of the Revised Code and are not inconsistent with sections 323.65 to 323.79 of the Revised Code.

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

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

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

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

(E) At any time after a foreclosure action is filed under this section, the county board of revision may, upon its own motion, transfer the case to a court pursuant to section 323.691 of the Revised Code if it determines, upon a preponderance of the evidence provided by the parties, that~~, given the complexity of the case or other circumstances, a court would be a more appropriate forum for the action~~ the property is not abandoned land.

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

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

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

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

(2) A court of common pleas or municipal court may order that a proceeding arising from a complaint filed under sections 323.25 to 323.28 or Chapter 5721. of the Revised Code be transferred to a county board of revision if the court determines that the real property that is the subject of the complaint is abandoned land, provided that the appropriate board of revision has adopted a resolution under section 323.66 of the Revised Code to adjudicate cases as provided under sections 323.65 to 323.79 of the Revised Code. There is a rebuttable presumption that a parcel of land is unoccupied if any of the factors described in division (F)(2) of section 323.65 of the Revised Code apply to the parcel. The court may order a transfer under this division upon the motion of the record owner of the parcel ~~or~~, the county prosecuting attorney or designated counsel hired by the prosecuting attorney, representing the county treasurer, or upon its own motion.

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

(C) Upon journalization of the order of transfer, the clerk of court shall proceed as if the transferred complaint had been filed with the court or board to which the proceeding was transferred, except that the clerk is not required to perfect a notice of summons and complaint to any party that had already been served such notice. When the prosecuting attorney or designated counsel hired by the prosecuting attorney files the notice of transfer as prescribed in division (B) of this section, the clerk shall stamp or otherwise indicate on the notice a new case number for the proceeding. The clerk shall assign the entire case file to the court or board to which the proceeding was transferred, including any preliminary or final reports, documents, or other evidence made available to the transferring court or board. All such reports, documents, and other evidence shall be received by the court or board to which the proceeding was transferred as competent evidence for the purposes of adjudicating the proceeding. That court or board shall accept all such reports, documents, and evidence in the case file unless otherwise required by law or unless the court or board determines that doing so would not be in the interests of justice.

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

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

(E) Upon the journalization of an order of transfer issued under division (A) of this section, the case shall be deemed to have been dismissed without prejudice by the transferring court or board.

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

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

(C) A county board of revision, in accordance with rule 45 of the Rules of Civil Procedure, may issue subpoenas compelling the attendance of witnesses and the production of papers, books, accounts, and testimony as necessary to conduct a hearing under this section or to otherwise adjudicate a case under sections 323.65 to 323.79 of the Revised Code.

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

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

~~(2)~~ (B) By a motion filed not later than seven days before a final hearing on a complaint is held under section 323.70 of the Revised Code, and notwithstanding division (A)(1) of section 323.72 of the Revised Code, an owner or lienholder may file with the county board of revision a good faith appraisal of the parcel from a licensed professional appraiser and request a hearing to determine whether the impositions against the parcel of abandoned land exceed or do not exceed the actual fair market value of that parcel ~~as shown by the auditor's then-current valuation of that parcel~~. If the motion is timely filed, the board of revision shall conduct a hearing and shall make a factual finding as to whether the impositions against the parcel exceed or do not exceed the actual fair market value of that parcel ~~as shown by the auditor's then-current valuation of that parcel~~. An owner or lienholder must show by a preponderance of the evidence that the impositions against the parcel do not exceed the ~~auditor's then-current valuation~~ actual fair market value of the parcel in order to preclude the application of division (G) of section 323.73 of the Revised Code.

~~(B) Notwithstanding sections 323.65 to 323.79 of the Revised Code to the contrary, for purposes of determining in any proceeding under those sections whether the total of the impositions against the abandoned land exceed the fair market value of the abandoned land, it is prima-facie evidence and a rebuttable presumption that may be rebutted to the county board of revision that the auditor's then-current valuation of that~~

~~abandoned land is the fair market value of the land, regardless of whether an independent appraisal has been performed.~~Notwithstanding such determination, the board of revision may order the parcel disposed of pursuant to section 323.78 of the Revised Code.

Sec. 323.72. (A)(1) At any time after a complaint is filed under section 323.69 of the Revised Code, and before a decree of foreclosure is entered, the record owner or another person having a legal or equitable ownership interest in the abandoned land may plead only that the impositions shown by the notice to be due and outstanding have been paid in full or are invalid or inapplicable in whole or in part, and may raise issues pertaining to service of process and the parcel's status as abandoned land.

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

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

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

(B) If the record owner or another person having a legal or equitable ownership interest in a parcel of abandoned land files a pleading with the county board of revision under division (A)(1) of this section, or if a lienholder or another person having a security interest of record in the abandoned land files a pleading with the board under division (A)(2) of this section that asserts that the impositions have been paid in full, the board shall schedule a hearing for a date not sooner than thirty days, and not later than ninety days, after the board receives the pleading. Upon scheduling the hearing, the board shall notify the person that filed the pleading and all interested parties, other than parties in default, of the date, time, and place of the hearing, and shall conduct the hearing. The only questions to be considered at the hearing are the amount and validity of all or a portion of the impositions, whether those impositions have in fact been paid in full, and, under division (A)(1) of this section, whether valid issues pertaining to service of process and the parcel's status as abandoned land have been raised. If the record owner, lienholder, or other person shows by a preponderance of the evidence that all impositions against the parcel have been paid, the board shall dismiss the complaint and remove the parcel of abandoned land from the abandoned land list, and that land shall not be offered for sale or otherwise conveyed under sections 323.65 to 323.79 of the Revised Code. If the record owner, lienholder, or other person fails to appear, or appears and fails to show by a preponderance of the evidence that all impositions against the parcel have been paid, the board shall proceed ~~in the manner prescribed in section 323.73~~with the final hearing as prescribed in section 323.70 of the Revised Code. A hearing under this division may be consolidated with any final hearing on the matter under that section~~ 323.70 of the Revised Code~~.

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

(C) If a lienholder or another person having a security interest of record in the abandoned land, other than the owner, timely files a pleading under division (A)(2)(b) of this section requesting that the abandoned land not be disposed of as provided in sections 323.65 to 323.79 of the Revised Code and the complaint be transferred to a court pursuant to section 323.691 of the Revised Code in order to preserve the lienholder's or other person's security interest, the county board of revision may approve the request if the board finds that the sale or other conveyance of the parcel of land under sections 323.65 to 323.79 of the Revised Code would unreasonably jeopardize the lienholder's or other person's ability to enforce the security interest or to otherwise preserve the lienholder's or other person's security interest. The board may conduct a hearing on the request and make a ruling based on the available and submitted evidence of the parties. If the board approves the request without a hearing, the board shall file the decision with the clerk of court, and the clerk shall send a notice of the decision to the lienholder or other person by ordinary mail. In order for a lienholder or other person having a security interest to show for purposes of this division that the parcel of abandoned land should not be disposed of pursuant to sections 323.65 to ~~323.78~~ 323.79 of the Revised Code and the complaint should be transferred to a court pursuant to section 323.691 of the Revised Code in order "to preserve the lienholder's or other person's security interest," the lienholder or other person must first make a minimum showing by a preponderance of the evidence pursuant to section 323.71 of the Revised Code that the impositions against the parcel of abandoned land do not exceed the actual fair market value of the abandoned land~~ as determined by the auditor's then-current valuation of that parcel, which valuation is presumed, subject to rebuttal, to be the fair market value of the land~~. If the lienholder or other person having a security interest makes the minimum showing, the board of revision may consider the request and make a ruling based on the available and submitted evidence of the parties. If the lienholder or other person having a security interest fails to make the minimum showing, the board of revision shall deny the request.

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

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

Sec. 323.73. (A) Except as provided in division (G) of this section or section 323.78 of the Revised Code, a parcel of abandoned land that is to be disposed of under this section shall be disposed of at a public auction scheduled and conducted as described in this section. At least twenty-one days prior to the date of the public auction, the clerk of court or sheriff of the county shall advertise the public auction in a newspaper of general circulation that meets the requirements of section 7.12 of the Revised Code in the county in which the land is located. The advertisement shall include the date, time, and place of the auction, the permanent parcel number of the land if a permanent parcel number system is in effect in the county as provided in section 319.28 of the Revised Code or, if a permanent parcel number system is not in effect, any other means of identifying the parcel, and a notice stating that the abandoned land is to be sold subject to the terms of sections 323.65 to 323.79 of the Revised Code.

(B) The sheriff of the county or a designee of the sheriff shall conduct the public auction at which the abandoned land will be offered for sale. To qualify as a bidder, a person shall file with the sheriff on a form provided by the sheriff a written acknowledgment that the abandoned land being offered for sale is to be conveyed in fee simple to the successful bidder. At the auction, the sheriff of the county or a designee of the sheriff shall begin the bidding at an amount equal to the total of the impositions against the abandoned land, plus the costs apportioned to the land under section 323.75 of the Revised

Code. The abandoned land shall be sold to the highest bidder. The county sheriff or designee may reject any and all bids not meeting the minimum bid requirements specified in this division.

(C) ~~Except as otherwise permitted under section 323.74 of the Revised Code, the~~ The successful bidder at a public auction conducted under this section shall pay the sheriff of the county or a designee of the sheriff a deposit of at least ten per cent of the purchase price in cash, or by bank draft or official bank check, at the time of the public auction, and shall pay the balance of the purchase price within thirty days after the day on which the auction was held. At the time of the public auction and before the successful bidder pays the deposit, the sheriff or a designee of the sheriff may provide notice to the successful bidder that failure to pay the balance of the purchase price within the prescribed period shall be considered a default under the terms of the sale and shall result in retention of the deposit as payment for the costs associated with advertising and offering the abandoned land for sale at a future public auction. ~~If such a notice is provided to~~ In any case, and regardless of such notice, if the successful bidder ~~and the bidder~~ fails to pay the balance of the purchase price within the prescribed period, the sale shall be deemed rejected by the county board of revision due to default, and the sheriff shall retain the full amount of the deposit. In such a case, rejection of the sale shall occur automatically without any action necessary on the part of the sheriff, county prosecuting attorney or designated counsel hired by the prosecuting attorney, or board. If the amount retained by the sheriff is less than the total costs of advertising and offering the abandoned land for sale at a future public auction, the sheriff or county prosecuting attorney may initiate an action to recover the amount of any deficiency from the bidder in the court of common pleas of the county or in a municipal court with jurisdiction.

Following a default and rejection of sale under this division, the abandoned land involved in the rejected sale shall be disposed of in accordance with sections 323.65 to 323.79 of the Revised Code or as otherwise prescribed by law. The defaulting bidder, any member of the bidder's immediate family, any person with a power of attorney granted by the bidder, and any pass-through entity, trust, corporation, association, or other entity directly or indirectly owned or controlled by the bidder or a member of the defaulting bidder's immediate family shall be prohibited from bidding on the abandoned land at any future public auction for five years from the date of the bidder's default.

Notwithstanding section 321.261 of the Revised Code, with respect to any proceedings initiated pursuant to sections 323.65 to 323.79 of the Revised Code, ~~from~~ the total proceeds arising from the sale~~, transfer,~~ or redemption of abandoned land~~, twenty~~ shall be distributed as prescribed by this section. Ten per cent of such proceeds shall be deposited ~~to the credit of the county treasurer's delinquent tax and assessment collection fund to reimburse the fund for costs paid from the fund for the transfer, redemption, or sale of abandoned land at public auction. Not more than one-half of the twenty per cent may be used by the treasurer for community development, nuisance abatement, foreclosure prevention, demolition, and related services or distributed by the treasurer to a land reutilization corporation~~in equal shares into each of the treasurer's delinquent tax and assessment collection fund and the prosecuting attorney's delinquent tax and assessment collection fund created pursuant to section 321.261 of the Revised Code. If a county land reutilization corporation is operating in the county, an additional ten per cent of such proceeds shall be deposited into the county land reutilization corporation fund established under section 321.263 of the Revised Code. The balance of the proceeds, ~~if any,~~ shall be distributed to the appropriate political subdivisions and other taxing units in proportion to their respective claims for taxes, assessments, interest, and penalties on the land. Upon the sale of foreclosed lands, the clerk of court shall hold any surplus proceeds in excess of the impositions until the clerk receives an order of priority and amount of distribution of the surplus that are adjudicated by a court of competent jurisdiction or receives a certified copy of an agreement between the parties entitled to a share of the surplus providing for the priority and distribution of the surplus. Any party to the action claiming a right to distribution of surplus shall have a separate cause of action in interpleader in the county or municipal court of the jurisdiction in which the land reposes, provided the board confirms the transfer or regularity of the sale. Any dispute over the distribution of the surplus shall not affect or revive the equity of redemption after the board confirms the transfer or sale.

(D) Upon the confirmation of sale ~~or transfer~~ of abandoned land pursuant to this section, the owner's fee simple interest in the land shall be conveyed to the purchaser. A conveyance under this division is free and clear of any liens and encumbrances of the parties named in the complaint for foreclosure attaching before the sale ~~or transfer~~, and free and clear of any liens for taxes, except for federal tax liens and covenants and easements of record attaching before the sale.

Federal liens shall be disposed of as provided under applicable federal statutes.

(E) The county board of revision shall reject the sale of abandoned land to any person if it is shown by a preponderance of the evidence that the person is delinquent in the payment of taxes levied by or pursuant to Chapter 307., 322., 5737., 5739., 5741., or 5743. of the Revised Code or any real property taxing provision of the Revised Code. The board also shall reject the sale of abandoned land to any person if it is shown by a preponderance of the evidence that the person is delinquent in the payment of property taxes on any parcel in the county, or to a member of any of the following classes of parties connected to that person:

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

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

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

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

(F) If the ~~purchase of~~ abandoned land is not sold or transferred pursuant to this section~~ or section 323.74~~, then the parcel shall be ordered forfeited to the state and shall be disposed of as prescribed under Chapter 5723. of the Revised Code~~ is for less than the sum of the impositions against the abandoned land and the costs apportioned to the land under~~

~~division (A) of section 323.75 of the Revised Code, then, uponthe sale or transfer, all liens for taxes due at the time the deed of the property is conveyed to the purchaser following the sale or transfer, and liens subordinate to liens for taxes, shall be deemed satisfied and discharged~~.

(G) ~~If~~ Subject to section 5721.193 of the Revised Code, if the county board of revision finds that the total of the impositions against the abandoned land are greater than the ~~fair market~~ appraised value of the abandoned land for taxation purposes as determined by the auditor's then-current valuation of that land, the board, at any final hearing under section 323.70 of the Revised Code, may order the property foreclosed and, without an appraisal or public auction, order the sheriff to execute a deed to the certificate holder ~~or county land reutilization corporation~~ that filed a complaint under section 323.69 of the Revised Code, or to a community development organization, school district, municipal corporation, county, or township, whichever is applicable~~, as provided in section 323.74 of the Revised Code~~. Upon a transfer under this division, all liens for taxes ~~due~~ attached at the time the deed of the property is transferred to the certificate holder, community development organization, school district, municipal corporation, county, or township following the conveyance, and liens subordinate to liens for taxes, shall be deemed satisfied and discharged. The filing for journalization of an order of transfer pursuant to this division and section 323.76 of the Revised Code shall constitute confirmation of the transfer and thereby terminate any further statutory or common law right of redemption.

Sec. 323.75. (A) The county treasurer ~~or~~ , county prosecuting attorney, or designated counsel hired by the prosecuting attorney shall apportion the costs of the proceedings with respect to abandoned lands offered for sale at a public auction held pursuant to section 323.73 ~~or 323.74~~ of the Revised Code among those lands according to actual identified and advanced costs expended in the sale of each parcel of land, ~~equally,~~ or in the same proportion ~~to~~ that ~~the fair market values of the lands~~ actual identified and advanced costs expended in the sale of each parcel bears to the total amount of actual identified and advanced costs expended in the sale of all lands offered for sale at the public auction. The costs of the proceedings include the costs of conducting the title search, notifying record owners or other persons required to be notified of the pending sale, advertising the sale, and any other costs incurred by the county board of revision, county treasurer, county auditor, clerk of court, prosecuting attorney, designated counsel hired by the prosecuting attorney, or county sheriff in performing their duties under sections 323.65 to 323.79 of the Revised Code.

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

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

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

~~(a) At the discretion of the county treasurer, in whole or in part from the delinquent tax and assessment collection funds created under section 321.261 of the Revised Code, allocated~~

~~equally among the respective funds of the county treasurer and of the prosecuting attorney;~~

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

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

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

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

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

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

~~(C)(1) In the case of a transfer of the land to a~~

~~certificate holder or county land reutilization corporation pursuant to division (G) of section 323.73 of the Revised Code, upon the filing with the clerk of court the county board of revision's order to the sheriff to execute a deed to the certificate holder or corporation based on the adjudication of foreclosure, which the clerk shall enter upon the journal of the court or a separate journal;~~

~~(2)~~ (C) In the case of ~~an~~ a journalized adjudication of foreclosure in which a court or board of revision has included in its adjudication decree that the alternative redemption period authorized in section 323.78 of the Revised Code applies, then upon the expiration of such alternative redemption period without further order of the court or board of revision.

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

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

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

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

~~(B)~~ If a county treasurer invokes the alternative redemption period pursuant to this section, and if a municipal corporation, township, county, school district, community development organization, or county land reutilization corporation has requested title to the parcel, then upon adjudication of foreclosure of the parcel, the court or board of revision shall order, in the decree of foreclosure or by separate order, that the equity of redemption and any statutory or common law right of redemption in the parcel by its owner shall be forever terminated after the expiration of the alternative redemption period and that the parcel shall be transferred by deed directly to the requesting municipal corporation, township, county, school district, community development corporation, or county land reutilization corporation without appraisal and without a sale, free and clear of all impositions and any other liens on the property, which shall be deemed forever satisfied and discharged. The court or board of revision shall order such a transfer regardless of whether the value of the taxes, assessments, penalties, interest, and other charges due on the parcel, and the costs of the action, exceed the fair market value of the parcel. No further act of confirmation or other order shall be required for such a transfer, or for the extinguishment of any statutory or common law right of redemption.

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

Sec. 323.79. (A) Any party to any proceeding instituted pursuant to sections 323.65 to 323.79 of the Revised Code who is aggrieved in any of the proceedings of the county board of revision under those sections may file an appeal in the court of common pleas pursuant to Chapters 2505. and 2506. of the Revised Code ~~upon a final order of foreclosure and forfeiture by the board. A final order of foreclosure and forfeiture occurs upon confirmation of any sale or upon confirmation of any conveyance or transfer to a certificate holder, community development organization, county land reutilization corporation organized under Chapter 1724. of the Revised Code, municipal corporation, county, or township pursuant to sections 323.65 to 323.79 of the Revised Code~~. An appeal as provided in this section shall proceed as an appeal de novo and may include issues raised or adjudicated in the proceedings before the county board of revision, as well as other issues, including state or federal constitutional claims, that are raised for the first time on appeal and that are pertinent to the abandoned land that is the subject of those proceedings.

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

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

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

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

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

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

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

(1) A failure to perfect service of summons and complaint upon an interest holder of record at the time of the filing and

shown by clear and convincing evidence;

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

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

(C) Except as provided in divisions (B)(1), (2), and (3) of this section, motions to vacate or to reconsider filed by any party after the thirty-day period of appeal may not be utilized as substitutes for an appeal. Such motions or their equivalent shall not be considered by the board of revision, except for the purpose of denying such motions.

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

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

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

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

At least thirty days before the removal, repair, or securance of any insecure, unsafe, or structurally defective building or other structure, the board of township trustees shall give notice by certified mail, return receipt requested, to each party in interest of its intention with respect to the removal, repair, or securance of an insecure, unsafe, or structurally defective or unfit building or other structure.

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

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

(2) If a party in interest timely requests a hearing, the board shall set the date, time, and place for the hearing and notify the party in interest by certified mail, return receipt

requested. The date set for the hearing shall be within fifteen days, but not earlier than seven days, after the party in interest has requested a hearing, unless otherwise agreed to by both the board and the party in interest. The hearing shall be recorded by stenographic or electronic means.

(3) The board shall make an order deciding the matter not later than thirty days after a hearing, or not later than thirty days after mailing notice to the parties in interest if no party in interest requested a hearing. The order may dismiss the matter or direct the removal, repair, or securance of the building or other structure. At any time, a party in interest may consent to an order.

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

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

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

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

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

(1) The board may have the fiscal officer of the township certify the total costs, together with ~~a~~ the parcel number or other proper description of the lands to the county auditor who shall place the costs upon the tax duplicate. If the costs were incurred by the township's agent pursuant to division (H) of this section, then the agent may certify its total costs together with the parcel number of the lands to the county auditor who shall place the costs upon the tax duplicate. The costs are a lien upon the lands from and after the date of entry. The costs shall be collected as other taxes. In the case of costs certified by the township, the costs shall be returned to the township and placed in the township's general fund. In the case of costs certified by an agent pursuant to division (H) of this section, the costs shall be paid at the next settlement to the agent directly as instructed in an affidavit from the agent delivered to the county auditor or county treasurer. In the case of a lien of an agent pursuant to division (H) of this section, a notation shall be placed on the tax list and duplicate showing the amount of the lien ascribed specifically to the agent's total costs.

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

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

(H) A board of township trustees may enter into an agreement with a county land reutilization corporation organized under Chapter 1724. of the Revised Code wherein the county land reutilization corporation agrees to act as the agent of the board of township trustees in connection with the removal, repair, or securance of buildings or other structures as provided in this section.

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

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

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

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

(b) Making emergency corrections of hazardous conditions;

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

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

(1) For each abatement activity in which costs are incurred, the clerk of the legislative authority of the municipal corporation or its agent pursuant to division (E) of this section may certify the total costs of ~~each~~ the abatement activity, together with the parcel number or another proper description of the lands on which the abatement activity occurred, the date or the period of time during which the ~~costs were incurred for each~~ abatement activity occurred, and the name of the owner of record at the time the ~~costs were incurred for each~~ abatement activity commenced, to the county auditor who shall place the costs as a charge upon the tax list and duplicate. The costs are a lien upon such lands from and after the date the costs were incurred. The costs shall have the same priority and be collected as other taxes and returned to the municipal corporation or its agent pursuant to division (E) of this section~~,~~ based upon whichever of them incurred the costs. Costs collected for the municipal corporation shall be returned to it as directed by the clerk of the legislative authority in the certification of the municipal corporation's total costs ~~or in an affidavit from the~~. Costs collected for the agent shall be directly paid to the agent ~~delivered to the county auditor or county treasurer. The placement of the costs on the tax list and duplicate relates back to, and is effective in priority, as of the date the costs were incurred, provided that the municipal corporation or its agent pursuant to division (E) of this section certifies the total costs within one year from the date~~

~~the costs were incurred~~ at the next settlement as instructed in the certification of the agent's total costs.

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

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

(3) A municipal corporation or its agent pursuant to division (E) of this section that incurred the costs may file a lien on a parcel of land for the total costs incurred under this section with respect to the parcel by filing a written affidavit with the county recorder of the county in which the parcel is located that states the parcel number or legal description of the land, the total costs incurred with respect to the parcel, and the date ~~such costs were incurred~~ or period of time during which the abatement activity giving rise to the costs occurred. The municipal corporation or its agent may pursue a foreclosure action to enforce the lien in a court of competent jurisdiction or, pursuant to sections 323.65 to 323.79 of the Revised Code, with the board of revision. The municipal corporation or its agent may elect to acquire the parcel by indicating such an election in the complaint for foreclosure or in an amended

complaint. Upon the entry of a decree of foreclosure, the county sheriff shall advertise and offer the property for sale, without appraisal, on at least one occasion. The minimum bid with regard to the sale of the foreclosed property shall equal the sum of the taxes, penalties, interest, costs, and assessments due and payable on the property, the total costs incurred by the municipal corporation or its agent with respect to the property, and any associated court costs and interest as authorized by law. ~~An owner of the property may redeem the property by paying the minimum bid within ten days after the entry of the decree of foreclosure. If an owner fails to so redeem the property, and if the parcel is not sold for want of a minimum bid, the~~ The property shall be disposed of as follows:

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

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

Once the deed has been recorded, title to the property shall be incontestable in the municipal corporation or its agent and free and clear of all liens for taxes, penalties, interest, charges, assessments, and all other liens and encumbrances, except for easements and covenants of record running with the land and created prior to the time of filing of the lien under this division.

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

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

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

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

(a) The abatement activity occurred on land that has been transferred or sold to an electing subdivision as defined in section 5722.01 of the Revised Code, regardless of whether the electing subdivision is still the owner of the land, and the abatement activity occurred on a date prior to the transfer or confirmation of sale to the electing subdivision.

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

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

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

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

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

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

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

(a) The parcel number of the land;

(b) The common address of the land;

(c) The date of the recording of the transfer of the land to the owner or electing subdivision;

(d) The charge allegedly placed in violation of this division.

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

(F) In the case of the lien of a county land reutilization corporation that is the agent of a municipal corporation pursuant to division (E) of this section, a notation shall be placed on the tax list and duplicate showing the amount of the lien ascribed specifically to the agent's total costs. The agent has standing to pursue a separate cause of action for money damages to satisfy the lien or pursue a foreclosure action in a court of competent jurisdiction or with the board of revision to enforce the lien without regard to occupancy. For purposes of a foreclosure proceeding by the county treasurer for delinquent taxes, this division does not affect the lien priority as between a county land reutilization corporation and the county treasurer, but the corporation's lien is superior to the lien of any other lienholder of the property. As to a direct action by a county land reutilization corporation, the lien for the taxes, assessment, charges, costs, penalties, and interest on the tax list and duplicate is in all cases superior to the lien of a county land reutilization corporation, whose lien for total costs shall be next in priority as against all other interests, except as provided in division (G) of this section.

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

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

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

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

Sec. 721.28. The legislative authority of a municipal corporation may authorize the transfer, lease, or conveyance of any real property to a person in accordance with and for the purposes of a plan adopted by the legislative authority for urban redevelopment or urban renewal or for any purpose under Chapter 1724. of the Revised Code if such transfer, lease, or conveyance of any real property is to a county land reutilization corporation organized under Chapter 1724. of the Revised Code or its subsidiary upon such ~~lawful~~ terms and conditions and in such manner as are prescribed by the legislative authority, without competitive bidding as required by section 721.03 of the Revised Code.

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

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

Sec. 1724.02. (A) In furtherance of the purposes set forth in section 1724.01 of the Revised Code, a community improvement corporation shall have the following powers:

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

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

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

(ii)(I) If the land subject to reutilization is located within an unincorporated area of the county, that the board of county commissioners issue notes under section 307.082 of the

Revised Code for the purpose of constructing public infrastructure improvements and take other actions as the board determines are in the interest of the county and are authorized under sections 5709.78 to 5709.81 of the Revised Code or bonds or notes under section 5709.81 of the Revised Code for the refunding purposes set forth in that section; or

(II) If the land subject to reutilization is located within the corporate boundaries of a municipal corporation, that the municipal corporation issue bonds for the purpose of constructing public infrastructure improvements and take such other actions as the municipal corporation determines are in its interest and are authorized under sections 5709.40 to 5709.43 of the Revised Code.

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

(3) To purchase, receive, hold, manage, lease, lease-purchase, or otherwise acquire and to sell, convey, transfer, lease, sublease, or otherwise dispose of real and personal

property, together with such rights and privileges as may be incidental and appurtenant thereto and the use thereof, including but not restricted to, any real or personal property acquired by the community improvement corporation from time to time in the satisfaction of debts or enforcement of obligations, and to enter into contracts with third parties, including the federal government, the state, any political subdivision, or any other entity. A county land reutilization corporation shall not acquire an interest in real property if such acquisition causes the number of occupied real properties held by the corporation to exceed the greater of either fifty properties or twenty-five per cent of all real property held by the corporation for reutilization, reclamation, or rehabilitation. For the purposes of this division, "occupied real properties" includes all real properties that are not unoccupied as that term is defined in section 323.65 of the Revised Code.

(4) To acquire the good will, business, rights, real and personal property, and other assets, or any part thereof, or interest therein, of any persons, firms, partnerships, corporations, joint stock companies, associations, or trusts, and to assume, undertake, or pay the obligations, debts, and liabilities of any such person, firm, partnership, corporation, joint stock company, association, or trust; to acquire, reclaim, manage, or contract for the management of improved or unimproved and underutilized real estate for the purpose of constructing industrial plants, other business establishments, or housing thereon, or causing the same to occur, for the purpose of assembling and enhancing utilization of the real estate, or for the purpose of disposing of such real estate to others in whole or in part for the construction of industrial plants, other business establishments, or housing; and to acquire, reclaim,

manage, contract for the management of, construct or reconstruct, alter, repair, maintain, operate, sell, convey, transfer, lease, sublease, or otherwise dispose of industrial plants, business establishments, or housing.

(5) To acquire, subscribe for, own, hold, sell, assign, transfer, mortgage, pledge, or otherwise dispose of the stock, shares, bonds, debentures, notes, or other securities and evidences of interest in, or indebtedness of, any person, firm, corporation, joint stock company, association, or trust, and while the owner or holder thereof, to exercise all the rights, powers, and privileges of ownership, including the right to vote therein, provided that no tax revenue, if any, received by a community improvement corporation shall be used for such acquisition or subscription.

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

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

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

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

(10) To engage in code enforcement and nuisance abatement, including, but not limited to, cutting grass and weeds, boarding

up vacant or abandoned structures, and demolishing condemned structures on properties that are subject to a delinquent tax or assessment lien, or property for which a municipal corporation or township has contracted with a county land reutilization corporation to provide code enforcement or nuisance abatement assistance.

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

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

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

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

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

(16) To do all acts and things necessary or convenient to carry out the purposes of section 1724.01 of the Revised Code

and the powers especially created for a community improvement corporation in Chapter 1724. of the Revised Code, including, but not limited to, contracting with the federal government, the state or any political subdivision, a board of county commissioners pursuant to section 307.07 of the Revised Code, a county auditor pursuant to section 319.10 of the Revised Code, a county treasurer pursuant to section 321.49 of the Revised Code, and any other party, whether nonprofit or for-profit. An employee of a board of county commissioners, county auditor, or county treasurer who, pursuant to a contract entered into in accordance with section 307.07, 319.10, or 321.49 of the Revised Code, provides services to a county land reutilization corporation shall remain an employee of the county during the provision of those services.

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

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

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

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

(B) The official public sheriff sale web site shall meet the following minimum requirements:

(1) The web site shall have a domain name relevant to the judicial sale of real property.

(2) The web site shall be limited to the judicial sale of real property located in this state.

(3) The web site shall not charge a fee for members of the public to view properties for sale.

(4) The web site shall allow each county sheriff to add text, images, or graphics to the web site for the purpose of identifying the county or sheriff conducting the sale.

(5) The web site shall include industry-standard features and functionality, including user guides, online financial transaction device payments, anti-snipe functionality, watch lists, electronic mail notifications, maximum bid limits, automatic incremental bidding, and search and map features that allow users to search by county, zip code, address, parcel

number, appraised value, party name, case number, and other variables relevant to the judicial sale of real property. As used in this section, "financial transaction device" has the same meaning as in section 301.28 of the Revised Code.

(6) The web site shall include features that allow for the cancellation of sales as required by law or court order and the postponement of sales in accordance with divisions (E)(2) and (3) of this section.

(7) The web site shall provide a secure payment processing system that accepts online payments for property sold via the web site and, in an efficient and ~~costeffective~~ cost-effective manner, transfers those payments to the appropriate county official or account.

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

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

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

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

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

(3) The auction management system shall be able to

generate documents required by the court ordering the sale or related to the judicial sale of real property.

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

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

(D) The license fee for the creation, operation, and maintenance of the official public sheriff sale web site and integrated auction management system shall be determined using a per-transaction license fee model or a per-use license fee model. The addition of a property to the official public sheriff sale web site or the auction management system shall each be deemed a transaction for purposes of determining the license fee. The license fee applicable to each judicial sale of real property shall be taxed as costs in the case. No additional license fees shall be assessed to the county sheriff.

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

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

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

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

(2) If the sale of the real property is to be conducted on the official public sheriff sale web site, the judgment creditor may instruct the sheriff to postpone the sale of the real property one time for up to one hundred eighty days after the initial sale date. Upon receiving such instruction for postponement, the sheriff shall postpone the sale of the property by announcing on the official public sheriff sale web site that the sale is postponed and giving notice of the rescheduled sale date. This announcement shall be deemed to meet the notice requirement of section 2329.26 of the Revised Code.

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

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

(5) Before the first day of each county fiscal year, the county treasurer shall adopt a written policy on whether sales of real property sold pursuant to section 323.28, 323.73,

5721.19, or 5721.39 of the Revised Code will be conducted in person at a physical location or remotely on the official public sheriff sale web site. Once adopted, the sheriff shall publish a copy of the treasurer's policy on the official public sheriff sale web site, and the policy shall not be changed and shall be in effect during that fiscal year. Notwithstanding division (E)(1) of this section, in all cases in which the sheriff is ordered to conduct such a sale pursuant to section 323.28, 323.73, 5721.19, or 5721.39 of the Revised Code, the sheriff shall conduct the sale in accordance with the policy.

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

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

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

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

(C) "Eligible lending institution" means a financial institution that is eligible to make commercial loans, is a public depository of state funds under section 135.03 of the Revised Code, and agrees to participate in the petroleum underground storage tank linked deposit program provided for in sections 3737.95 to 3737.98 of the Revised Code.

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

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

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

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

(H) "Owner" means:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(3) Tanks used for storing heating fuel for consumptive use on the premises where stored;

(4) Surface impoundments, pits, ponds, or lagoons;

(5) Storm or waste water collection systems;

(6) Flow-through process tanks;

(7) Storage tanks located in underground areas, including, without limitation, basements, cellars, mine workings, drifts, shafts, or tunnels, when the tanks are located on or above the surface of the floor;

(8) Septic tanks;

(9) Liquid traps or associated gathering lines directly related to oil or gas production and gathering operations.

(Q) "Underground storage tank system" means an underground storage tank and the connected underground piping, underground ancillary equipment, and containment system, if any.

(R) "Revenues" means all fees, premiums, and charges paid by owners and operators of petroleum underground storage tanks to the petroleum underground storage tank release compensation board created in section 3737.90 of the Revised Code; proceeds received by the board from any insurance, condemnation, or guaranty; the proceeds of petroleum underground storage tank revenue bonds; and the income and profits from the investment of any such revenues.

(S) "Revenue bonds," unless the context indicates a different meaning or intent, means petroleum underground storage tank revenue bonds and petroleum underground storage tank revenue refunding bonds that are issued by the petroleum underground storage tank release compensation board pursuant to sections 3737.90 to 3737.948 of the Revised Code.

(T) "Class C release" means a release of petroleum occurring or identified from an underground storage tank system subject to sections 3737.87 to 3737.89 of the Revised Code for which the responsible person for the release is specifically determined by the fire marshal not to be a viable person capable of undertaking or completing the corrective actions required under those sections for the release. "Class C release" also includes any release designated as a "class C release" in accordance with rules adopted under section 3737.88 of the Revised Code.

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

(B) Except as otherwise provided in division (C)(2) of this section, beginning July 1, 1994, each person who owns or operates an air contaminant source and who is required to apply for and obtain a Title V permit under section 3704.036 of the Revised Code shall pay the fees set forth in this division. For the purposes of this division, total emissions of air contaminants may be calculated using engineering calculations, emissions factors, material balance calculations, or performance testing procedures, as authorized by the director.

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

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

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

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

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

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

(2) The fees assessed under division (B) of this section do not apply to emissions from any electric generating unit designated as a Phase I unit under Title IV of the federal Clean Air Act prior to calendar year 2000. Those fees shall be assessed on the emissions from such a generating unit commencing in calendar year 2001 based upon the total actual emissions from the generating unit during calendar year 2000 and shall continue to be assessed each subsequent calendar year based on the total actual emissions from the generating unit during the preceding calendar year.

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

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

	1	2
A	Total tons per year of regulated pollutants emitted	Annual fee per facility
B	More than 0, but less than 10	$100
C	10 or more, but less than 50	200
D	50 or more, but less than 100	300
E	100 or more	700

(2)(a) As used in division (D) of this section, "synthetic minor facility" means a facility for which one or more permits to install or permits to operate have been issued for the air contaminant sources at the facility that include terms and conditions that lower the facility's potential to emit air contaminants below the major source thresholds established in rules adopted under section 3704.036 of the Revised Code.

(b) Beginning January 1, 2000, through June 30, 2026, each person who owns or operates a synthetic minor facility shall pay an annual fee based on the sum of the actual annual emissions from the facility of particulate matter, sulfur dioxide, nitrogen dioxide, organic compounds, and lead in accordance with the following schedule:

	1	2
A	Combined total tons	Annual fee per facility

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

(3) The fees assessed under division (D)(1) of this section shall be collected annually no sooner than the fifteenth day of April, commencing in 2005. The fees assessed under division (D)(2) of this section shall be collected no sooner than the fifteenth day of April, commencing in 2000. The fees assessed under division (D) of this section in a calendar year shall be based upon the sum of the actual emissions of those regulated pollutants during the preceding calendar year. For the purpose of division (D) of this section, emissions of air

contaminants may be calculated using engineering calculations, emission factors, material balance calculations, or performance testing procedures, as authorized by the director. The director, by rule, may require persons who are required to pay the fees assessed under division (D) of this section to pay those fees biennially rather than annually.

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

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

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

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

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

(1) Fuel-burning equipment (boilers, furnaces, or process heaters used in the process of burning fuel for the primary purpose of producing heat or power by indirect heat transfer)

	1	2
A	Input capacity (maximum) (million British thermal units per hour)	Permit to install
B	Greater than 0, but less than 10	$200
C	10 or more, but less than 100	400
D	100 or more, but less than 300	1000
E	300 or more, but less than 500	2250
F	500 or more, but less than 1000	3750
G	1000 or more, but less than 5000	6000
H	5000 or more	9000

Units burning exclusively natural gas, number two fuel oil, or both shall be assessed a fee that is one-half the applicable amount shown in division (F)(1) of this section.

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

	1	2
A	Generating capacity (mega watts)	Permit to install

B	0 or more, but less than 10	$25
C	10 or more, but less than 25	150
D	25 or more, but less than 50	300
E	50 or more, but less than 100	500
F	100 or more, but less than 250	1000
G	250 or more	2000

(3) Incinerators

	1	2
A	Input capacity (pounds per hour)	Permit to install
B	0 to 100	$100
C	101 to 500	500
D	501 to 2000	1000
E	2001 to 20,000	1500
F	more than 20,000	3750

(4)(a) Process

	1	2
A	Process weight rate (pounds per hour)	Permit to install
B	0 to 1000	$200

C	1001 to 5000	500
D	5001 to 10,000	750
E	10,001 to 50,000	1000
F	more than 50,000	1250

In any process where process weight rate cannot be ascertained, the minimum fee shall be assessed. A boiler, furnace, combustion turbine, stationary internal combustion engine, or process heater designed to provide direct heat or power to a process not designed to generate electricity shall be assessed a fee established in division (F)(4)(a) of this section. A combustion turbine or stationary internal combustion engine designed to generate electricity shall be assessed a fee established in division (F)(2) of this section.

(b) Notwithstanding division (F)(4)(a) of this section, any person issued a permit to install pursuant to rules adopted under division (F) of section 3704.03 of the Revised Code shall pay the fees set forth in division (F)(4)(c) of this section for a process used in any of the following industries, as identified by the applicable two-digit, three-digit, or four-digit standard industrial classification code according to the Standard Industrial Classification Manual published by the United States office of management and budget in the executive office of the president, 1987, as revised:

Major group 10, metal mining;

Major group 12, coal mining;

Major group 14, mining and quarrying of nonmetallic minerals;

Industry group 204, grain mill products;

2873 Nitrogen fertilizers;

2874 Phosphatic fertilizers;

3281 Cut stone and stone products;

3295 Minerals and earth, ground or otherwise treated;

4221 Grain elevators (storage only);

5159 Farm related raw materials;

5261 Retail nurseries and lawn and garden supply stores.

(c) The fees set forth in the following schedule apply to the issuance of a permit to install pursuant to rules adopted under division (F) of section 3704.03 of the Revised Code for a process identified in division (F)(4)(b) of this section:

	1	2
A	Process weight rate (pounds per hour)	Permit to install
B	0 to 10,000	$200
C	10,001 to 50,000	400
D	50,001 to 100,000	500
E	100,001 to 200,000	600
F	200,001 to 400,000	750
G	400,001 or more	900

(5) Storage tanks

	1	2
A	Gallons (maximum useful capacity)	Permit to install
B	0 to 20,000	$100
C	20,001 to 40,000	150
D	40,001 to 100,000	250
E	100,001 to 500,000	400
F	500,001 or greater	750

(6) Gasoline/fuel dispensing facilities

	1	2
A	For each gasoline/fuel dispensing facility (includes all units at the facility)	Permit to install $100

(7) Dry cleaning facilities

	1	2
A	For each dry cleaning facility (includes all units at the facility)	Permit to install $100

(8) Registration status

	1	2

A	For each source covered by registration status	Permit to install $75

(G) An owner or operator who is responsible for an asbestos demolition or renovation project pursuant to rules adopted under section 3704.03 of the Revised Code shall pay, upon submitting a notification pursuant to rules adopted under that section, the fees set forth in the following schedule:

	1	2
A	Action	Fee
B	Each notification	$75
C	Asbestos removal	$3/unit
D	Asbestos cleanup	$4/cubic yard

For purposes of this division, "unit" means any combination of linear feet or square feet equal to fifty.

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

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

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

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

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

(K)(1) Money received under division (B) of this section shall be deposited in the state treasury to the credit of the Title V clean air fund created in section 3704.035 of the Revised Code. Annually, not more than fifty cents per ton of each fee assessed under division (B) of this section on actual emissions from a source and received by the environmental protection agency pursuant to that division may be transferred by the director using an interstate transfer voucher to the state treasury to the credit of the small business assistance fund created in section 3706.19 of the Revised Code. In addition, annually, the amount of money necessary for the operation of the office of ombudsperson as determined under division (B) of that section shall be transferred to the state treasury to the credit of the small business ombudsperson fund created by that section.

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

(L)(1) A person applying for a plan approval for a wastewater treatment works pursuant to section 6111.44, 6111.45, or 6111.46 of the Revised Code shall pay a nonrefundable fee of one hundred dollars plus sixty-five one-hundredths of one per cent of the estimated project cost through June 30, 2026, and a nonrefundable application fee of one hundred dollars plus two-tenths of one per cent of the estimated project cost on and after July 1, 2026, except that the total fee shall not exceed fifteen thousand dollars through June 30, 2026, and five thousand dollars on and after July 1, 2026. The fee shall be paid at the time the application is submitted.

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

(3)(a)(i) Not later than January 30, 2024, and January 30, 2025, a person holding an NPDES discharge permit issued pursuant to Chapter 6111. of the Revised Code with an average daily discharge flow of five thousand gallons or more shall pay a nonrefundable annual discharge fee. Any person who fails to pay the fee at that time shall pay an additional amount that equals ten per cent of the required annual discharge fee.

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

(iii) The annual discharge fee established in division (L)(3)(a)(i) of this section, except for the surcharge applicable to certain industrial facilities pursuant to division (L)(3)(c) of this section, shall be based upon the average daily discharge flow in gallons per day calculated using first day of May through thirty-first day of October flow data for the period two years prior to the date on which the fee is due. In the case of NPDES discharge permits for new sources, the fee shall be calculated using the average daily design flow of the facility until actual average daily discharge flow values are available for the time period specified in division (L)(3)(a)(iii) of this section. The annual discharge fee may be prorated for a new source as described in division (L)(3)(a)(ii) of this section.

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

	1	2
A	Average daily discharge flow	Fee due by January 30, 2024, and January 30, 2025
B	5,000 to 49,999	$200
C	50,000 to 100,000	500
D	100,001 to 250,000	1,050

E	250,001 to 1,000,000	2,600
F	1,000,001 to 5,000,000	5,200
G	5,000,001 to 10,000,000	10,350
H	10,000,001 to 20,000,000	15,550
I	20,000,001 to 50,000,000	25,900
J	50,000,001 to 100,000,000	41,400
K	100,000,001 or more	62,100

(ii) Public dischargers owning or operating two or more publicly owned treatment works serving the same political subdivision, as "treatment works" is defined in section 6111.01 of the Revised Code, and that serve exclusively political subdivisions having a population of fewer than one hundred thousand persons shall pay an annual discharge fee under division (L)(3)(b)(i) of this section that is based on the combined average daily discharge flow of the treatment works.

(c)(i) An NPDES permit holder that is an industrial discharger, other than a coal mining operator identified by P in the third character of the permittee's NPDES permit number, shall pay the fee specified in the following schedule:

	1	2
A	Average daily discharge flow	Fee due by January 30, 2024, and January 30, 2025
B	5,000 to 49,999	$250

C	50,000 to 250,000	1,200
D	250,001 to 1,000,000	2,950
E	1,000,001 to 5,000,000	5,850
F	5,000,001 to 10,000,000	8,800
G	10,000,001 to 20,000,000	11,700
H	20,000,001 to 100,000,000	14,050
I	100,000,001 to 250,000,000	16,400
J	250,000,001 or more	18,700

(ii) In addition to the fee specified in the above schedule, an NPDES permit holder that is an industrial discharger classified as a major discharger during all or part of the annual discharge fee billing year specified in division (L)(3)(a)(ii) of this section shall pay a nonrefundable annual surcharge of seven thousand five hundred dollars not later than January 30, 2024, and not later than January 30, 2025. Any person who fails to pay the surcharge at that time shall pay an additional amount that equals ten per cent of the amount of the surcharge.

(d) Notwithstanding divisions (L)(3)(b) and (c) of this section, a public discharger, that is not a separate municipal storm sewer system, identified by I in the third character of the permittee's NPDES permit number and an industrial discharger identified by I, J, L, V, W, X, Y, or Z in the third character of the permittee's NPDES permit number shall pay a nonrefundable annual discharge fee of one hundred eighty dollars not later than January 30, 2024, and not later than January 30, 2025. Any person who fails to pay the fee at that time shall pay an additional amount that equals ten per cent of the required fee.

(4) Each person obtaining an NPDES permit for municipal storm water discharge shall pay a nonrefundable storm water annual discharge fee of ten dollars per one-tenth of a square mile of area permitted. The fee shall not exceed ten thousand dollars and shall be payable on or before January 30, 2004, and the thirtieth day of January of each year thereafter. Any person who fails to pay the fee on the date specified in division (L)(4) of this section shall pay an additional amount per year equal to ten per cent of the annual fee that is unpaid.

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

(6) As used in this section:

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

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

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

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

(M) Through June 30, 2026, a person applying for a license or license renewal to operate a public water system under section 6109.21 of the Revised Code shall pay the appropriate fee established under this division at the time of application to the director. Any person who fails to pay the fee at that time shall pay an additional amount that equals ten per cent of the required fee. The director shall transmit all moneys collected under this division to the treasurer of state for deposit into the drinking water protection fund created in section 6109.30 of the Revised Code.

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

(1) For the initial license required under section 6109.21 of the Revised Code for any public water system that is a community water system as defined in section 6109.01 of the Revised Code, and for each license renewal required for such a system prior to January 31, 2026, the fee is:

	1	2
A	Number of service connections	Fee amount
B	Not more than 49	$112

C	50 to 99	176
D	Number of service connections	Average cost per connection
E	100 to 2,499	$1.92
F	2,500 to 4,999	1.48
G	5,000 to 7,499	1.42
H	7,500 to 9,999	1.34
I	10,000 to 14,999	1.16
J	15,000 to 24,999	1.10
K	25,000 to 49,999	1.04
L	50,000 to 99,999	.92
M	100,000 to 149,999	.86
N	150,000 to 199,999	.80
O	200,000 or more	.76

A public water system may determine how it will pay the total amount of the fee calculated under division (M)(1) of this section, including the assessment of additional user fees that may be assessed on a volumetric basis.

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

(2) For the initial license required under section 6109.21 of the Revised Code for any public water system that is not a community water system and serves a nontransient population, and for each license renewal required for such a system prior to January 31, 2026, the fee is:

	1	2
A	Population served	Fee amount
B	Fewer than 150	$112
C	150 to 299	176
D	300 to 749	384
E	750 to 1,499	628
F	1,500 to 2,999	1,268
G	3,000 to 7,499	2,816
H	7,500 to 14,999	5,510
I	15,000 to 22,499	9,048
J	22,500 to 29,999	12,430
K	30,000 or more	16,820

As used in division (M)(2) of this section, "population served" means the total number of individuals having access to the water supply during a twenty-four-hour period for at least sixty days during any calendar year. In the absence of a specific population count, that number shall be calculated at the rate of three individuals per service connection.

(3) For the initial license required under section 6109.21 of the Revised Code for any public water system that is not a community water system and serves a transient population, and for each license renewal required for such a system prior to January 31, 2026, the fee is:

	1	2
A	Number of wells or sources, other than surface water, supplying system	Fee amount
B	1	$112
C	2	112
D	3	176
E	4	278
F	5	568
G	System designated as using a surface water source	792

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

(4) A public water system designated as using a surface water source shall pay a fee of seven hundred ninety-two dollars

or the amount calculated under division (M)(1) or (2) of this section, whichever is greater.

(5) An applicant for an initial license who is proposing to operate a new public water supply system shall submit a fee that equals a prorated amount of the appropriate fee for the remainder of the licensing year.

(N)(1) A person applying for a plan approval for a public water supply system under section 6109.07 of the Revised Code shall pay a fee of one hundred fifty dollars plus thirty-five hundredths of one per cent of the estimated project cost, except that the total fee shall not exceed twenty thousand dollars through June 30, 2026, and fifteen thousand dollars on and after July 1, 2026. The fee shall be paid at the time the application is submitted.

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

(3) Through June 30, 2026, the following fee, on a per survey basis, shall be charged any person for services rendered by the state in the evaluation of laboratories and laboratory personnel for compliance with accepted analytical techniques and procedures established pursuant to Chapter 6109. of the Revised Code for determining the qualitative characteristics of water:

	1	2
A	microbiological	
B	MMO-MUG	$2,000
C	MF	2,100
D	MMO-MUG and MF	2,550
E	organic chemical	5,400
F	trace metals	5,400
G	standard chemistry	2,800
H	limited chemistry	1,550

On and after July 1, 2026, the following fee, on a per survey basis, shall be charged any such person:

	1	2
A	microbiological	$1,650
B	organic chemicals	3,500
C	trace metals	3,500
D	standard chemistry	1,800
E	limited chemistry	1,000

The fee for those services shall be paid at the time the request for the survey is made. Through June 30, 2026, an individual laboratory shall not be assessed a fee under this division more than once in any three-year period unless the person requests the addition of analytical methods or analysts, in which case the person shall pay five hundred dollars for each additional survey requested.

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

(a) "MF" means membrane filtration.

(b) "MMO" means minimal medium ONPG.

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

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

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

(O) Any person applying to the director to take an examination for certification as an operator of a water supply system or wastewater system under Chapter 6109. or 6111. of the Revised Code that is administered by the director, at the time the application is submitted, shall pay a fee in accordance with the following schedule through November 30, 2026:

	1	2
A	Class A operator	$80
B	Class I operator	105
C	Class II operator	120
D	Class III operator	130

E	Class IV operator	145

On and after December 1, 2026, the applicant shall pay a fee in accordance with the following schedule:

	1	2
A	Class A operator	$50
B	Class I operator	70
C	Class II operator	80
D	Class III operator	90
E	Class IV operator	100

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

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

	1	2
A	Class A operator	$25
B	Class I operator	35
C	Class II operator	45

D	Class III operator	55
E	Class IV operator	65

If a certification renewal fee is received by the director more than thirty days, but not more than one year, after the expiration date of the certification, the person shall pay a certification renewal fee in accordance with the following schedule:

	1	2
A	Class A operator	$45
B	Class I operator	55
C	Class II operator	65
D	Class III operator	75
E	Class IV operator	85

A person who requests a replacement certificate shall pay a fee of twenty-five dollars at the time the request is made.

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

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

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

(Q) Except as otherwise provided in division (R) of this section, a person issued a permit by the director for a new solid waste disposal facility other than an incineration or composting facility, a new infectious waste treatment facility other than an incineration facility, or a modification of such an existing facility that includes an increase in the total disposal or treatment capacity of the facility pursuant to Chapter 3734. of the Revised Code shall pay a fee of ten dollars per thousand cubic yards of disposal or treatment capacity, or one thousand dollars, whichever is greater, except that the total fee for any such permit shall not exceed eighty thousand dollars. A person issued a modification of a permit for a solid waste disposal facility or an infectious waste treatment facility that does not involve an increase in the total disposal or treatment capacity of the facility shall pay a fee of one thousand dollars. A person issued a permit to install a new, or modify an existing, solid waste transfer facility under that chapter shall pay a fee of two thousand five hundred dollars. A person issued a permit to install a new or to modify an existing solid waste incineration or composting facility, or an existing infectious waste treatment facility using incineration as its principal method of treatment, under that chapter shall pay a fee of one thousand dollars. The increases in the permit fees under this division resulting from the amendments made by Amended Substitute House Bill 592 of the 117th general assembly do not apply to any person who submitted an application for a permit to install a new, or modify an existing, solid waste disposal facility under that chapter prior to September 1, 1987; any such person shall pay the permit fee established in this division as it existed prior to June 24, 1988. In addition to the applicable permit fee under this division, a person issued a permit to install or modify a solid waste facility or an infectious waste treatment facility under that chapter who fails to pay the permit fee to the director in compliance with division (V) of this section shall pay an additional ten per cent of the amount of the fee for each week that the permit fee is late.

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

(R)(1) A person issued a registration certificate for a scrap tire collection facility under section 3734.75 of the

Revised Code shall pay a fee of two hundred dollars, except that if the facility is owned or operated by a motor vehicle salvage dealer licensed under Chapter 4738. of the Revised Code, the person shall pay a fee of twenty-five dollars.

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

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

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

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

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

(7) In addition to the applicable registration certificate

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

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

(S)(1)(a) Except as otherwise provided, any person applying for a permit, variance, or plan approval under Chapter 6109. or 6111. of the Revised Code shall pay a nonrefundable application fee of one hundred dollars at the time the application is submitted through June 30, 2026, and a nonrefundable application fee of fifteen dollars at the time the application is submitted on and after July 1, 2026.

(b)(i) Except as otherwise provided in divisions (S)(1)(b)(iii) and (iv) of this section, through June 30, 2026, any person applying for an NPDES permit under Chapter 6111. of the Revised Code shall pay a nonrefundable application fee of two hundred dollars at the time of application for the permit. On and after July 1, 2026, such a person shall pay a nonrefundable application fee of fifteen dollars at the time of application.

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

	1	2
A	Design flow discharge (gallons per day)	Fee
B	0 to 1,000	$0
C	1,001 to 5,000	100
D	5,001 to 50,000	200
E	50,001 to 100,000	300
F	100,001 to 300,000	525
G	over 300,000	750

(iii) Notwithstanding divisions (S)(1)(b)(i) and (ii) of this section, the application and design flow discharge fee for an NPDES permit for a public discharger identified by the letter I in the third character of the NPDES permit number shall not exceed nine hundred fifty dollars.

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

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

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

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

(e) The director shall transmit all moneys collected under division (S)(1) of this section pursuant to Chapter 6111. of the Revised Code and under division (S)(2) of this section to the treasurer of state for deposit into the surface water protection fund created in section 6111.038 of the Revised Code.

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

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

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

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

The director shall transmit all moneys collected under rules adopted under division (T)(1) of this section pursuant to Chapter 6109. of the Revised Code to the treasurer of state for deposit into the drinking water protection fund created in section 6109.30 of the Revised Code.

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

(2) Exempt the state and political subdivisions thereof, including education facilities or medical facilities owned by

the state or a political subdivision, or any person exempted from taxation by section 5709.07 or 5709.12 of the Revised Code, from any fee required by this section;

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

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

(U) When the director reasonably demonstrates that the direct cost to the state associated with the issuance of a permit, license, variance, plan approval, or certification exceeds the fee for the issuance or review specified by this section, the director may condition the issuance or review on the payment by the person receiving the issuance or review of, in addition to the fee specified by this section, the amount, or any portion thereof, in excess of the fee specified under this section. The director shall not so condition issuances for which a fee is prescribed in division (S)(1)(b)(iii) of this section.

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

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

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

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

(2) "Title V permit program" means the following activities as necessary to meet the requirements of Title V of the federal Clean Air Act and 40 C.F.R. part 70, including at least:

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

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

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

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

(e) Emission and ambient monitoring;

(f) Modeling, analyses, or demonstrations;

(g) Preparing inventories and tracking emissions;

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

(3) "Organic compound" means any chemical compound of carbon, excluding carbon monoxide, carbon dioxide, carbonic acid, metallic carbides or carbonates, and ammonium carbonate.

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

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

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

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

(ii) A sewage sludge facility that treats or disposes of exceptional quality sludge shall not be required to pay the annual sludge fee for treatment or disposal in this state of exceptional quality sludge generated outside of this state and contained in bags or other containers not greater than one hundred pounds in capacity.

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

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

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

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

(3) No sewage sludge facility required to pay the annual sludge fee shall be required to pay more than the maximum annual fee for each disposal method that the sewage sludge facility uses. The maximum annual fee does not include the additional amount that may be charged under division (Y)(5) of this section for late payment of the annual sludge fee. The maximum annual fee for the following methods of disposal of sewage sludge is as follows:

(a) Incineration: five thousand dollars;

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

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

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

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

(5) Not later than the first day of April of the calendar year following March 17, 2000, and each first day of April thereafter, the director shall issue invoices to persons who are required to pay the annual sludge fee. The invoice shall identify the nature and amount of the annual sludge fee assessed and state the first day of May as the deadline for receipt by the director of objections regarding the amount of the fee and the first day of July as the deadline for payment of the fee.

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

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

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

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

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

(7) Beginning in fiscal year 2001, and every two years thereafter, the director shall review the total amount of moneys generated by the annual sludge fees to determine if that amount exceeded six hundred thousand dollars in either of the two preceding fiscal years. If the total amount of moneys in the fund exceeded six hundred thousand dollars in either fiscal

year, the director, after review of the fee structure and consultation with affected persons, shall issue an order reducing the amount of the fees levied under division (Y) of this section so that the estimated amount of moneys resulting from the fees will not exceed six hundred thousand dollars in any fiscal year.

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

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

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

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

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

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

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

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

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

(iv) Does not exceed the concentration limitations for metals listed in table three of 40 C.F.R. 503.13.

(d) "Treatment" means the preparation of sewage sludge for final use or disposal and includes, but is not limited to, thickening, stabilization, and dewatering of sewage sludge.

(e) "Disposal" means the final use of sewage sludge, including, but not limited to, land application, land reclamation, surface disposal, or disposal in a landfill or an incinerator.

(f) "Land application" means the spraying or spreading of sewage sludge onto the land surface, the injection of sewage sludge below the land surface, or the incorporation of sewage sludge into the soil for the purposes of conditioning the soil or fertilizing crops or vegetation grown in the soil.

(g) "Land reclamation" means the returning of disturbed land to productive use.

(h) "Surface disposal" means the placement of sludge on an area of land for disposal, including, but not limited to, monofills, surface impoundments, lagoons, waste piles, or dedicated disposal sites.

(i) "Incinerator" means an entity that disposes of sewage sludge through the combustion of organic matter and inorganic matter in sewage sludge by high temperatures in an enclosed device.

(j) "Incineration facility" includes all incinerators owned or operated by the same entity and located on a contiguous tract of land. Areas of land are considered to be contiguous even if they are separated by a public road or highway.

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

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

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

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

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

(2)(a) "Public nuisance" means a building that is a menace to the public health, welfare, or safety; that is structurally unsafe, unsanitary, or not provided with adequate safe egress; that constitutes a fire hazard, is otherwise dangerous to human life, or is otherwise no longer fit and habitable; or that, in relation to its existing use, constitutes a hazard to the public health, welfare, or safety by reason of inadequate maintenance, dilapidation, obsolescence, or abandonment.

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

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

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

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

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

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

(vi) The common areas are structurally sound, secure, and functionally adequate for the purposes intended. The basement, garage, carport, restrooms, closets, utility, mechanical, community rooms, child care rooms, halls, corridors, stairs, kitchens, laundry rooms, office, porch, patio, balcony, and trash collection areas are free of health and safety hazards, operable, and in good repair. All common area ceilings, doors, floors, HVAC, lighting, smoke detectors, stairs, walls, and windows, to the extent applicable, are free of health and safety hazards, operable, and in good repair, as defined in 24 C.F.R. 5.703(e);

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

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

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

(5) "Neighbor" means any owner of property, including, but not limited to, any person who is purchasing property by land installment contract or under a duly executed purchase contract, that is located within five hundred feet of any property that becomes subject to the jurisdiction of a court pursuant to this section, and any occupant of a building that is so located.

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

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

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

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

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

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

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

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

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

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

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

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

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

(B)(1)(a) In any civil action to enforce any local building, housing, air pollution, sanitation, health, fire, zoning, or safety code, ordinance, resolution, or regulation applicable to buildings, that is commenced in a court of common pleas, municipal court, housing or environmental division of a municipal court, or county court, or in any civil action for abatement commenced in a court of common pleas, municipal court, housing or environmental division of a municipal court, or county court, by a municipal corporation or township in which the building involved is located, by a community improvement corporation, by any neighbor, tenant, or by a nonprofit corporation that is duly organized and has as one of its goals the improvement of housing conditions in the county or municipal corporation in which the building involved is located, if a building is alleged to be a public nuisance, the municipal corporation, township, community improvement corporation, neighbor, tenant, or nonprofit corporation may apply in its complaint for an injunction or other order as described in division (C)(1) of this section, or for the relief described in division (C)(2) of this section, including, if necessary, the appointment of a receiver as described in divisions (C)(2) and (3) of this section, or for both such an injunction or other order and such relief. The municipal corporation, township, community improvement corporation, neighbor, tenant, or nonprofit corporation commencing the action is not liable for the costs, expenses, and fees of any receiver appointed pursuant to divisions (C)(2) and (3) of this section.

(b) Prior to commencing a civil action for abatement when the property alleged to be a public nuisance is subsidized housing, the municipal corporation, township, community improvement corporation, neighbor, tenant, or nonprofit corporation commencing the action shall provide the landlord of that property with written notice that specifies one or more defective conditions that constitute a public nuisance as that term applies to subsidized housing and states that if the landlord fails to remedy the condition within sixty days of the service of the notice, a claim pursuant to this section may be brought on the basis that the property constitutes a public nuisance in subsidized housing. Any party authorized to bring an action against the landlord shall make reasonable attempts to serve the notice in the manner prescribed in the Rules of Civil Procedure to the landlord or the landlord's agent for the property at the property's management office, or at the place where the tenants normally pay or send rent. If the landlord is not the owner of record, the party bringing the action shall make a reasonable attempt to serve the owner. If the owner does not receive service the person bringing the action shall certify the attempts to serve the owner.

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

(b) The judge in a civil action described in division (B)(1) of this section shall conduct a hearing at least twenty-eight days after the owner of the building and the other interested parties have been served with a copy of the complaint and the notice of the date and time of the hearing in accordance with division (B)(2)(a) of this section. The purpose of this hearing is for the judge to make a determination regarding the requested relief described in divisions (C)(1) and (2) of this section including, if necessary, the appointment of a receiver as described in divisions (C)(2) and (3) of this section, and any other requested relief.

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

(C)(1) If the judge in a civil action described in division (B)(1) of this section finds at the hearing required by division (B)(2) of this section that the building involved is a public nuisance, if the judge additionally determines that the owner of the building previously has not been afforded a reasonable opportunity to abate the public nuisance or has been afforded such an opportunity and has not refused or failed to abate the public nuisance, and if the complaint of the municipal corporation, township, community improvement corporation, neighbor, tenant, or nonprofit corporation commencing the action requested the issuance of an injunction as described in this division, then the judge may issue an injunction requiring the owner of the building to abate the public nuisance or issue any other order that the judge considers necessary or appropriate to cause the abatement of the public nuisance. If an injunction is issued pursuant to this division, the owner of the building involved shall be given no more than thirty days from the date of the entry of the judge's order to comply with the injunction, unless the judge, for good cause shown, extends the time for compliance.

(2) If the judge in a civil action described in division (B)(1) of this section finds at the hearing required by division (B)(2) of this section that the building involved is a public

nuisance, if the judge additionally determines that the owner of the building previously has been afforded a reasonable opportunity to abate the public nuisance and has refused or failed to do so, and if the complaint of the municipal corporation, township, community improvement corporation, neighbor, tenant, or nonprofit corporation commencing the action requested relief as described in this division, then the judge shall offer any mortgagee, lienholder, or other interested party associated with the property on which the building is located, in the order of the priority of interest in title, the opportunity to undertake the work and to furnish the materials necessary to abate the public nuisance. Prior to selecting any interested party, the judge shall require the interested party to demonstrate the ability to promptly undertake the work and furnish the materials required, to provide the judge with a viable financial and construction plan for the rehabilitation of the building as described in division (D) of this section, and to post security for the performance of the work and the furnishing of the materials.

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

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

(b) To be eligible for appointment as a receiver, no part of the net earnings of a nonprofit corporation shall inure to the benefit of any private shareholder or individual. Membership on the board of trustees of a nonprofit corporation appointed as a receiver does not constitute the holding of a public office or employment within the meaning of sections 731.02 and 731.12 or any other section of the Revised Code and does not constitute a direct or indirect interest in a contract or expenditure of money by any municipal corporation. A member of a board of trustees of a nonprofit corporation appointed as a receiver shall not be disqualified from holding any public office or employment, and shall not forfeit any public office or employment, by reason of membership on the board of trustees, notwithstanding any law to the contrary.

(D) Prior to ordering any work to be undertaken, or the furnishing of any materials, to abate a public nuisance under this section, the judge in a civil action described in division

(B)(1) of this section shall review the submitted financial and construction plan for the rehabilitation of the building involved and, if it specifies all of the following, shall approve that plan:

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

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

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

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

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

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

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

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

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

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

(4) Perform or enter into contracts for the performance of all work and the furnishing of materials necessary to abate, and obtain financing for the abatement of, the public nuisance;

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

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

(7) Enter into any agreement and do those things necessary

to maintain and preserve the building and the property and comply with all local building, housing, air pollution, sanitation, health, fire, zoning, or safety codes, ordinances, resolutions, and regulations;

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

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

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

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

(12) Any other acts the judge authorizes.

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

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

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

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

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

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

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

(ii) The recordation of a certified copy of the judgment entry and a sufficient description of the property on which the building is located, or, in the case of a mortgage, the recordation of the mortgage, a certified copy of the judgment entry, and such a description, with the county recorder of the county in which the property is located within sixty days after the date of the entry of the judgment.

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

(I)(1) If a receiver appointed pursuant to divisions (C)

(2) and (3) of this section files with the judge in the civil action described in division (B)(1) of this section a report indicating that the public nuisance has been abated, if the judge confirms that the receiver has abated the public nuisance, and if the receiver or any interested party requests the judge to enter an order directing the receiver to sell the building and the property on which it is located, the judge may enter that order after holding a hearing as described in division (I)(2) of this section and otherwise complying with that division.

(2)(a) The receiver or interested party requesting an order as described in division (I)(1) of this section shall cause a notice of the date and time of a hearing on the request to be served on the owner of the building involved and all other interested parties in accordance with division (B)(2)(a) of this section. The judge in the civil action described in division (B)(1) of this section shall conduct the scheduled hearing. At the hearing, if the owner or any interested party objects to the sale of the building and the property, the burden of proof shall be upon the objecting person to establish, by a preponderance of the evidence, that the benefits of not selling the building and the property outweigh the benefits of selling them. The objecting person must satisfy all liens created under division (H) of this section in order to sustain the person's burden of proof. If the judge determines that there is no objecting person, or if the judge determines that there is one or more objecting persons but no objecting person has sustained the burden of proof specified in this division, the judge may enter an order directing the receiver to offer the building and the property for sale upon terms and conditions that the judge shall specify.

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

(3) If a sale of a building and the property on which it is located is ordered pursuant to divisions (I)(1) and (2) of this section and if the sale occurs in accordance with the terms and conditions specified by the judge in the judge's order of sale, then the receiver shall distribute the proceeds of the sale and the balance of any funds that the receiver may possess, after the payment of the costs of the sale, in the following order of priority and in the described manner:

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

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

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

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

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

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

of the receiver, the judge may terminate the receivership.

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

(a) The public nuisance has been abated;

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

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

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

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

(L)(1) Nothing in this section shall be construed as a limitation upon the powers granted to a court of common pleas, a municipal court or a housing or environmental division of a municipal court under Chapter 1901. of the Revised Code, or a county court under Chapter 1907. of the Revised Code.

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

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

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

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

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

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

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

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

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

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

(B) Lands, houses, and other buildings belonging to a county, township, or municipal corporation and used exclusively for the accommodation or support of the poor, or leased to the state or any political subdivision for public purposes shall be exempt from taxation. Real and tangible personal property belonging to institutions that is used exclusively for charitable purposes shall be exempt from taxation, including real property belonging to an institution that is a nonprofit corporation that receives a grant under the Thomas Alva Edison grant program authorized by division (C) of section 122.33 of the Revised Code at any time during the tax year and being held for leasing or resale to others. If, at any time during a tax year for which such property is exempted from taxation, the corporation ceases to qualify for such a grant, the director of development shall notify the tax commissioner, and the tax commissioner shall cause the property to be restored to the tax list beginning with the following tax year. All property owned and used by a nonprofit organization exclusively for a home for the aged, as defined in section 5701.13 of the Revised Code, also shall be exempt from taxation.

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

(2) Independent living facilities are exempt from taxation if they are operated in conjunction with or at the same site as a home for the aged described in division (B)(2) of section 5701.13 of the Revised Code; operated by a corporation, association, or trust described in division (B)(1)(b) of that section; operated exclusively for the benefit of members of the corporation, association, or trust who are retired, aged, or infirm; and provided to those members without charge in consideration of their service, without compensation, to a charitable, religious, fraternal, or educational institution. For the purposes of division (C)(2) of this section, "compensation" does not include furnishing room and board, clothing, health care, or other necessities, or stipends or other de minimis payments to defray the cost thereof.

(D)(1) A private corporation established under federal law, as defined in 36 U.S.C. 1101, Pub. L. No. 102-199, 105 Stat. 1629, as amended, the objects of which include encouraging the advancement of science generally, or of a particular branch of science, the promotion of scientific research, the improvement of the qualifications and usefulness of scientists, or the increase and diffusion of scientific knowledge is conclusively presumed to be a charitable or educational institution. A private corporation established as a nonprofit corporation under the laws of a state that is exempt from federal income taxation under section 501(c)(3) of the Internal

Revenue Code of 1986, 100 Stat. 2085, 26 U.S.C.A. 1, as amended, and that has as its principal purpose one or more of the foregoing objects also is conclusively presumed to be a charitable or educational institution.

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

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

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

The charge constitutes a lien of the state upon such property as of the first day of January of the tax year in which the charge is levied and continues until discharged as provided by law. The charge may also be remitted for all or any portion of such property that the tax commissioner determines is entitled to exemption from real property taxation for the year such property is restored to the tax list under any provision of the Revised Code, other than sections 725.02, 1728.10, 3735.67, 5709.40, 5709.41, 5709.45, 5709.62, 5709.63, 5709.71, 5709.73, 5709.78, and 5709.84, upon an application for exemption covering the year such property is restored to the tax list filed under section 5715.27 of the Revised Code.

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

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

Upon transferring the title to another person, the organization shall file with the county auditor an affidavit affirming that the title was transferred to a qualified low-income family or that the title was not transferred to a qualified low-income family, as the case may be; if the title was transferred to a qualified low-income family, the affidavit shall identify the transferee by name. If the organization transfers title to the property to anyone other than a qualified low-income family, the exemption, if it has not previously expired, shall terminate, and the property shall be restored to the tax list for the year following the year of the transfer and a charge shall be levied against the property in an amount equal to the amount of additional taxes that would have been levied if such property had not been exempt from taxation. The charge constitutes a lien of the state upon such property as of the first day of January of the tax year in which the charge is levied and continues until discharged as provided by law.

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

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

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

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

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

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

In lieu of the application for exemption otherwise required to be filed as required under section 5715.27 of the

Revised Code, a county land reutilization corporation holding the property shall, upon the request of any county or state agency, submit its articles of incorporation substantiating its status as a county land reutilization corporation.

(3) An exemption authorized under division (F)(1) or (2) of this section shall commence on the day the title to the property is transferred to the county land reutilization corporation or electing subdivision and shall continue while title is held by the corporation or subdivision. The exemption shall end on the last day of the tax year in which title is transferred from the corporation or subdivision to an owner whose use of the property does not qualify for an exemption pursuant to division (F)(1) or (2) of this section. If the title to the property is transferred to the corporation and from the corporation, or to the subdivision and from the subdivision, in the same tax year, the exemption shall continue to the end of that tax year. Upon the commencement of an exemption authorized under division (F)(1) or (2) of this section, the entire amount of taxes that are a lien but not yet determined, assessed, and levied for the tax year in which title is transferred to the corporation or subdivision shall be remitted by the county auditor.

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

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

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

The resolution shall both:

(1) Specify the percentage of the real property's value to be exempted and the term of the exemption;

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

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

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

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

(D) A county land reutilization corporation may request, in writing, that the board of county commissioners rescind a resolution adopted under division (A) of this section. Upon receipt of that request, the board of county commissioners shall, by resolution adopted within sixty days after receiving that request, rescind the resolution adopted under division (A) of this section. The rescinding resolution shall specify whether the rescission applies only to real property conveyed after the effective date of the rescinding resolution or if it also rescinds previously granted exemptions. No exemption granted under this section shall be rescinded before the end of the tax year that includes the effective date of the rescinding resolution.

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

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

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

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

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

(D) For the purposes of this section, a "minimum service payment obligation" is an obligation, including a contingent obligation, for a property owner to make a payment to a county, township, or municipal corporation pursuant to an agreement between the property owner and the county, township, or municipal corporation to ensure sufficient funds to finance the expenditures authorized under sections 725.04, 1728.11, 1728.111, 5709.40 to 5709.43, 5709.45 to 5709.47, 5709.73 to 5709.75, or 5709.77 to 5709.81 of the Revised Code. "Minimum service payment obligation" does not include service payments in lieu of taxes required under section 725.04, 5709.42, 5709.46, 5709.74, or 5709.79 of the Revised Code or service charges in lieu of taxes required under section 1728.11 or 1728.111 of the Revised Code.

Sec. 5709.911. (A)(1) A municipal corporation, township, or county that has enacted an ordinance or resolution under section 5709.40, 5709.41, 5709.45, 5709.58, 5709.73, or 5709.78

of the Revised Code or that has entered into an agreement referred to in section 725.02 or 1728.07 of the Revised Code may file an application for exemption under those sections in the same manner as other real property tax exemptions, notwithstanding the indication in division (A) of section 5715.27 of the Revised Code that the owner of the property may file the application. An application for exemption may not be filed by a municipal corporation, township, or county for an exemption of a parcel under section 5709.40, 5709.73, or 5709.78 of the Revised Code if the property owner excludes the property from such exemption as provided in that section.

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

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

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

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

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

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

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

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

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

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

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

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

Sec. 5715.02. The county treasurer, county auditor, and a member of the board of county commissioners selected by the board of county commissioners shall constitute the county board of revision, or they may provide for one or more hearing boards when they deem the creation of such to be necessary to the expeditious hearing of valuation complaints. Each such official may appoint one qualified employee from the official's office to serve in the official's place and stead on each such board for the purpose of hearing complaints as to the value of real property only, each such hearing board has the same authority to hear and decide complaints and sign the journal as the board of revision, and shall proceed in the manner provided for the board of revision by sections 5715.08 to 5715.20 of the Revised Code.

Any decision by a hearing board shall be the decision of the board of revision.

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

A member of the county board of revision who is also a member of the board of directors of a county land reutilization corporation, or who is also a member of the board of county commissioners of a county that is an electing subdivision as defined in section 5722.01 of the Revised Code, shall not participate in or render a decision on any case concerning the value of real property owned by the county land reutilization corporation or electing subdivision. Each such member shall appoint a county official who is not a member of the board of directors of the county land reutilization corporation or a member of the board of county commissioners of that electing subdivision, as applicable, to serve in the member's place and stead for the purpose of participating in and rendering a decision on such a complaint.

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

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

(1) "Delinquent lands" means all lands, including lands that are unimproved by any dwelling, upon which delinquent taxes, as defined in section 323.01 of the Revised Code, remain unpaid at the time a settlement is made between the county

treasurer and auditor pursuant to division (C) of section 321.24 of the Revised Code.

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

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

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

Sec. 5721.02. The office of the county treasurer shall be kept open to receive the payment of delinquent real property taxes, from the date of the delivery of the delinquent land duplicate provided for in section 5721.011 of the Revised Code, until the final publication of the delinquent tax list ~~and the delinquent vacant land tax list~~ as provided in section 5721.03 of the Revised Code, in order that the name of any taxpayer appearing on ~~either~~ the list, who prior to seven days before the first publication of that list pays the delinquent taxes in full, may be stricken from that list and in order that the name of each person appearing on ~~either~~ the list, who prior to seven days before the publication of that list enters into a delinquent tax contract under section 323.31 of the Revised Code to pay the delinquent taxes in installments, may be stricken from that list or an asterisk may be entered in the margin next to the person's name. If payment in full is made subsequent to the first publication and prior to seven days before the second publication of ~~either~~ the list, the name of the taxpayer shall be eliminated from the second publication.

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

The delinquent tax list~~, and the delinquent vacant land tax list if one is compiled,~~ shall contain all of the information included on the delinquent land list, except that, if the auditor's records show that the name of the person in whose name the property currently is listed is not the name that appears on the delinquent land list, the name used in the delinquent tax list ~~or the delinquent vacant land tax list~~ shall be the name of the person the auditor's records show as the person in whose name the property currently is listed.

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

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

(B)(1) The auditor shall cause the delinquent tax list ~~and the delinquent vacant land tax list, if one is compiled,~~ to be published twice within sixty days after the delivery of the delinquent land duplicate to the county treasurer. The first publication shall be made in a newspaper of general circulation in the county. The second publication may be made either in a newspaper of general circulation in the county or on a web site maintained or approved by the county. If the second publication is made on such a web site, the auditor shall remove or cause to be removed the list or lists from that web site two weeks after publication.

(2) When publication is made in a newspaper of general circulation in the county, the auditor shall comply with the following requirements:

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

(b) The auditor shall insert display notices of the forthcoming publication of the delinquent tax list ~~and, if it is to be published, the delinquent vacant land tax list~~ once a week for two consecutive weeks in the newspaper. The display notices shall contain the times and methods of payment of taxes provided by law, including information concerning installment payments made in accordance with a written delinquent tax contract. The display notice for the delinquent tax list also shall include a notice that an interest charge will accrue on accounts remaining unpaid after the last day of November unless the taxpayer enters into a written delinquent tax contract to pay such taxes in installments. ~~The display notice for the delinquent vacant land tax list, if it is to be published, also shall include a notice that delinquent vacant lands in the list are lands on which taxes have remained unpaid for one year after being certified delinquent, and that they are subject to foreclosure proceedings as provided in section 323.25, sections 323.65 to 323.79, or section 5721.18 of the Revised Code, or foreclosure and forfeiture proceedings as provided in section 5721.14 of the Revised Code.~~ Each display notice also shall state that the lands are subject to a tax certificate sale under section 5721.32 or 5721.33 of the Revised Code or assignment to a county land reutilization corporation, as the case may be, and shall include any other information that the auditor considers pertinent to the purpose of the notice. The display notices shall be furnished by the auditor to the newspaper selected to publish the lists at least ten days before their first publication.

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

(3) ~~The~~ There shall be attached to the delinquent tax list ~~shall be accompanied by~~ a notice that the delinquent lands will be certified for foreclosure by the auditor unless the taxes, assessments, interest, and penalties due and owing on them are paid. ~~If a delinquent vacant land tax list is to be published,~~

~~it shall be accompanied by a notice that delinquent vacant lands will be certified for foreclosure or foreclosure and forfeiture by the auditor unless the taxes, assessments, interest, and penalties due and owing on them are paid within twenty-eight days after the final publication of the notice.~~

(4) The auditor shall review the first publication of each list for accuracy and completeness and may correct any errors appearing in the list in the second publication.

(5) Nothing in this section prohibits a foreclosure action from being brought against a parcel of land under section 323.25, sections 323.65 to 323.79, or section 5721.18 of the Revised Code before the delinquent tax list ~~or delinquent vacant land tax list~~ that includes the parcel is published pursuant to division (B)(1) of this section if the list is not published within the time prescribed by that division.

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

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

The aggregate amount paid for publication may be apportioned by the county auditor among the taxing districts in which the lands on each list are located in proportion to the amount of delinquent taxes so advertised in such subdivision, or the county auditor may charge the property owner of land on a list a flat fee established under section 319.54 of the Revised Code for the cost of publishing the list and, if the fee is not paid, may place the fee upon the tax duplicate as a lien on the land, to be collected as other taxes. Thereafter, the auditor, in making the auditor's semiannual apportionment of funds, shall retain at each semiannual apportionment one half the amount apportioned to each such taxing district. The amounts retained shall be credited to the general fund of the county until the aggregate of all amounts paid in the first instance out of the treasury have been fully reimbursed.

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

"DELINQUENT LAND TAX NOTICE

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

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

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

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

~~Notice is hereby given that these delinquent vacant lands will be certified for foreclosure or foreclosure and forfeiture by the county auditor pursuant to law unless the whole of the delinquent taxes, assessments, interest, and penalties are paid within twenty-eight days after the final publication of this~~

~~notice. The names of persons who have entered into a written delinquent tax contract with the county treasurer to discharge the delinquency are designated by an asterisk or have been stricken from the list."~~

Sec. 5721.13. (A) One year after certification of a delinquent land list, the county auditor shall make in duplicate a certificate, to be known as a delinquent land tax certificate, of each delinquent tract of land, city or town lot, or part of city or town lot contained in the delinquent land list, upon which the taxes, assessments, charges, interest, and penalties have not been paid, describing each tract of land or city or town lot in the same manner as it is described on the delinquent tax list and the amount of the taxes, assessments, charges, interest, and penalties due and unpaid, and stating that the amount has been certified to the county prosecuting attorney as delinquent. The certificate shall be signed by the auditor or ~~his~~ the auditor's deputy, and the original certificate shall be filed with the prosecuting attorney.

~~(B)(1) Twenty-eight days after the final publication of the delinquent vacant land tax list pursuant to section 5721.03 of the Revised Code if such list was published, the county auditor shall make in duplicate a certificate, to be known as the delinquent vacant land tax certificate, for each tract of land contained in the delinquent vacant land tax list upon which the taxes, assessments, charges, interest, and penalties have not been paid. The certificate shall describe each tract of land in the same manner as it is described in the list and the amount of taxes, assessments, charges, interest, and penalties due and unpaid. The certificate also shall state that the tract of land identified in it has been certified to the county prosecuting attorney for foreclosure as provided in section 323.25 or~~

~~5721.18 of the Revised Code, or for foreclosure and forfeiture as provided in section 5721.14 of the Revised Code. The certificate shall be signed by the auditor or his deputy, and the original certificate shall be filed with the prosecuting attorney.~~

~~(2) The auditor shall determine the fair market value of each tract of land for which he prepares a certificate under division (B)(1) of this section and shall compare that value to the total amount of the delinquent taxes, assessments, charges, interest, and penalties levied against that tract of land. If the auditor determines that the delinquent taxes, assessments, charges, interest, and penalties levied against the tract of land exceed its fair market value, he shall include a statement of that fact and the fair market value of the tract of land in the delinquent vacant land tax certificate.~~

~~(C)~~ (B) In lieu of making a separate delinquent land tax certificate ~~or delinquent vacant land tax certificate~~ for each delinquent tract, lot, or part of lot contained in the delinquent land list ~~and for each tract of delinquent vacant land contained in the delinquent vacant land tax list~~, the county auditor may compile in duplicate a master list of delinquent tracts ~~and a master list of delinquent vacant tracts, each of~~ which contains the same information with respect to each such tract, lot, or part of lot that is required on a delinquent land tax certificate ~~or a delinquent vacant land tax certificate~~. The auditor shall sign ~~each~~ the master list and file ~~each~~ the original list with the county prosecuting attorney.

Sec. 5721.17. (A) Upon the delivery by the county auditor of a delinquent land tax certificate for~~, a delinquent vacant~~

~~land tax certificate for,~~ or a master list of ~~delinquent vacant tracts or~~ delinquent tracts that includes, any property on which is located a building subject to a receivership under section 3767.41 of the Revised Code, the prosecuting attorney may institute a foreclosure proceeding under section 5721.18 of the Revised Code ~~or a foreclosure and forfeiture proceeding under section 5721.14 of the Revised Code~~. The proceeds resulting from the sale of that property pursuant to a foreclosure or forfeiture sale shall be distributed in the order set forth in division (B) ~~(1) or (2)~~ of this section.

(B) ~~(1)~~ In rendering its judgment in a foreclosure proceeding under section 5721.18 of the Revised Code that relates to property as described in division (A) of this section and in ordering the distribution of the proceeds of the resulting foreclosure sale, a court shall comply with sections 5721.18 and 5721.19 of the Revised Code, except that the court shall order that the proceeds of the sale shall be distributed in the following order of priority:

~~(a)~~ (1) First, in satisfaction of any notes issued by the receiver pursuant to division (F) of section 3767.41 of the Revised Code, in their order of priority;

~~(b)~~ (2) Second, any unreimbursed expenses and other amounts paid in accordance with division (F) of section 3767.41 of the Revised Code by the receiver, and the fees of the receiver approved pursuant to division (H)(1) of that section;

~~(c)~~ (3) Third, any remaining proceeds in the order set forth in division (D) of section 5721.19 of the Revised Code.

~~(2) In rendering its judgment in a foreclosure and forfeiture proceeding under section 5721.14 of the Revised Code~~

~~that relates to property as described in division (A) of this section and in ordering the distribution of the proceeds of the resulting forfeiture sale, a court shall comply with sections 5721.14 and 5721.16 and Chapter 5723. of the Revised Code, except that the court shall order that the proceeds of the sale shall be distributed in the following order of priority:~~

~~(a) First, in satisfaction of any notes issued by the receiver pursuant to division (F) of section 3767.41 of the Revised Code, in their order of priority;~~

~~(b) Second, any unreimbursed expenses and other amounts paid in accordance with division (F) of section 3767.41 of the Revised Code by the receiver, and the fees of the receiver approved pursuant to division (H)(1) of that section;~~

~~(c) Third, any remaining proceeds in the order set forth in division (A) of section 5723.18 of the Revised Code.~~

(C) ~~If, after the distribution of available proceeds pursuant to division (B)(1) or (2) of this section, the proceeds from the foreclosure or forfeiture sale are insufficient to pay in full the notes, unreimbursed expenses and other amounts, and fees described in divisions (B)(1)(a) and (b) or (B)(2)(a) and (b) of this section, and the amounts due under division (D) of section 5721.19 or division (A) of section 5723.18 of the Revised Code, the court shall enter a deficiency judgment for the unpaid amount pursuant to section 5721.192 of the Revised Code.~~

~~(D)~~ When property as described in division (A) of this section is the subject of a foreclosure proceeding under section 5721.18 of the Revised Code~~ or a foreclosure and forfeiture proceeding under section 5721.14 of the Revised Code~~, the notice of foreclosure set forth in division (B) of section 5721.181 of the Revised Code and the notice set forth in division (C) of that section~~, the notice of foreclosure and forfeiture set forth in division (B) of section 5721.15 of the Revised Code and the notice set forth in division (C) of that section,~~ and the advertisements for sale set forth in sections 5721.191 and 5723.10 of the Revised Code shall be modified to reflect the provisions of ~~divisions~~ division (B) ~~and (C)~~ of this section.

Sec. 5721.18. The county prosecuting attorney, upon the delivery to the prosecuting attorney by the county auditor of a delinquent land ~~or delinquent vacant land~~ tax certificate, or of a master list of delinquent ~~or delinquent vacant~~ tracts, shall institute a foreclosure proceeding under this section in the name of the county treasurer to foreclose the lien of the state, in any court with jurisdiction~~ or in the county board of revision with jurisdiction pursuant to section 323.66 of the Revised Code~~, unless the taxes, assessments, charges, penalties, and interest are paid prior to the time a complaint is filed, or unless a foreclosure ~~or foreclosure and forfeiture~~ action has been or will be instituted under section 323.25~~,~~ or sections 323.65 to 323.79~~, or section 5721.14~~ of the Revised Code. If the delinquent land ~~or delinquent vacant land~~ tax certificate or the master list of delinquent ~~or delinquent vacant~~ tracts lists minerals or rights to minerals listed pursuant to sections 5713.04, 5713.05, and 5713.06 of the Revised Code, the county prosecuting attorney may institute a foreclosure proceeding in the name of the county treasurer, in any court with jurisdiction, to foreclose the lien of the state against such minerals or rights to minerals, unless the taxes, assessments, charges, penalties, and interest are paid prior to the time the complaint is filed~~, or unless a foreclosure or foreclosure and~~

~~forfeiture action has been or will be instituted under section 323.25, sections 323.65 to 323.79, or section 5721.14 of the Revised Code~~.

Nothing in this section or section 5721.03 of the Revised Code prohibits the prosecuting attorney from instituting a proceeding under this section before the delinquent tax list ~~or delinquent vacant land tax list~~ that includes the parcel is published pursuant to division (B) of section 5721.03 of the Revised Code if the list is not published within the time prescribed by that division. The prosecuting attorney shall prosecute the proceeding to final judgment and satisfaction. Within ten days after obtaining a judgment, the prosecuting attorney shall notify the treasurer in writing that judgment has been rendered. If there is a copy of a written delinquent tax contract attached to the certificate or an asterisk next to an entry on the master list, or if a copy of a delinquent tax contract is received from the auditor prior to the commencement of the proceeding under this section, the prosecuting attorney shall not institute the proceeding under this section, unless the prosecuting attorney receives a certification of the treasurer that the delinquent tax contract has become void.

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

Service shall be complete, if proceeding under division (A)(1) of this section, at the expiration of three weeks after the date of the first publication or, if proceeding under division (A)(2) of this section, the date that is two weeks after the clerk causes the notice to be published on the selected web site. In any proceeding prosecuted under this section, if the prosecuting attorney determines that service upon a defendant may be obtained ultimately only by publication, the prosecuting attorney may cause service to be made simultaneously by certified mail, return receipt requested, ordinary mail, and publication.

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

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

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

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

Any number of parcels may be joined in one action. Each separate parcel included in a complaint shall be given a serial number and shall be separately indexed and docketed by the clerk of the court in a book kept by the clerk for such purpose. A complaint shall contain the permanent parcel number of each parcel included in it, the full street address of the parcel when available, a description of the parcel as set forth in the certificate or master list, the name and address of the last known owner of the parcel if they appear on the general tax list, the name and address of each lienholder and other person with an interest in the parcel identified in the title search relating to the parcel that is required by this division, and the amount of taxes, assessments, charges, penalties, and interest due and unpaid with respect to the parcel. It is sufficient for the treasurer to allege in the complaint that the certificate or master list has been duly filed by the auditor with respect to each parcel listed, that the amount of money with respect to each parcel appearing to be due and unpaid is due and unpaid, and that there is a lien against each parcel, without setting forth any other or special matters. The prayer of the complaint shall be that the court issue an order that the land described in the complaint be sold in the manner provided in section 5721.19 of the Revised Code.

(1) Within thirty days after the filing of a complaint, the clerk of the court in which the complaint was filed shall cause a notice of foreclosure substantially in the form of the notice set forth in division (B) of section 5721.181 of the Revised Code to be published either (a) once a week for three consecutive weeks in a newspaper of general circulation in the county or (b) once in a newspaper of general circulation in the county and, beginning one week thereafter, on a web site of the county or of the court, as selected by the clerk. Publication on the web site shall continue until one year after the date a judgment is rendered under section 5721.19 of the Revised Code with respect to such property. The newspaper shall meet the requirements of section 7.12 of the Revised Code. Any notice published on a web site shall identify the date the notice is first published on that web site. In lieu of the form prescribed in division (B) of section 5721.181 of the Revised Code, the second and third publication of the notice, if proceeding under division (B)(1)(a) of this section, may be abbreviated as authorized under section 7.16 of the Revised Code. In any county that has adopted a permanent parcel number system, the parcel may be described in the notice by parcel number only, instead of also with a complete legal description, if the prosecuting attorney determines that the publication of the complete legal description is not necessary to provide reasonable notice of the foreclosure proceeding to the interested parties. If the complete legal description is not published, the notice shall indicate where the complete legal description may be obtained.

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

Within thirty days after the filing of a complaint and before the date service of process is considered complete under this division, the clerk of the court also shall cause a copy of a notice substantially in the form of the notice set forth in division (C) of section 5721.181 of the Revised Code to be mailed by certified mail, with postage prepaid, to each person named in the complaint as being the last known owner of a parcel included in it, or as being a lienholder or other person with an interest in a parcel included in it. The notice shall be sent to the address of each such person, as set forth in the complaint, and the clerk shall enter the fact of such mailing upon the appearance docket. If the name and address of the last known owner of a parcel included in a complaint is not set forth in it, the auditor shall file an affidavit with the clerk stating that the name and address of the last known owner does not appear on the general tax list.

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

(b)(i) A receiver appointed pursuant to divisions (C)(2) and (3) of section 3767.41 of the Revised Code may file an answer pursuant to division (B)(2)(a) of this section, but is not required to do so as a condition of receiving proceeds in a distribution under division (B)(1) of section 5721.17 of the Revised Code.

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

(3) At the trial of an action in rem under this division, the certificate or master list filed by the auditor with the

prosecuting attorney shall be prima-facie evidence of the amount and validity of the taxes, assessments, charges, penalties, and interest appearing due and unpaid on the parcel to which the certificate or master list relates and their nonpayment. If an answer is properly filed, the court may, in its discretion, and shall, at the request of the person filing the answer, grant a severance of the proceedings as to any parcel described in such answer for purposes of trial or appeal.

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

(1) The prosecuting attorney shall not cause a title search to be conducted for the purpose of identifying any lienholders or other persons with interests in the property subject to foreclosure, except that the prosecuting attorney shall cause a title search to be conducted to identify any receiver's lien.

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

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

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

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

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

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

the receiver approved pursuant to division (H)(1) of that section.

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

Sec. 5721.183. (A) In any foreclosure action instituted pursuant to section 323.25, 323.65 to 323.79, or 5721.18 of the Revised Code in which a county land reutilization corporation, county, municipality, or township determines that the property being foreclosed upon is nonproductive land as defined in section 5722.01 of the Revised Code or abandoned land as defined in section 323.65 of the Revised Code, a county land reutilization corporation, county, municipality, or township may enter in and upon the property, including any buildings or other structures located on the property, for the purpose of inspecting the property. The inspection shall be for the purposes of assessing the property for environmental, health, or safety purposes, or for the presence of nuisance conditions under section 505.86, 505.87, 715.26, 715.261, or 3767.05 of the Revised Code. Such entry into the property may be made by employees or designated agents of the county land reutilization corporation, county, municipality, or township, and does not require a search warrant from any court.

(B)(1) Prior to entering the property pursuant to division (A) of this section, a county land reutilization corporation, county, municipality, or township shall file a notice with the court or board of revision in which the action is pending indicating it has determined that the property is nonproductive land or abandoned land and that it intends to inspect the property. A county land reutilization corporation, county, municipality, or township that files a notice under this division is not required to intervene in the action to which the notice relates but shall file the notice in the same manner as would a party to the action. Upon filing the notice, the county land reutilization corporation, county, municipality, or township shall serve a copy of the notice upon all parties, except any party deemed to be in default under division (D) of section 323.69 of the Revised Code.

(2) Upon the filing and service of such notice under division (B)(1) of this section, entry into or upon the property shall be permitted until any of the following:

(a) The foreclosure action is dismissed.

(b) One or more owners of title of record appear in the foreclosure action and show by clear and convincing evidence that the property is occupied.

(c) Any date provided by the court or board of revision;

(d) Journalization of an adjudication of foreclosure.

(3) All inspections shall occur only on weekdays between the hours of eight a.m. and five p.m.

(C) Upon completion of an inspection authorized under this section, a county land reutilization corporation, county, municipality, or township shall secure the property at such locations as where access was procured, and shall do so in a manner substantially equal to or greater than how the property was secured at the time of entry.

(D) An inspection by a county land reutilization corporation, county, municipality, or township in compliance with this section shall not constitute the exercise of dominion or control, or the right thereof by the corporation, county, municipality, or township.

(E)(1) A county land reutilization corporation, county, municipality, or township that performs an inspection under this section shall be immune under Chapter 2744. of the Revised Code from liability in damages in a civil action for injury, death, or loss to person or property allegedly caused by any act or omission of the county land reutilization corporation, county, municipality, or township or an employee or agent of the county land reutilization, county, municipality, or township in connection with the inspection.

(2) A county land reutilization corporation, county, municipality, or township or an employee or agent of the county land reutilization, county, municipality, or township that performs an inspection under this section shall not be liable for any cause of action under the Revised Code or common law for criminal or civil trespass, construction eviction, unlawful entry, or conversion in connection with the inspection.

Sec. 5721.19. (A) In its judgment of foreclosure rendered with respect to actions filed pursuant to section 5721.18 of the Revised Code, the court ~~or the county board of revision with jurisdiction pursuant to section 323.66 of the Revised Code~~ shall enter a finding with respect to each parcel of the amount of the taxes, assessments, charges, penalties, and interest, and the costs incurred in the foreclosure proceeding instituted against it, that are due and unpaid. The court ~~or the county board of revision~~ shall order such premises to be transferred pursuant to division (I) of this section or section 323.78 of the Revised Code or may order each parcel to be sold, without appraisal, for not less than either of the following:

(1) The ~~fair market~~ appraised value of the parcel for taxation purposes, as determined by the county auditor, plus the costs incurred in the foreclosure proceeding;

(2) The total amount of the finding entered by the court ~~or the county board of revision~~, including all taxes, assessments, charges, penalties, and interest payable subsequent to the delivery to the county prosecuting attorney of the delinquent land tax certificate or master list of delinquent tracts and prior to the transfer of the deed of the parcel to the purchaser following confirmation of sale, plus the costs incurred in the foreclosure proceeding. For purposes of determining such amount, the county treasurer may estimate the amount of taxes, assessments, interest, penalties, and costs that will be payable at the time the deed of the property is transferred to the purchaser.

Notwithstanding the minimum sales price provisions of divisions (A)(1) and (2) of this section to the contrary, a parcel sold pursuant to this section shall not be sold for less than the amount described in division (A)(2) of this section if the highest bidder is the owner of record of the parcel immediately prior to the judgment of foreclosure or a member of the following class of parties connected to that owner: a member of that owner's immediate family, a person with a power of attorney appointed by that owner who subsequently transfers the parcel to the owner, a sole proprietorship owned by that owner or a member of that owner's immediate family, or a partnership, trust, business trust, corporation, or association in which the owner or a member of the owner's immediate family owns or controls directly or indirectly more than fifty per cent. If a parcel sells for less than the amount described in division (A)(2) of this section, the officer conducting the sale shall require the buyer to complete an affidavit stating that the buyer is not the owner of record immediately prior to the judgment of foreclosure or a member of the specified class of parties connected to that owner, and the affidavit shall become part of the court records of the proceeding. If the county auditor discovers within three years after the date of the sale that a parcel was sold to that owner or a member of the specified class of parties connected to that owner for a price less than the amount so described, and if the parcel is still owned by that owner or a member of the specified class of parties connected to that owner, the auditor within thirty days after such discovery shall add the difference between that amount and the sale price to the amount of taxes that then stand charged against the parcel and is payable at the next succeeding date for payment of real property taxes. As used in this paragraph, "immediate family" means a spouse who resides in the same household and children.

(B) Each parcel affected by the court's finding and order of sale shall be separately sold, unless the court orders any of such parcels to be sold together.

Each parcel shall be advertised and sold by the officer to whom the order of sale is directed in the manner provided by law for the sale of real property on execution. The advertisement for sale of each parcel shall be published once a week for three consecutive weeks and, if a second sale may be required, shall include the date on which ~~a~~ the second sale will be conducted if no bid is accepted at the first sale. Any number of parcels may be included in one advertisement.

The notice of the advertisement shall be substantially in the form of the notice set forth in section 5721.191 of the Revised Code. In any county that has adopted a permanent parcel number system, the parcel may be described in the notice by parcel number only, instead of also with a complete legal description, if the prosecuting attorney determines that the publication of the complete legal description is not necessary to provide reasonable notice of the foreclosure sale to potential bidders. If the complete legal description is not published, the notice shall indicate where the complete legal description may be obtained.

(C)(1) Whenever the officer charged to conduct the sale offers any parcel for sale the officer first shall read aloud a complete legal description of the parcel, or in the alternative, may read aloud only a summary description, including the complete street address of the parcel, if any, and a parcel number if the county has adopted a permanent parcel number system and if the advertising notice prepared pursuant to this section includes a complete legal description or indicates where the complete legal description may be obtained. Whenever the officer charged to conduct the sale offers any parcel for sale and no bids are made equal to the lesser of the amounts described in divisions (A)(1) and (2) of this section and a second sale is required by law, the officer shall adjourn the sale of the parcel to the second date that was specified in the advertisement of sale. The second date shall be not less than two weeks or more than six weeks from the day on which the parcel was first offered for sale. The second sale shall be held at the same place and commence at the same time as set forth in the advertisement of sale. The officer shall offer any parcel not sold at the first sale. Upon the conclusion of any sale, or if any parcel remains unsold after being offered at two sales or one sale in the case of abandoned land as defined in section 323.65 of the Revised Code or nonproductive land as defined in section 5722.01 of the Revised Code, the officer conducting the sale shall report the results to the court.

(2)(a) If a parcel remains unsold after being offered at two sales, or one sale in the case of abandoned lands ~~foreclosed under sections 323.65 to 323.79 of the Revised Code~~ as defined in section 323.65 of the Revised Code or nonproductive lands as defined in section 5722.01 of the Revised Code, or if a parcel sells at any sale but the amount of the price is less than the costs incurred in the proceeding instituted against the parcel under section 5721.18 of the Revised Code, then the clerk of the court shall certify to the county auditor the amount of those costs that remains unpaid. At the next semiannual apportionment of real property taxes that occurs following any such certification, the auditor shall reduce the real property taxes that the auditor otherwise would distribute to each taxing district. In making the reductions, the auditor shall subtract from the otherwise distributable real property taxes to a taxing district an amount that shall be determined by multiplying the certified costs by a fraction the numerator of which shall be the amount of the taxes, assessments, charges, penalties, and interest on the parcel owed to that taxing district at the time the parcel first was offered for sale pursuant to this section, and the denominator of which shall be the total of the taxes, assessments, charges, penalties, and interest on the parcel owed to all the taxing districts at that time. The auditor promptly shall pay to the clerk of the court the amounts of the reductions.

(b) If reductions occur pursuant to division (C)(2)(a) of this section, and if at a subsequent time a parcel is sold at ~~a foreclosure sale or~~ a forfeiture sale pursuant to Chapter 5723. of the Revised Code, then, notwithstanding other provisions of the Revised Code, except section 5721.17 of the Revised Code, governing the distribution of the proceeds of a foreclosure or forfeiture sale, the proceeds first shall be distributed to reimburse the taxing districts subjected to reductions in their otherwise distributable real property taxes. The distributions shall be based on the same proportions used for purposes of division (C)(2)(a) of this section.

(3) ~~The court, in its discretion, may order any~~ Any parcel not sold pursuant to the original order of sale ~~to be advertised and offered for sale at a subsequent foreclosure sale. For such purpose, the court may direct the parcel to be appraised and fix a minimum price for which it may be sold~~ shall be forfeited to the state pursuant to Chapter 5723. of the Revised Code.

(D) Except as otherwise provided in division (B)~~(1)~~ of section 5721.17 of the Revised Code, upon the confirmation of a sale, the proceeds of the sale shall be applied as follows:

(1) The costs incurred in any proceeding filed against the parcel pursuant to section 5721.18 of the Revised Code shall be paid first.

(2) Following the payment required by division (D)(1) of this section, the part of the proceeds that is equal to five per cent of the taxes and assessments due shall be deposited in equal shares into each of the delinquent tax and assessment collection funds created pursuant to section 321.261 of the Revised Code. If a county land reutilization corporation is operating in the county, the board of county commissioners, by

resolution, may provide that an additional amount, not to exceed five per cent of such taxes and assessments, shall be credited to the county land reutilization corporation fund created by section 321.263 of the Revised Code to pay for the corporation's expenses. If such a resolution is in effect, the percentage of such taxes and assessments so provided shall be credited to that fund.

(3) Following the payment required by division (D)(2) of this section, the amount found due for taxes, assessments, charges, penalties, and interest shall be paid, including all taxes, assessments, charges, penalties, and interest payable subsequent to the delivery to the county prosecuting attorney of the delinquent land tax certificate or master list of delinquent tracts and prior to the transfer of the deed of the parcel to the purchaser following confirmation of sale. If the proceeds available for distribution pursuant to division (D)(3) of this section are sufficient to pay the entire amount of those taxes, assessments, charges, penalties, and interest, the portion of the proceeds representing taxes, interest, and penalties shall be paid to each claimant in proportion to the amount of taxes levied by the claimant in the preceding tax year, and the amount representing assessments and other charges shall be paid to each claimant in the order in which they became due. If the proceeds are not sufficient to pay that entire amount, the proportion of the proceeds representing taxes, penalties, and interest shall be paid to each claimant in the same proportion that the amount of taxes levied by the claimant against the parcel in the preceding tax year bears to the taxes levied by all such claimants against the parcel in the preceding tax year, and the proportion of the proceeds representing items of assessments and other charges shall be credited to those items in the order in

which they became due.

(E) If the proceeds from the sale of a parcel are insufficient to pay in full the amount of the taxes, assessments, charges, penalties, and interest which are due and unpaid; the costs incurred in the foreclosure proceeding instituted against it which are due and unpaid; and, if division (B)~~(1)~~ of section 5721.17 of the Revised Code is applicable, any notes issued by a receiver pursuant to division (F) of section 3767.41 of the Revised Code and any receiver's lien as defined in division (C)(4) of section 5721.18 of the Revised Code, the court, pursuant to section 5721.192 of the Revised Code, may enter a deficiency judgment against the owner of record of the parcel for the unpaid amount. If that owner of record is a corporation, the court may enter the deficiency judgment against the stockholder holding a majority of that corporation's stock.

If after distribution of proceeds from the sale of the parcel under division (D) of this section the amount of proceeds to be applied to pay the taxes, assessments, charges, penalties, interest, and costs is insufficient to pay them in full, and the court does not enter a deficiency judgment against the owner of record pursuant to this division, the taxes, assessments, charges, penalties, interest, and costs shall be deemed satisfied.

(F)(1) Upon confirmation of a sale, a spouse of the party charged with the delinquent taxes or assessments shall thereby be barred of the right of dower in the property sold, though such spouse was not a party to the action. No statute of limitations shall apply to such action. When the land or lots stand charged on the tax duplicate as certified delinquent, it is not necessary to make the state a party to the foreclosure proceeding, but the state shall be deemed a party to such action through and be represented by the county treasurer.

(2) Except as otherwise provided in divisions (F)(3) and (G) of this section, unless such land or lots were previously redeemed pursuant to section 5721.25 of the Revised Code, upon the filing of the entry of confirmation of any sale or the expiration of the alternative redemption period as defined in section 323.65 of the Revised Code, if applicable, the title to such land or lots shall be incontestable in the purchaser and shall be free and clear of all liens and encumbrances, except a federal tax lien notice of which is properly filed in accordance with section 317.09 of the Revised Code prior to the date that a foreclosure proceeding is instituted pursuant to division (B) of section 5721.18 of the Revised Code and the easements and covenants of record running with the land or lots that were created prior to the time the taxes or assessments, for the nonpayment of which the land or lots are sold at foreclosure, became due and payable.

(3) When proceedings for foreclosure are instituted under division (C) of section 5721.18 of the Revised Code, unless the land or lots were previously redeemed pursuant to section 5721.25 of the Revised Code or before the expiration of the alternative redemption period, upon the filing of the entry of confirmation of sale or after the expiration of the alternative redemption period, as may apply to the case, the title to such land or lots shall be incontestable in the purchaser and shall be free of any receiver's lien as defined in division (C)(4) of section 5721.18 of the Revised Code and, except as otherwise provided in division (G) of this section, the liens for land taxes, assessments, charges, interest, and penalties for which the lien was foreclosed and in satisfaction of which the

property was sold. All other liens and encumbrances with respect to the land or lots shall survive the sale.

(4) The title shall not be invalid because of any irregularity, informality, or omission of any proceedings under this chapter, or in any processes of taxation, if such irregularity, informality, or omission does not abrogate the provision for notice to holders of title, lien, or mortgage to, or other interests in, such foreclosed lands or lots, as prescribed in this chapter.

(G) If a parcel is sold under this section for the amount described in division (A)(2) of this section, and the county treasurer's estimate exceeds the amount of taxes, assessments, interest, penalties, and costs actually payable when the deed is transferred to the purchaser, the officer who conducted the sale shall refund to the purchaser the difference between the estimate and the amount actually payable. If the amount of taxes, assessments, interest, penalties, and costs actually payable when the deed is transferred to the purchaser exceeds the county treasurer's estimate, the officer shall certify the amount of the excess to the treasurer, who shall enter that amount on the real and public utility property tax duplicate opposite the property; the amount of the excess shall be payable at the next succeeding date prescribed for payment of taxes in section 323.12 of the Revised Code.

(H) If a parcel is sold or transferred under this section or ~~sections~~ section 323.28 ~~and~~ or 323.65 to 323.79 of the Revised Code, the officer who conducted the sale or made the transfer of the property shall collect the recording fee and any associated costs to cover the recording from the purchaser or transferee at the time of the sale or transfer and, following confirmation of the sale or transfer, shall execute and record the deed conveying title to the parcel to the purchaser or transferee. For purposes of recording such deed, by placement of a bid or making a statement of interest by any party ultimately awarded the parcel, that purchaser or transferee thereby appoints the officer who makes the sale or is charged with executing and delivering the deed as agent for the purchaser or transferee for the sole purpose of accepting delivery of the deed. For such purposes, the confirmation of any such sale or order to transfer the parcel without appraisal or sale shall be deemed delivered upon the confirmation of such sale or transfer.

~~(I)~~ (I)(1) Notwithstanding section 5722.03 of the Revised Code, and subject to section 5721.193 of the Revised Code, if the complaint alleges that the property is ~~delinquent vacant land as defined in section 5721.01 of the Revised Code,~~ abandoned ~~lands~~ land as defined in section 323.65 of the Revised Code~~,~~ or ~~lands described in division (F) of~~ nonproductive land as defined in section 5722.01 of the Revised Code, and if an electing subdivision indicates its desires to acquire the parcel by way of an affidavit filed in the case prior to adjudication of foreclosure, and the value of the taxes, assessments, penalties, interest, and all other charges and costs of the action exceed the auditor's ~~fair market~~ appraised value of the parcel for taxation purposes, then the court or board of revision having jurisdiction over the matter on motion of the plaintiff, or on the court's or board's own motion, shall, upon any adjudication of foreclosure, order, without appraisal and without sale, the fee simple title of the property to be transferred to and vested in an electing subdivision as defined in ~~division (A) of~~ section 5722.01 of the Revised Code. ~~For purposes of determining whether the taxes, assessments,~~

~~penalties, interest, and all other charges and costs of the action exceed the actual fair market value of the parcel, the auditor's most current valuation shall be rebuttably presumed to be, and constitute prima-facie evidence of, the fair market value of the parcel. In such case, the~~

(2) The ~~filing for~~ journalization of a decree of foreclosure ordering that direct transfer without appraisal or sale shall constitute confirmation of the transfer and thereby terminate any further statutory or common law right of redemption.

(3) Upon the journalization of a decree of foreclosure ordering direct transfer without appraisal and sale pursuant to division (I)(1) of this section, the sheriff shall execute and record a deed transferring the property to the electing subdivision named in the order, subject to division (H) of this section. Once the deed is recorded, title to the property is incontestable in the electing subdivision and free and clear of all liens for taxes, penalties, interest, charges, assessments, and all other liens and encumbrances, except for easements and covenants of record running with the land and created prior to the time at which the taxes or assessments, for the nonpayment of which the abandoned land or nonproductive land was transferred to the electing subdivision, became due and payable.

Sec. 5721.192. (A) If the proceeds from a sale of a parcel under section 5721.19 or 5723.06 of the Revised Code are insufficient to pay in full the amount of the taxes, assessments, charges, penalties, and interest which are due and unpaid; the costs incurred in the foreclosure proceeding, ~~the foreclosure and forfeiture proceeding,~~ or both foreclosure and forfeiture proceedings which are due and unpaid; and, if division (B)~~(1) or (2)~~ of section 5721.17 of the Revised Code is applicable, any notes issued by a receiver pursuant to division (F) of section 3767.41 of the Revised Code and any receiver's lien as defined in division (C)(4) of section 5721.18 of the Revised Code, the court may enter a deficiency judgment for the unpaid amount as authorized by sections 5721.17, 5721.19, 5723.05, and 5723.18 of the Revised Code, in accordance with this section.

(B) Before entering the deficiency judgment, the court shall notify the board of revision of the county in which the parcel is located, of its intention to enter the judgment, and request the board to make a recommendation with respect to whether the judgment should be entered and to specify the reasons why it should or should not be entered. The notification shall list, and shall require the board to consider in making its recommendation, the factors that the court is required to consider under divisions (C)(1) to (3) of this section, but, in making its recommendation, the board also may consider other relevant factors. Additionally, if a corporate owner of record of foreclosed lands or a corporate last owner of record of forfeited lands is involved, the court shall specify in its notification whether the judgment is proposed to be made against the corporation or the majority stockholder of the corporation. To assist the board in making its recommendation, the board may invite the person against whom the judgment would be entered to appear before it. The board shall make a recommendation to the court within thirty days from the date that the court notified it under this division.

(C) In determining whether to enter the deficiency judgment, the court shall consider all relevant factors, including, but not limited to, the following:

(1) Whether the owner of record or, in the case of forfeited lands, the last owner of record, appears to have owned the parcel only for speculative purposes, and had the means to pay, but purposely did not pay, the taxes, assessments, charges, penalties, and interest due;

(2) Whether the owner of record or, in the case of forfeited lands, the last owner of record purposely failed to pay the delinquent taxes, assessments, charges, penalties, and interest, ~~although he~~ despite having had the means to do so;

(3) Whether there are other circumstances that would make it inequitable to enter the deficiency judgment.

(D) At least thirty days from the date of any notification to the board of revision under division (B) of this section, and if the court proposes to enter a deficiency judgment, the clerk of the court shall notify the person against whom the judgment is proposed to be entered, by ordinary mail, of the proposed entry of the judgment and its amount. The notification shall state that the person against whom the judgment is proposed to be entered may file, within ten days from the date the notice is mailed, a motion with the court protesting the proposed entry of the judgment and requesting an opportunity to appear and show cause why the judgment should not be entered. The notification also shall state that, if such a motion is not filed within the ten-day period, the judgment shall be entered and shall be considered to be a final judgment. If the proposed judgment would be entered against the majority stockholder of a corporation, the notification shall be sent to ~~him~~ the majority stockholder at the address of the principal office of the corporation.

(E) Proceeds paid pursuant to the entry and satisfaction of a deficiency judgment shall be distributed as if they had been received as a part of the proceeds from the sale of the parcel under section 5721.19 or 5723.06 of the Revised Code to satisfy the amount of the taxes, assessments, charges, penalties, and interest which are due and unpaid; the costs incurred in the associated proceeding or proceedings which were due and unpaid; and, if division (B) ~~(1) or (2)~~ of section 5721.17 of the Revised Code is applicable, any notes issued by a receiver pursuant to division (F) of section 3767.41 of the Revised Code and any receiver's lien as defined in division (C)(4) of section 5721.18 of the Revised Code.

Sec. 5721.193. (A) Notwithstanding a county treasurer's invocation of the alternative redemption period pursuant to section 323.78 of the Revised Code, and notwithstanding any contrary provisions of that section or section 323.28, 323.65, 323.73, or 5721.19 of the Revised Code, real property subject to foreclosure proceedings under section 323.28, sections 323.65 to 323.79, or section 5721.18 of the Revised Code shall be offered for sale at public auction if all of the following conditions are met:

(1) The owner of record of the property or party possessing an interest of record in the property files a plain statement with the court or board of revision requesting a public auction of the property.

(2) The statement is filed with the court or board of revision at or before the final hearing.

(3) The statement meets all of the following requirements:

(a) It identifies the property by parcel number or common address.

(b) It is signed by the party filing the statement or the party's counsel.

(c) It states the party's interest of record in the property.

(4) The party filing the statement serves all parties to the proceeding except those in default of answer. If the party filing the statement is a pro se individual, the party shall be exempt from this service requirement.

(B) If a statement is duly filed in accordance with division (A) of this section, no person shall have the right to contest the requested public auction of the property.

(C) Real property offered for sale at public auction in accordance with division (A) of this section shall be disposed of in accordance with section 323.73 or 5721.19, or Chapter 5722. or 5723. of the Revised Code, as applicable.

(D) If no statement is filed in accordance with division (A) of this section, it is prima facie evidence and a rebuttable presumption that the actual fair market value of the property is less than the amount of delinquent taxes and costs owed to the county treasurer as set forth in the decree of foreclosure.

Sec. 5721.20. Except in cases where the property is transferred without sale to a municipal corporation, township, county, community development organization, or county land reutilization corporation pursuant to the alternative redemption period procedures contained in section 323.78 of the Revised Code, any residue of moneys from the sale or foreclosure of lands under sections 323.25 to 323.28, 323.65 to 323.79, or 5721.01 to 5721.28 of the Revised Code remaining to the owner on the order of distribution, and unclaimed by such owner within sixty days from its receipt, shall be paid into the county treasury and shall be charged separately to the county treasurer by the county auditor, in the name of the supposed owner. The treasurer shall retain such excess in the treasury for the proper owner of such lands upon which the foreclosure was had, and upon demand by such owner, within ~~three~~ two years from the date of receipt, shall pay such excess to the owner. If the owner does not demand payment of the excess within ~~three~~ two years, then the excess shall be forfeited to the delinquent tax and assessment collection fund created under section ~~323.261~~ 321.261 of the Revised Code, or in counties that have established a county land reutilization corporation fund under section ~~323.263~~ 321.263 of the Revised Code, to the county land reutilization corporation fund.

Sec. 5721.25. All delinquent land upon which the taxes, assessments, penalties, interest, or charges have become delinquent may be redeemed before foreclosure proceedings have been instituted by tendering to the county treasurer an amount sufficient, as determined by the court, to pay the taxes, assessments, penalties, interest, and charges then due and unpaid, and the costs incurred in any proceeding instituted against such land under Chapter 323. or this chapter of the Revised Code.

After a foreclosure proceeding has been instituted under Chapter 323. or this chapter of the Revised Code with respect to delinquent land, but before the filing of an entry of confirmation of sale pursuant to the proceeding or before the expiration of the alternative redemption period as may apply under section 323.78 of the Revised Code, any person entitled to redeem the land may do so by tendering to the county treasurer an amount sufficient, as determined by the court, to pay the taxes, assessments, penalties, interest, and charges then due and unpaid, and the costs incurred in any proceeding instituted against such land under Chapter 323. or this chapter of the Revised Code, and by demonstrating that the property is in compliance with all applicable zoning regulations, land use restrictions, and building, health, and safety codes.

In addition, ~~after a~~ at any time prior to an adjudication of foreclosure ~~proceeding has been instituted, but before the filing of an entry of confirmation of sale pursuant to the proceeding or before the expiration of the alternative redemption period as may apply under section 323.78 of the Revised Code~~, any person entitled to redeem the land, pursuant to division (A)(1) of section 323.31 of the Revised Code who has not previously defaulted on a delinquent tax contract under section 323.31 of the Revised Code with respect to that delinquent land may enter into a delinquent tax contract with the county treasurer for the payment of the taxes, assessments, penalties, interest, and charges found to be due and unpaid on such land, together with the costs incurred in the proceeding as determined by the court or board of revision, upon demonstrating that the property is in compliance with all applicable zoning regulations, land use restrictions, and building, health, and safety codes. The execution of a delinquent tax contract shall not stop the prosecution of a proceeding to judgment. The delinquent tax contract shall be paid as prescribed by section 323.31 of the Revised Code over a period not to exceed five years after the date of the first payment made under the contract. The delinquent tax contract may be terminated if the court or board of revision determines that the property is not in compliance with all applicable zoning regulations, land use restrictions, and building, health, and safety codes during the term of the contract. The court or board of revision shall retain jurisdiction over the delinquent land until the total amount set forth in the delinquent tax contract is paid, notwithstanding any conveyance of the land to another owner during the period that the delinquent tax contract is outstanding.

If any payment under a delinquent tax contract is not paid when due, or if the contract is terminated because the property is not in compliance with all applicable zoning regulations, land use restrictions, and building, health, and safety codes, the county treasurer shall, at the time the payment is due and unpaid or the contract is terminated, advise the court or board of revision rendering the judgment of foreclosure, and the court or board of revision shall order such land sold for the amount of taxes, assessments, penalties, interest, and charges then due and owing on such land in the manner provided in section 5721.19 of the Revised Code, or disposed of as otherwise applicable under sections 323.65 to 323.79 of the Revised Code, without appraisal or sale.

Upon the receipt of each payment pursuant to any delinquent tax contract, the county treasurer shall enter the amount of such payment on the tax duplicate, and, upon request, shall give a receipt for the amount paid to the person paying it. The receipt shall be in the form prescribed by the tax commissioner.

Except as otherwise provided in this section, the portion of the amount tendered under this section representing taxes, and penalties and interest thereon, shall be apportioned among the several taxing districts in the same proportion that the amount of taxes levied by each district against the delinquent property in the preceding tax year bears to the taxes levied by all such districts against the property in the preceding tax year. The portion of the payment representing assessments and other charges shall be credited to those items in the order in which they became due. To the extent that the county treasurer, under section 321.341 of the Revised Code, had made advance payments to the several taxing districts, from sources other than the later collection of such taxes, of the current year unpaid taxes or current year delinquent taxes during the year when such taxes were levied for collection, such taxes, together with the penalties and interest charged on such taxes during such year, shall, upon collection, not be apportioned among the several taxing districts, but shall be retained by the county treasurer and applied in accordance with section 321.341 of the Revised Code.

Sec. 5721.26. When joint tenants pursuant to a joint tenancy created prior to April 4, 1985, tenants with a right of survivorship, tenants in common, or coparceners have a property right in lands or town lots, or parts of lots described in any delinquent land tax certificate ~~or delinquent vacant land tax certificate,~~ and a person having such right in that property fails to join in the redemption of such delinquent land tax or for any cause cannot be joined in any such redemption, the county auditor may entertain the application of so many of such persons as join in the application, and may make a certificate releasing such portion of the land or lot as the person making such application is entitled to in severalty upon partition, upon payment of the amount due under such delinquent land tax certificate ~~or delinquent vacant land tax certificate,~~ as is covered by the applicant's portion of the land described in such certificate.

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

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

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

(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" means the certificate purchase price plus the greater of the following:

(a) Simple interest, at the certificate rate of interest, accruing during the certificate interest period on the certificate purchase price, calculated in accordance with section 5721.41 of the Revised Code;

(b) Six per cent of the certificate purchase price.

(2) If the certificate rate of interest equals zero, the certificate redemption price equals the certificate purchase price plus the fee charged by the county treasurer to the purchaser of the certificate under division (H) of section

5721.32 of the Revised Code.

(F) With respect to a sale or transfer of tax certificates under section 5721.33 of the Revised Code, "certificate redemption price" means the amount equal to the sum of the following:

(1) The certificate purchase price;

(2) Interest accrued on the certificate purchase price at the certificate rate of interest from the date on which a tax certificate is delivered through and including the day immediately preceding the day on which the certificate redemption price is paid;

(3) The fee, if any, charged by the county treasurer to the purchaser of the certificate under division (J) of section 5721.33 of the Revised Code;

(4) Any other fees charged by any county office in connection with the recording of tax certificates.

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

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

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

(J) "Certificate interest period" means, with respect to a tax certificate sold under section 5721.32 or 5721.42 of the Revised Code and for the purpose of accruing interest under section 5721.41 of the Revised Code, the period beginning on the date on which the certificate is purchased and, with respect to a tax certificate sold or transferred under section 5721.33 of the Revised Code, the period beginning on the date of delivery of the tax certificate, and in either case ending on one of the following dates:

(1) The date the certificate holder files a request for foreclosure or notice of intent to foreclose under division (A) of section 5721.37 of the Revised Code and submits the payment required under division (B) of that section;

(2) The date the owner of record of the certificate parcel, or any other person entitled to redeem that parcel, redeems the certificate parcel under division (A) or (C) of section 5721.38 of the Revised Code or redeems the certificate under section 5721.381 of the Revised Code.

(K) "Qualified trustee" means a trust company within the state or a bank having the power of a trust company within the state with a combined capital stock, surplus, and undivided profits of at least one hundred million dollars.

(L) "Tax certificate sale/purchase agreement" means the purchase and sale agreement described in division (C) of section 5721.33 of the Revised Code setting forth the certificate purchase price, plus any applicable premium or less any applicable discount, including, without limitation, the amount to be paid in cash and the amount and nature of any noncash consideration, the date of delivery of the tax certificates, and the other terms and conditions of the sale, including, without limitation, the rate of interest that the tax certificates shall bear.

(M) "Noncash consideration" means any form of consideration other than cash, including, but not limited to, promissory notes whether subordinate or otherwise.

(N) "Private attorney" means any attorney licensed to practice law in this state whose license has not been revoked and is not currently suspended, and who is retained to bring foreclosure proceedings pursuant to section 5721.37 of the Revised Code on behalf of a certificate holder.

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

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

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

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

Sec. 5721.32. (A) The sale of tax certificates by public auction may be conducted at any time after completion of the advertising of the sale under section 5721.31 of the Revised Code, on the date and at the time and place designated in the advertisements, and may be continued from time to time as the county treasurer directs. The county treasurer may offer the tax certificates for sale in blocks of tax certificates, consisting of any number of tax certificates as determined by the county treasurer, and may specify a certificate period of not less than three years and not more than six years.

(B)(1) The sale of tax certificates under this section shall be conducted at a public auction by the county treasurer or a designee of the county treasurer.

(2) No person shall be permitted to bid without completing a bidder registration form, in the form prescribed by the tax commissioner, and without filing the form with the county treasurer prior to the start of the auction, together with remittance of a registration fee, in cash, of five hundred dollars. The bidder registration form shall include a tax

identification number of the registrant. The registration fee is refundable at the end of bidding on the day of the auction, unless the registrant is the winning bidder for one or more tax certificates or one or more blocks of tax certificates, in which case the fee may be applied toward the deposit required by this section.

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

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

(D)(1) The winning bidder shall pay the county treasurer a cash deposit of at least ten per cent of the certificate purchase price not later than the close of business on the day of the sale. The winning bidder shall pay the balance and the fee required under division (H) of this section not later than five business days after the day on which the certificate is sold. Except as provided under division (D)(2) of this section, if the winning bidder fails to pay the balance and fee within the prescribed time, the bidder forfeits the deposit, and the county treasurer shall retain the tax certificate and may attempt to sell it at any auction conducted at a later date.

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

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

(E) Upon receipt of the full payment of the certificate purchase price from the purchaser, the county treasurer shall issue the tax certificate and record the tax certificate sale by entering into a tax certificate register the certificate purchase price, the certificate rate of interest, the date the certificate was sold, the certificate period, the name and address of the certificate holder, and any other information the county treasurer considers necessary. The county treasurer may keep the tax certificate register in a hard-copy format or in an electronic format. The name and address of the certificate holder may be, upon receipt of instructions from the purchaser, that of the secured party of the actual purchaser, or an agent or custodian for the purchaser or secured party. The county treasurer also shall transfer the tax certificate to the certificate holder. The county treasurer shall apportion the part of the proceeds from the sale representing taxes, penalties, and interest among the several taxing districts in the same proportion that the amount of taxes levied by each district against the certificate parcel in the preceding tax year bears to the taxes levied by all such districts against the certificate parcel in the preceding tax year, and credit the part of the proceeds representing assessments and other charges to the items of assessments and charges in the order in which those items became due. Upon issuing a tax certificate, the delinquent taxes that make up the certificate purchase price are transferred, and the superior lien of the state and its taxing districts for those delinquent taxes is conveyed intact to the certificate holder.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(E)(1) The county treasurer shall adopt rules governing the eligibility of persons to purchase tax certificates or to otherwise participate in a negotiated sale under this section. The rules may provide for precertification of such persons, including a requirement for disclosure of income, assets, and any other financial information the county treasurer determines appropriate. The rules also may prohibit any person that is delinquent in the payment of any tax to the county or to the state, or that is in default in or on any other obligation to the county or to the state, from purchasing a tax certificate or otherwise participating in a negotiated sale of tax certificates under this section. The rules may also authorize the purchase of certificates by a county land reutilization corporation, and authorize the county treasurer to receive notes in lieu of cash, with such notes being payable to the treasurer upon the receipt or enforcement of such taxes, assessments, charges, costs, penalties, and interest, and as otherwise further agreed between the corporation and the treasurer. The eligibility information required shall include the tax identification number of the purchaser and may include the tax identification number of the participant. The county treasurer, upon request, shall provide a copy of the rules adopted under this section.

(2) Any person that intends to purchase a tax certificate in a negotiated sale shall submit an affidavit to the county treasurer that establishes compliance with the applicable eligibility criteria and includes any other information required by the treasurer. Any person that fails to submit such an affidavit is ineligible to purchase a tax certificate. Any person that knowingly submits a false or misleading affidavit shall forfeit any tax certificate or certificates purchased by the person at a sale for which the affidavit was submitted, shall be liable for payment of the full certificate purchase price, plus any applicable premium and less any applicable discount, of the tax certificate or certificates, and shall be disqualified from participating in any tax certificate sale conducted in the county during the next five years.

(3) A tax certificate shall not be sold to the owner of the certificate parcel or to any corporation, partnership, or association in which such owner has an interest. No person that purchases a tax certificate in a negotiated sale shall assign or transfer the tax certificate to the owner of the certificate parcel or to any corporation, partnership, or association in which the owner has an interest. Any person that knowingly or negligently transfers or assigns a tax certificate to the owner of the certificate parcel or to any corporation, partnership, or association in which such owner has an interest shall be liable for payment of the full certificate purchase price, plus any

applicable premium and less any applicable discount, and shall not be entitled to a refund of any amount paid. Such tax certificate shall be deemed void and the tax lien sold under the tax certificate shall revert to the county as if no sale of the tax certificate had occurred.

(F) The purchaser in a negotiated sale under this section shall deliver the certificate purchase price or other consideration, plus any applicable premium and less any applicable discount and including any noncash consideration, to the county treasurer not later than the close of business on the date the tax certificates are delivered to the purchaser. The certificate purchase price, less any applicable discount, or portion of the price, that is paid in cash shall be deposited in the county's general fund to the credit of the account to which ad valorem real property taxes are credited and further credited as provided in division (G) of this section. Any applicable premium that is paid shall be, at the discretion of the county treasurer, apportioned to and deposited in any authorized county fund. The purchaser also shall pay on the date the tax certificates are delivered to the purchaser the fee, if any, negotiated under division (J) of this section. If the purchaser fails to pay the certificate purchase price, plus any applicable premium and less any applicable discount, and any such fee, within the time periods required by this section, the county treasurer shall retain the tax certificate and may attempt to sell it at any auction or negotiated sale conducted at a later date.

(G) Upon receipt of the full payment from the purchaser of the certificate purchase price or other agreed-upon consideration, plus any applicable premium and less any applicable discount, and the negotiated fee, if any, the county treasurer, or a qualified trustee whom the treasurer has engaged for such purpose, shall issue the tax certificate and record the tax certificate sale by entering into a tax certificate register the certificate purchase price, any premium paid or discount taken, the certificate rate of interest, the date the certificates were sold, the name and address of the certificate holder or, in the case of issuance of the tax certificates in a book-entry system, the name and address of the nominee, and any other information the county treasurer considers necessary. The county treasurer may keep the tax certificate register in a hard-copy format or an electronic format. The name and address of the certificate holder or nominee may be, upon receipt of instructions from the purchaser, that of the secured party of the actual purchaser, or an agent or custodian for the purchaser or secured party. The county treasurer also shall transfer the tax certificates to the certificate holder. The county treasurer shall apportion the part of the cash proceeds from the sale representing taxes, penalties, and interest among the several taxing districts in the same proportion that the amount of taxes levied by each district against the certificate parcels in the preceding tax year bears to the taxes levied by all such districts against the certificate parcels in the preceding tax year, and credit the part of the proceeds representing assessments and other charges to the items of assessments and charges in the order in which those items became due. If the cash proceeds from the sale are not sufficient to fully satisfy the items of taxes, assessments, penalties, interest, and charges on the certificate parcels against which tax certificates were sold, the county treasurer shall credit the cash proceeds to such items pro rata based upon the proportion that each item of taxes, assessments, penalties, interest, and charges bears to the aggregate of all such items, or by any other method that the county treasurer, in the treasurer's sole discretion, determines is equitable. Upon issuing the tax certificates, the delinquent taxes that make up the certificate purchase price are transferred, and the superior lien of the state and its taxing districts for those delinquent taxes is conveyed intact to the certificate holder or holders.

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

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

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

(K) After selling tax certificates under this section, the county treasurer shall send written notice to the owner of the certificate parcel by either certified mail or, if the treasurer has record of an internet identifier of record associated with the owner, by ordinary mail and by that internet identifier of record. A mailed notice shall be sent to the owner's last known tax-mailing address. The notice shall inform the owner that a tax certificate with respect to such owner's parcel was sold or transferred and shall describe the owner's options to redeem the parcel, including entering into a redemption payment plan under division (C)(2) of section 5721.38 of the Revised Code. However, the county treasurer is not required to send a notice under this division if the treasurer previously has attempted to send a notice to the owner of the parcel at the owner's last known tax-mailing address and the postal service has returned the notice as undeliverable.

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

(2) If, before the expiration of the certificate period, the owner of the property files a petition in bankruptcy, the county treasurer, upon being notified of the filing of the petition, shall notify the certificate holder by ordinary first-class or certified mail or by binary means of the filing of the petition. It is the obligation of the certificate holder to file a proof of claim with the bankruptcy court to protect the holder's interest in the certificate parcel. The last day on which the certificate holder may file a request for foreclosure or a notice of intent to foreclose is the later of the expiration of the certificate period or one hundred eighty days after the certificate parcel is no longer property of the bankruptcy estate; however, the certificate period is tolled while the property owner's bankruptcy case remains open. If the certificate holder is a county land reutilization corporation, the corporation may institute a foreclosure action under the statutes pertaining to the foreclosure of mortgages or as permitted under sections 323.65 to 323.79 of the Revised Code at any time after it acquires such tax certificate, subject to any

restrictions under such bankruptcy law or proceeding.

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

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

(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 first class or certified mail to all certificate holders other than the certificate holder requesting foreclosure that foreclosure has been requested by a certificate holder and that payment for the tax certificates is forthcoming. Within ninety days of receiving the copy of the foreclosure request, the prosecuting attorney shall commence a foreclosure proceeding in the name of the county treasurer in the manner provided under section 323.25, sections 323.65 to 323.79, or section ~~5721.14 or~~

5721.18 of the Revised Code, to enforce the lien vested in the certificate holder by the certificate. The prosecuting attorney shall attach to the complaint the foreclosure request and the county treasurer's written certification.

(2) 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, at least one certificate respecting the certificate parcel, held by the certificate holder filing the notice of intent to foreclose and eligible to be enforced through a foreclosure proceeding, has not been voided under section 5721.381 of the Revised Code, a notice of intent to foreclose has been filed, and the payment required under division (B) of this section has been made, the county treasurer shall certify notice to that effect to the private attorney. The county treasurer also shall send notice by ordinary first class or certified mail or by binary means to all certificate holders other than the certificate holder represented by the attorney that a notice of intent to foreclose has been filed and that payment for the tax certificates is forthcoming. After receipt of the treasurer's certification and not later than one hundred twenty days after the filing of the intent to foreclose or the number of days specified under the 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 section 5721.32 of the Revised Code or under section 5721.42 of the Revised Code by the holder of a certificate issued under section 5721.32 of the Revised Code prior to June 24, 2008, the county treasurer, upon application by the certificate holder, may sell to the certificate holder a new certificate extending the three-year period prescribed by division (E)(1) of this section, as that division existed prior to that date, to six years after the date shown on the original certificate as the date it was sold or any extension of that date.

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

A certificate issued under division (E)(2) of this section vests in the certificate holder and its secured party, if any, the same rights, interests, privileges, and immunities as are vested by the original certificate under sections 5721.30 to 5721.43 of the Revised Code. The certificate shall be issued in the same form as the form prescribed for the original certificate issued except for any modifications necessary, in the county treasurer's discretion, to reflect the extension under this division of the certificate holder's lien to six years after the date shown on the original certificate as the date it was sold or any extension of that date. The certificate holder may record a certificate issued under division (E)(2) of this section or memorandum thereof as provided in division (B) of section 5721.35 of the Revised Code, and the county recorder shall index the certificate and record any subsequent cancellation of the lien as provided in that section. The sale of a certificate extending the lien under division (E)(2) of this section does not impair the right of redemption of the owner of record of the certificate parcel or of any other person entitled to redeem the property.

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

(F) With respect to tax certificates purchased under section 5721.32, 5721.33, or 5721.42 of the Revised Code, upon the delivery to the private attorney by the county treasurer of the certification provided for under division (C)(2) of this section, the private attorney shall institute a foreclosure proceeding under this division in the name of the certificate holder to enforce the holder's lien, in any court or board of revision with jurisdiction, unless the certificate redemption price is paid prior to the time a complaint is filed. The attorney shall prosecute the proceeding to final judgment and satisfaction, whether through sale of the property or the vesting of title and possession in the certificate holder or other disposition under sections 323.65 to 323.79 of the Revised

Code or as may otherwise be provided by law.

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

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

It is sufficient, having been made a proper party to the foreclosure proceeding, for the certificate holder to allege in such holder's complaint that the tax certificate has been duly purchased by the certificate holder, that the certificate redemption price is due and unpaid, that there is a lien against the property described in the tax certificate, and, if applicable, that the certificate holder desires to invoke the alternative redemption period prescribed in sections 323.65 to 323.79 of the Revised Code, without setting forth in such holder's complaint any other special matter relating to the foreclosure proceeding. The complaint shall pray for an order directing the sheriff, or the bailiff if the complaint is filed in municipal court, to offer the property for sale in the manner provided in section 5721.19 of the Revised Code or otherwise transferred according to any applicable procedures provided in sections 323.65 to 323.79 of the Revised Code, unless the complaint documents that the county auditor has determined that the true value of the certificate parcel is less than the certificate purchase price. In that case, the prayer of the complaint shall request that fee simple title to the property be transferred to and vested in the certificate holder free and clear of all subordinate liens.

In the foreclosure proceeding, the certificate holder may join in one action any number of tax certificates relating to the same owner. However, the decree for each tax certificate shall be rendered separately and any proceeding may be severed, in the discretion of the court or board of revision, for the purpose of trial or appeal. Except as may otherwise be provided in sections 323.65 to 323.79 of the Revised Code, upon confirmation of sale, the court or board of revision shall order payment of all costs related directly or indirectly to the tax certificate, including, without limitation, attorney's fees of the holder's attorney in accordance with section 5721.371 of the Revised Code. The tax certificate purchased by the certificate holder is presumptive evidence in all courts and boards of revision and in all proceedings, including, without limitation, at the trial of the foreclosure action, of the amount and validity of the taxes, assessments, charges, penalties by the court and added to such principal amount, and interest appearing due and unpaid and of their nonpayment.

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

Sec. 5722.01. As used in this chapter:

(A) ~~"Electing subdivision" means a municipal corporation that has enacted an ordinance or a township or county that has adopted a resolution pursuant to section 5722.02 of the Revised Code for purposes of adopting and implementing the procedures set forth in sections 5722.02 to 5722.15 of the Revised Code. A county land reutilization corporation organized by a county and designated to act on behalf of the county pursuant to division (B) of section 5722.02 of the Revised Code shall be deemed the electing subdivision for all purposes of this chapter, except as otherwise expressly provided in this chapter.~~

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

~~(C)~~ (B) "Delinquent lands" ~~and "delinquent vacant lands" have the same meanings~~ has the same meaning as in section 5721.01 of the Revised Code.

(C) "Electing subdivision" means a municipal corporation that has enacted an ordinance or a township or county that has adopted a resolution pursuant to section 5722.02 of the Revised Code for purposes of adopting and implementing the procedures set forth in sections 5722.02 to 5722.15 of the Revised Code. A county land reutilization corporation organized by a county and designated to act on behalf of the county pursuant to division (B) of section 5722.02 of the Revised Code shall be deemed the electing subdivision for the county establishing the corporation for all purposes of this chapter, except as otherwise expressly provided in this chapter.

(D) "Land reutilization program" means the procedures and activities concerning the acquisition, management, and disposition of affected delinquent lands set forth in sections 5722.02 to 5722.15 of the Revised Code and lands otherwise acquired by an electing subdivision, including a county land reutilization corporation.

(E) "Minimum bid," in the case of a sale of property foreclosed pursuant to section 323.25, sections 323.65 to 323.79, or section 5721.18~~, or foreclosed and forfeited pursuant to section 5721.14~~ of the Revised Code~~,~~ means a bid in an amount equal to the sum of the taxes, assessments, charges, penalties, and interest due and payable on the parcel subsequent to the delivery to the county prosecuting attorney of the delinquent land ~~or delinquent vacant land~~ tax certificate or master list of delinquent ~~or delinquent vacant~~ tracts containing the parcel, and prior to the transfer of the deed of the parcel to the purchaser following confirmation of sale, plus the costs of foreclosure ~~or foreclosure and forfeiture~~ proceedings against the property.

(F) "Nonproductive land" means any parcel of ~~delinquent vacant land with respect to which a foreclosure and forfeiture proceeding pursuant to section 5721.14 of the Revised Code has been instituted; and any parcel of~~ delinquent land with respect to which a foreclosure proceeding pursuant to section 323.25, sections 323.65 to 323.79, or division (A) or (B) of section 5721.18 of the Revised Code has been instituted and to which one of the following criteria applies:

(1) There are no buildings or structures located on the land;

(2) The land is abandoned land as defined in section

323.65 of the Revised Code;

(3) None of the buildings or other structures located on the parcel are in the occupancy of any person, and the township or municipal corporation within whose boundaries the parcel is situated has instituted proceedings under section 505.86 or 715.26 of the Revised Code, or Section 3 of Article XVIII, Ohio Constitution, for the removal or demolition of such buildings or other structures by the township or municipal corporation because of their insecure, unsafe, or structurally defective condition;

(4) None of the buildings or structures located on the parcel are in the occupancy of any person at the time the foreclosure proceeding is initiated, and the municipal corporation, county, township, or county land reutilization corporation determines that the parcel is eligible for acquisition through a land reutilization program.

(G) "Occupancy" means the actual, continuous, and exclusive use and possession of a parcel by a person having a lawful right to such use and possession.

(H) "Land within an electing subdivision's boundaries" does not include land within the boundaries of a municipal corporation, unless the electing subdivision is the municipal corporation or the municipal corporation adopts an ordinance that gives consent to the electing subdivision to include such land.

Sec. 5722.02. (A) Any municipal corporation, county, or township may elect to adopt and implement the procedures set forth in sections 5722.02 to 5722.15 of the Revised Code to facilitate the effective reutilization of nonproductive land situated within its boundaries. Such election shall be made by ordinance in the case of a municipal corporation, and by resolution in the case of a county or township. The ordinance or resolution shall state that the existence of nonproductive land within its boundaries is such as to necessitate the implementation of a land reutilization program to foster either the return of such nonproductive land to tax revenue generating status or the devotion thereof to public use.

(B) Any county adopting a resolution under division (A) of this section may direct in the resolution that a county land reutilization corporation be organized under Chapter 1724. of the Revised Code to act on behalf of and cooperate with the county in exercising the powers and performing the duties of the county under this chapter. The powers extended to a county land reutilization corporation shall not be construed as a limitation on the powers granted to a county land reutilization corporation under Chapter 1724. of the Revised Code, but shall be construed as additional powers.

(C) An electing subdivision shall promptly deliver certified copies of such ordinance or resolution to the auditor, treasurer, and the prosecutor of each county in which the electing subdivision is situated. On and after the effective date of such ordinance or resolution, the foreclosure, sale, management, and disposition of all nonproductive land situated within the electing subdivision's boundaries shall be governed by the procedures set forth in sections 5722.02 to 5722.15 of the Revised Code, and, in the case of a county land reutilization corporation, as authorized under Chapter 1724. of the Revised Code. When a county adopts a resolution organizing a county land reutilization corporation pursuant to this chapter, the county shall deliver a copy of the resolution to the county auditor, county treasurer, and county prosecuting attorney.

(D) A county, a county land reutilization corporation, and a municipal corporation or township may enter into an agreement to implement the procedures in sections 5722.02 to 5722.15 of the Revised Code within the boundaries of the municipal corporation or township if the county and the township or municipal corporation are electing subdivisions and the county has, by resolution, designated a county land reutilization corporation to act on its behalf under this chapter.

~~Any property acquired by a county land reutilization corporation in a transaction other than the tax foreclosure procedures in Chapter 323., 5721., or 5723. of the Revised Code shall be subject to a priority right of acquisition by a municipal corporation or township in which the property is located for a period of thirty days after the county land reutilization corporation first records the deed evidencing acquisition of such property with the county recorder. A municipal corporation or township claiming a priority right of acquisition shall file, and the county recorder shall record, an instrument evidencing such right within the thirty-day period. The instrument shall include the name and address of the applicable municipal corporation or township, the parcel or other identifying number and an affirmative statement by the municipal corporation or township that it intends to acquire the property. If the municipal corporation or township records such an instrument within the thirty-day period, then the priority right of acquisition shall be effective for a period of ninety days after the instrument is recorded. If the municipal corporation or township does not record the instrument expressing its intent to acquire the property or, if having timely recorded such instrument does not thereafter acquire and~~

~~record a deed within the ninety-day period following the recording of its intent to acquire the property, then the county land reutilization corporation may dispose of such property free and clear of any claim or interest of such municipal corporation or township. If a municipal corporation or township does not record an instrument of intent to acquire property within the thirty-day period, or if a municipal corporation or township, after timely recording an instrument of intent to acquire a parcel, does not thereafter acquire the parcel within ninety days and record a deed thereto with the county recorder, the municipal corporation or township has no statutory, legal, or equitable claim or estate in property acquired by the county land reutilization corporation. This section shall not be construed to constitute an exception to free and clear title to the property held by a county land reutilization corporation or any of its subsequent transferees, or to preclude a county land reutilization corporation and any municipal corporation or township from entering into an agreement that disposes of property on terms to which they may thereafter mutually agree.~~

Sec. 5722.03. (A) On and after the effective date of an ordinance or resolution adopted pursuant to section 5722.02 of the Revised Code, nonproductive land within an electing subdivision's boundaries that the subdivision wishes to acquire and that has either been advertised and offered for sale or is otherwise available for acquisition pursuant to a foreclosure proceeding as provided in section 323.25, sections 323.65 to 323.79, or section 5721.18 of the Revised Code, but is not sold for want of a minimum bid, shall be sold or transferred to the electing subdivision in the manner set forth in this section or sections 323.65 to 323.79 of the Revised Code.

(B) Upon receipt of an ordinance or resolution under section 5722.02 of the Revised Code, the county prosecuting attorney shall compile and deliver to the electing subdivision a list of all delinquent land within the electing subdivision with respect to which a foreclosure proceeding pursuant to section 323.25, sections 323.65 to 323.79, or section 5721.18 of the Revised Code has been instituted and is pending. The prosecuting attorney shall notify the electing subdivision of the identity of all delinquent land within the subdivision whenever a foreclosure proceeding pursuant to section 323.25, sections 323.65 to 323.79, or section 5721.18 of the Revised Code is commenced with respect to that land.

(C) The electing subdivision shall select from such lists the delinquent lands that constitute nonproductive lands that it wishes to acquire, and shall notify the prosecuting attorney of its selection prior to the advertisement and sale of the nonproductive lands pursuant to such a foreclosure proceeding, or as otherwise provided in sections 323.65 to 323.79 of the Revised Code. Notwithstanding the sales price provisions to the contrary in division (A) of section 323.28 or in divisions (A)(1) and (C) of section 5721.19 of the Revised Code, selected nonproductive lands subject to a foreclosure proceeding pursuant to section 323.25, sections 323.65 to 323.79, or section 5721.18 of the Revised Code that require a sale shall be advertised for sale and be sold, without appraisal, for not less than the amount determined under division (A)(1) of section 323.28 or sections 323.65 to 323.79 of the Revised Code in the case of selected nonproductive lands subject to a foreclosure proceeding pursuant to section 323.25 or sections 323.65 to 323.79 of the Revised Code, or the amount determined under division (A)(2) of section 5721.19 in the case of selected nonproductive lands subject to a foreclosure proceeding pursuant to section 5721.18

of the Revised Code, or as prescribed in sections 323.65 to 323.79 of the Revised Code. Except as otherwise authorized in section 323.78 of the Revised Code, all nonproductive lands so selected, when advertised for sale pursuant to a foreclosure proceeding, shall be advertised separately from the advertisement applicable to other delinquent lands. Notwithstanding division (A) of section 5721.191 of the Revised Code, the minimum amount for which selected nonproductive lands subject to a foreclosure proceeding pursuant to section 5721.18 of the Revised Code will be sold, as specified in the advertisement for sale, shall equal the sum of the taxes, assessments, charges, penalties, interest, and costs due on the parcel as determined under division (A)(2) of section 5721.19 of the Revised Code. Notwithstanding provisions to the contrary in division (A) of section 323.28 of the Revised Code, the minimum amount for which selected nonproductive lands subject to a foreclosure proceeding pursuant to section 323.25 of the Revised Code will be sold, as specified in the advertisement for sale, shall equal the amount specified in division (A)(1) of section 323.28 of the Revised Code. The advertisement relating to the selected nonproductive lands also shall include a statement that the lands have been determined by the electing subdivision to be nonproductive lands and that, if at a foreclosure sale no bid for the appropriate amount specified in this division is received, such lands shall be sold or transferred to the electing subdivision.

(D) If any nonproductive land selected by an electing subdivision is advertised and offered for sale at one sale pursuant to this section but is not sold for want of a minimum bid, the electing subdivision that selected the nonproductive land shall be deemed to have submitted the winning bid at such sale, and the land is deemed sold to the electing subdivision for no consideration other than the amounts charged under divisions (E) ~~and (F)~~ of this section. If both a county and a township within that county have adopted a resolution pursuant to section 5722.02 of the Revised Code and both subdivisions select the same parcel or parcels of land, the subdivision that first notifies the prosecuting attorney of such selection shall be the electing subdivision deemed to have submitted the winning bid under this division. If a municipal corporation and a county land reutilization corporation select the same parcel or parcels of land, the municipal corporation shall be deemed the winning bidder under this division. The officer conducting the sale shall announce the bid of the electing subdivision at the sale and shall report the proceedings to the court or board of revision for confirmation of sale.

(E) Upon the sale or transfer of any nonproductive land to an electing subdivision, the county auditor shall charge the costs, as determined by the court or board of revision, incurred in the foreclosure proceeding instituted under section 323.25, sections 323.65 to 323.79, or section 5721.18 of the Revised Code and applicable to the nonproductive land to the taxing districts, including the electing subdivision, in direct proportion to their interest in the taxes, assessments, charges, penalties, and interest on the nonproductive land due and payable at the time the land was sold pursuant to the foreclosure proceeding. The interest of each taxing district in the taxes, assessments, charges, penalties, and interest on the nonproductive land shall bear the same proportion to the amount of those taxes, assessments, charges, penalties, and interest that the amount of taxes levied by each district against the nonproductive land in the preceding tax year bears to the taxes levied by all such districts against the nonproductive land in the preceding tax year. If the electing subdivision is a county land reutilization corporation and the nonproductive land is sold or transferred to the corporation, the corporation shall be deemed to have the proportionate interest of the county on whose behalf it has been designated and organized in the taxes, assessments, charges, penalties, and interest on the nonproductive land in that county. In making a semiannual apportionment of funds, the auditor shall retain at the next apportionment the amount charged to each such taxing district, except that in the case of nonproductive land sold or transferred to a county land reutilization corporation, the auditor shall provide an invoice to the corporation for the amount charged to it. The costs retained by the auditor shall be deposited to the credit of the county treasurer's delinquent tax and assessment collection fund and the county prosecutor's delinquent tax and assessment collection fund under section 321.261 of the Revised Code to reimburse the treasurer and prosecutor according to actual identified and advanced costs expended by the prosecutor or treasurer, equally, or in proportion to the percentage that each of their costs bears to the total costs.

(F) The officer conducting the sale shall execute and file for recording a deed conveying title to the land upon the filing of the entry of the confirmation of sale, unless the nonproductive land is redeemed under section 323.31 or 5721.18 of the Revised Code. If the alternative redemption period applies under section 323.78 of the Revised Code, the officer shall not execute the deed and file it for recording until the alternative redemption period expires. In either case, once the deed has been recorded, the officer shall deliver the deed to the electing subdivision; thereupon, title to the land is incontestable in the electing subdivision and free and clear of all liens and encumbrances, except those easements and covenants of record running with the land and created prior to the time at which the taxes or assessments, for the nonpayment of which the land is sold or transferred at foreclosure, became due and payable.

When title to a parcel of land upon which a lien has been placed under section 715.261, 743.04, or 6119.06 of the Revised Code is transferred to a county land reutilization corporation under this section, the lien on the parcel shall be extinguished if the lien is for costs or charges that were incurred before the date of the transfer to the corporation and if the corporation did not incur the costs or charges, regardless of whether the lien was attached or the costs or charges were certified before the date of transfer. In such a case, the corporation and its successors in title shall take title to the property free and clear of any such lien and shall be immune from liability in any action to collect such costs or charges.

If a county land reutilization corporation takes title to property under this chapter before any costs or charges have been certified or any lien has been placed with respect to the property under section 715.261, 743.04, or 6119.06 of the Revised Code, the corporation shall be deemed a bona fide purchaser for value without knowledge of such costs or lien, regardless of whether the corporation had actual or constructive knowledge of the costs or lien, and any such lien shall be void and unenforceable against the corporation and its successors in title.

At the time of the sale or transfer, the officer shall collect and the electing subdivision shall pay the fee required by law for transferring and recording of deeds. In accordance with section ~~1724.10~~ 317.32 of the Revised Code, an electing subdivision ~~that is a county land reutilization corporation~~ shall not be required to pay any ~~such~~ recording fee.

The title is not invalid because of any irregularity, informality, or omission of any proceedings under section 323.25, sections 323.65 to 323.79, this chapter, or Chapter 5721. of the Revised Code, or in any processes of taxation, if such irregularity, informality, or omission does not abrogate any provision of such chapters for notice to record holders of title, lien, or mortgage to, or other interests in, the foreclosed lands.

Sec. 5722.031. (A) If, in any foreclosure proceeding initiated under section 323.25, sections 323.65 to 323.79, or section 5721.18 of the Revised Code, a county board of revision, court of common pleas, or municipal court issues a decree of foreclosure, order of sale, order of transfer, or confirmation of sale under section 5722.03 of the Revised Code that transfers a delinquent parcel to an electing subdivision, the electing subdivision may file a petition with the board or court to vacate the decree, order, or confirmation of sale on the basis that such electing subdivision does not wish to acquire the parcel or for any other reason. The electing subdivision may file such a petition notwithstanding any prior request by the electing subdivision or a party acting on behalf of the electing subdivision to acquire the parcel.

If the electing subdivision files the petition within sixty days after the journalization of the decree, order, or confirmation of sale, the board or court shall vacate the decree, order, or confirmation of sale. If the electing subdivision files the petition more than sixty days after the journalization of the decree, order, or confirmation of sale, the board or court may vacate the decree, order, or confirmation of sale at its discretion utilizing standards of review prescribed in or consistent with Civil Rule 60.

(B) An electing subdivision that files a petition under division (A) of this section shall not be required to intervene in the proceeding to which the petition relates, but shall file the petition in the same manner as would a party to the action. Upon filing the petition, the electing subdivision shall serve notice of the petition upon all parties to the action, except any party that previously failed to answer, plead, or appear in the proceeding as required in Civil Rule 12 or that is deemed to be in default under division (D) of section 323.69 of the Revised Code.

(C) Upon the vacation of a decree, order, or confirmation of sale under division (A) of this section, the court of common pleas, municipal court, or board of revision shall reinstate the proceeding and schedule any further hearing or disposition required by law. The court or board shall not issue any further decree, order, or confirmation of sale transferring the delinquent parcel to the electing subdivision unless the electing subdivision petitions the court or board to acquire the parcel under sections 323.28, ~~323.74,~~ 323.78, 5721.19, or 5722.03 of the Revised Code at least seven days before a scheduled final hearing or sale of the parcel pursuant to the proceeding. In such a case, the electing subdivision shall not file, and the court or board shall not approve, any subsequent petition to vacate a decree, order, or confirmation of sale transferring the parcel to the electing subdivision.

Sec. 5722.04. (A) Upon receipt of an ordinance or resolution adopted pursuant to section 5722.02 of the Revised Code, the county auditor shall deliver to the electing subdivision a list of all delinquent lands within an electing subdivision's boundaries that have been forfeited to the state pursuant to section 5723.01 of the Revised Code and thereafter shall notify the electing subdivision of any additions to or deletions from such list.

The electing subdivision shall select from such lists the forfeited lands that constitute nonproductive lands that the subdivision wishes to acquire, and shall notify the county auditor of its selection prior to the advertisement and sale of such lands. Notwithstanding the sales price provisions of division (A)(1) of section 5723.06 of the Revised Code, the selected nonproductive lands shall be advertised for sale and be sold to the highest bidder for an amount at least sufficient to pay the amount determined under division ~~(A)(2)~~ (A)(1)(b) of section ~~5721.16~~ 5723.06 of the Revised Code. All nonproductive lands forfeited to the state and selected by an electing subdivision, when advertised for sale pursuant to the relevant procedures set forth in Chapter 5723. of the Revised Code, shall be advertised separately from the advertisement applicable to other forfeited lands. The advertisement relating to the selected nonproductive lands also shall include a statement that the lands have been selected by the electing subdivision as nonproductive lands that it wishes to acquire and that, if at the forfeiture sale no bid for the sum of the taxes, assessments, charges, penalties, interest, and costs due on the parcel as determined under division ~~(A)(1)(a)~~ (A)(1)(b) of section 5723.06 of the Revised Code is received, the lands shall be sold to the electing subdivision.

(B) If any nonproductive land that has been forfeited to the state and selected by an electing subdivision is advertised and offered for sale by the auditor pursuant to Chapter 5723. of the Revised Code, but no minimum bid is received, the electing subdivision shall be deemed to have submitted the winning bid, and the land is deemed sold to the electing subdivision for no consideration other than the fee charged under division (C) of this section. If both a county and a township in that county have adopted a resolution pursuant to section 5722.02 of the Revised Code and both subdivisions select the same parcel or parcels of land, the electing subdivision deemed to have submitted the winning bid under this division shall be determined pursuant to division (D) of section 5722.03 of the Revised Code.

The auditor shall announce the bid at the sale and shall declare the selected nonproductive land to be sold to the electing subdivision. The auditor shall deliver to the electing subdivision a certificate of sale.

(C) On the returning of the certificate of sale to the auditor, the auditor shall execute and file for recording a deed conveying title to the selected nonproductive land and, once the deed has been recorded, deliver it to the electing subdivision. Thereupon, all previous title is extinguished, and the title in the electing subdivision is incontestable and free and clear from all liens and encumbrances, except ~~taxes and special assessments that are not due at the time of the sale and~~ any easements and covenants of record running with the land and created prior to the time at which the taxes or assessments, for the nonpayment of which the nonproductive land was forfeited, became due and payable.

When title to a parcel of land upon which a lien has been placed under section 715.261, 743.04, or 6119.06 of the Revised Code is transferred to a county land reutilization corporation under this section, the lien on the parcel shall be extinguished if the lien is for costs or charges that were incurred before the date of the transfer to the corporation and if the corporation did not incur the costs or charges, regardless of whether the lien was attached or the costs or charges were certified before the date of transfer. In such a case, the corporation and its successors in title shall take title to the property free and clear of any such lien and shall be immune from liability in any action to collect such costs or charges.

If a county land reutilization corporation takes title to property before any costs or charges have been certified or any lien has been placed with respect to the property under section 715.261, 743.04, or 6119.06 of the Revised Code, the corporation shall be deemed a bona fide purchaser for value without knowledge of such costs or lien, regardless of whether the corporation had actual or constructive knowledge of the costs or lien, and any such lien shall be void and unenforceable against the corporation and its successors in title.

At the time of the sale, the auditor shall collect and the electing subdivision shall pay the fee required by law for transferring and recording of deeds.

Upon delivery of a deed conveying any nonproductive land to an electing subdivision, the county auditor shall charge all costs incurred in any proceeding instituted under section ~~5721.14 or~~ 5721.18 of the Revised Code or incurred as a result of the forfeiture and sale of the nonproductive land to the taxing districts, including the electing subdivision, in direct proportion to their interest in the taxes, assessments, charges, interest, and penalties on the nonproductive land due and payable at the time the land was sold at the forfeiture sale. The interest of each taxing district in the taxes, assessments, charges, penalties, and interest on the nonproductive land shall bear the same proportion to the amount of those taxes, assessments, charges, penalties, and interest that the amount of taxes levied by each district against the nonproductive land in the preceding tax year bears to the taxes levied by all such districts against the nonproductive land in the preceding tax year. If the electing subdivision is a county land reutilization corporation and the nonproductive land is sold or transferred to the corporation, the corporation shall be deemed to have the proportionate interest of the county designating or organizing such corporation in the taxes, assessments, charges, penalties, and interest on the nonproductive land in the county. In making a semiannual apportionment of funds, the auditor shall retain at the next apportionment the amount charged to each such taxing district, except that in the case of nonproductive land conveyed to a county land reutilization corporation the auditor shall invoice the corporation the amount charged to it.

(D) If no political subdivision has requested to purchase a parcel of land at a foreclosure sale, any lands otherwise forfeited to the state for want of a bid at the foreclosure sale may, upon the request of a county land reutilization corporation, be transferred directly without cost to the corporation without appraisal or public bidding.

Sec. 5722.05. Whenever nonproductive land is sold or transferred under section 323.65 to 323.79, 5721.19, 5722.03 ~~or~~, 5722.04, or 5723.04 of the Revised Code to an electing subdivision, no action shall be commenced, nor shall any defense be asserted, after one year from the date the deed conveying such land to the electing subdivision is filed for record, to question the validity of the title vested in the electing subdivision by such sale or transfer for any irregularity, informality, or omission in the proceedings relative to the foreclosure, forfeiture, ~~or~~ sale, or transfer of such nonproductive land to the electing subdivision.

Sec. 5722.06. An electing subdivision, other than a county land reutilization corporation, shall assume possession and control of any nonproductive land acquired by it under section 5722.03, 5722.04, or 5722.10 of the Revised Code and any other land it acquires from whatever source acquired as a part of its land reutilization program. The electing subdivision shall hold and administer such property in a governmental capacity for the benefit of itself and of other taxing districts having an interest in the taxes, assessments, charges, interest, and penalties due and owing thereon at the time of the property's acquisition by the electing subdivision. In its administration of such nonproductive land as a part of a land reutilization program, the electing subdivision shall:

(A) Manage, maintain, and protect, or temporarily use for a public purpose such land in such manner as it deems appropriate;

(B) Compile and maintain a written inventory of all such land. The inventory shall be available for public inspection and distribution at all times.

(C) ~~Study, analyze, and evaluate potential, present, and future uses for such land which would provide for the effective reutilization of the nonproductive land;~~

~~(D)~~ Plan for, and use its best efforts to consummate, the sale or other disposition of such land at such times and upon such terms and conditions as it deems appropriate to the fulfillment of the purposes and objectives of its land reutilization program;

~~(E)~~ (D) Establish and maintain records and accounts reflecting all transactions, expenditures, and revenues relating to its land reutilization program, including separate itemizations of all transactions, expenditures, and revenues concerning each individual parcel of real property acquired as a part of such program.

A county land reutilization corporation acquiring title to lands under section 5722.03, 5722.04, ~~or~~ 5722.10, 5723.01, or 5723.04 of the Revised Code, and to any other land it acquires from whatever source acquired as a part of its land reutilization program, shall maintain, operate, hold, transact, and dispose of such land as provided in its plan and pursuant to its purposes under Chapter 1724. of the Revised Code.

Sec. 5722.07. ~~As used in this section, "fair market value" means the appraised value of the nonproductive land made with reference to such redevelopment and reutilization restrictions as may be imposed by the electing subdivision as a condition of sale or as may be otherwise applicable to such land.~~

An electing subdivision may, without appraisal or competitive bidding, sell any land acquired by it as a part of its land reutilization program at such times, to such persons, and upon such terms and conditions, and subject to such restrictions and covenants as it deems necessary or appropriate to ~~assure~~ promote the land's effective reutilization. ~~Except with respect to a sale by or to a county land reutilization~~

~~corporation, such land shall be sold at not less than its fair market value. However, except with respect to land held by a county land reutilization corporation, upon the approval of the legislative authorities of those taxing districts entitled to share in the proceeds from the sale thereof, the~~ An electing subdivision may ~~either~~ retain such land for devotion by it to land reutilization purposes or public use, or sell, lease, or otherwise transfer any such land to ~~another~~ a political subdivision ~~for the devotion to public use by such political subdivision for a consideration less than fair market value~~, another electing subdivision, or any other person with or without consideration and without reference to fair market value in order to promote the land's effective reutilization.

~~Whenever an electing subdivision sells any land acquired as part of its land reutilization program for an amount equal to or greater than fair market value, it shall execute and deliver all agreements and instruments incident thereto. The electing subdivision may execute and deliver all agreements and instruments without procuring any approval, consent, conveyance, or other instrument from any other person or entity, including the other taxing districts entitled to share in the proceeds from the sale thereof.~~

An electing subdivision may, for purposes of land disposition, consolidate, assemble, or subdivide individual parcels of land acquired as part of its land reutilization program.

Sec. 5722.08. When ~~an~~ any electing subdivision~~, other than a county land reutilization corporation,~~ sells any land acquired as a part of its land reutilization program, the proceeds from such sale shall be applied and distributed in the following order without reporting or accounting to the taxing districts:

(A) To the electing subdivision in reimbursement of its expenses incurred on account of the acquisition, administration, management, maintenance, and disposition of such land, and such other expenses of the land reutilization program as the electing subdivision may apportion to such land;

(B) To the ~~county treasurer to reimburse those taxing districts to which the county auditor charged the costs of foreclosure pursuant to section 5722.03 of the Revised Code, or costs of forfeiture pursuant to section 5722.04 of the Revised Code. If the proceeds of the sale of the nonproductive lands, after making the payment required under this division, are not sufficient to reimburse the full amounts charged to taxing districts as costs under section 5722.03 or 5722.04 of the Revised Code, the balance of the proceeds shall be used to reimburse the taxing districts in the same proportion as the costs were charged.~~

~~(C) To the county treasurer for distribution to the taxing districts charged costs under section 5722.03 or 5722.04 of the Revised Code, in the same proportion as they were charged costs by the county auditor, an amount representing both of the following:~~

~~(1) The taxes, assessments, charges, penalties, and interest due and owing on such land as of the date of acquisition by the electing subdivision;~~

~~(2) The taxes, assessments, charges, penalties, and interest that would have been due and payable with respect to such land from such date of acquisition were such land not exempt from taxation pursuant to section 5722.11 of the Revised~~

~~Code.~~

~~(D) The balance, if any, to be retained by the electing subdivision for application to the payment of costs and expenses of its land reutilization program.~~

~~All proceeds from the sale of lands held by a county land reutilization corporation shall be retained by the county land reutilization corporation for the purposes for which it was organized without further reporting or accounting to the taxing districts.~~electing subdivision to be used for land reutilization purposes, public purposes, and, in the case of county land reutilization corporations, any purpose enumerated in Chapter 1724. of the Revised Code.

Sec. 5722.10. An electing subdivision may accept a conveyance in lieu of foreclosure of delinquent land from the owners~~ thereof~~ of the delinquent land, regardless of whether a tax foreclosure has been filed against the delinquent land. Such conveyance may only be accepted with the consent of the county auditor acting as the agent of the state pursuant to section 5721.09 of the Revised Code. If an electing subdivision or county land reutilization corporation certifies to the auditor in writing that the delinquent land is abandoned land as defined in section 323.65 of the Revised Code, the auditor shall consent to the conveyance. Such consent shall be given regardless of whether there exists any liens, encumbrances, or other interests of record on the abandoned delinquent land, except that upon such conveyance, the liens, encumbrances, or other interests of record shall remain with the land as conveyed to the electing subdivision or county land reutilization corporation. If the electing subdivision or county land reutilization corporation does not certify to the auditor in writing that the delinquent land is abandoned land, the auditor may consent to the conveyance for any reason authorized in this chapter. The owners or the electing ~~municipal corporation or township~~ subdivision shall pay all expenses incurred by the county in connection with any foreclosure ~~or foreclosure and forfeiture~~ proceeding filed pursuant to section 323.25, sections 323.65 to 323.79, or section 5721.18 ~~or 5721.14~~ of the Revised Code relative to such land. ~~When the electing subdivision is the county or county land reutilization corporation acting on behalf of a county, it may require the owner to pay the expenses.~~ The owner shall present the electing subdivision with evidence satisfactory to the subdivision that it will obtain by such conveyance fee simple title to such delinquent land. Unless otherwise agreed to by the electing subdivision accepting the conveyance, the title shall be free and clear of all liens and encumbrances, except such easements and covenants of record running with the land as were created prior to the time of the conveyance and delinquent taxes, assessments, penalties, interest, and charges, and taxes and special assessments that are a lien on the real property at the time of the conveyance. Any costs, charges, or liens that have been assessed, certified, or placed under section 715.261, 743.04, or 6119.06 of the Revised Code with respect to real property acquired by or transferred to a county land reutilization corporation under this section shall, at the time of the conveyance to the corporation, be extinguished and of no force and effect as against the corporation, its successors, or its assignees, provided that the lien is for charges or costs that were incurred before the date of transfer to the corporation and that were not incurred by the corporation.

Real property acquired by an electing subdivision under this section shall not be subject to foreclosure or forfeiture under Chapter 5721. or 5723. of the Revised Code. ~~The sale or other transfer, as authorized by section 5722.07 of the Revised Code, of real property acquired under this section shall extinguish the lien on the title for all taxes, assessments, penalties, interest, and charges delinquent at the time of the conveyance of the delinquent land to the electing subdivision~~ The conveyance of real property under this section shall extinguish all liens on the title for taxes, assessments, penalties, interest, and charges at the time of the conveyance of the delinquent land to the electing subdivision.

Sec. 5722.11. All lands acquired and held by an electing subdivision pursuant to this chapter shall be deemed real property used for a public purpose and, notwithstanding section 5709.08 of the Revised Code, shall be exempt from taxation until sold. An exemption authorized under this section shall commence on the day title to the property is transferred to the electing subdivision and shall continue while title is held by the electing subdivision. The exemption shall end on the last day of the tax year in which the instrument transferring title from the electing subdivision to an owner whose use of the property does not qualify for an exemption pursuant to any other section of the Revised Code is recorded. If the title to the property is transferred to the electing subdivision and from the electing subdivision in the same tax year, then the exemption shall continue to the end of that tax year. The entire amount of taxes that are a lien but not yet determined, assessed, and levied for the tax year in which title is transferred to the electing subdivision shall be remitted by the county auditor.

Sec. 5722.14. If nonproductive land is subsequently included within an impacted cities project, as defined in section 1728.01 of the Revised Code, taxes on the land in the base period of the year immediately preceding the initial acquisition, as provided in section 1728.111 of the Revised Code, shall be determined by applying the land valuation as it existed in either the year preceding such initial acquisition, or in the next succeeding year after such nonproductive land is sold pursuant to section 5722.07~~ or 5722.13~~ of the Revised Code, whichever valuation is greater.

This section does not apply to nonproductive land acquired and held by a county land reutilization corporation.

Sec. 5722.15. ~~(A)~~ When an electing subdivision ~~purchases~~ acquires nonproductive land under ~~section~~ sections 323.65 to 323.79, 5722.03~~ or~~, 5722.04, 5722.10, or 5723.04 of the Revised Code, the county auditor shall remove from the auditor's tax lists and duplicates all taxes, assessments, charges, penalties, and interest that are due and payable on the land at the time of the ~~sale~~ acquisition in the same manner as if the property had been sold to any other buyer at the foreclosure or forfeiture sale.

~~(B) The county auditor shall certify to an electing subdivision, other than a county land reutilization corporation, that purchases nonproductive land under section 5722.03 or 5722.04 of the Revised Code a record of all of the taxes, assessments, charges, interest, and penalties that were due on the parcel at the time of the sale; the taxing districts to which they were owed; and the proportion of that amount that was owed to each taxing district. Except with respect to a county land reutilization corporation, the certification shall be used by such an electing subdivision in distributing the proceeds of any sale of the land in accordance with division (C)(1) of section 5722.08 of the Revised Code.~~

Sec. 5722.21. (A) As used in this section:

(1) "Eligible delinquent land" means delinquent land~~ or delinquent vacant land~~, as defined in section 5721.01 of the Revised Code, included in a delinquent tax list ~~or delinquent vacant land tax list~~ that has been certified delinquent within the meaning of section 5721.03 of the Revised Code, excluding any certificate parcel as defined in section 5721.30 of the Revised Code.

(2) "~~Delinquent taxes~~Taxes" means the cumulative amount of unpaid taxes, assessments, recoupment charges, penalties, and interest charged against eligible delinquent land~~ that became delinquent~~, including taxes that are a lien but not yet determined, assessed, and levied, before transfer of title to a county, municipal corporation, township, or county land reutilization corporation under this section.

(3) "Foreclosure costs" means the sum of all costs or other charges of publication, service of notice, prosecution, or other proceedings against the land under sections 323.25 to 323.28, 323.65 to 323.79, or Chapter 5721. of the Revised Code as may pertain to delinquent land or be fairly apportioned to it by the county treasurer.

~~(4) "Tax foreclosure sale" means a sale of delinquent land pursuant to foreclosure proceedings under sections 323.25 to 323.28, 323.65 to 323.79, or section 5721.14 or 5721.18 of the Revised Code.~~

~~(5) "Taxing authority" means the legislative authority of any taxing unit, as defined in section 5705.01 of the Revised Code, in which is located a parcel of eligible delinquent land acquired or to be acquired by a county, municipal corporation,~~

~~township, or county land reutilization corporation in which a declaration under division (B) of this section is in effect.~~

(B) The legislative authority of a municipal corporation may declare by ordinance, or a board of county commissioners, a board of township trustees, or the board of directors of a county land reutilization corporation may declare by resolution, that it is in the public interest for the county, municipal corporation, township, or county land reutilization corporation to acquire tax-delinquent real property within the county, municipal corporation, or township for the public purpose of redeveloping the property or otherwise rendering it suitable for productive, tax-paying use. ~~In any county, municipal corporation, or township in which~~ The eligible delinquent land may be acquired from any person, including another political subdivision or an electing subdivision. When such a declaration is in effect, the county, municipal corporation, township, or county land reutilization corporation may purchase or otherwise acquire title to eligible delinquent land, other than by appropriation, and the title shall pass free and clear of ~~the lien~~ all liens for ~~delinquent~~ taxes ~~as provided in division (D) of this section~~ and costs, including foreclosure costs, which shall be extinguished simultaneously with the transfer of title to the county, municipal corporation, township, or county land reutilization corporation. The authority granted by this section is supplemental to the authority granted under sections 5722.01 to 5722.15 of the Revised Code.

(C) ~~With respect to any parcel of eligible delinquent land purchased or acquired by a county, municipal corporation, township, or county land reutilization corporation in which a declaration is in effect under this section, the county, municipal corporation, or township may obtain the consent of~~

~~each taxing authority for release of any claim on the delinquent taxes and associated costs attaching to that property at the time of conveyance to the county, municipal corporation, or township. Consent shall be obtained in writing, and shall be certified by the taxing authority granting consent or by the fiscal officer or other person authorized by the taxing authority to provide such consent. Consent may be obtained before or after title to the eligible delinquent land is transferred to the county, municipal corporation, or township. A county that has organized and designated a county land reutilization corporation for purposes of this chapter is not required to obtain such consent. Upon conveyance to a county land reutilization corporation, the consent shall be deemed to have been given to the extent that the corporation requires consent.~~

~~The taxing authority of a taxing unit and a county, municipal corporation, or township in which a declaration is in effect under this section may enter into an agreement whereby the taxing authority consents in advance to release of the taxing authority's claim on delinquent taxes and associated costs with respect to all or a specified number of parcels of eligible delinquent land that may be purchased or acquired by the county, municipal corporation, or township for the purposes of this section. The agreement shall provide for any terms and conditions on the release of such claim as are mutually agreeable to the taxing authority and county, municipal corporation, or township, including any notice to be provided by the county, municipal corporation, or township to the taxing authority of the purchase or acquisition of eligible delinquent land situated in the taxing unit; any option vesting in the taxing authority to revoke its release with respect to any~~

~~parcel of eligible delinquent land before the release becomes effective; and the manner in which notice of such revocation shall be effected. Nothing in this section or in such an agreement shall be construed to bar a taxing authority from revoking its advance consent with respect to any parcels of eligible delinquent land purchased or acquired by the county, municipal corporation, or township before the county, municipal corporation, or township enters into a purchase or other agreement for acquisition of the parcels.~~

~~A county that has organized and designated a county land reutilization corporation is not required to enter into such an agreement with a taxing authority~~.

~~(D) The lien for the delinquent taxes and associated costs for which all of the taxing authorities have consented to release their claims under this section is hereby extinguished, and the transfer of title to such delinquent land to the county, municipal corporation, or township shall be transferred free and clear of the lien for such taxes and costs. If a taxing authority does not consent to the release of its claim on delinquent taxes and associated costs, the entire amount of the lien for such taxes and costs shall continue as otherwise provided by law until paid or otherwise discharged according to law. If a county land reutilization corporation acquires title to eligible delinquent land under this section, the lien for delinquent taxes and costs with respect to land acquired by the corporation shall be extinguished simultaneously with the transfer of title to the corporation, notwithstanding that the taxing authorities have not consented to release their claims under this section.~~

~~(E)~~ All eligible delinquent land acquired by a county, municipal corporation, township, or county land reutilization corporation under this section is real property held for a public purpose and is exempted from taxation until the county, municipal corporation, township, or county land reutilization corporation sells or otherwise disposes of property. An exemption authorized under this section shall commence on the day title to the eligible delinquent land is transferred to the county, municipal corporation, township, or county land reutilization corporation and shall continue while title is held by the county, municipal corporation, township, or county land reutilization corporation. The exemption shall end on the last day of the tax year in which the instrument transferring title from the county, municipal corporation, township, or county land reutilization corporation to an owner whose use of the property does not qualify for an exemption pursuant to any other section of the Revised Code is recorded. If the title to the property is transferred to and from the county, municipal corporation, township, or county land reutilization corporation in the same tax year, then the exemption shall continue to the end of that tax year.

~~(F)~~ (D) If a county, municipal corporation, township, or county land reutilization corporation sells or otherwise disposes of delinquent land it purchased or acquired ~~and for which all or a portion of a taxing authority's claim for delinquent taxes was released~~ under this section, ~~whether by consent of the taxing authority or pursuant to division (D) of this section,~~ the net proceeds from such sale or disposition shall be used for such redevelopment purposes the board of county commissioners, the legislative authority of the municipal corporation, the board of township trustees, or the board of directors of the county land reutilization corporation considers necessary or appropriate.

Sec. 5722.22. ~~A~~ Neither a county land reutilization corporation nor its wholly owned subsidiary is ~~not~~ liable for damages, or subject to equitable remedies, for breach of a common law duty, or for violation of sections 3737.87 to ~~3737.891~~ 3737.89 of the Revised Code or Chapter 3704., 3734., 3745., 3746., 3750., 3751., 3752., 6101., or 6111. of the Revised Code or any rule adopted or order, permit, license, variance, or plan approval issued under any of those chapters in connection with a parcel of land acquired by the county land reutilization corporation or its wholly owned subsidiary, which retains sovereign immunity under Chapter 2744. of the Revised Code.

Sec. 5723.01. (A) ~~(1)~~ Every tract of land and town lot, which, pursuant to foreclosure proceedings under section 323.25, sections 323.65 to 323.79, or section 5721.18 of the Revised Code, has been advertised and offered for sale on two separate occasions, not less than two weeks apart, or in the case of abandoned land as defined in section 323.65 of the Revised Code or nonproductive land as defined in section 5722.01 of the Revised Code, advertised and offered for sale on one occasion, and not sold for want of bidders, shall be forfeited to the state ~~or to a political subdivision, school district, or county land reutilization corporation pursuant to division (A)(3) of this section~~.

~~(2)~~ (B) The county prosecuting attorney shall certify to the court or, in the case of foreclosure proceedings under sections 323.65 to 323.79 of the Revised Code, to the board of revision that such tract of land or town lot has been twice offered for sale or once offered for sale in the case of abandoned land or nonproductive land and not sold for want of a bidder. Such forfeiture of lands and town lots shall be effective ~~when the court by~~ upon the journalization of an entry that orders such lands and town lots forfeited to the state ~~or to a political subdivision, school district, or county land reutilization corporation pursuant to division (A)(3) of this section~~. Upon journalization, all right, title, claim, and interest of the former owner is transferred to and vested in the state to be disposed of in conformity with this chapter. The court or board of revision shall order that forfeited land be disposed of in accordance with Chapter 5723. of the Revised Code.

(C) A copy of ~~such~~ the entry described in division (B) of this section shall be certified to the county auditor ~~and, after the date of the certification, all the right, title, claim, and interest of the former owner is transferred to and vested in the state to be disposed of in compliance with this chapter~~. The county auditor shall record a copy of the entry with the county recorder. Notwithstanding any provision of the Revised Code to the contrary, the county recorder shall record a copy of the entry presented for recording by the county auditor even if it is not a certified copy. In such case, the recording shall be deemed to constitute certification of the entry.

~~(3) After having been notified pursuant to division (A)(2) of this section that the tract of land or town lot has been twice offered for sale and not sold for want of bidders, the court shall notify the political subdivision and school district in which the property is located, and any county land reutilization corporation in the county, and offer to forfeit the property to the political subdivision, school district, or corporation, or to an electing subdivision as defined in section~~

~~5722.01 of the Revised Code, upon a petition from the political subdivision, school district, or corporation. If no such petition is filed with the court within ten days after notification by the court, the court shall forfeit the property to the state in accordance with division (A)(2) of this section. If a political subdivision, school district, or corporation requests through a petition to receive the property through forfeiture, the forfeiture of land and town lots is effective when, by entry, the court orders such lands and town lots forfeited to the political subdivision, school district, or corporation. The court shall certify a copy of the entry to the county auditor and, after the date of certification, all the right, title, claim, and interest of the former owner is transferred to and vested in the political subdivision, school district, or corporation.~~

~~(4)~~ (D) From and after the date of journalization of the order forfeiting a tract of land or a town lot to the state pursuant to division ~~(A)(2)~~ (B) of this section and until such forfeited land has been redeemed by the former owner pursuant to section 5723.03 of the Revised Code or sold or transferred pursuant to section 5723.04 of the Revised Code, any political subdivision in which the forfeited land is located or the county land reutilization corporation of the county in which the forfeited land is located, or an officer, agent, or employee of the subdivision or corporation, upon knowledge or belief that the forfeited land is unoccupied as defined in section 323.65 of the Revised Code, may enter the forfeited lands and any buildings, structures, or other improvements located on that land, for any of the following purposes:

~~(a)~~ (1) Conducting an appraisal or inspection of the buildings, structures, or other improvements located on the forfeited land;

~~(b)~~ (2) Conducting a voluntary action as defined in Chapter 3746. of the Revised Code or other environment assessment of the forfeited land and any buildings, structures, or other improvements located on that land;

~~(c)~~ (3) Conducting any other health and safety inspection of the forfeited land and any buildings, structures, or other improvements located on that land.

Unless an action or omission of a political subdivision or county land reutilization corporation, or an officer, agent, or employee of the subdivision or corporation, by clear and convincing evidence, constitutes willful or wanton misconduct or intentionally tortious conduct, the political subdivision or county land reutilization corporation, or an officer, agent, or employee of a subdivision or corporation, that enters the forfeited land pursuant to this division is not liable in any civil or administrative action, including an action in trespass, resulting from the entry onto the forfeited land or for any tort action as defined in section 3746.24 of the Revised Code resulting from the testing for or actual presence of hazardous substances or petroleum at, or the release of hazardous substances or petroleum from, a property where a voluntary action is being or has been conducted pursuant to Chapter 3746. of the Revised Code and the rules adopted under it. This immunity is in addition to any immunities from civil liability or defenses established by any other section of the Revised Code or available at common law. Any entry upon forfeited land and any buildings, structures, or improvements located on that land pursuant to division ~~(A)(4)~~ (D) of this section shall not constitute the exercise of dominion or control over the land or buildings, structures, or improvements on the land when that entry is for the purposes described in divisions ~~(A)(4)(a)~~ (D)(1) to ~~(c)~~ (3) of this section.

~~(B) Every parcel against which a judgment of foreclosure and forfeiture is made in accordance with section 5721.16 of the Revised Code is forfeited to the state on the date the court enters a finding under that section. After that date, all the right, title, claim, and interest of the former owner is transferred to the state to be disposed of in compliance with the relevant provisions of this chapter.~~

Sec. 5723.03. If the former owner of real property that has been forfeited, at any time before the state has disposed of such property, pays into the treasury of the county in which the property is situated, all the taxes, assessments, penalties, interest, and costs incurred in the foreclosure ~~or foreclosure and forfeiture~~ proceedings under section 323.25, ~~5721.14, or~~ 5721.18, or sections 323.65 to 323.79 of the Revised Code or in proceedings under this chapter that stand charged against the property at the time of such payment, the state shall relinquish to such former owner all claim to such property. The county auditor shall then reenter the property on the auditor's tax list, under the name of the proper owner. The county auditor shall then add as due and payable on the next succeeding date for the payment of real estate taxes the amount of taxes, assessments, charges, penalties, and interest that were remitted pursuant to section 5723.02 of the Revised Code and all other taxes, assessments, charges, penalties, and interest that would have been due and payable with respect to the property from the date it was forfeited to the state.

Sec. 5723.04. (A) The county auditor shall maintain a list of forfeited lands and shall ~~offer~~ conduct annually a sale of one or more tracts of such lands ~~for sale~~ annually, or more frequently if the auditor determines that more frequent sales are necessary. Subject to division (D) of this section, the auditor shall select the tract or tracts of forfeited lands to be included in such a sale. The auditor shall not be required to do either of the following:

(1) Include all tracts of forfeited land on the list in any sale;

(2) Offer any particular tract of forfeited land for sale at a particular time or within a given interval.

(B) Notwithstanding ~~division (A) of this section~~ any other provision of this chapter, upon the request of a county land reutilization corporation organized under Chapter 1724. of the Revised Code, the county auditor shall promptly transfer to such corporation, by auditor's deed, the fee simple title to a parcel on the list of forfeited lands, which shall pass to such corporation free and clear of all taxes, assessments, charges, penalties, interest, and costs. Subject to division (C) of this section, any subordinate liens shall be deemed fully and forever satisfied and discharged. Upon such request, the land is deemed sold by the state for no consideration. The county land reutilization corporation or its agent shall file the deed for recording.

(C) When title to a parcel of land upon which a lien has been placed under section 715.261, 743.04, or 6119.06 of the Revised Code is transferred to a county land reutilization corporation under this section, the lien on the parcel shall be extinguished if the lien is for costs or charges that were incurred before the date of the transfer to the corporation and if the corporation did not incur the costs or charges, regardless of whether the lien was attached or the costs or charges were certified before the date of transfer. In such a case, the corporation and its successors in title shall take title to the property free and clear of any such lien and shall be immune from liability in any action to collect such costs or charges.

If a county land reutilization corporation takes title to property before any costs or charges have been certified or any lien has been placed with respect to the property under section 715.261, 743.04, or 6119.06 of the Revised Code, the corporation shall be deemed a bona fide purchaser for value without knowledge of such costs or lien, regardless of whether the corporation had actual or constructive knowledge of the costs or lien, and any such lien shall be void and unenforceable against the corporation and its successors in title.

(D) If a county land reutilization corporation organized under Chapter 1724. of the Revised Code requests that a tract or tracts of forfeited lands on the list of forfeited lands not be offered for sale at any time before the second publication in a newspaper, then the county auditor shall not offer that parcel for sale. Such a request by the county land reutilization corporation shall not obligate the corporation to acquire the tract or tracts pursuant to division (B) of this section or section 5722.04 of the Revised Code. A county land reutilization corporation shall not request that a tract of forfeited land not be offered for sale if, as a result of one or more previous requests of the county land reutilization corporation, the tract of land has not been offered for sale for three consecutive years.

Sec. 5723.05. If the taxes, assessments, charges, penalties, interest, and costs due on the forfeited lands have not been paid when the county auditor fixes the date for the sale of forfeited lands, the auditor shall give notice of them once a week for two consecutive weeks prior to the date fixed by the auditor for the sale, as provided in section 5721.03 of the Revised Code. The notice shall state that if the taxes, assessments, charges, penalties, interest, and costs charged against the lands forfeited to the state for nonpayment of taxes are not paid into the county treasury, and the county treasurer's receipt produced for the payment before the time specified in the notice for the sale of the lands, which day shall be named in the notice, each forfeited tract on which the taxes, assessments, charges, penalties, interest, and costs remain unpaid will be offered for sale beginning on the date set by the auditor, ~~at the courthouse in the county,~~ in order to satisfy the unpaid taxes, assessments, charges, penalties, interest, and costs, and that the sale will continue from day to day until each of the tracts in the sale is sold or offered for sale.

The notice also shall state that, if the forfeited land is sold for an amount that is less than the amount of the delinquent taxes, assessments, charges, penalties, and interest against it, and~~, if division (B)(2) of section 5721.17 of the Revised Code is applicable, any notes issued by a receiver pursuant to division (F) of section 3767.41 of the Revised Code and~~ any receiver's lien as defined in division (C)(4) of section 5721.18 of the Revised Code, the court, in a separate order, may enter a deficiency judgment against the last owner of record of the land before its forfeiture to the state, for the amount of the difference; and that, if that owner of record is a corporation, the court may enter the deficiency judgment against the stockholder holding a majority of that corporation's stock.

Sec. 5723.06. (A)(1) The county auditor, on the day set for the sale of forfeited lands provided in section 5723.04 of the Revised Code, shall ~~attend at the courthouse and~~ offer for sale the whole of each tract of land ~~as contained in the list provided for in such section~~ to be included in the sale, at public auction, to the highest bidder, for an amount sufficient to pay the lesser of the ~~amounts described in divisions (A)(1) and (2) of section 5721.16 of the Revised Code~~ following:

(a) The appraised value of the parcel for taxation purposes, as determined by the county auditor and as specified in the delinquent land tax certificate or master list of delinquent tracts, plus the costs incurred in the foreclosure proceedings and forfeiture proceedings;

(b) The total amount of the finding entered by the court or board of revision, and all subsequent taxes, assessments, charges, penalties, and interest due and payable at the time of journalization of the order of forfeiture described in section 5723.01 of the Revised Code, plus the costs incurred in the foreclosure and forfeiture proceedings. For purposes of determining such amount, the county treasurer may estimate the amount of taxes, assessments, interest, penalties, and costs that will be payable at the time the land is forfeited to the state.

The sale may be conducted at any location in the county considered appropriate by the county auditor ~~shall offer each tract separately, beginning with the first tract contained in the list~~.

(2) If no bid is received for any of the tracts in an amount sufficient to pay the required amount prescribed in division (A)(1) of this section, and no notice is given under section 5722.04 of the Revised Code or division (B) of this section, the auditor may elect to offer such tract for sale forthwith, and sell it for the best price obtainable. The county auditor shall continue through such list and may adjourn the sale from day to day until the county auditor has disposed of or offered for sale each tract of land specified in the notice. The county auditor may offer a tract of land two or more times at the same sale.

(3) Notwithstanding the minimum sales price provisions of divisions (A)(1) and (2) of this section to the contrary, forfeited lands sold pursuant to this section shall not be sold in either of the following circumstances:

(a) To any person that is delinquent on real property taxes in this state;

(b) For less than the total amount of the taxes, assessments, penalties, interest, and costs that stand charged against the land if the highest bidder is the owner of record of the parcel immediately prior to the judgment of foreclosure ~~or foreclosure and forfeiture,~~ or a member of the following class of parties connected to that owner: a member of that owner's immediate family, a person with a power of attorney appointed by that owner who subsequently transfers the parcel to the owner, a sole proprietorship owned by that owner or a member of that owner's immediate family, or a partnership, trust, business trust, corporation, or association in which the owner or a member of the owner's immediate family owns or controls directly or indirectly more than fifty per cent.

If a parcel sells for less than the total amount of the taxes, assessments, penalties, interest, and costs that stand charged against it, the officer conducting the sale shall require the buyer to complete an affidavit prepared by the officer stating that the buyer is not the owner of record immediately prior to the judgment of foreclosure ~~or foreclosure and forfeiture,~~ or a member of the specified class of parties connected to that owner, and the affidavit shall become part of the court records of the proceeding. If the county auditor discovers within three years after the date of the sale that a parcel was sold to that owner or a member of the specified class of parties connected to that owner for a price less than the amount so described, and if the parcel is still owned by that owner or a member of the specified class of parties connected to that owner, the auditor within thirty days after such discovery shall add the difference between that amount and the sale price to the amount of taxes that then stand charged against the parcel and is payable at the next succeeding date for payment of real property taxes. As used in this paragraph, "immediate family" means a spouse who resides in the same household and children.

(B) The director of natural resources may give written notice to the auditor prior to the time of the sale of the director's intention to purchase forfeited land for the state. Such notice is a legal minimum bid at the time of the sale, and, if no bid is received in an amount sufficient to pay the lesser of the amounts described in ~~divisions~~ division (A)(1) ~~and (2)~~ of this section ~~5721.16 of the Revised Code~~, the land is deemed sold to the state for no consideration. The director of natural resources shall record the deed.

(C) The sale of forfeited land under this section conveys the title to the tract or parcel of land, divested of all liability for any taxes, assessments, charges, penalties, interest, and costs due at the time of sale that remain after applying the amount for which it was sold, except as otherwise provided in division (D) of this section.

(D) If the parcel is sold for the amount described in division ~~(A)(2) of section 5721.16 of the Revised Code~~ (A)(1)(b) of this section, and the county treasurer's estimate of that amount exceeds the amount of taxes, assessments, interest, penalties, and costs actually payable when the ~~deed is transferred to the purchaser~~ land is forfeited to the state, the county auditor shall refund to the purchaser the difference between the estimate and the amount actually payable. If the amount of taxes, assessments, interest, penalties, and costs actually payable when the ~~deed is transferred to the purchaser~~ land is forfeited to the state exceeds the county treasurer's estimate, the county auditor shall certify the amount of the excess to the treasurer, who shall enter that amount on the real and public utility property tax duplicate opposite the property; the amount of the excess shall be payable at the next succeeding date prescribed for payment of taxes in section 323.12 of the Revised Code.

(E) The successful bidder shall pay the county auditor a deposit of at least ten per cent of the sale price in cash, or by bank draft or official bank check, at the time of the public auction, and shall pay the balance of the sale price within thirty days after the day on which the auction was held. At the time of the public auction and before the successful bidder pays the deposit, the county auditor may provide notice to the successful bidder that failure to pay the balance of the sale price within the prescribed period shall be considered a default under the terms of the sale and shall result in retention of the deposit as payment for the costs associated with advertising and offering the forfeited land for sale at a future public auction. If such a notice is provided to the successful bidder and the bidder fails to pay the balance of the sale price within the prescribed period, the sale shall be voided due to default, and the county auditor shall retain the full amount of the deposit. In such a case, voiding of the sale shall occur automatically without any action necessary on the part of the county auditor. If the amount retained by the county auditor is less than the total costs of advertising and offering that tract of forfeited land for sale at a future public auction, the county auditor may initiate an action to recover the amount of any deficiency from the bidder in the court of common pleas of the county or in a municipal court with jurisdiction.

Following a default and voiding of a sale under this division, the forfeited land involved in the voided sale shall be put back on the forfeited land list and disposed of in accordance with this chapter. The defaulting bidder, any member of the bidder's immediate family, any person with a power of attorney granted by the bidder, and any pass-through entity, trust, corporation, association, or other entity directly or indirectly owned or controlled by the bidder or a member of the defaulting bidder's immediate family shall be prohibited from bidding on forfeited land at any future public auction for five years from the date of the bidder's default.

(F) The sale of land forfeited under this chapter bars any dower rights that may exist in the property pursuant to section 2103.02 of the Revised Code regardless of whether the person holding those rights was made a party to the action that resulted in the forfeiture.

Sec. 5723.10. (A) The notice of sale prescribed in section 5723.05 of the Revised Code, shall be in substance as follows:

FORFEITED LAND SALES

The lands, lots, and parts of lots, in the county of _________________, forfeited to the state for the nonpayment of taxes, together with the taxes, assessments, charges, penalties, interest, and costs charged on them, agreeably to law, and the dates on which the lands, lots, and parts of lots will be offered for sale, are contained and described in the following list:

(Here insert list, together with the day on which each parcel or groups of parcels will be offered for sale for the first time and the location of the sale.)

Notice is hereby given to all concerned, that if the taxes, assessments, charges, penalties, interest, and costs charged on the list are not paid into the county treasury, and the county treasurer's receipt produced for the payment, before the respective dates mentioned in this notice for the sale, each tract, lot, and part of lot, so forfeited, on which the taxes, assessments, charges, penalties, interest, and costs remain unpaid, will be offered for sale on the respective dates mentioned in this notice for the sale, ~~at the courthouse in the county,~~ in order to satisfy such taxes, assessments, charges, penalties, interest, and costs, and that the sale will be adjourned from day to day until each tract, lot, and part of lot ~~specified~~ in the ~~list~~ sale has been disposed of, or offered for sale.

If the tract, lot, or part of lot, so forfeited, is sold for an amount that is less than the amount of the delinquent taxes, assessments, charges, penalties, and interest against it, the court, in a separate order, may enter a deficiency judgment against the last owner of record of the tract, lot, or part of lot before its forfeiture to the state, for the amount of the difference; if that owner of record is a corporation, the court may enter the deficiency judgment against the stockholder holding a majority of the corporation's stock.

(B) If the title search that is required by ~~division (B) of section 5721.14 or~~ section 5721.18 of the Revised Code that relates to a parcel subject to an in rem action, or if the search that relates to a parcel subject to an in personam action under division (A) of section 5721.18 of the Revised Code, indicated that a federal tax lien exists relative to the parcel, then the notice of sale as described in division (A) of this section additionally shall include the following statement in boldface type:

NOTICE IS HEREBY GIVEN TO ALL CONCERNED, THAT THE FOLLOWING FORFEITED TRACTS, LOTS, AND PARTS OF LOTS THAT ARE OFFERED FOR SALE PURSUANT TO THIS NOTICE ARE SUBJECT TO A FEDERAL TAX LIEN THAT MAY NOT BE EXTINGUISHED BY THE SALE OR ARE SUBJECT TO THE RIGHT OF THE UNITED STATES TO REDEEM ANY TRACT, LOT, OR PART OF A LOT THAT IS SUBJECT TO THE FEDERAL TAX LIEN:

(INSERT HERE THE DESCRIPTION OF EACH RELEVANT TRACT, LOT, OR PART OF LOT).

____

County Auditor

____

(Date of Notice)

(C) If the forfeited lands were foreclosed upon as a result of proceedings for foreclosure instituted under division (C) of section 5721.18 of the Revised Code, then the form of the advertisement of sale as described in division (A) of this section with respect to those lands additionally shall include the following statement in boldface type:

"Notice is hereby given to all concerned that the following forfeited tracts, lots, and parts of lots that are offered for sale pursuant to this notice will be sold subject to all liens and encumbrances with respect to those tracts, lots, and parts of lots, other than the liens for land taxes, assessments, charges, penalties, and interest for which the lien was foreclosed and in satisfaction of which the property is sold:

(Insert here the description of each relevant tract, lot, or part of lot).

____

County Auditor

____

(Date of Notice)"

Sec. 5723.12. (A) ~~The~~ Except in the case of a sale made under division (B) of section 5723.04 of the Revised Code, the county auditor, on making a sale of a tract of land to any person under this chapter, shall give the purchaser a certificate of sale. On producing or returning to the auditor the certificate of sale, the auditor, on payment to the auditor by the purchaser, the purchaser's heirs, or assigns, of the sum of forty-five dollars, shall execute and file for recording a deed, which deed shall be prima-facie evidence of title in the purchaser, the purchaser's heirs, or assigns. Once the deed has been recorded, the county auditor shall deliver the deed to the purchaser. At the time of the sale, the county auditor shall collect and the purchaser shall pay the fee required by law for the recording of deeds. In the case of land sold to the state under division (B) of section 5723.06 of the Revised Code, the director of natural resources ~~or a county land reutilization corporation~~ shall execute and file for recording the deed, and pay the fee required by law for transferring deeds directly to the county auditor and recording deeds directly to the county recorder.

(B) Except as otherwise provided in division (C) of this section~~ and except for foreclosures to which the alternative redemption period has expired under sections 323.65 to 323.79 of the Revised Code~~, when a tract of land has been duly forfeited to the state and sold under this chapter, the conveyance of the real estate by the auditor shall extinguish all previous title and invest the purchaser with a new and perfect title that is free from all liens and encumbrances, except taxes and installments of special assessments and reassessments not due at the time of the sale, federal tax liens other than federal tax liens that are discharged in accordance with subsection (b) or (c) of section 7425 of the "Internal Revenue Code of 1954," 68A Stat. 3, 26 U.S.C. 1, as amended, and any easements and covenants running with the land that were created prior to the time the taxes or assessments, for the nonpayment of which the land was forfeited, became due and payable and except that, if there is a federal tax lien on the tract of land at the time of the sale, the United States is entitled to redeem the tract of land at any time within one hundred twenty days after the sale pursuant to subsection (d) of section 7425 of the "Internal

Revenue Code of 1954," 68A Stat. 3, 26 U.S.C. 1, as amended.

(C) When a tract of forfeited land that was foreclosed upon as a result of proceedings for foreclosure instituted under ~~section 323.25, sections 323.65 to 323.79, or~~ division (C) of section 5721.18 of the Revised Code is sold ~~or transferred to any person, including a county land reutilization corporation,~~ under this chapter, the conveyance of the real estate by the auditor shall extinguish all previous title and invest the purchaser or transferee with a new title free from the lien for land taxes, assessments, charges, penalties, and interest for which the lien was foreclosed, the property was forfeited to the state, and in satisfaction of which the property was sold or transferred under this chapter~~. In all such cases, the purchaser or transferee shall be deemed a bona fide purchaser for value in accordance with division (C) of section 5723.04 of the Revised Code~~, but subject to all other liens and encumbrances with respect to the tract.

Sec. 5723.13. Whenever real property in this state is sold or transferred under sections 5721.01 to 5721.28, inclusive, or 5723.01 to 5723.19, inclusive, of the Revised Code, no action shall be commenced, nor shall any defense be set up to question the validity of the title of the purchasers ~~at such sale~~ or transferees for any irregularity, informality, or omission in the proceedings relative to the foreclosure, forfeiture, transfer, or sale, unless such action is commenced or defense set up within one year after the deed to such property is filed for record.

Sec. 5723.18. (A) Except as otherwise provided in division ~~(B)(2) of section 5721.17 and division~~ (B) of section 319.43 of the Revised Code, the proceeds from a forfeiture sale shall be distributed as follows:

(1) The county auditor shall deduct all costs pertaining to the forfeiture and sale of forfeited lands~~, including costs pertaining to a foreclosure and forfeiture proceeding instituted under section 5721.14 of the Revised Code~~, except those paid under section 5721.04 of the Revised Code, from the moneys received from the sale of land and town lots forfeited to the state for the nonpayment of taxes, and shall pay such costs into the proper fund. ~~In the case of the forfeiture sale of a parcel against which a foreclosure and forfeiture proceeding was instituted under section 5721.14 of the Revised Code, if the proceeds from the forfeiture sale are insufficient to pay the costs pertaining to such proceeding, the county auditor, at the next semiannual apportionment of real property taxes, shall reduce the amount of real property taxes that the auditor otherwise would distribute to each subdivision to which taxes, assessments, charges, penalties, or interest charged against the parcel are due. The reduction in each subdivision's real property tax distribution shall equal the amount of the unpaid costs multiplied by a fraction, the numerator of which is the amount of taxes, assessments, charges, penalties, and interest due the subdivision, and the denominator of which is the total amount of taxes, assessments, charges, penalties, and interest due all such subdivisions.~~

(2) Following the payment required by division (A)(1) of this section, ~~the part of the proceeds that is equal to~~ ten per cent of the ~~taxes and assessments due~~ total proceeds arising from the sale shall be deposited in equal shares into each of the delinquent tax and assessment collection funds created pursuant to section 321.261 of the Revised Code.

(3) Following the payment required by division (A)(2) of this section, if a county land reutilization corporation is operating in the county, then an additional ten per cent of the total proceeds arising from the sale shall be deposited into the county land reutilization corporation fund created pursuant to section 321.263 of the Revised Code.

(4) Following the ~~payment~~ payments required by ~~division~~ divisions (A)(2) and (A)(3) of this section, the remaining proceeds arising from the sale shall be distributed by the auditor to the appropriate subdivisions to pay the taxes, assessments, charges, penalties, and interest which are due and unpaid. If the proceeds available for distribution under this division are insufficient to pay the entire amount of those taxes, assessments, charges, penalties, and interest, the auditor shall distribute the proceeds available for distribution under this division to the appropriate subdivisions in proportion to the amount of those taxes, assessments, charges, penalties, and interest that each is due.

(B) If the proceeds from the sale of forfeited land are insufficient to pay in full the amount of the taxes, assessments, charges, penalties, and interest~~;~~, the costs incurred in the proceedings instituted pursuant to this chapter and section 5721.18 of the Revised Code, ~~or the foreclosure and forfeiture proceeding instituted pursuant to section 5721.14 of the Revised Code; and, if division (B)(2) of section 5721.17 of the Revised Code is applicable, any notes issued by a receiver pursuant to division (F) of section 3767.41 of the Revised Code~~ and any receiver's lien as defined in division (C)(4) of section 5721.18 of the Revised Code, the court may enter a deficiency judgment against the last owner of record of the land before its forfeiture to the state, for the unpaid amount. The court shall enter the judgment pursuant to section 5721.192 of the Revised Code. Except as otherwise provided in division (B) of section 319.43 of the Revised Code, the proceeds paid pursuant to the entry and satisfaction of such a judgment shall be distributed as if they had been received as a part of the proceeds from the sale of the land to satisfy the amount of the taxes, assessments, charges, penalties, and interest which are due and unpaid; the costs incurred in the associated proceedings which were due and unpaid; and~~, if division (B)(2) of section 5721.17 of the Revised Code is applicable, any notes issued by a receiver pursuant to division (F) of section 3767.41 of the Revised Code and~~ any receiver's lien as defined in division (C)(4) of section 5721.18 of the Revised Code.

Sec. 5723.20. No county or its officers or employees shall be liable for damages, or subject to equitable remedies, for violation of sections 3737.87 to 3737.89 of the Revised Code or Chapters 3704., 3734., 3745., 3746., 3750., 3751., 3752., 6101., or 6111. of the Revised Code or any rule adopted or order, permit, license, variance, or plan approval issued under any of those sections or chapters in connection with property forfeited to the state under this chapter.

Sec. 5739.02. For the purpose of providing revenue with which to meet the needs of the state, for the use of the general revenue fund of the state, for the purpose of securing a thorough and efficient system of common schools throughout the state, for the purpose of affording revenues, in addition to those from general property taxes, permitted under constitutional limitations, and from other sources, for the support of local governmental functions, and for the purpose of reimbursing the state for the expense of administering this chapter, an excise tax is hereby levied on each retail sale made in this state.

(A)(1) The tax shall be collected as provided in section 5739.025 of the Revised Code. The rate of the tax shall be five and three-fourths per cent. The tax applies and is collectible when the sale is made, regardless of the time when the price is paid or delivered.

(2) In the case of the lease or rental, with a fixed term of more than thirty days or an indefinite term with a minimum period of more than thirty days, of any motor vehicles designed by the manufacturer to carry a load of not more than one ton, watercraft, outboard motor, or aircraft, or of any tangible personal property, other than motor vehicles designed by the manufacturer to carry a load of more than one ton, to be used by the lessee or renter primarily for business purposes, the tax shall be collected by the vendor at the time the lease or rental is consummated and shall be calculated by the vendor on the basis of the total amount to be paid by the lessee or renter under the lease agreement. If the total amount of the consideration for the lease or rental includes amounts that are not calculated at the time the lease or rental is executed, the tax shall be calculated and collected by the vendor at the time such amounts are billed to the lessee or renter. In the case of an open-end lease or rental, the tax shall be calculated by the vendor on the basis of the total amount to be paid during the initial fixed term of the lease or rental, and for each subsequent renewal period as it comes due. As used in this division, "motor vehicle" has the same meaning as in section 4501.01 of the Revised Code, and "watercraft" includes an outdrive unit attached to the watercraft.

A lease with a renewal clause and a termination penalty or similar provision that applies if the renewal clause is not exercised is presumed to be a sham transaction. In such a case, the tax shall be calculated and paid on the basis of the entire length of the lease period, including any renewal periods, until the termination penalty or similar provision no longer applies. The taxpayer shall bear the burden, by a preponderance of the evidence, that the transaction or series of transactions is not a sham transaction.

(3) Except as provided in division (A)(2) of this section, in the case of a sale, the price of which consists in whole or in part of the lease or rental of tangible personal property, the tax shall be measured by the installments of that lease or rental.

(4) In the case of a sale of a physical fitness facility service or recreation and sports club service, the price of which consists in whole or in part of a membership for the receipt of the benefit of the service, the tax applicable to the sale shall be measured by the installments thereof.

(B) The tax does not apply to the following:

(1) Sales to the state or any of its political subdivisions, or to any other state or its political subdivisions if the laws of that state exempt from taxation sales made to this state and its political subdivisions including either of the following:

(a) Sales or rentals of tangible personal property by construction contractors or subcontractors to provide temporary traffic control or temporary structures, including material and equipment used to comply with the Ohio manual of uniform traffic control devices adopted pursuant to section 4511.09 of the

Revised Code, whereby the state or any of its political subdivisions take title to, or permanent or temporary possession of, such tangible personal property for use by the state or any of its political subdivisions, including for use by the general public thereof;

(b) Sales of services by construction contractors or subcontractors to provide temporary traffic control or structures, including labor used to comply with the Ohio manual of uniform traffic control devices adopted pursuant to section 4511.09 of the Revised Code, whereby the state or any of its political subdivisions, including the general public thereof, receive the benefit of such services.

As used in divisions (B)(1)(a) and (b) of this section, "temporary structures" include temporary roads, bridges, drains, and pavement.

(2) Sales of food for human consumption off the premises where sold;

(3) Sales of food sold to students only in a cafeteria, dormitory, fraternity, or sorority maintained in a private, public, or parochial school, college, or university;

(4) Sales of newspapers and sales or transfers of magazines distributed as controlled circulation publications;

(5) The furnishing, preparing, or serving of meals without charge by an employer to an employee provided the employer records the meals as part compensation for services performed or work done;

(6)(a) Sales of motor fuel upon receipt, use, distribution, or sale of which in this state a tax is imposed by the law of this state, but this exemption shall not apply to the sale of motor fuel on which a refund of the tax is allowable under division (A) of section 5735.14 of the Revised Code; and the tax commissioner may deduct the amount of tax levied by this section applicable to the price of motor fuel when granting a refund of motor fuel tax pursuant to division (A) of section 5735.14 of the Revised Code and shall cause the amount deducted to be paid into the general revenue fund of this state;

(b) Sales of motor fuel other than that described in division (B)(6)(a) of this section and used for powering a refrigeration unit on a vehicle other than one used primarily to provide comfort to the operator or occupants of the vehicle.

(7) Sales of natural gas by a natural gas company or municipal gas utility, of water by a water-works company, or of steam by a heating company, if in each case the thing sold is delivered to consumers through pipes or conduits, and all sales of communications services by a telegraph company, all terms as defined in section 5727.01 of the Revised Code, and sales of electricity delivered through wires;

(8) Casual sales by a person, or auctioneer employed directly by the person to conduct such sales, except as to such sales of motor vehicles, watercraft or outboard motors required to be titled under section 1548.06 of the Revised Code, watercraft documented with the United States coast guard, snowmobiles, and all-purpose vehicles as defined in section 4519.01 of the Revised Code;

(9)(a) Sales of services or tangible personal property, other than motor vehicles, mobile homes, and manufactured homes, by churches, organizations exempt from taxation under section 501(c)(3) of the Internal Revenue Code of 1986, or nonprofit organizations operated exclusively for charitable purposes as defined in division (B)(12) of this section, provided that the number of days on which such tangible personal property or services, other than items never subject to the tax, are sold does not exceed six in any calendar year, except as otherwise provided in division (B)(9)(b) of this section. If the number of days on which such sales are made exceeds six in any calendar year, the church or organization shall be considered to be engaged in business and all subsequent sales by it shall be subject to the tax. In counting the number of days, all sales by groups within a church or within an organization shall be considered to be sales of that church or organization.

(b) The limitation on the number of days on which tax-exempt sales may be made by a church or organization under division (B)(9)(a) of this section does not apply to sales made by student clubs and other groups of students of a primary or secondary school, or a parent-teacher association, booster group, or similar organization that raises money to support or fund curricular or extracurricular activities of a primary or secondary school.

(c) Divisions (B)(9)(a) and (b) of this section do not apply to sales by a noncommercial educational radio or television broadcasting station.

(10) Sales not within the taxing power of this state under the Constitution or laws of the United States or the Constitution of this state including either of the following:

(a) Sales or rentals of tangible personal property by construction contractors or subcontractors to provide temporary traffic control or temporary structures, including material and equipment used to comply with the Ohio manual of uniform traffic control devices adopted pursuant to section 4511.09 of the

Revised Code, whereby the United States takes title to, or permanent or temporary possession of, such tangible personal property for use by the United States including for use by the general public thereof;

(b) Sales of services by construction contractors or subcontractors to provide temporary traffic control or structures, including labor used to comply with the Ohio manual of uniform traffic control devices adopted pursuant to section 4511.09 of the Revised Code, whereby the United States, including the general public thereof, receives the benefit of such services.

As used in divisions (B)(10)(a) and (b) of this section, "temporary structures" include temporary roads, bridges, drains, and pavement.

(11) Except for transactions that are sales under division (B)(3)(p) of section 5739.01 of the Revised Code, the transportation of persons or property, unless the transportation is by a private investigation and security service;

(12) Sales of tangible personal property or services to churches, to organizations exempt from taxation under section 501(c)(3) of the Internal Revenue Code of 1986, and to any other nonprofit organizations operated exclusively for charitable purposes in this state, no part of the net income of which inures to the benefit of any private shareholder or individual, and no substantial part of the activities of which consists of carrying on propaganda or otherwise attempting to influence legislation; sales to offices administering one or more homes for the aged or one or more hospital facilities exempt under section 140.08 of the Revised Code; and sales to organizations described in division (D) of section 5709.12 of the Revised

Code.

"Charitable purposes" means the relief of poverty; the improvement of health through the alleviation of illness, disease, or injury; the operation of an organization exclusively for the provision of professional, laundry, printing, and purchasing services to hospitals or charitable institutions; the operation of a home for the aged, as defined in section 5701.13 of the Revised Code; the operation of a radio or television broadcasting station that is licensed by the federal communications commission as a noncommercial educational radio or television station; the operation of a nonprofit animal adoption service or a county humane society; the promotion of education by an institution of learning that maintains a faculty of qualified instructors, teaches regular continuous courses of study, and confers a recognized diploma upon completion of a specific curriculum; the operation of a parent-teacher association, booster group, or similar organization primarily engaged in the promotion and support of the curricular or extracurricular activities of a primary or secondary school; the operation of a community or area center in which presentations in music, dramatics, the arts, and related fields are made in order to foster public interest and education therein; the production of performances in music, dramatics, and the arts; or the promotion of education by an organization engaged in carrying on research in, or the dissemination of, scientific and technological knowledge and information primarily for the public.

Nothing in this division shall be deemed to exempt sales to any organization for use in the operation or carrying on of a trade or business, or sales to a home for the aged for use in the operation of independent living facilities as defined in division (A) of section 5709.12 of the Revised Code.

(13) Building and construction materials and services sold to construction contractors for incorporation into a structure or improvement to real property under a construction contract with this state or a political subdivision of this state, or with the United States government or any of its agencies; building and construction materials and services sold to construction contractors for incorporation into a structure or improvement to real property that are accepted for ownership by this state or any of its political subdivisions, or by the United States government or any of its agencies at the time of completion of the structures or improvements; building and construction materials sold to construction contractors for incorporation into a horticulture structure or livestock structure for a person engaged in the business of horticulture or producing livestock; building materials and services sold to a construction contractor for incorporation into a house of public worship or religious education, or a building used exclusively for charitable purposes under a construction contract with an organization whose purpose is as described in division (B)(12) of this section; building materials and services sold to a construction contractor for incorporation into a building under a construction contract with an organization exempt from taxation under section 501(c)(3) of the Internal Revenue Code of 1986 when the building is to be used exclusively for the organization's exempt purposes; building and construction materials and services sold to construction contractors for incorporation into a structure or improvement to real property under a construction contract with a county land reutilization corporation organized under Chapter 1724. of the Revised Code or its wholly owned subsidiary; tangible personal

property sold for incorporation into the construction of a sports facility under section 307.696 of the Revised Code; building and construction materials and services sold to a construction contractor for incorporation into real property outside this state if such materials and services, when sold to a construction contractor in the state in which the real property is located for incorporation into real property in that state, would be exempt from a tax on sales levied by that state; building and construction materials for incorporation into a transportation facility pursuant to a public-private agreement entered into under sections 5501.70 to 5501.83 of the Revised Code; until one calendar year after the construction of a convention center that qualifies for property tax exemption under section 5709.084 of the Revised Code is completed, building and construction materials and services sold to a construction contractor for incorporation into the real property comprising that convention center; and building and construction materials sold for incorporation into a structure or improvement to real property that is used primarily as, or primarily in support of, a manufacturing facility or research and development facility and that is to be owned by a megaproject operator upon completion and located at the site of a megaproject that satisfies the criteria described in division (A)(11)(a)(ii) of section 122.17 of the Revised Code, provided that the sale occurs during the period that the megaproject operator has an agreement for such megaproject with the tax credit authority under division (D) of section 122.17 of the Revised Code that remains in effect and has not expired or been terminated.

(14) Sales of ships or vessels or rail rolling stock used or to be used principally in interstate or foreign commerce, and repairs, alterations, fuel, and lubricants for such ships or

vessels or rail rolling stock;

(15) Sales to persons primarily engaged in any of the activities mentioned in division (B)(42)(a), (g), or (h) of this section, to persons engaged in making retail sales, or to persons who purchase for sale from a manufacturer tangible personal property that was produced by the manufacturer in accordance with specific designs provided by the purchaser, of packages, including material, labels, and parts for packages, and of machinery, equipment, and material for use primarily in packaging tangible personal property produced for sale, including any machinery, equipment, and supplies used to make labels or packages, to prepare packages or products for labeling, or to label packages or products, by or on the order of the person doing the packaging, or sold at retail. "Packages" includes bags, baskets, cartons, crates, boxes, cans, bottles, bindings, wrappings, and other similar devices and containers, but does not include motor vehicles or bulk tanks, trailers, or similar devices attached to motor vehicles. "Packaging" means placing in a package. Division (B)(15) of this section does not apply to persons engaged in highway transportation for hire.

(16) Sales of food to persons using supplemental nutrition assistance program benefits to purchase the food. As used in this division, "food" has the same meaning as in 7 U.S.C. 2012 and federal regulations adopted pursuant to the Food and Nutrition Act of 2008.

(17) Sales to persons engaged in farming, agriculture, horticulture, or floriculture, of tangible personal property for use or consumption primarily in the production by farming, agriculture, horticulture, or floriculture of other tangible personal property for use or consumption primarily in the

production of tangible personal property for sale by farming, agriculture, horticulture, or floriculture; or material and parts for incorporation into any such tangible personal property for use or consumption in production; and of tangible personal property for such use or consumption in the conditioning or holding of products produced by and for such use, consumption, or sale by persons engaged in farming, agriculture, horticulture, or floriculture, except where such property is incorporated into real property;

(18) Sales of drugs for a human being that may be dispensed only pursuant to a prescription; insulin as recognized in the official United States pharmacopoeia; urine and blood testing materials when used by diabetics or persons with hypoglycemia to test for glucose or acetone; hypodermic syringes and needles when used by diabetics for insulin injections; epoetin alfa when purchased for use in the treatment of persons with medical disease; hospital beds when purchased by hospitals, nursing homes, or other medical facilities; and medical oxygen and medical oxygen-dispensing equipment when purchased by hospitals, nursing homes, or other medical facilities;

(19) Sales of prosthetic devices, durable medical equipment for home use, or mobility enhancing equipment, when made pursuant to a prescription and when such devices or equipment are for use by a human being.

(20) Sales of emergency and fire protection vehicles and equipment to nonprofit organizations for use solely in providing fire protection and emergency services, including trauma care and emergency medical services, for political subdivisions of the state;

(21) Sales of tangible personal property manufactured in

this state, if sold by the manufacturer in this state to a retailer for use in the retail business of the retailer outside of this state and if possession is taken from the manufacturer by the purchaser within this state for the sole purpose of immediately removing the same from this state in a vehicle owned by the purchaser;

(22) Sales of services provided by the state or any of its political subdivisions, agencies, instrumentalities, institutions, or authorities, or by governmental entities of the state or any of its political subdivisions, agencies, instrumentalities, institutions, or authorities;

(23) Sales of motor vehicles to nonresidents of this state under the circumstances described in division (B) of section 5739.029 of the Revised Code;

(24) Sales to persons engaged in the preparation of eggs for sale of tangible personal property used or consumed directly in such preparation, including such tangible personal property used for cleaning, sanitizing, preserving, grading, sorting, and classifying by size; packages, including material and parts for packages, and machinery, equipment, and material for use in packaging eggs for sale; and handling and transportation equipment and parts therefor, except motor vehicles licensed to operate on public highways, used in intraplant or interplant transfers or shipment of eggs in the process of preparation for sale, when the plant or plants within or between which such transfers or shipments occur are operated by the same person. "Packages" includes containers, cases, baskets, flats, fillers, filler flats, cartons, closure materials, labels, and labeling materials, and "packaging" means placing therein.

(25)(a) Sales of water to a consumer for residential use;

(b) Sales of water by a nonprofit corporation engaged exclusively in the treatment, distribution, and sale of water to consumers, if such water is delivered to consumers through pipes or tubing.

(26) Fees charged for inspection or reinspection of motor vehicles under section 3704.14 of the Revised Code;

(27) Sales to persons licensed to conduct a food service operation pursuant to section 3717.43 of the Revised Code, of tangible personal property primarily used directly for the following:

(a) To prepare food for human consumption for sale;

(b) To preserve food that has been or will be prepared for human consumption for sale by the food service operator, not including tangible personal property used to display food for selection by the consumer;

(c) To clean tangible personal property used to prepare or serve food for human consumption for sale.

(28) Sales of animals by nonprofit animal adoption services or county humane societies;

(29) Sales of services to a corporation described in division (A) of section 5709.72 of the Revised Code, and sales of tangible personal property that qualifies for exemption from taxation under section 5709.72 of the Revised Code;

(30) Sales and installation of agricultural land tile, as defined in division (B)(5)(a) of section 5739.01 of the Revised Code;

(31) Sales and erection or installation of portable grain bins, as defined in division (B)(5)(b) of section 5739.01 of the

Revised Code;

(32) The sale, lease, repair, and maintenance of, parts for, or items attached to or incorporated in, motor vehicles that are primarily used for transporting tangible personal property belonging to others by a person engaged in highway transportation for hire, except for packages and packaging used for the transportation of tangible personal property;

(33) Sales to the state headquarters of any veterans' organization in this state that is either incorporated and issued a charter by the congress of the United States or is recognized by the United States veterans administration, for use by the headquarters;

(34) Sales to a telecommunications service vendor, mobile telecommunications service vendor, or satellite broadcasting service vendor of tangible personal property and services used directly and primarily in transmitting, receiving, switching, or recording any interactive, one- or two-way electromagnetic communications, including voice, image, data, and information, through the use of any medium, including, but not limited to, poles, wires, cables, switching equipment, computers, and record storage devices and media, and component parts for the tangible personal property. The exemption provided in this division shall be in lieu of all other exemptions under division (B)(42)(a) or (n) of this section to which the vendor may otherwise be entitled, based upon the use of the thing purchased in providing the telecommunications, mobile telecommunications, or satellite broadcasting service.

(35)(a) Sales where the purpose of the consumer is to use or consume the things transferred in making retail sales and consisting of newspaper inserts, catalogues, coupons, flyers, gift certificates, or other advertising material that prices and describes tangible personal property offered for retail sale.

(b) Sales to direct marketing vendors of preliminary materials such as photographs, artwork, and typesetting that will be used in printing advertising material; and of printed matter that offers free merchandise or chances to win sweepstake prizes and that is mailed to potential customers with advertising material described in division (B)(35)(a) of this section;

(c) Sales of equipment such as telephones, computers, facsimile machines, and similar tangible personal property primarily used to accept orders for direct marketing retail sales.

(d) Sales of automatic food vending machines that preserve food with a shelf life of forty-five days or less by refrigeration and dispense it to the consumer.

For purposes of division (B)(35) of this section, "direct marketing" means the method of selling where consumers order tangible personal property by United States mail, delivery service, or telecommunication and the vendor delivers or ships the tangible personal property sold to the consumer from a warehouse, catalogue distribution center, or similar fulfillment facility by means of the United States mail, delivery service, or common carrier.

(36) Sales to a person engaged in the business of horticulture or producing livestock of materials to be incorporated into a horticulture structure or livestock structure;

(37) Sales of personal computers, computer monitors,

computer keyboards, modems, and other peripheral computer equipment to an individual who is licensed or certified to teach in an elementary or a secondary school in this state for use by that individual in preparation for teaching elementary or secondary school students;

(38) Sales of tangible personal property that is not required to be registered or licensed under the laws of this state to a citizen of a foreign nation that is not a citizen of the United States, provided the property is delivered to a person in this state that is not a related member of the purchaser, is physically present in this state for the sole purpose of temporary storage and package consolidation, and is subsequently delivered to the purchaser at a delivery address in a foreign nation. As used in division (B)(38) of this section, "related member" has the same meaning as in section 5733.042 of the Revised Code, and "temporary storage" means the storage of tangible personal property for a period of not more than sixty days.

(39) Sales of used manufactured homes and used mobile homes, as defined in section 5739.0210 of the Revised Code, made on or after January 1, 2000;

(40) Sales of tangible personal property and services to a provider of electricity used or consumed directly and primarily in generating, transmitting, or distributing electricity for use by others, including property that is or is to be incorporated into and will become a part of the consumer's production, transmission, or distribution system and that retains its classification as tangible personal property after incorporation; fuel or power used in the production, transmission, or distribution of electricity; energy conversion

equipment as defined in section 5727.01 of the Revised Code; and tangible personal property and services used in the repair and maintenance of the production, transmission, or distribution system, including only those motor vehicles as are specially designed and equipped for such use. The exemption provided in this division shall be in lieu of all other exemptions in division (B)(42)(a) or (n) of this section to which a provider of electricity may otherwise be entitled based on the use of the tangible personal property or service purchased in generating, transmitting, or distributing electricity.

(41) Sales to a person providing services under division (B)(3)(p) of section 5739.01 of the Revised Code of tangible personal property and services used directly and primarily in providing taxable services under that section.

(42) Sales where the purpose of the purchaser is to do any of the following:

(a) To incorporate the thing transferred as a material or a part into tangible personal property to be produced for sale by manufacturing, assembling, processing, or refining; or to use or consume the thing transferred directly in producing tangible personal property for sale by mining, including, without limitation, the extraction from the earth of all substances that are classed geologically as minerals, or directly in the rendition of a public utility service, except that the sales tax levied by this section shall be collected upon all meals, drinks, and food for human consumption sold when transporting persons. This paragraph does not exempt from "retail sale" or "sales at retail" the sale of tangible personal property that is to be incorporated into a structure or improvement to real property.

(b) To hold the thing transferred as security for the performance of an obligation of the vendor;

(c) To resell, hold, use, or consume the thing transferred as evidence of a contract of insurance;

(d) To use or consume the thing directly in commercial fishing;

(e) To incorporate the thing transferred as a material or a part into, or to use or consume the thing transferred directly in the production of, magazines distributed as controlled circulation publications;

(f) To use or consume the thing transferred in the production and preparation in suitable condition for market and sale of printed, imprinted, overprinted, lithographic, multilithic, blueprinted, photostatic, or other productions or reproductions of written or graphic matter;

(g) To use the thing transferred, as described in section 5739.011 of the Revised Code, primarily in a manufacturing operation to produce tangible personal property for sale;

(h) To use the benefit of a warranty, maintenance or service contract, or similar agreement, as described in division (B)(7) of section 5739.01 of the Revised Code, to repair or maintain tangible personal property, if all of the property that is the subject of the warranty, contract, or agreement would not be subject to the tax imposed by this section;

(i) To use the thing transferred as qualified research and development equipment;

(j) To use or consume the thing transferred primarily in storing, transporting, mailing, or otherwise handling purchased sales inventory in a warehouse, distribution center, or similar facility when the inventory is primarily distributed outside this state to retail stores of the person who owns or controls the warehouse, distribution center, or similar facility, to retail stores of an affiliated group of which that person is a member, or by means of direct marketing. This division does not apply to motor vehicles registered for operation on the public highways. As used in this division, "affiliated group" has the same meaning as in division (B)(3)(e) of section 5739.01 of the Revised Code and "direct marketing" has the same meaning as in division (B)(35) of this section.

(k) To use or consume the thing transferred to fulfill a contractual obligation incurred by a warrantor pursuant to a warranty provided as a part of the price of the tangible personal property sold or by a vendor of a warranty, maintenance or service contract, or similar agreement the provision of which is defined as a sale under division (B)(7) of section 5739.01 of the Revised Code;

(l) To use or consume the thing transferred in the production of a newspaper for distribution to the public;

(m) To use tangible personal property to perform a service listed in division (B)(3) of section 5739.01 of the Revised Code, if the property is or is to be permanently transferred to the consumer of the service as an integral part of the performance of the service;

(n) To use or consume the thing transferred primarily in producing tangible personal property for sale by farming, agriculture, horticulture, or floriculture. Persons engaged in rendering farming, agriculture, horticulture, or floriculture services for others are deemed engaged primarily in farming, agriculture, horticulture, or floriculture. This paragraph does not exempt from "retail sale" or "sales at retail" the sale of tangible personal property that is to be incorporated into a structure or improvement to real property.

(o) To use or consume the thing transferred in acquiring, formatting, editing, storing, and disseminating data or information by electronic publishing;

(p) To provide the thing transferred to the owner or lessee of a motor vehicle that is being repaired or serviced, if the thing transferred is a rented motor vehicle and the purchaser is reimbursed for the cost of the rented motor vehicle by a manufacturer, warrantor, or provider of a maintenance, service, or other similar contract or agreement, with respect to the motor vehicle that is being repaired or serviced;

(q) To use or consume the thing transferred directly in production of crude oil and natural gas for sale. Persons engaged in rendering production services for others are deemed engaged in production.

As used in division (B)(42)(q) of this section, "production" means operations and tangible personal property directly used to expose and evaluate an underground reservoir that may contain hydrocarbon resources, prepare the wellbore for production, and lift and control all substances yielded by the reservoir to the surface of the earth.

(i) For the purposes of division (B)(42)(q) of this section, the "thing transferred" includes, but is not limited to, any of the following:

(I) Services provided in the construction of permanent access roads, services provided in the construction of the well site, and services provided in the construction of temporary impoundments;

(II) Equipment and rigging used for the specific purpose of creating with integrity a wellbore pathway to underground reservoirs;

(III) Drilling and workover services used to work within a subsurface wellbore, and tangible personal property directly used in providing such services;

(IV) Casing, tubulars, and float and centralizing equipment;

(V) Trailers to which production equipment is attached;

(VI) Well completion services, including cementing of casing, and tangible personal property directly used in providing such services;

(VII) Wireline evaluation, mud logging, and perforation services, and tangible personal property directly used in providing such services;

(VIII) Reservoir stimulation, hydraulic fracturing, and acidizing services, and tangible personal property directly used in providing such services, including all material pumped downhole;

(IX) Pressure pumping equipment;

(X) Artificial lift systems equipment;

(XI) Wellhead equipment and well site equipment used to separate, stabilize, and control hydrocarbon phases and produced water;

(XII) Tangible personal property directly used to control production equipment.

(ii) For the purposes of division (B)(42)(q) of this section, the "thing transferred" does not include any of the following:

(I) Tangible personal property used primarily in the exploration and production of any mineral resource regulated under Chapter 1509. of the Revised Code other than oil or gas;

(II) Tangible personal property used primarily in storing, holding, or delivering solutions or chemicals used in well stimulation as defined in section 1509.01 of the Revised Code;

(III) Tangible personal property used primarily in preparing, installing, or reclaiming foundations for drilling or pumping equipment or well stimulation material tanks;

(IV) Tangible personal property used primarily in transporting, delivering, or removing equipment to or from the well site or storing such equipment before its use at the well site;

(V) Tangible personal property used primarily in gathering operations occurring off the well site, including gathering pipelines transporting hydrocarbon gas or liquids away from a crude oil or natural gas production facility;

(VI) Tangible personal property that is to be incorporated into a structure or improvement to real property;

(VII) Well site fencing, lighting, or security systems;

(VIII) Communication devices or services;

(IX) Office supplies;

(X) Trailers used as offices or lodging;

(XI) Motor vehicles of any kind;

(XII) Tangible personal property used primarily for the storage of drilling byproducts and fuel not used for production;

(XIII) Tangible personal property used primarily as a safety device;

(XIV) Data collection or monitoring devices;

(XV) Access ladders, stairs, or platforms attached to storage tanks.

The enumeration of tangible personal property in division (B)(42)(q)(ii) of this section is not intended to be exhaustive, and any tangible personal property not so enumerated shall not necessarily be construed to be a "thing transferred" for the purposes of division (B)(42)(q) of this section.

The commissioner shall adopt and promulgate rules under sections 119.01 to 119.13 of the Revised Code that the commissioner deems necessary to administer division (B)(42)(q) of this section.

As used in division (B)(42) of this section, "thing" includes all transactions included in divisions (B)(3)(a), (b), and (e) of section 5739.01 of the Revised Code.

(43) Sales conducted through a coin operated device that activates vacuum equipment or equipment that dispenses water, whether or not in combination with soap or other cleaning agents or wax, to the consumer for the consumer's use on the premises in washing, cleaning, or waxing a motor vehicle, provided no other personal property or personal service is provided as part of the transaction.

(44) Sales of replacement and modification parts for

engines, airframes, instruments, and interiors in, and paint for, aircraft used primarily in a fractional aircraft ownership program, and sales of services for the repair, modification, and maintenance of such aircraft, and machinery, equipment, and supplies primarily used to provide those services.

(45) Sales of telecommunications service that is used directly and primarily to perform the functions of a call center. As used in this division, "call center" means any physical location where telephone calls are placed or received in high volume for the purpose of making sales, marketing, customer service, technical support, or other specialized business activity, and that employs at least fifty individuals that engage in call center activities on a full-time basis, or sufficient individuals to fill fifty full-time equivalent positions.

(46) Sales by a telecommunications service vendor of 900 service to a subscriber. This division does not apply to information services.

(47) Sales of value-added non-voice data service. This division does not apply to any similar service that is not otherwise a telecommunications service.

(48) Sales of feminine hygiene products.

(49) Sales of materials, parts, equipment, or engines used in the repair or maintenance of aircraft or avionics systems of such aircraft, and sales of repair, remodeling, replacement, or maintenance services in this state performed on aircraft or on an aircraft's avionics, engine, or component materials or parts. As used in division (B)(49) of this section, "aircraft" means aircraft of more than six thousand pounds maximum certified

takeoff weight or used exclusively in general aviation.

(50) Sales of full flight simulators that are used for pilot or flight-crew training, sales of repair or replacement parts or components, and sales of repair or maintenance services for such full flight simulators. "Full flight simulator" means a replica of a specific type, or make, model, and series of aircraft cockpit. It includes the assemblage of equipment and computer programs necessary to represent aircraft operations in ground and flight conditions, a visual system providing an out-of-the-cockpit view, and a system that provides cues at least equivalent to those of a three-degree-of-freedom motion system, and has the full range of capabilities of the systems installed in the device as described in appendices A and B of part 60 of chapter 1 of title 14 of the Code of Federal Regulations.

(51) Any transfer or lease of tangible personal property between the state and JobsOhio in accordance with section 4313.02 of the Revised Code.

(52)(a) Sales to a qualifying corporation.

(b) As used in division (B)(52) of this section:

(i) "Qualifying corporation" means a nonprofit corporation organized in this state that leases from an eligible county land, buildings, structures, fixtures, and improvements to the land that are part of or used in a public recreational facility used by a major league professional athletic team or a class A to class AAA minor league affiliate of a major league professional athletic team for a significant portion of the team's home schedule, provided the following apply:

(I) The facility is leased from the eligible county pursuant to a lease that requires substantially all of the revenue from the operation of the business or activity conducted by the nonprofit corporation at the facility in excess of operating costs, capital expenditures, and reserves to be paid to the eligible county at least once per calendar year.

(II) Upon dissolution and liquidation of the nonprofit corporation, all of its net assets are distributable to the board of commissioners of the eligible county from which the corporation leases the facility.

(ii) "Eligible county" has the same meaning as in section 307.695 of the Revised Code.

(53) Sales to or by a cable service provider, video service provider, or radio or television broadcast station regulated by the federal government of cable service or programming, video service or programming, audio service or programming, or electronically transferred digital audiovisual or audio work. As used in division (B)(53) of this section, "cable service" and "cable service provider" have the same meanings as in section 1332.01 of the Revised Code, and "video service," "video service provider," and "video programming" have the same meanings as in section 1332.21 of the Revised Code.

(54) Sales of a digital audio work electronically transferred for delivery through use of a machine, such as a juke box, that does all of the following:

(a) Accepts direct payments to operate;

(b) Automatically plays a selected digital audio work for a single play upon receipt of a payment described in division (B)(54)(a) of this section;

(c) Operates exclusively for the purpose of playing digital audio works in a commercial establishment.

(55)(a) Sales of the following occurring on the first Friday of August and the following Saturday and Sunday of any year, except in 2024 or any subsequent year in which a sales tax holiday is held pursuant to section 5739.41 of the Revised Code:

(i) An item of clothing, the price of which is seventy-five dollars or less;

(ii) An item of school supplies, the price of which is twenty dollars or less;

(iii) An item of school instructional material, the price of which is twenty dollars or less.

(b) As used in division (B)(55) of this section:

(i) "Clothing" means all human wearing apparel suitable for general use. "Clothing" includes, but is not limited to, aprons, household and shop; athletic supporters; baby receiving blankets; bathing suits and caps; beach capes and coats; belts and suspenders; boots; coats and jackets; costumes; diapers, children and adult, including disposable diapers; earmuffs; footlets; formal wear; garters and garter belts; girdles; gloves and mittens for general use; hats and caps; hosiery; insoles for shoes; lab coats; neckties; overshoes; pantyhose; rainwear; rubber pants; sandals; scarves; shoes and shoe laces; slippers; sneakers; socks and stockings; steel-toed shoes; underwear; uniforms, athletic and nonathletic; and wedding apparel. "Clothing" does not include items purchased for use in a trade or business; clothing accessories or equipment; protective equipment; sports or recreational equipment; belt buckles sold separately; costume masks sold separately; patches and emblems sold separately; sewing equipment and supplies including, but not limited to, knitting needles, patterns, pins, scissors, sewing machines, sewing needles, tape measures, and thimbles; and sewing materials that become part of "clothing" including, but not limited to, buttons, fabric, lace, thread, yarn, and zippers.

(ii) "School supplies" means items commonly used by a student in a course of study. "School supplies" includes only the following items: binders; book bags; calculators; cellophane tape; blackboard chalk; compasses; composition books; crayons; erasers; folders, expandable, pocket, plastic, and manila; glue, paste, and paste sticks; highlighters; index cards; index card boxes; legal pads; lunch boxes; markers; notebooks; paper, loose-leaf ruled notebook paper, copy paper, graph paper, tracing paper, manila paper, colored paper, poster board, and construction paper; pencil boxes and other school supply boxes; pencil sharpeners; pencils; pens; protractors; rulers; scissors; and writing tablets. "School supplies" does not include any item purchased for use in a trade or business.

(iii) "School instructional material" means written material commonly used by a student in a course of study as a reference and to learn the subject being taught. "School instructional material" includes only the following items: reference books, reference maps and globes, textbooks, and workbooks. "School instructional material" does not include any material purchased for use in a trade or business.

(56)(a) Sales of adult diapers or incontinence underpads sold pursuant to a prescription, for the benefit of a medicaid recipient with a diagnosis of incontinence, and by a medicaid provider that maintains a valid provider agreement under section 5164.30 of the Revised Code with the department of medicaid, provided that the medicaid program covers diapers or incontinence underpads as an incontinence garment.

(b) As used in division (B)(56)(a) of this section, "incontinence underpad" means an absorbent product, not worn on the body, designed to protect furniture or other tangible personal property from soiling or damage due to human incontinence.

(57) Sales of investment metal bullion and investment coins. "Investment metal bullion" means any bullion described in section 408(m)(3)(B) of the Internal Revenue Code, regardless of whether that bullion is in the physical possession of a trustee. "Investment coin" means any coin composed primarily of gold, silver, platinum, or palladium.

(58) Sales of tangible personal property used primarily for any of the following purposes by a megaproject operator at the site of a megaproject that satisfies the criteria described in division (A)(11)(a)(ii) of section 122.17 of the Revised Code, provided that the sale occurs during the period that the megaproject operator has an agreement for such megaproject with the tax credit authority under division (D) of section 122.17 of the Revised Code that remains in effect and has not expired or been terminated:

(a) To store, transmit, convey, distribute, recycle, circulate, or clean water, steam, or other gases used in or produced as a result of manufacturing activity, including items that support or aid in the operation of such property;

(b) To clean or prepare inventory, at any stage of storage or production, or equipment used in a manufacturing activity, including chemicals, solvents, catalysts, soaps, and other items that support or aid in the operation of property;

(c) To regulate, treat, filter, condition, improve, clean, maintain, or monitor environmental conditions within areas where manufacturing activities take place;

(d) To handle, transport, or convey inventory during production or manufacturing.

(59) Documentary services charges imposed pursuant to section 4517.261 or 4781.24 of the Revised Code.

(60) Sales of children's diapers.

(61) Sales of therapeutic or preventative creams and wipes marketed primarily for use on the skin of children.

(62) Sales of a child restraint device or booster seat that meets the national highway traffic safety administration standard for child restraint systems under 49 C.F.R. 571.213.

(63) Sales of cribs intended to provide sleeping accommodations for children that comply with the United States consumer product safety commission's safety standard for full-size baby cribs under 16 C.F.R. 1219 or the commission's safety standard for non-full-size baby cribs under 16 C.F.R. 1220.

(64) Sales of strollers meant for transporting children from infancy to about thirty-six months of age that meet the United States consumer product safety commission safety standard for carriages and strollers under 16 C.F.R. 1227.2.

(65) The fee imposed by section 3743.22 of the Revised Code, if it is separately stated on the invoice, bill of sale, or similar document given by the vendor to the consumer for a retail sale made in this state.

(66) Sales of eligible tangible personal property occurring during the period of a sales tax holiday held pursuant

to section 5739.41 of the Revised Code.

(67) Sales to a county land reutilization corporation organized under Chapter 1724. of the Revised Code or its wholly owned subsidiary and sales by the county land reutilization corporation or its wholly owned subsidiary.

(C) For the purpose of the proper administration of this chapter, and to prevent the evasion of the tax, it is presumed that all sales made in this state are subject to the tax until the contrary is established.

(D) The tax collected by the vendor from the consumer under this chapter is not part of the price, but is a tax collection for the benefit of the state, and of counties levying an additional sales tax pursuant to section 5739.021 or 5739.026 of the Revised Code and of transit authorities levying an additional sales tax pursuant to section 5739.023 of the Revised Code. Except for the discount authorized under section 5739.12 of the Revised Code and the effects of any rounding pursuant to section 5703.055 of the Revised Code, no person other than the state or such a county or transit authority shall derive any benefit from the collection or payment of the tax levied by this section or section 5739.021, 5739.023, or 5739.026 of the Revised Code.

Section 2. That existing sections 319.48, 319.54, 321.261, 321.263, 321.343, 323.25, 323.26, 323.28, 323.31, 323.33, 323.47, 323.65, 323.66, 323.67, 323.68, 323.69, 323.691, 323.70, 323.71, 323.72, 323.73, 323.75, 323.76, 323.77, 323.78, 323.79, 505.86, 715.261, 721.28, 1721.10, 1724.02, 2329.153, 3737.87, 3745.11, 3767.41, 5709.12, 5709.91, 5709.911, 5713.083, 5715.02, 5721.01, 5721.02, 5721.03, 5721.04, 5721.06, 5721.13, 5721.17, 5721.18, 5721.19, 5721.192, 5721.20, 5721.25, 5721.26, 5721.30, 5721.32, 5721.33, 5721.37, 5722.01, 5722.02, 5722.03, 5722.031, 5722.04, 5722.05, 5722.06, 5722.07, 5722.08, 5722.10, 5722.11, 5722.14, 5722.15, 5722.21, 5722.22, 5723.01, 5723.03, 5723.04, 5723.05, 5723.06, 5723.10, 5723.12, 5723.13, 5723.18, and 5739.02 of the Revised Code are hereby repealed.

Section 3. That sections 323.74, 5721.14, 5721.15, 5721.16, 5722.09, and 5722.13 of the Revised Code are hereby repealed.

Section 4. This act shall be known as the Gus Frangos Act.