

As Passed by the Senate

136th General Assembly

Regular Session

2025-2026

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,	1
321.343, 323.25, 323.26, 323.28, 323.31, 323.33,	2
323.47, 323.65, 323.66, 323.67, 323.68, 323.69,	3
323.691, 323.70, 323.71, 323.72, 323.73, 323.75,	4
323.76, 323.77, 323.78, 323.79, 505.86, 715.261,	5
721.28, 1721.10, 1724.02, 2329.153, 3737.87,	6
3745.11, 3767.41, 5709.12, 5709.91, 5709.911,	7
5713.083, 5715.02, 5721.01, 5721.02, 5721.03,	8
5721.04, 5721.06, 5721.13, 5721.17, 5721.18,	9
5721.19, 5721.192, 5721.20, 5721.25, 5721.26,	10
5721.30, 5721.32, 5721.33, 5721.37, 5722.01,	11
5722.02, 5722.03, 5722.031, 5722.04, 5722.05,	12
5722.06, 5722.07, 5722.08, 5722.10, 5722.11,	13
5722.14, 5722.15, 5722.21, 5722.22, 5723.01,	14
5723.03, 5723.04, 5723.05, 5723.06, 5723.10,	15
5723.12, 5723.13, 5723.18, and 5739.02; to enact	16
sections 5709.58, 5721.183, 5721.193, and	17
5723.20; and to repeal sections 323.74, 5721.14,	18
5721.15, 5721.16, 5722.09, and 5722.13 of the	19
Revised Code to make changes to the law relating	20
to tax foreclosures and county land	21

reutilization corporations, and to name this act 22
the Gus Frangos Act. 23

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

Section 1. That sections 319.48, 319.54, 321.261, 321.263, 24
321.343, 323.25, 323.26, 323.28, 323.31, 323.33, 323.47, 323.65, 25
323.66, 323.67, 323.68, 323.69, 323.691, 323.70, 323.71, 323.72, 26
323.73, 323.75, 323.76, 323.77, 323.78, 323.79, 505.86, 715.261, 27
721.28, 1721.10, 1724.02, 2329.153, 3737.87, 3745.11, 3767.41, 28
5709.12, 5709.91, 5709.911, 5713.083, 5715.02, 5721.01, 5721.02, 29
5721.03, 5721.04, 5721.06, 5721.13, 5721.17, 5721.18, 5721.19, 30
5721.192, 5721.20, 5721.25, 5721.26, 5721.30, 5721.32, 5721.33, 31
5721.37, 5722.01, 5722.02, 5722.03, 5722.031, 5722.04, 5722.05, 32
5722.06, 5722.07, 5722.08, 5722.10, 5722.11, 5722.14, 5722.15, 33
5722.21, 5722.22, 5723.01, 5723.03, 5723.04, 5723.05, 5723.06, 34
5723.10, 5723.12, 5723.13, 5723.18, and 5739.02 be amended and 35
sections 5709.58, 5721.183, 5721.193, and 5723.20 of the Revised 36
Code be enacted to read as follows: 37

Sec. 319.48. (A) The county auditor shall maintain a real 38
property tax suspension list of tracts and lots certified to ~~him~~ 39
the auditor under section 323.33 of the Revised Code as being 40
charged with delinquent amounts most likely uncollectible except 41
through foreclosure ~~or through foreclosure and forfeiture.~~ 42
Tracts and lots on the list shall be listed in the same form and 43
order or sequence as on the general tax list of real and public 44
utility property. The list also shall include a description of 45
the tract or lot and the name of the person under whom it is 46
listed. 47

(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 78
hundred eighteen ten-thousandths of one per cent; 79

(3) On the next two million dollars, six thousand six 80
hundred fifty-five ten-thousandths of one per cent; 81

(4) On all further sums, one thousand six hundred sixty- 82
three ten-thousandths of one per cent. 83

If any settlement is not made on or before the date 84
prescribed by law for such settlement or any lawful extension of 85
such date, the aggregate compensation allowed to the auditor 86
shall be reduced one per cent for each day such settlement is 87
delayed after the prescribed date. No penalty shall apply if the 88
auditor and treasurer grant all requests for advances up to 89
ninety per cent of the settlement pursuant to section 321.34 of 90
the Revised Code. The compensation allowed in accordance with 91
this section on settlements made before the dates prescribed by 92
law, or the reduced compensation allowed in accordance with this 93
section on settlements made after the date prescribed by law or 94
any lawful extension of such date, shall be apportioned ratably 95
by the auditor and deducted from the shares or portions of the 96
revenue payable to the state as well as to the county, 97
townships, municipal corporations, and school districts. 98

(B) For the purpose of reimbursing county auditors for the 99
expenses associated with the increased number of applications 100
for reductions in real property taxes under sections 323.152 and 101
4503.065 of the Revised Code that result from the amendment of 102
those sections by Am. Sub. H.B. 119 of the 127th general 103
assembly, there shall be paid from the state's general revenue 104
fund to the county treasury, to the credit of the real estate 105
assessment fund created by section 325.31 of the Revised Code, 106
an amount equal to one per cent of the total annual amount of 107

property tax relief reimbursement paid to that county under 108
sections 323.156 and 4503.068 of the Revised Code for the 109
preceding tax year. Payments made under this division shall be 110
made at the same times and in the same manner as payments made 111
under section 323.156 of the Revised Code. 112

(C) From all moneys collected by the county treasurer on 113
any tax duplicate of the county, other than estate tax 114
duplicates, and on all moneys received as advance payments of 115
personal property and classified property taxes, there shall be 116
paid into the county treasury to the credit of the real estate 117
assessment fund created by section 325.31 of the Revised Code, 118
an amount to be determined by the county auditor, which shall 119
not exceed the percentages prescribed in divisions (C)(1) and 120
(2) of this section. 121

(1) For payments made after June 30, 2007, and before 122
2011, the following percentages: 123

(a) On the first five hundred thousand dollars, four per 124
cent; 125

(b) On the next five million dollars, two per cent; 126

(c) On the next five million dollars, one per cent; 127

(d) On all further sums not exceeding one hundred fifty 128
million dollars, three-quarters of one per cent; 129

(e) On amounts exceeding one hundred fifty million 130
dollars, five hundred eighty-five thousandths of one per cent. 131

(2) For payments made in or after 2011, the following 132
percentages: 133

(a) On the first five hundred thousand dollars, four per 134
cent; 135

(b) On the next ten million dollars, two per cent;	136
(c) On amounts exceeding ten million five hundred thousand	137
dollars, three-fourths of one per cent.	138
Such compensation shall be apportioned ratably by the	139
auditor and deducted from the shares or portions of the revenue	140
payable to the state as well as to the county, townships,	141
municipal corporations, and school districts.	142
(D) Each county auditor shall receive four per cent of the	143
amount of tax collected and paid into the county treasury, on	144
property omitted and placed by the county auditor on the tax	145
duplicate.	146
(E) On all estate tax moneys collected by the county	147
treasurer, the county auditor, on settlement annually with the	148
tax commissioner, shall be allowed, as compensation for the	149
auditor's services under Chapter 5731. of the Revised Code, two	150
per cent of the amount collected and reported that year in	151
excess of refunds distributed, for the use of the general fund	152
of the county.	153
(F) On all cigarette license moneys collected by the	154
county treasurer, the county auditor, on settlement semiannually	155
with the treasurer, shall be allowed as compensation for the	156
auditor's services in the issuing of such licenses one-half of	157
one per cent of such moneys, to be apportioned ratably and	158
deducted from the shares of the revenue payable to the county	159
and subdivisions, for the use of the general fund of the county.	160
(G) The county auditor shall charge and receive fees as	161
follows:	162
(1) For deeds of land sold for taxes to be paid by the	163
purchaser, five dollars;	164

(2) For the transfer or entry of land, lot, or part of 165
lot, or the transfer or entry on or after January 1, 2000, of a 166
used manufactured home or mobile home as defined in section 167
5739.0210 of the Revised Code, fifty cents for each transfer or 168
entry, to be paid by the person requiring it; 169

(3) For receiving statements of value and administering 170
section 319.202 of the Revised Code, one dollar, or ten cents 171
for each one hundred dollars or fraction of one hundred dollars, 172
whichever is greater, of the value of the real property 173
transferred or, for sales occurring on or after January 1, 2000, 174
the value of the used manufactured home or used mobile home, as 175
defined in section 5739.0210 of the Revised Code, transferred, 176
except no fee shall be charged when the transfer is made: 177

(a) To or from the United States, this state, or any 178
instrumentality, agency, or political subdivision of the United 179
States or this state; 180

(b) Solely in order to provide or release security for a 181
debt or obligation; 182

(c) To confirm or correct a deed previously executed and 183
recorded or when a current owner on any record made available to 184
the general public on the internet or a publicly accessible 185
database and the general tax list of real and public utility 186
property and the general duplicate of real and public utility 187
property is a peace officer, parole officer, prosecuting 188
attorney, assistant prosecuting attorney, correctional employee, 189
youth services employee, firefighter, EMT, or investigator of 190
the bureau of criminal identification and investigation and is 191
changing the current owner name listed on any record made 192
available to the general public on the internet or a publicly 193
accessible database and the general tax list of real and public 194

utility property and the general duplicate of real and public 195
utility property to the initials of the current owner as 196
prescribed in division (B) (1) of section 319.28 of the Revised 197
Code; 198

(d) To evidence a gift, in trust or otherwise and whether 199
revocable or irrevocable, between husband and wife, or parent 200
and child or the spouse of either; 201

(e) On sale for delinquent taxes or assessments; 202

(f) Pursuant to court order, to the extent that such 203
transfer is not the result of a sale effected or completed 204
pursuant to such order; 205

(g) Pursuant to a reorganization of corporations or 206
unincorporated associations or pursuant to the dissolution of a 207
corporation, to the extent that the corporation conveys the 208
property to a stockholder as a distribution in kind of the 209
corporation's assets in exchange for the stockholder's shares in 210
the dissolved corporation; 211

(h) By a subsidiary corporation to its parent corporation 212
for no consideration, nominal consideration, or in sole 213
consideration of the cancellation or surrender of the 214
subsidiary's stock; 215

(i) By lease, whether or not it extends to mineral or 216
mineral rights, unless the lease is for a term of years 217
renewable forever; 218

(j) When the value of the real property or the 219
manufactured or mobile home or the value of the interest that is 220
conveyed does not exceed one hundred dollars; 221

(k) Of an occupied residential property, including a 222

manufactured or mobile home, being transferred to the builder of 223
a new residence or to the dealer of a new manufactured or mobile 224
home when the former residence is traded as part of the 225
consideration for the new residence or new manufactured or 226
mobile home; 227

(l) To a grantee other than a dealer in real property or 228
in manufactured or mobile homes, solely for the purpose of, and 229
as a step in, the prompt sale of the real property or 230
manufactured or mobile home to others; 231

(m) To or from a person when no money or other valuable 232
and tangible consideration readily convertible into money is 233
paid or to be paid for the real estate or manufactured or mobile 234
home and the transaction is not a gift; 235

(n) Pursuant to division (B) of section 317.22 of the 236
Revised Code, or section 2113.61 of the Revised Code, between 237
spouses or to a surviving spouse pursuant to section 5302.17 of 238
the Revised Code as it existed prior to April 4, 1985, between 239
persons pursuant to section 5302.17 or 5302.18 of the Revised 240
Code on or after April 4, 1985, to a person who is a surviving, 241
survivorship tenant pursuant to section 5302.17 of the Revised 242
Code on or after April 4, 1985, or pursuant to section 5309.45 243
of the Revised Code; 244

(o) To a trustee acting on behalf of minor children of the 245
deceased; 246

(p) Of an easement or right-of-way when the value of the 247
interest conveyed does not exceed one thousand dollars; 248

(q) Of property sold to a surviving spouse pursuant to 249
section 2106.16 of the Revised Code; 250

(r) To or from an organization exempt from federal income 251

taxation under section 501(c)(3) of the "Internal Revenue Code 252
of 1986," 100 Stat. 2085, 26 U.S.C.A. 1, as amended, provided 253
such transfer is without consideration and is in furtherance of 254
the charitable or public purposes of such organization; 255

(s) Among the heirs at law or devisees, including a 256
surviving spouse, of a common decedent, when no consideration in 257
money is paid or to be paid for the real property or 258
manufactured or mobile home; 259

(t) To a trustee of a trust, when the grantor of the trust 260
has reserved an unlimited power to revoke the trust; 261

(u) To the grantor of a trust by a trustee of the trust, 262
when the transfer is made to the grantor pursuant to the 263
exercise of the grantor's power to revoke the trust or to 264
withdraw trust assets; 265

(v) To the beneficiaries of a trust if the fee was paid on 266
the transfer from the grantor of the trust to the trustee or if 267
the transfer is made pursuant to trust provisions which became 268
irrevocable at the death of the grantor; 269

(w) To a corporation for incorporation into a sports 270
facility constructed pursuant to section 307.696 of the Revised 271
Code; 272

(x) Between persons pursuant to section 5302.18 of the 273
Revised Code; 274

(y) From a county land reutilization corporation organized 275
under Chapter 1724. of the Revised Code, or its wholly owned 276
subsidiary, to a third party. 277

(4) For the cost of publishing the delinquent manufactured 278
home tax list, and the delinquent tax list, ~~and the delinquent~~ 279

~~vacant land tax list, a flat fee, as determined by the county~~ 280
~~auditor, to be charged to the owner of a home on the delinquent~~ 281
~~manufactured home tax list or the property owner of land on the~~ 282
~~delinquent tax list or the delinquent vacant land tax list.~~ 283

The auditor shall compute and collect the fee. The auditor 284
shall maintain a numbered receipt system, as prescribed by the 285
tax commissioner, and use such receipt system to provide a 286
receipt to each person paying a fee. The auditor shall deposit 287
the receipts of the fees on conveyances in the county treasury 288
daily to the credit of the general fund of the county, except 289
that fees charged and received under division (G) (3) of this 290
section for a transfer of real property to a county land 291
reutilization corporation shall be credited to the county land 292
reutilization corporation fund established under section 321.263 293
of the Revised Code. 294

The real property transfer fee provided for in division 295
(G) (3) of this section shall be applicable to any conveyance of 296
real property presented to the auditor on or after January 1, 297
1968, regardless of its time of execution or delivery. 298

The transfer fee for a used manufactured home or used 299
mobile home shall be computed by and paid to the county auditor 300
of the county in which the home is located immediately prior to 301
the transfer. 302

Sec. 321.261. (A) In each county treasury there shall be 303
created the treasurer's delinquent tax and assessment collection 304
fund and the prosecuting attorney's delinquent tax and 305
assessment collection fund. Except as otherwise provided in this 306
division, two and one-half per cent of all delinquent real 307
property, personal property, and manufactured and mobile home 308
taxes and assessments collected by the county treasurer shall be 309

deposited in the treasurer's delinquent tax and assessment 310
collection fund, and two and one-half per cent of such 311
delinquent taxes and assessments shall be deposited in the 312
prosecuting attorney's delinquent tax and assessment collection 313
fund. The board of county commissioners shall appropriate to the 314
county treasurer from the treasurer's delinquent tax and 315
assessment collection fund, and shall appropriate to the 316
prosecuting attorney from the prosecuting attorney's delinquent 317
tax and assessment collection fund, money to the credit of the 318
respective fund, and except as provided in division (D) of this 319
section, the appropriation shall be used only for the following 320
purposes: 321

(1) By the county treasurer or the county prosecuting 322
attorney in connection with the collection of delinquent real 323
property, personal property, and manufactured and mobile home 324
taxes and assessments, including proceedings related to 325
foreclosure of the state's lien for such taxes against such 326
property; 327

(2) With respect to any portion of the amount appropriated 328
from the treasurer's delinquent tax and assessment collection 329
fund for the benefit of a county land reutilization corporation 330
organized under Chapter 1724. of the Revised Code, the county 331
land reutilization corporation. Upon the deposit of amounts in 332
the treasurer's delinquent tax and assessment collection fund, 333
any amounts allocated at the direction of the treasurer to the 334
support of the county land reutilization corporation shall be 335
paid out of such fund to the corporation upon a warrant of the 336
county auditor. 337

If the balance in the treasurer's or prosecuting 338
attorney's delinquent tax and assessment collection fund exceeds 339

three times the amount deposited into the fund in the preceding 340
year, the treasurer or prosecuting attorney, on or before the 341
twentieth day of October of the current year, may direct the 342
county auditor to forgo the allocation of delinquent taxes and 343
assessments to that officer's respective fund in the ensuing 344
year. If the county auditor receives such direction, the auditor 345
shall cause the portion of taxes and assessments that otherwise 346
would be credited to the fund under this section in that ensuing 347
year to be allocated and distributed among taxing units' funds 348
as otherwise provided in this chapter and other applicable law. 349

(B) During the period of time that a county land 350
reutilization corporation is functioning as such on behalf of a 351
county, the board of county commissioners, upon the request of 352
the county treasurer, a county commissioner, or the county land 353
reutilization corporation, may designate by resolution that an 354
additional amount, not exceeding five per cent of all 355
collections of delinquent real property, personal property, and 356
manufactured and mobile home taxes and assessments, shall be 357
deposited in the ~~treasurer's delinquent tax and assessment~~ 358
~~collection~~ county land reutilization corporation fund and 359
established under section 321.263 of the Revised Code, to be 360
available for appropriation by the board for the use of the 361
corporation. Any such amounts so deposited and appropriated 362
under this division shall be paid out of the ~~treasurer's~~ 363
~~delinquent tax and assessment collection~~ county land 364
reutilization corporation fund to the corporation upon a warrant 365
of the county auditor. 366

(C) Annually by the first day of December, the county 367
treasurer and the prosecuting attorney each shall submit a 368
report to the board of county commissioners regarding the use of 369
the moneys appropriated from their respective delinquent tax and 370

assessment collection funds. Each report shall specify the 371
amount appropriated from the fund during the current calendar 372
year, an estimate of the amount so appropriated that will be 373
expended by the end of the year, a summary of how the amount 374
appropriated has been expended in connection with delinquent tax 375
collection activities or land reutilization, and an estimate of 376
the amount that will be credited to the fund during the ensuing 377
calendar year. 378

The annual report of a county land reutilization 379
corporation required by section 1724.05 of the Revised Code 380
shall include information regarding the amount and use of the 381
moneys that the corporation received from the treasurer's 382
delinquent tax and assessment collection fund and the county 383
land reutilization corporation fund. 384

(D) (1) In any county, if the county treasurer or 385
prosecuting attorney determines that the balance to the credit 386
of that officer's corresponding delinquent tax and assessment 387
collection fund exceeds the amount required to be used as 388
prescribed by division (A) of this section, the county treasurer 389
or prosecuting attorney may expend the excess to prevent 390
residential mortgage foreclosures in the county and to address 391
problems associated with other foreclosed real property. The 392
amount used for that purpose in any year may not exceed the 393
amount that would cause the fund to have a reserve of less than 394
twenty per cent of the amount expended in the preceding year for 395
the purposes of division (A) of this section. 396

Money authorized to be expended under division (D) (1) of 397
this section shall be used to provide financial assistance in 398
the form of loans to borrowers in default on their home 399
mortgages, including for the payment of late fees, to clear 400

arrearage balances, and to augment moneys used in the county's 401
foreclosure prevention program. The money also may be used to 402
assist county land reutilization corporations, municipal 403
corporations, or townships in the county, upon their application 404
to the county treasurer, prosecuting attorney, or the county 405
department of development, in the nuisance abatement of 406
deteriorated residential buildings in foreclosure, or vacant, 407
abandoned, tax-delinquent, or blighted real property, including 408
paying the costs of boarding up such buildings, lot maintenance, 409
and demolition. 410

(2) In a county having a population of more than one 411
hundred thousand according to the department of development's 412
2006 census estimate, if the county treasurer or prosecuting 413
attorney determines that the balance to the credit of that 414
officer's corresponding delinquent tax and assessment collection 415
fund exceeds the amount required to be used as prescribed by 416
division (A) of this section, the county treasurer or 417
prosecuting attorney may expend the excess to assist county land 418
reutilization corporations, townships, or municipal corporations 419
located in the county as provided in division (D) (2) of this 420
section, provided that the combined amount so expended each year 421
in a county shall not exceed five million dollars. Upon 422
application for the funds by a county land reutilization 423
corporation, township, or municipal corporation, the county 424
treasurer or prosecuting attorney may assist the county land 425
reutilization corporation, township, or municipal corporation in 426
abating foreclosed residential nuisances, including paying the 427
costs of securing such buildings, lot maintenance, and 428
demolition. At the prosecuting attorney's discretion, the 429
prosecuting attorney also may apply the funds to costs of 430
prosecuting alleged violations of criminal and civil laws 431

governing real estate and related transactions, including fraud 432
and abuse. 433

Sec. 321.263. A county land reutilization corporation fund 434
shall be established in the county treasury of each county in 435
which a county land reutilization corporation has been organized 436
under Chapter 1724. of the Revised Code ~~and in which.~~ Any amount 437
in the county land reutilization corporation fund appropriated 438
by a board of county commissioners shall be paid to the 439
corporation, upon the corporation's written request, by the 440
county treasurer upon the warrant of the county auditor. 441

If the county treasurer has made advance payments under 442
section 321.341 of the Revised Code. ~~The,~~ the county treasurer 443
shall credit all penalties and interest on the current year 444
unpaid taxes and the current year delinquent taxes advanced to 445
the county land reutilization corporation fund as provided under 446
section 321.341 of the Revised Code when the current year unpaid 447
taxes and current year delinquent taxes are collected. 448

~~Any amount in the county land reutilization corporation~~ 449
~~fund appropriated by a board of county commissioners shall be~~ 450
~~paid to the corporation, upon its written request, by the county~~ 451
~~treasurer upon the warrant of the county auditor.~~ At the end of 452
the year immediately following the year in which an amount of 453
penalties and interest was deposited in the county land 454
reutilization corporation fund, any balance of that amount of 455
penalties and interest remaining in the fund shall be encumbered 456
for the repayment of any borrowed money, and interest accrued 457
thereon, that was used to make an advance payment under section 458
321.341 of the Revised Code, and that has not yet been repaid. 459
The balance remaining in the fund from any amount of penalties 460
and interest deposited in the fund shall be determined as if all 461

amounts deposited into the fund are drawn from the fund on a 462
first-in, first-out basis. The amount encumbered shall not 463
exceed the county's aggregate liability for the borrowed money 464
and interest, and shall be determined as if the liability were 465
to be discharged on the termination or maturity date of the 466
instrument under which the money was borrowed. If the balance of 467
penalties and interest is not or will not be reserved for 468
appropriation or reappropriation to the corporation in a 469
succeeding fiscal year, it shall be transferred by the county 470
treasurer to the undivided general tax fund of the county. Such 471
amounts of penalties and interest shall be apportioned and 472
distributed to the appropriate taxing districts in the same 473
manner as the distribution of delinquent taxes and assessments. 474

Sec. 321.343. A county treasurer of a county in which a 475
county land reutilization corporation has been organized under 476
Chapter 1724. of the Revised Code may enter into an agreement 477
with the county land reutilization corporation for the benefit 478
of the holders of debt obligations of the corporation for the 479
repayment of which will be pledged the penalties and interest on 480
current year unpaid taxes and current year delinquent taxes, as 481
defined in and available under section 321.341 of the Revised 482
Code. The pledge agreement may include, without limitation, a 483
pledge by the county treasurer of and a grant of a security 484
interest in the penalties and interest deposited into the county 485
land reutilization corporation fund to the payment of debt 486
service on the debt obligations and a covenant of the county 487
treasurer to continue to make the special tax advances 488
authorized under section 321.341 of the Revised Code when the 489
debt obligations remain outstanding if necessary to generate 490
from the penalties and interest at least the amount needed to 491
pay the debt service on the debt obligations when due. The 492

penalties and interest so pledged and so deposited are 493
immediately subject to the pledge and security interest without 494
any physical delivery thereof or further act. The pledge and 495
security interest are valid, binding, and enforceable against 496
all parties having claims of any kind against the county land 497
reutilization corporation or the county treasurer, irrespective 498
of notice thereof, and such pledge and grant of a security 499
interest creates a perfected security interest for all purposes 500
of Chapter 1309. of the Revised Code, without the necessity for 501
separation or delivery or possession of the pledged penalties 502
and interest, or for the filing or recording of the document by 503
which the pledge and security interest are created. The 504
penalties and interest so deposited may be applied to the 505
purposes for which pledged without necessity for any act of 506
appropriation. The performance under this pledge agreement is 507
expressly determined and declared to be a duty specifically 508
enjoined by law upon the county treasurer and each officer and 509
employee having authority to perform the duty of the county 510
treasurer resulting from an office, trust, or station, within 511
the meaning of section 2731.01 of the Revised Code, enforceable 512
by writ of mandamus. 513

Sec. 323.25. (A) When taxes charged against an entry on 514
the tax duplicate, or any part of those taxes, are not paid 515
within sixty days after delivery of the delinquent land 516
duplicate to the county treasurer as prescribed by section 517
5721.011 of the Revised Code, the county treasurer shall enforce 518
the lien for the taxes by civil action in the treasurer's 519
official capacity as treasurer, for the sale of such premises in 520
the same way mortgage liens are enforced or for the transfer of 521
such premises to an electing subdivision pursuant to section 522
323.28 or 323.78 of the Revised Code, in the court of common 523

pleas of the county, or in a municipal court with jurisdiction, 524
~~or in the county board of revision with jurisdiction pursuant to~~ 525
~~section 323.66 of the Revised Code.~~ Nothing in this section 526
prohibits the treasurer from instituting such an action before 527
the delinquent tax list ~~or delinquent vacant land tax list~~ that 528
includes the premises has been published pursuant to division 529
(B) of section 5721.03 of the Revised Code if the list is not 530
published within the time prescribed by that division. 531

(B) After the civil action has been instituted, but before 532
the expiration of the applicable redemption period, any person 533
entitled to redeem the land may do so by tendering to the county 534
treasurer an amount sufficient, as determined by the court ~~or~~ 535
~~board of revision,~~ to pay the taxes, assessments, penalties, 536
interest, and charges then due and unpaid, and the costs 537
incurred in the civil action, and by demonstrating that the 538
property is in compliance with all applicable zoning 539
regulations, land use restrictions, and building, health, and 540
safety codes. 541

(C) If the delinquent land duplicate lists minerals or 542
rights to minerals listed pursuant to sections 5713.04, 5713.05, 543
and 5713.06 of the Revised Code, the county treasurer may 544
enforce the lien for taxes against such minerals or rights to 545
minerals by civil action, in the treasurer's official capacity 546
as treasurer, in the manner prescribed by this section, or 547
proceed as provided under section 5721.46 of the Revised Code. 548

(D) If service by publication is necessary, instead of as 549
provided by the Rules of Civil Procedure, such publication shall 550
either be made (1) once a week for three consecutive weeks in a 551
newspaper of general circulation in the county or (2) once in a 552
newspaper of general circulation in the county and, beginning 553

one week thereafter, on a web site of the county or of the 554
court, as selected by the clerk of the court. Publication on the 555
web site shall continue until one year after the date a finding 556
is entered under section 323.28 of the Revised Code with respect 557
to such property. Any notices published on a web site shall 558
identify the date the notice is first published on the web site. 559
If proceeding under division (D)(1) of this section, the second 560
and third publication of the notice may be abbreviated as 561
authorized under section 7.16 of the Revised Code. 562

Service shall be complete, if proceeding under division 563
(D)(1) of this section, at the expiration of three weeks after 564
the date of the first publication or, if proceeding under 565
division (D)(2) of this section, the date that is two weeks 566
after the clerk causes the notice to be published on the 567
selected web site. If the prosecuting attorney determines that 568
service upon a defendant may be obtained ultimately only by 569
publication, the prosecuting attorney may cause service to be 570
made simultaneously by certified mail, return receipt requested, 571
ordinary mail, and publication. 572

(E) The county treasurer shall not enforce the lien for 573
taxes against real property to which any of the following 574
applies: 575

(1) The real property is the subject of an application for 576
exemption from taxation under section 5715.27 of the Revised 577
Code and does not appear on the delinquent land duplicate; 578

(2) The real property is the subject of a valid delinquent 579
tax contract under section 323.31 of the Revised Code for which 580
the county treasurer has not made certification to the county 581
auditor that the delinquent tax contract has become void in 582
accordance with that section; 583

(3) A tax certificate respecting that property has been 584
sold under section 5721.32 or 5721.33 of the Revised Code; 585
provided, however, that nothing in this division shall prohibit 586
the county treasurer or the county prosecuting attorney from 587
enforcing the lien of the state and its political subdivisions 588
for taxes against a certificate parcel with respect to any or 589
all of such taxes that at the time of enforcement of such lien 590
are not the subject of a tax certificate. 591

(F) Upon application of the plaintiff, the court shall 592
advance such cause on the docket, so that it may be first heard. 593

The court may order that the proceeding be transferred to 594
the county board of revision if so authorized under section 595
323.691 of the Revised Code. 596

Sec. 323.26. Having ~~made~~named the proper parties in a 597
suit under section 323.25 of the Revised Code, it shall be 598
sufficient for the county treasurer to allege in the treasurer's 599
petition that the taxes are charged on the tax duplicate against 600
lands, lots, or parcels thereof, the amount of the taxes, and 601
that the taxes are unpaid, and the treasurer shall not be 602
required to set forth in the petition any other or further 603
special matter relating to such taxes. A certified copy of the 604
entry on the tax duplicate or an affidavit from the county 605
treasurer or deputy treasurer describing the lands, lots, or 606
parcels and the amount of the taxes, assessments, charges, 607
interest, and penalties due and unpaid, and stating that the 608
amount has been certified by the auditor to the county treasurer 609
as delinquent shall be prima-facie evidence of such allegations 610
and the validity of the taxes. In the petition, the county 611
treasurer of a county in which a county land reutilization 612
corporation is organized under Chapter 1724. of the Revised Code 613

may invoke the alternative redemption period provided under 614
section 323.78 of the Revised Code. Notwithstanding the 615
provisions for sale of property foreclosed under Chapters 323. 616
and 5721. of the Revised Code, if the treasurer's petition 617
invokes the alternative redemption period, upon the expiration 618
of the alternative redemption period, title to the parcels may 619
be transferred by deed to a municipal corporation, county, 620
township, school district, or a county land reutilization 621
corporation in accordance with section 323.78 of the Revised 622
Code. 623

Sec. 323.28. (A) A finding shall be entered in a 624
proceeding under section 323.25 of the Revised Code for taxes, 625
assessments, penalties, interest, and charges due and payable at 626
the time the deed of real property sold or transferred under 627
this section is transferred to the purchaser or transferee, plus 628
the cost of the proceeding. For purposes of determining such 629
amount, the county treasurer may estimate the amount of taxes, 630
assessments, interest, penalties, charges, and costs that will 631
be payable at the time the deed of the property is transferred 632
to the purchaser or transferee. 633

The court of common pleas, or a municipal court with 634
jurisdiction, ~~or the county board of revision with jurisdiction~~ 635
~~pursuant to section 323.66 of the Revised Code~~ shall order such 636
premises to be transferred pursuant to division (E) of this 637
section or shall order such premises to be sold for payment of 638
the finding, but for not less than either of the following, 639
unless the county treasurer applies for an appraisal: 640

(1) The total amount of such finding; 641

(2) The ~~fair market~~ appraised value of the premises, as 642
determined by the county auditor for taxation purposes, plus the 643

cost of the proceeding. 644

If the county treasurer applies for an appraisal, the 645
premises shall be appraised in the manner provided by section 646
2329.17 of the Revised Code, and shall be sold for at least two- 647
thirds of the appraised value. 648

Notwithstanding the minimum sales price provisions of 649
divisions (A) (1) and (2) of this section to the contrary, a 650
parcel sold pursuant to this section shall not be sold for less 651
than the amount described in division (A) (1) of this section if 652
the highest bidder is the owner of record of the parcel 653
immediately prior to the judgment of foreclosure or a member of 654
the following class of parties connected to that owner: a member 655
of that owner's immediate family, a person with a power of 656
attorney appointed by that owner who subsequently transfers the 657
parcel to the owner, a sole proprietorship owned by that owner 658
or a member of the owner's immediate family, or partnership, 659
trust, business trust, corporation, or association in which the 660
owner or a member of the owner's immediate family owns or 661
controls directly or indirectly more than fifty per cent. If a 662
parcel sells for less than the amount described in division (A) 663
(1) of this section, the officer conducting the sale shall 664
require the buyer to complete an affidavit stating that the 665
buyer is not the owner of record immediately prior to the 666
judgment of foreclosure or a member of the specified class of 667
parties connected to that owner, and the affidavit shall become 668
part of the court records of the proceeding. If the county 669
auditor discovers within three years after the date of the sale 670
that a parcel was sold to that owner or a member of the 671
specified class of parties connected to that owner for a price 672
less than the amount so described, and if the parcel is still 673
owned by that owner or a member of the specified class of 674

parties connected to that owner, the auditor within thirty days 675
after such discovery shall add the difference between that 676
amount and the sale price to the amount of taxes that then stand 677
charged against the parcel and is payable at the next succeeding 678
date for payment of real property taxes. As used in this 679
paragraph, "immediate family" means a spouse who resides in the 680
same household and children. 681

(B) From the proceeds of the sale the costs shall be first 682
paid, next the amount found due for taxes, then the amount of 683
any taxes accruing after the entry of the finding and before the 684
deed of the property is transferred to the purchaser following 685
the sale, all of which taxes shall be deemed satisfied, though 686
the amount applicable to them is deficient, and any balance 687
shall be distributed according to section 5721.20 of the Revised 688
Code. No statute of limitations shall apply to such action. Upon 689
sale, all liens for taxes due at the time the deed of the 690
property is transferred to the purchaser following the sale, and 691
liens subordinate to liens for taxes, shall be deemed satisfied 692
and discharged unless otherwise provided by the order of sale. 693

(C) If the county treasurer's estimate of the amount of 694
the finding under division (A) of this section exceeds the 695
amount of taxes, assessments, interest, penalties, and costs 696
actually payable when the deed is transferred to the purchaser, 697
the officer who conducted the sale shall refund to the purchaser 698
the difference between the estimate and the amount actually 699
payable. If the amount of taxes, assessments, interest, 700
penalties, and costs actually payable when the deed is 701
transferred to the purchaser exceeds the county treasurer's 702
estimate, the officer shall certify the amount of the excess to 703
the treasurer, who shall enter that amount on the real and 704
public utility property tax duplicate opposite the property; the 705

amount of the excess shall be payable at the next succeeding 706
date prescribed for payment of taxes in section 323.12 of the 707
Revised Code, and shall not be deemed satisfied and discharged 708
pursuant to division (B) of this section. 709

(D) Premises ordered to be sold under this section but 710
remaining unsold for want of bidders after being offered for 711
sale on two separate occasions, not less than two weeks apart, 712
or after being offered for sale on one occasion in the case of 713
abandoned land as defined in section 323.65 of the Revised Code_ 714
or nonproductive land as defined in section 5722.01 of the 715
Revised Code, shall be forfeited to the state ~~or to a political~~ 716
~~subdivision, school district, or county land reutilization~~ 717
~~corporation pursuant to Chapter 5722. or section 5723.01 of the~~ 718
~~Revised Code, and shall be disposed of pursuant to Chapter 5722.~~ 719
~~or 5723.~~ of the Revised Code. 720

~~(E)~~ (E) (1) As used in division (E) of this section: 721

(a) "Abandoned land" has the same meaning as in section 722
323.65 of the Revised Code; 723

(b) "Nonproductive land" and "electing subdivision" have 724
the same meanings as in section 5722.01 of the Revised Code. 725

(2) Notwithstanding section 5722.03 of the Revised Code, _ 726
and subject to section 5721.193 of the Revised Code, if the 727
complaint alleges that the property is ~~delinquent vacant land as~~ 728
~~defined in section 5721.01 of the Revised Code, abandoned lands~~ 729
~~as defined in section 323.65 of the Revised Code, land or lands~~ 730
~~described in division (F) of section 5722.01 of the Revised~~ 731
~~Code~~ nonproductive land, and if an electing subdivision indicates 732
its desire to acquire the parcel by way of an affidavit filed in 733
the case prior to the adjudication of foreclosure, and if the 734

value of the taxes, assessments, penalties, interest, and all 735
other charges and costs of the action exceed the auditor's ~~fair-~~ 736
~~market appraised~~ value of the parcel for taxation purposes, then 737
the court ~~or board of revision having jurisdiction over the~~ 738
~~matter~~ on motion of the plaintiff, or on the court's ~~or board's~~ 739
own motion, shall, upon any adjudication of foreclosure, order, 740
without appraisal and without sale, the fee simple title of the 741
property to be transferred to and vested in an electing 742
subdivision ~~as defined in division (A) of section 5722.01 of the~~ 743
~~Revised Code. For purposes of determining whether the taxes,~~ 744
~~assessments, penalties, interest, and all other charges and~~ 745
~~costs of the action exceed the actual fair market value of the~~ 746
~~parcel, the auditor's most current valuation shall be rebuttably~~ 747
~~presumed to be, and constitute prima facie evidence of, the fair~~ 748
~~market value of the parcel. In such case, the~~ 749

(3) The filing for journalization of a decree of 750
foreclosure ordering ~~that~~ direct transfer without appraisal or 751
sale ~~shall constitute~~ constitutes confirmation of the transfer 752
and thereby ~~terminate~~ terminates any further statutory or common 753
law right of redemption. 754

(4) Upon the journalization of a decree of foreclosure 755
ordering direct transfer without appraisal and sale pursuant to 756
division (E) (2) of this section, the sheriff shall execute and 757
record a deed transferring the property to the electing 758
subdivision named in the order, subject to division (H) of 759
section 5721.19 of the Revised Code. Once the deed is recorded, 760
title to the property is incontestable in the electing 761
subdivision and free and clear of all liens for taxes, 762
penalties, interest, charges, assessments, and all other liens 763
and encumbrances, except for easements and covenants of record 764
running with the land and created prior to the time at which the 765

taxes or assessments, for the nonpayment of which the abandoned 766
land or nonproductive land was transferred to the electing 767
subdivision, became due and payable. 768

(F) Whenever the officer charged to conduct the sale 769
offers any parcel for sale, the officer first shall read aloud a 770
complete legal description of the parcel, or in the alternative, 771
may read aloud only a summary description and a parcel number if 772
the county has adopted a permanent parcel number system and if 773
the advertising notice published prior to the sale includes a 774
complete legal description or indicates where the complete legal 775
description may be obtained. 776

Sec. 323.31. (A) (1) A person who owns agricultural real 777
property or owns and occupies residential real property or a 778
manufactured or mobile home that does not have an outstanding 779
tax lien certificate or judgment of foreclosure against it, and 780
a person who is a vendee of such property under a purchase 781
agreement or land contract and who occupies the property, shall 782
have at least one opportunity to pay any delinquent or unpaid 783
current taxes, or both, charged against the property by entering 784
into a written delinquent tax contract with the county treasurer 785
in a form prescribed or approved by the tax commissioner. 786
Subsequent opportunities to enter into a delinquent tax contract 787
shall be at the county treasurer's sole discretion. 788

(2) The treasurer may enter into a delinquent tax contract 789
in accordance with division (A) of this section with an owner or 790
vendee of real property, other than residential real property or 791
a manufactured or mobile home that is occupied by the owner, and 792
other than agricultural real property. 793

(3) The delinquent tax contract described in division (A) 794
of this section may be entered into at any time prior to an 795

adjudication of foreclosure pursuant to proceedings by the 796
county treasurer and the county prosecuting attorney pursuant to 797
section 323.25 or 323.65 to 323.79 of the Revised Code or by the 798
county prosecuting attorney pursuant to section 5721.18 of the 799
Revised Code, the adjudication of foreclosure pursuant to 800
proceedings by a private attorney pursuant to section 5721.37 of 801
the Revised Code, ~~the commencement of foreclosure and forfeiture~~ 802
~~proceedings pursuant to section 5721.14 of the Revised Code, or~~ 803
the commencement of collection proceedings pursuant to division 804
(H) of section 4503.06 of the Revised Code by the filing of a 805
civil action as provided in that division. A duplicate copy of 806
each delinquent tax contract shall be filed with the county 807
auditor, who shall attach the copy to the delinquent land tax 808
certificate, ~~delinquent vacant land tax certificate,~~ or the 809
delinquent manufactured home tax list, or who shall enter an 810
asterisk in the margin next to the entry for the tract or lot on 811
the master list of delinquent tracts, ~~master list of delinquent-~~ 812
~~vacant tracts,~~ or next to the entry for the home on the 813
delinquent manufactured home tax list, prior to filing it with 814
the prosecuting attorney under section 5721.13 of the Revised 815
Code, or, in the case of the delinquent manufactured home tax 816
list, prior to delivering it to the county treasurer under 817
division (H)(2) of section 4503.06 of the Revised Code. If the 818
delinquent tax contract is entered into after the certificate or 819
the master list has been filed with the prosecuting attorney, 820
the treasurer shall file the duplicate copy with the prosecuting 821
attorney. 822

(4) A delinquent tax contract entered into under division 823
(A) of this section shall provide for the payment of any 824
delinquent or unpaid current taxes, or both, in installments 825
over a period, beginning on the date of the first payment made 826

under the contract, not to exceed one of the following: 827

(a) Five years for a person entering into a contract on 828
the basis of residential real property the person owns and 829
occupies, except the period shall be not less than two years if 830
the person so requests; 831

(b) Ten years for a person entering into a contract on the 832
basis of a qualifying athletic complex, as defined in section 833
5709.57 of the Revised Code; 834

(c) Five years for a person entering into a contract on 835
the basis of property other than that described in division (A) 836
(4) (a) or (b) of this section. 837

(5) For each delinquent tax contract entered into under 838
division (A) of this section, the county treasurer shall 839
determine and shall specify in the delinquent tax contract the 840
number of installments, the amount of each installment, and the 841
schedule for payment of the installments. Except as otherwise 842
provided for taxes, penalties, and interest under division (B) 843
of section 319.43 of the Revised Code, the part of each 844
installment payment representing taxes and penalties and 845
interest thereon shall be apportioned among the several taxing 846
districts in the same proportion that the amount of taxes levied 847
by each district against the entry in the preceding tax year 848
bears to the taxes levied by all such districts against the 849
entry in the preceding tax year. The part of each payment 850
representing assessments and other charges shall be credited to 851
those items in the order in which they became due. Each payment 852
made to a taxing district shall be apportioned among the taxing 853
district's several funds for which taxes or assessments have 854
been levied. 855

(6) When an installment payment is not received by the 856
treasurer when due under a delinquent tax contract entered into 857
under division (A) of this section or any current taxes or 858
special assessments charged against the property become unpaid, 859
the delinquent tax contract becomes void unless the treasurer 860
permits a new delinquent tax contract to be entered into; if the 861
treasurer does not permit a new delinquent tax contract to be 862
entered into, the treasurer shall certify to the auditor that 863
the delinquent tax contract has become void. 864

(7) Upon receipt of certification described in division 865
(A) (6) of this section, the auditor shall destroy the duplicate 866
copy of the voided delinquent tax contract. If such copy has 867
been filed with the prosecuting attorney, the auditor 868
immediately shall deliver the certification to the prosecuting 869
attorney, who shall attach it to the appropriate certificate and 870
the duplicate copy of the voided delinquent tax contract or 871
strike through the asterisk entered in the margin of the master 872
list next to the entry for the tract or lot that is the subject 873
of the voided delinquent tax contract. The prosecuting attorney 874
then shall institute a proceeding to foreclose the lien of the 875
state in accordance with section 323.25, sections 323.65 to 876
323.79, or section 5721.18 of the Revised Code ~~or, in the case~~ 877
~~of delinquent vacant land, a foreclosure proceeding in~~ 878
~~accordance with section 323.25, sections 323.65 to 323.79, or~~ 879
~~section 5721.18 of the Revised Code, or a foreclosure and~~ 880
~~forfeiture proceeding in accordance with section 5721.14 of the~~ 881
~~Revised Code.~~ In the case of a manufactured or mobile home, the 882
county treasurer shall cause a civil action to be brought as 883
provided under division (H) of section 4503.06 of the Revised 884
Code. 885

(B) If there is an outstanding tax certificate respecting 886

a delinquent parcel under section 5721.32 or 5721.33 of the 887
Revised Code, a written delinquent tax contract may not be 888
entered into under this section. To redeem a tax certificate in 889
installments, the owner or other person seeking to redeem the 890
tax certificate shall enter into a redemption payment plan under 891
division (C) of section 5721.38 of the Revised Code. 892

(C) As used in this section, "unpaid current taxes" means 893
any current taxes charged on the general tax list and duplicate 894
of real and public utility property or the manufactured home tax 895
list and duplicate that remain unpaid after the last day 896
prescribed for payment of the first installment of such taxes 897
without penalty, and any penalties associated with such taxes. 898

Sec. 323.33. If a county treasurer determines, for a tract 899
or lot of real property on the delinquent land list and 900
duplicate on which no taxes have been paid for at least five 901
years, that the delinquent amounts are most likely uncollectible 902
except through foreclosure ~~or through foreclosure and~~ 903
~~forfeiture, he~~ the treasurer may certify that determination 904
together with ~~his~~ the treasurer's reasons for it to the county 905
board of revision and the prosecuting attorney. If the board of 906
revision and the prosecuting attorney determine that the 907
delinquent amounts are most likely uncollectible except through 908
foreclosure or through foreclosure and forfeiture, they shall 909
certify that determination to the county auditor. Upon receipt 910
of the determination, the county auditor shall place the tract 911
or lot on the real property tax suspension list maintained under 912
section 319.48 of the Revised Code. 913

Sec. 323.47. (A) If land held by tenants in common is sold 914
upon proceedings in partition, or taken by the election of any 915
of the parties to such proceedings, or real estate is sold by 916

administrators, executors, guardians, or trustees, the court 917
shall order that the taxes, penalties, and assessments then due 918
and payable, and interest on those taxes, penalties, and 919
assessments, that are or will be a lien on such land or real 920
estate as of the date of the sale or election, be discharged out 921
of the proceeds of such sale or election, but only to the extent 922
of those proceeds. For purposes of determining such amount, the 923
county treasurer may estimate the amount of taxes, assessments, 924
interest, and penalties that will be payable as of the date of 925
the sale or election. If the county treasurer's estimate exceeds 926
the amount of taxes, assessments, interest, and penalties 927
actually payable as of that date, the plaintiff in the action 928
resulting in a sale or election, may request that the county 929
treasurer refund that excess to holders of the next lien 930
interests according to the confirmation of sale or election or, 931
if all liens are satisfied, that the treasurer remit that excess 932
to the court for distribution. If the amount of taxes, 933
assessments, interest, and penalties actually payable at the 934
time of the sale or election exceeds the county treasurer's 935
estimate, or the proceeds are insufficient to satisfy that 936
estimate, the officer who conducted the sale shall certify the 937
amount of the excess to the treasurer, who shall enter that 938
amount on the real and public utility property tax duplicate 939
opposite the property; the amount of the excess shall be payable 940
at the next succeeding date prescribed for payment of taxes in 941
section 323.12 of the Revised Code. 942

If the plaintiff in an action that results in a sale or 943
election in accordance with this division is the land's or real 944
estate's purchaser or electing party, the court shall not order 945
a deduction for the taxes, assessments, interest, and penalties, 946
the lien for which attaches before the date of sale or election 947

but that are not yet determined, assessed, and levied from the 948
proceeds of the sale or election, unless such deduction is 949
approved by that purchaser or electing party. The officer who 950
conducted the sale shall certify that such amount was not paid 951
from the proceeds to the county treasurer, who shall enter that 952
amount on the real and public utility property tax duplicate 953
opposite the property; this amount shall be payable at the next 954
succeeding date prescribed for payment of taxes in section 955
323.12 of the Revised Code. 956

Taxes, assessments, interest, and penalties that are not 957
paid on the date of that sale or election, including any amount 958
that becomes due and payable after the date of the sale or 959
election or that remains unpaid because proceeds of a sale or 960
election are insufficient to pay those amounts, continue to be a 961
lien on the property as provided under section 323.11 of the 962
Revised Code. 963

(B) (1) Except as provided in division (B) (2) or (3) of 964
this section, if real estate is sold at judicial sale, the court 965
shall order that the total of the following amounts shall be 966
discharged out of the proceeds of the sale but only to the 967
extent of such proceeds: 968

(a) Taxes, assessments, interest, and penalties, the lien 969
for which attaches before the date of sale but that are not yet 970
determined, assessed, and levied for the year that includes the 971
date of sale, apportioned pro rata to the part of that year that 972
precedes the date of sale; 973

(b) All other taxes, assessments, penalties, and interest 974
the lien for which attached for a prior tax year but that have 975
not been paid on or before the date of sale. 976

(2) The county treasurer may estimate the amount in 977
division (B) (1) (a) of this section before the confirmation of 978
sale or an amended entry confirming the sale is filed. If the 979
county treasurer's estimate exceeds the amount in division (B) 980
(1) (a) of this section, the judgment creditor may request that 981
the county treasurer refund that excess to holders of the next 982
lien interests according to the confirmation of sale or, if all 983
liens are satisfied, that the treasurer remit that excess to the 984
court for distribution. If the actual amount exceeds the county 985
treasurer's estimate, the officer who conducted the sale shall 986
certify the amount of the excess to the treasurer, who shall 987
enter that amount on the real and public utility property tax 988
duplicate opposite the property; the amount of the excess shall 989
be payable at the next succeeding date prescribed for payment of 990
taxes in section 323.12 of the Revised Code. 991

If the judgment creditor in an action that results in a 992
sale in accordance with division (B) of this section is the real 993
estate's purchaser, the court shall not order a deduction for 994
the taxes, assessments, interest, and penalties, the lien for 995
which attaches before the date of sale but that are not yet 996
determined, assessed, and levied from the proceeds of the sale 997
unless such deduction is approved by that purchaser. The officer 998
who conducted the sale shall certify that such amount was not 999
paid from the proceeds to the county treasurer, who shall enter 1000
that amount on the real and public utility property tax 1001
duplicate opposite the property; this amount shall be payable at 1002
the next succeeding date prescribed for payment of taxes in 1003
section 323.12 of the Revised Code. 1004

Taxes, assessments, interest, and penalties that are not 1005
paid on the date of that sale, including any amount that becomes 1006
due and payable after the date of the sale, continue to be a 1007

lien on the property as provided under section 323.11 of the 1008
Revised Code. 1009

(3) The amounts described in division (B)(1) of this 1010
section shall not be discharged out of the proceeds of a 1011
judicial sale, but shall instead be deemed to be satisfied and 1012
extinguished upon confirmation of sale, if both of the following 1013
conditions apply: 1014

(a) The real estate is sold pursuant to a foreclosure 1015
proceeding other than a tax foreclosure proceeding initiated by 1016
the county treasurer under section 323.25, sections 323.65 to 1017
323.79, or Chapter 5721. of the Revised Code, a tax lien 1018
certificate foreclosure proceeding initiated by a certificate 1019
holder under sections 5721.30 to 5721.43 of the Revised Code, or 1020
a foreclosure of a receiver's lien initiated by a receiver under 1021
section 3767.41 of the Revised Code. 1022

(b) A county land reutilization corporation organized 1023
under Chapter 1724. of the Revised Code is both the purchaser of 1024
the real estate and the judgment creditor or assignee of all 1025
rights, title, and interest in the judgment arising from the 1026
foreclosure proceeding. 1027

(4) The amounts described in division (B)(1) of this 1028
section, to the extent they cannot be satisfied out of the 1029
proceeds of a judicial sale arising from foreclosure on a 1030
receiver's lien, shall be deemed to be satisfied and 1031
extinguished upon the confirmation of sale. As used in this 1032
division and division (B)(3)(a) of this section, "receiver's 1033
lien" means the lien of a receiver, appointed pursuant to 1034
divisions (C)(2) and (3) of section 3767.41 of the Revised Code 1035
that is acquired pursuant to division (H)(2)(b) of that section 1036
for any unreimbursed expenses and other amounts paid in 1037

accordance with division (F) of that section by the receiver and 1038
for the fees of the receiver approved pursuant to division (H) 1039
(1) of that section. 1040

Sec. 323.65. As used in sections 323.65 to 323.79 of the 1041
Revised Code: 1042

(A) "Abandoned land" means delinquent lands ~~or delinquent~~ 1043
~~vacant lands~~, including any improvements on the lands, that are 1044
unoccupied and that first appeared on the list compiled under 1045
division (C) of section 323.67 of the Revised Code, or the 1046
delinquent tax list ~~or delinquent vacant land tax list~~ compiled 1047
under section 5721.03 of the Revised Code, at whichever of the 1048
following times is applicable: 1049

(1) In the case of lands other than agricultural lands, at 1050
any time after the county auditor makes the certification of the 1051
delinquent land list under section 5721.011 of the Revised Code; 1052

(2) In the case of agricultural lands, at any time after 1053
two years after the county auditor makes the certification of 1054
the delinquent land list under section 5721.011 of the Revised 1055
Code. 1056

(B) "Agricultural land" means lands on the agricultural 1057
land tax list maintained under section 5713.33 of the Revised 1058
Code. 1059

(C) "Clerk of court" means the clerk of the court of 1060
common pleas of the county in which specified abandoned land is 1061
located. 1062

(D) "Delinquent lands" ~~and "delinquent vacant lands" have~~ 1063
has the same meanings meaning as in section 5721.01 of the 1064
Revised Code. 1065

(E) "Impositions" means delinquent taxes, assessments, 1066
penalties, interest, costs, reasonable attorney's fees of a 1067
certificate holder, applicable and permissible costs of the 1068
prosecuting attorney of a county or designated counsel hired by 1069
the prosecuting attorney, and other permissible charges against 1070
abandoned land. 1071

(F) (1) "Unoccupied," with respect to a parcel of land, 1072
means any of the following: 1073

(a) No building, structure, land, or other improvement 1074
that is subject to taxation and that is located on the parcel is 1075
physically inhabited as a dwelling; 1076

(b) No trade or business is actively being conducted on 1077
the parcel by the owner, a tenant, or another party occupying 1078
the parcel pursuant to a lease or other legal authority, or in a 1079
building, structure, or other improvement that is subject to 1080
taxation and that is located on the parcel; 1081

(c) The parcel is uninhabited and there are no signs that 1082
it is undergoing a change in tenancy and remains legally 1083
habitable, or that it is undergoing improvements, as indicated 1084
by an application for a building permit or other facts 1085
indicating that the parcel is experiencing ongoing improvements. 1086

(2) For purposes of division (F) (1) of this section, it is 1087
prima-facie evidence and a rebuttable presumption that may be 1088
rebutted to the county board of revision that a parcel of land 1089
is unoccupied if, ~~at the time the county auditor makes the~~ 1090
~~certification under section 5721.011 of the Revised Code,~~ 7 the 1091
parcel is not agricultural land, 7 and two or more of the 1092
following are alleged in the complaint or by affidavit to apply: 1093

(a) At the time of the inspection of the parcel by a 1094

county, municipal corporation, or township in which the parcel 1095
is located, no person, trade, or business inhabits, or is 1096
visibly present from an exterior inspection of, the parcel. 1097

(b) No utility connections, including, but not limited to, 1098
water, sewer, natural gas, or electric connections, service the 1099
parcel, or no such utility connections are actively being billed 1100
by any utility provider regarding the parcel. 1101

(c) The parcel or any improvement thereon is boarded up or 1102
otherwise sealed because, immediately prior to being boarded up 1103
or sealed, it was deemed by a political subdivision pursuant to 1104
its municipal, county, state, or federal authority to be open, 1105
vacant, or vandalized. 1106

(d) The parcel or any improvement thereon is, upon visible 1107
inspection, insecure, vacant, or vandalized. 1108

(G) "Community development organization" means a nonprofit 1109
corporation that is formed or organized under Chapter 1702. or 1110
1724. of the Revised Code and to which both of the following 1111
apply: 1112

(1) The organization is in good standing under law at the 1113
time the county auditor makes the certification under section 1114
5721.011 of the Revised Code and has remained in good standing 1115
uninterrupted for at least the two years immediately preceding 1116
the time of that certification or, in the case of a county land 1117
reutilization corporation, has remained so from the date of 1118
organization if less than two years. 1119

(2) As of the time the county auditor makes the 1120
certification under section 5721.011 of the Revised Code, the 1121
organization has received from the county, municipal 1122
corporation, or township in which abandoned land is located 1123

official authority or agreement by a duly authorized officer of 1124
that county, municipal corporation, or township to accept the 1125
owner's fee simple interest in the abandoned land and to the 1126
abandoned land being foreclosed, and that official authority or 1127
agreement had been delivered to the county treasurer or county 1128
board of revision in a form that will reasonably confirm the 1129
county's, municipal corporation's, or township's assent to 1130
transfer the land to that community development organization 1131
under section ~~323.74~~ 323.71 or 323.78 of the Revised Code. No 1132
such official authority or agreement by a duly authorized 1133
officer of a county, municipal corporation, or township must be 1134
received if a county land reutilization corporation is 1135
authorized to receive tax-foreclosed property under its articles 1136
of incorporation, regulations, or Chapter 1724. of the Revised 1137
Code. 1138

(H) "Certificate holder" has the same meaning as in 1139
section 5721.30 of the Revised Code. 1140

(I) "Abandoned land list" means the list of abandoned 1141
lands compiled under division (A) of section 323.67 of the 1142
Revised Code. 1143

(J) "Alternative redemption period," in any action to 1144
foreclose the state's lien for unpaid delinquent taxes, 1145
assessments, charges, penalties, interest, and costs on a parcel 1146
of real property pursuant to section 323.25, sections 323.65 to 1147
323.79, or section 5721.18 of the Revised Code, means twenty- 1148
eight days after an adjudication of foreclosure of the parcel is 1149
journalized by a court or county board of revision having 1150
jurisdiction over the foreclosure proceedings. ~~Upon~~ Subject to 1151
section 5721.193 of the Revised Code, upon the expiration of the 1152
alternative redemption period, the right and equity of 1153

redemption of any owner or party shall terminate without further 1154
order of the court or board of revision. As used in any section 1155
of the Revised Code and for any proceeding under this chapter or 1156
section 5721.18 of the Revised Code, for purposes of determining 1157
the alternative redemption period, the period commences on the 1158
day immediately following the journalization of the adjudication 1159
of foreclosure and ends on and includes the twenty-eighth day 1160
thereafter. 1161

(K) "County land reutilization corporation" means a 1162
corporation organized under Chapter 1724. of the Revised Code. 1163

Sec. 323.66. ~~(A)~~ (A) (1) A county board of revision created 1164
under section 5715.01 of the Revised Code, upon the board's 1165
initiative and expressed by resolution, may exercise 1166
jurisdiction to hear and adjudicate foreclosure proceedings on 1167
abandoned land in the county to enforce the state's lien for 1168
unpaid real property taxes, assessments, interest, and penalty, 1169
in accordance with the procedures established in sections 323.65 1170
to 323.79 of the Revised Code. 1171

(2) In lieu of utilizing the judicial foreclosure 1172
proceedings and other procedures and remedies available under 1173
sections 323.25 to 323.28 or under Chapter 5721., ~~5722., or~~ 1174
~~5723.~~ of the Revised Code, the prosecuting attorney, or 1175
designated counsel hired by the prosecuting attorney, 1176
representing the treasurer or a certificate holder may file a 1177
complaint with a county board of revision ~~created under section~~ 1178
~~5715.01 of the Revised Code, upon the board's initiative,~~ 1179
~~expressed by resolution, may~~ that has adopted a resolution 1180
pursuant to division (A) (1) of this section, seeking to 1181
foreclose the state's lien for real ~~estate~~ property taxes upon 1182
abandoned land in the county ~~and, upon the complaint of a~~ 1183

~~certificate holder or county land reutilization corporation,~~ 1184
~~foreclose or~~ the lien of the state or the a certificate holder 1185
held under sections 5721.30 to 5721.43 of the Revised Code. ~~The~~ 1186
~~board shall order disposition of the abandoned land by public~~ 1187
~~auction or by other conveyance in the manner prescribed in~~ 1188
accordance with the procedures established by sections 323.65 to 1189
323.79 of the Revised Code. The filing of a complaint by a 1190
prosecuting attorney or certificate holder that alleges that the 1191
subject property is abandoned land shall invoke the subject 1192
matter jurisdiction of the board to adjudicate the complaint in 1193
accordance with sections 323.65 to 323.79 of the Revised Code. 1194

(B) (1) A county board of revision may adopt rules as are 1195
necessary to administer cases subject to its jurisdiction under 1196
Chapter 5715. or adjudicated under sections 323.65 to 323.79 of 1197
the Revised Code, as long as the rules are ~~consistent not~~ 1198
irreconcilably inconsistent with rules adopted by the tax 1199
commissioner under Chapter 5715. of the Revised Code. Rules 1200
adopted by a board shall be limited to rules relating to hearing 1201
procedure, the scheduling and location of proceedings, case 1202
management, motions, and practice forms. 1203

(2) A county board of revision, upon any adjudication of 1204
foreclosure under sections 323.65 to 323.79 of the Revised Code, 1205
may prepare final orders of sale and deeds. For such purposes, 1206
the board may create its own order of sale and deed forms. The 1207
sheriff or clerk of court shall execute and deliver any forms 1208
prepared under this division in the manner prescribed in 1209
sections 323.65 to 323.79 of the Revised Code. 1210

(3) Section 2703.26 of the Revised Code applies to all 1211
complaints filed pursuant to sections 323.65 to 323.79 of the 1212
Revised Code. 1213

(C) In addition to all other duties and functions provided 1214
by law, under sections 323.65 to 323.79 of the Revised Code the 1215
clerk of court, in the same manner as in civil actions, shall 1216
provide summons and notice of hearings, maintain an official 1217
case file, docket all proceedings, and tax as costs all 1218
necessary actions in connection therewith in furtherance of the 1219
foreclosure of abandoned land under those sections. The county 1220
board of revision shall file with the clerk of court all orders 1221
and adjudications of the board, and the clerk shall docket, as 1222
needed, and journalize all orders and adjudications so filed by 1223
the board. The clerk may utilize the court's existing journal or 1224
maintain a separate journal for purposes of sections 323.65 to 1225
323.79 of the Revised Code. Other than notices of hearings, the 1226
orders and adjudications of the board shall not become effective 1227
until journalized by the clerk. Staff of the board of revision 1228
may schedule and execute, and file with the clerk of courts, 1229
notices of hearings. 1230

(D) For the purpose of efficiently and promptly 1231
implementing sections 323.65 to 323.79 of the Revised Code, the 1232
prosecuting attorney of the county, the county treasurer, the 1233
clerk of court of the county, the county auditor, and the 1234
sheriff of the county may promulgate rules, not inconsistent 1235
with sections 323.65 to 323.79 of the Revised Code, regarding 1236
practice forms, forms of notice for hearings and notice to 1237
parties, forms of orders and adjudications, fees, publication, 1238
and other procedures customarily within their official purview 1239
and respective duties. 1240

Sec. 323.67. (A) The county treasurer, county auditor, a 1241
county land reutilization corporation, or a certificate holder, 1242
from the list compiled under division (C) of this section or the 1243
delinquent tax list ~~or delinquent vacant land tax list~~ compiled 1244

under section 5721.03 of the Revised Code, may identify and 1245
compile a list of the parcels in the county that the treasurer, 1246
auditor, corporation, or certificate holder determines to be 1247
abandoned lands suitable for disposition under sections 323.65 1248
to 323.79 of the Revised Code. The list may contain one or more 1249
parcels and may be transmitted to the board of revision in such 1250
a form and manner that allows the board to reasonably discern 1251
that the parcels constitute abandoned lands. 1252

(B) (1) From the list of parcels compiled under division 1253
(A) of this section, the county treasurer ~~or~~, prosecuting 1254
attorney, or designated counsel hired by the prosecuting 1255
attorney, for purposes of collecting the delinquent taxes, 1256
interest, penalties, and charges levied on those parcels and 1257
expeditiously restoring them to the tax list, may proceed to 1258
foreclose the lien for those impositions in the manner 1259
prescribed by sections 323.65 to 323.79 of the Revised Code. 1260

(2) If a certificate holder ~~or county land reutilization~~ 1261
~~corporation~~ compiles a list of parcels under division (A) of 1262
this section that the certificate holder determines to be 1263
abandoned lands suitable for disposition under sections 323.65 1264
to 323.79 of the Revised Code, the certificate holder ~~or~~ 1265
~~corporation~~ may proceed under sections 323.68 and 323.69 of the 1266
Revised Code. 1267

(C) For purposes of sections 323.65 to 323.79 of the 1268
Revised Code, the county auditor or county treasurer may compile 1269
or certify a list of abandoned lands in any manner and at such 1270
times as will give effect to the expedited foreclosure of 1271
abandoned land. 1272

Sec. 323.68. (A) (1) For each parcel subject to foreclosure 1273
under sections 323.65 to 323.79 of the Revised Code, the 1274

prosecuting attorney or designated counsel hired by the 1275
prosecuting attorney shall cause a title search to be conducted 1276
for the purpose of identifying any lienholders or other persons 1277
having a legal or equitable ownership interest or other security 1278
interest of record in such abandoned land. 1279

(2) If a certificate holder ~~or a county land reutilization~~ 1280
~~corporation~~ compiles a list of the parcels that the certificate 1281
holder ~~or corporation~~ determines to be abandoned land under 1282
division (A) of section 323.67 of the Revised Code, the 1283
certificate holder ~~or corporation~~ shall cause a title search to 1284
be conducted for the purpose of identifying any lienholders or 1285
other persons having a legal or equitable ownership interest or 1286
other security interest of record in the abandoned land. 1287

(B) Notwithstanding section 5301.252 of the Revised Code, 1288
an affidavit of a type described in that section shall not be 1289
considered a lien or encumbrance on the abandoned land, and the 1290
recording of an affidavit of a type described in that section 1291
shall not serve in any way to impede the bona fide purchaser 1292
status of the purchaser of any abandoned land sold at public 1293
auction under sections 323.65 to 323.79 of the Revised Code or 1294
of any other recipient of abandoned land transferred under those 1295
sections. However, any affiant who records an affidavit pursuant 1296
to section 5301.252 of the Revised Code shall be given notice 1297
and summons under sections 323.69 to 323.79 of the Revised Code 1298
in the same manner as any lienholder. 1299

Sec. 323.69. (A) Upon the completion of the title search 1300
required by section 323.68 of the Revised Code, the prosecuting 1301
attorney, or designated counsel hired by the prosecuting 1302
attorney, representing the county treasurer, ~~the county land~~ 1303
~~reutilization corporation~~, or the certificate holder may file 1304

with the clerk of court a complaint for the foreclosure of each 1305
parcel of abandoned land appearing on the abandoned land list, 1306
and for the equity of redemption on each parcel. The complaint 1307
shall name all parties having any interest of record in the 1308
abandoned land that was discovered in the title search. The 1309
prosecuting attorney, ~~county land reutilization corporation,~~ or 1310
certificate holder may file such a complaint regardless of 1311
whether the parcel has appeared on a delinquent tax list ~~or~~ 1312
~~delinquent vacant land tax list~~ published pursuant to division 1313
(B) of section 5721.03 of the Revised Code. 1314

(B) (1) In accordance with Civil Rule 4, the clerk of court 1315
promptly shall serve notice of the summons and the complaint 1316
filed under division (A) of this section to the last known 1317
address of the record owner of the abandoned land and to the 1318
last known address of each lienholder or other person having a 1319
legal or equitable ownership interest or security interest of 1320
record identified by the title search. The notice shall inform 1321
the addressee that delinquent taxes stand charged against the 1322
abandoned land; that the land will be sold at public auction or 1323
otherwise disposed of if not redeemed by the owner or other 1324
addressee; that the sale or transfer will occur at a date, time, 1325
and place, and in the manner prescribed in sections 323.65 to 1326
323.79 of the Revised Code; that the owner or other addressee 1327
may redeem the land by paying the total of the impositions 1328
against the land in accordance with section 323.25 of the 1329
Revised Code, at any time before confirmation of sale or 1330
transfer of the parcel as prescribed in sections 323.65 to 1331
323.79 of the Revised Code or before the expiration of the 1332
alternative redemption period, as may be applicable to the 1333
proceeding; that the case is being prosecuted by the prosecuting 1334
attorney of the county or its designated counsel in the name of 1335

the county treasurer for the county in which the abandoned land 1336
is located or by a certificate holder, whichever is applicable; 1337
of the ~~name~~, address, and telephone number of the county board 1338
of revision before which the action is pending; of the board 1339
case number for the action, which shall be maintained in the 1340
official file and docket of the clerk of court; and that all 1341
subsequent pleadings, petitions, and papers associated with the 1342
case and filed by any interested party must be filed with the 1343
clerk of court and will become part of the case file for the 1344
board of revision. 1345

(2) The notice required by division (B)(1) of this section 1346
also shall inform the addressee that any owner of record may, at 1347
any time on or before the fourteenth day after service of 1348
process is perfected on such owner, file a pleading with the 1349
clerk of court requesting that the board transfer the case to a 1350
court of competent jurisdiction to be conducted in accordance 1351
with the applicable laws. 1352

(C) Subject to division (D) of this section, subsequent 1353
pleadings, motions, or papers associated with the case and filed 1354
with the clerk of court shall be served upon all parties of 1355
record in accordance with Civil Rules 4 and 5, except that 1356
service by publication in any case requiring such service shall 1357
require that any such publication shall be advertised in the 1358
manner, and for the time periods and frequency, prescribed in 1359
section 5721.18 of the Revised Code. Any inadvertent 1360
noncompliance with those rules does not serve to defeat or 1361
terminate the case, or subject the case to dismissal, as long as 1362
actual notice or service of filed papers is shown by a 1363
preponderance of the evidence or is acknowledged by the party 1364
charged with notice or service, including by having made an 1365
appearance or filing in relation to the case. The county board 1366

of revision may conduct evidentiary hearings on the sufficiency 1367
of process, service of process, or sufficiency of service of 1368
papers in any proceeding arising from a complaint filed under 1369
this section. Other than the notice and service provisions 1370
contained in Civil Rules 4 and 5, the Rules of Civil Procedure 1371
shall not be applicable to the proceedings of the board. The 1372
board of revision may utilize procedures contained in the Rules 1373
of Civil Procedure to the extent that such use facilitates the 1374
needs of the proceedings, such as vacating orders, correcting 1375
clerical mistakes, and providing notice to parties. To the 1376
extent not otherwise provided in sections 323.65 to 323.79 of 1377
the Revised Code, the board may apply the procedures prescribed 1378
by sections 323.25 to 323.28 or Chapters 5721., 5722., and 5723. 1379
of the Revised Code. Board practice shall be in accordance with 1380
the practice and rules, if any, of the board that are 1381
promulgated by the board under section 323.66 of the Revised 1382
Code and are not inconsistent with sections 323.65 to 323.79 of 1383
the Revised Code. 1384

(D) (1) A party shall be deemed to be in default of the 1385
proceedings in an action brought under sections 323.65 to 323.79 1386
of the Revised Code if either of the following occurs: 1387

(a) The party fails to appear at any hearing after being 1388
served with notice of the summons and complaint by certified or 1389
ordinary mail. 1390

(b) For a party upon whom notice of summons and complaint 1391
is required by publication as provided under section 5721.18 of 1392
the Revised Code and has been considered complete pursuant to 1393
that section, the party fails to appear, move, or plead to the 1394
complaint within twenty-eight days after service by publication 1395
is considered complete. 1396

(2) If a party is deemed to be in default pursuant to 1397
division (D) (1) of this section, no further service of any 1398
subsequent pleadings, papers, or proceedings is required on the 1399
party by the court or any other party. 1400

(E) At any time after a foreclosure action is filed under 1401
this section, the county board of revision may, upon its own 1402
motion, transfer the case to a court pursuant to section 323.691 1403
of the Revised Code if it determines, upon a preponderance of 1404
the evidence provided by the parties, ~~that, given the complexity~~ 1405
~~of the case or other circumstances, a court would be a more~~ 1406
~~appropriate forum for the action~~ the property is not abandoned 1407
land. 1408

Sec. 323.691. (A) (1) A county board of revision may order 1409
that a proceeding arising from a complaint filed under section 1410
323.69 of the Revised Code be transferred to the court of common 1411
pleas or to a municipal court with jurisdiction. The board may 1412
only order such a transfer upon the board's own motion, pursuant 1413
to division (E) of section 323.69 of the Revised Code, or upon 1414
motion of one of the following: 1415

(a) The record owner of the parcel, provided that the 1416
motion is filed on or before the fourteenth day after service of 1417
process is perfected under division (B) of section 323.69 of the 1418
Revised Code ~~or the;~~ 1419

(b) The county prosecuting attorney or designated counsel 1420
hired by the prosecuting attorney, representing the county 1421
treasurer, ~~or upon its own motion;~~ 1422

(c) Pursuant to division (A) (2) of section 323.72 of the 1423
Revised Code, a lienholder or other person having a security 1424
interest in the land. 1425

(2) A court of common pleas or municipal court may order 1426
that a proceeding arising from a complaint filed under sections 1427
323.25 to 323.28 or Chapter 5721. of the Revised Code be 1428
transferred to a county board of revision if the court 1429
determines that the real property that is the subject of the 1430
complaint is abandoned land, provided that the appropriate board 1431
of revision has adopted a resolution under section 323.66 of the 1432
Revised Code to adjudicate cases as provided under sections 1433
323.65 to 323.79 of the Revised Code. There is a rebuttable 1434
presumption that a parcel of land is unoccupied if any of the 1435
factors described in division (F)(2) of section 323.65 of the 1436
Revised Code apply to the parcel. The court may order a transfer 1437
under this division upon the motion of the record owner of the 1438
parcel ~~or~~, the county prosecuting attorney or designated 1439
counsel hired by the prosecuting attorney, representing the 1440
county treasurer, or upon its own motion. 1441

(B) On or before the twenty-eighth day after the 1442
journalization of an order of transfer issued pursuant to 1443
division (A) of this section, the county prosecuting attorney or 1444
designated counsel hired by the prosecuting attorney shall file 1445
a copy of the journalized order of transfer and a notice of 1446
transfer and dismissal with the clerk of court and with the 1447
court or board to which the case was transferred. In any action 1448
transferred to a county board of revision, the prosecuting 1449
attorney or designated counsel hired by the prosecuting attorney 1450
shall serve the notice of transfer upon all parties to the 1451
action except any party that previously failed to answer, plea, 1452
or appear in the proceeding as required in Civil Rule 12. In any 1453
action transferred to a court, the prosecuting attorney or 1454
designated counsel hired by the prosecuting attorney shall serve 1455
the notice of transfer upon all parties to the action except 1456

those parties deemed to be in default under division (D) of 1457
section 323.69 of the Revised Code. 1458

(C) Upon journalization of the order of transfer, the 1459
clerk of court shall proceed as if the transferred complaint had 1460
been filed with the court or board to which the proceeding was 1461
transferred, except that the clerk is not required to perfect a 1462
notice of summons and complaint to any party that had already 1463
been served such notice. When the prosecuting attorney or 1464
designated counsel hired by the prosecuting attorney files the 1465
notice of transfer as prescribed in division (B) of this 1466
section, the clerk shall stamp or otherwise indicate on the 1467
notice a new case number for the proceeding. The clerk shall 1468
assign the entire case file to the court or board to which the 1469
proceeding was transferred, including any preliminary or final 1470
reports, documents, or other evidence made available to the 1471
transferring court or board. All such reports, documents, and 1472
other evidence shall be received by the court or board to which 1473
the proceeding was transferred as competent evidence for the 1474
purposes of adjudicating the proceeding. That court or board 1475
shall accept all such reports, documents, and evidence in the 1476
case file unless otherwise required by law or unless the court 1477
or board determines that doing so would not be in the interests 1478
of justice. 1479

The court or board to which the proceeding is transferred 1480
shall serve notice of the summons and the complaint as required 1481
in Civil Rule 4 or section 323.69 of the Revised Code, as 1482
applicable, upon any parties not yet served such notice in the 1483
proceeding. 1484

(D) If a county prosecuting attorney or designated counsel 1485
hired by the prosecuting attorney does not file a notice of 1486

transfer as required under division (B) of this section on or 1487
before the twenty-eighth day after the journalization of an 1488
order of transfer issued under division (A) of this section, ~~or~~ 1489
~~upon the motion of the prosecuting attorney, court, or board~~ 1490
~~before that date,~~ the complaint that is the subject of the order 1491
of transfer ~~shall be deemed to have been~~ may be dismissed 1492
without prejudice by both the court and the board of revision. 1493

(E) Upon the journalization of an order of transfer issued 1494
under division (A) of this section, the case shall be deemed to 1495
have been dismissed without prejudice by the transferring court 1496
or board. 1497

Sec. 323.70. (A) Subject to this section and to sections 1498
323.71 and 323.72 of the Revised Code, a county board of 1499
revision shall conduct a final hearing on the merits of a 1500
complaint filed under section 323.69 of the Revised Code, 1501
including the validity or amount of any impositions alleged in 1502
the complaint, not sooner than thirty days after the service of 1503
notice of summons and complaint has been perfected. If, after a 1504
hearing, the board finds that the validity or amount of all or a 1505
portion of the impositions is not supported by a preponderance 1506
of the evidence, the board may order the county auditor to 1507
remove from the tax list and duplicate amounts the board finds 1508
invalid or not supported by a preponderance of the evidence. The 1509
auditor shall remove all such amounts from the tax list and 1510
duplicate as ordered by the board of revision, including any 1511
impositions asserted under sections 715.26 and 715.261 of the 1512
Revised Code. 1513

(B) If, on or before the fourteenth day after service of 1514
process is perfected under division (B) of section 323.69 of the 1515
Revised Code, a record owner files with the clerk of court a 1516

motion requesting that the county board of revision order the 1517
case to be transferred to a court pursuant to section 323.691 of 1518
the Revised Code, the board shall, without conducting a hearing 1519
on the matter, promptly transfer the case for foreclosure of 1520
that land to a court pursuant to section 323.691 of the Revised 1521
Code to be conducted in accordance with the applicable laws. 1522

(C) A county board of revision, in accordance with rule 45 1523
of the Rules of Civil Procedure, may issue subpoenas compelling 1524
the attendance of witnesses and the production of papers, books, 1525
accounts, and testimony as necessary to conduct a hearing under 1526
this section or to otherwise adjudicate a case under sections 1527
323.65 to 323.79 of the Revised Code. 1528

Sec. 323.71. ~~(A)(1)~~ (A) If the county board of revision, 1529
upon its own motion or pursuant to a hearing under division ~~(A)~~ 1530
~~(2)~~ (B) of this section, determines that the impositions against 1531
a parcel of abandoned land that is the subject of a complaint 1532
filed under section 323.69 of the Revised Code exceed the ~~fair-~~ 1533
~~market appraised~~ value of that parcel for taxation purposes as 1534
currently shown by the latest valuation by the auditor of the 1535
county in which the land is located, then the board may proceed 1536
to hear and adjudicate the case as provided under sections 1537
323.70 and 323.72 of the Revised Code. Upon entry of an order of 1538
foreclosure, the parcel may be disposed of as prescribed by 1539
division (G) of section 323.73 of the Revised Code. 1540

If the board of revision, upon its own motion or pursuant 1541
to a hearing under division ~~(A)(2)~~ (B) of this section, 1542
determines that the impositions against a parcel do not exceed 1543
the ~~fair market appraised~~ value of the parcel for taxation 1544
purposes as shown by the county auditor's then-current valuation 1545
of the parcel or the actual fair market value of the parcel as 1546

established in division (B) of this section, the parcel shall 1547
not be disposed of as prescribed by division (G) of section 1548
323.73 of the Revised Code, but may be disposed of as otherwise 1549
provided in section 323.73, ~~323.74, 323.75, 323.77~~, or 323.78 of 1550
the Revised Code. 1551

~~(2)~~ (B) By a motion filed not later than seven days before 1552
a final hearing on a complaint is held under section 323.70 of 1553
the Revised Code, and notwithstanding division (A) (1) of section 1554
323.72 of the Revised Code, an owner or lienholder may file with 1555
the county board of revision a good faith appraisal of the 1556
parcel from a licensed professional appraiser and request a 1557
hearing to determine whether the impositions against the parcel 1558
of abandoned land exceed or do not exceed the actual fair market 1559
value of that parcel ~~as shown by the auditor's then-current-~~ 1560
~~valuation of that parcel.~~ If the motion is timely filed, the 1561
board of revision shall conduct a hearing and shall make a 1562
factual finding as to whether the impositions against the parcel 1563
exceed or do not exceed the actual fair market value of that 1564
parcel ~~as shown by the auditor's then-current valuation of that~~ 1565
~~parcel.~~ An owner or lienholder must show by a preponderance of 1566
the evidence that the impositions against the parcel do not 1567
exceed the ~~auditor's then-current valuation~~ actual fair market 1568
value of the parcel in order to preclude the application of 1569
division (G) of section 323.73 of the Revised Code. 1570

~~(B) Notwithstanding sections 323.65 to 323.79 of the~~ 1571
~~Revised Code to the contrary, for purposes of determining in any~~ 1572
~~proceeding under those sections whether the total of the~~ 1573
~~impositions against the abandoned land exceed the fair market-~~ 1574
~~value of the abandoned land, it is prima-facie evidence and a~~ 1575
~~rebuttable presumption that may be rebutted to the county board-~~ 1576
~~of revision that the auditor's then-current valuation of that~~ 1577

~~abandoned land is the fair market value of the land, regardless~~ 1578
~~of whether an independent appraisal has been~~ 1579
~~performed.~~ Notwithstanding such determination, the board of 1580
revision may order the parcel disposed of pursuant to section 1581
323.78 of the Revised Code. 1582

Sec. 323.72. (A) (1) At any time after a complaint is filed 1583
under section 323.69 of the Revised Code, and before a decree of 1584
foreclosure is entered, the record owner or another person 1585
having a legal or equitable ownership interest in the abandoned 1586
land may plead only that the impositions shown by the notice to 1587
be due and outstanding have been paid in full or are invalid or 1588
inapplicable in whole or in part, and may raise issues 1589
pertaining to service of process and the parcel's status as 1590
abandoned land. 1591

(2) At any time before a decree of foreclosure is filed 1592
under section 323.69 of the Revised Code, a lienholder or 1593
another person having a security interest of record in the 1594
abandoned land may plead either of the following: 1595

(a) That the impositions shown by the notice to be due and 1596
outstanding have been paid in full; 1597

(b) Subject to division (C) of this section, that in order 1598
to preserve the lienholder's or other person's security interest 1599
of record in the land, the abandoned land should not be disposed 1600
of as provided in sections 323.65 to 323.79 of the Revised Code 1601
and the case should be transferred to a court pursuant to 1602
section 323.691 of the Revised Code. 1603

(B) If the record owner or another person having a legal 1604
or equitable ownership interest in a parcel of abandoned land 1605
files a pleading with the county board of revision under 1606

division (A) (1) of this section, or if a lienholder or another 1607
person having a security interest of record in the abandoned 1608
land files a pleading with the board under division (A) (2) of 1609
this section that asserts that the impositions have been paid in 1610
full, the board shall schedule a hearing for a date not sooner 1611
than thirty days, and not later than ninety days, after the 1612
board receives the pleading. Upon scheduling the hearing, the 1613
board shall notify the person that filed the pleading and all 1614
interested parties, other than parties in default, of the date, 1615
time, and place of the hearing, and shall conduct the hearing. 1616
The only questions to be considered at the hearing are the 1617
amount and validity of all or a portion of the impositions, 1618
whether those impositions have in fact been paid in full, and, 1619
under division (A) (1) of this section, whether valid issues 1620
pertaining to service of process and the parcel's status as 1621
abandoned land have been raised. If the record owner, 1622
lienholder, or other person shows by a preponderance of the 1623
evidence that all impositions against the parcel have been paid, 1624
the board shall dismiss the complaint and remove the parcel of 1625
abandoned land from the abandoned land list, and that land shall 1626
not be offered for sale or otherwise conveyed under sections 1627
323.65 to 323.79 of the Revised Code. If the record owner, 1628
lienholder, or other person fails to appear, or appears and 1629
fails to show by a preponderance of the evidence that all 1630
impositions against the parcel have been paid, the board shall 1631
~~proceed in the manner prescribed in section 323.73 with the final~~ 1632
hearing as prescribed in section 323.70 of the Revised Code. A 1633
hearing under this division may be consolidated with any final 1634
hearing on the matter under that ~~section 323.70 of the Revised~~ 1635
~~Code.~~ 1636

If the board determines that the impositions have been 1637

paid, then the board, on its own motion, may dismiss the case 1638
without a hearing. If the board determines, based upon a 1639
preponderance of evidence provided by the parties, that the 1640
parcel is not abandoned land, then the board shall, upon its own 1641
motion, order the case transferred to a court pursuant to 1642
section 323.691 of the Revised Code. 1643

(C) If a lienholder or another person having a security 1644
interest of record in the abandoned land, other than the owner, 1645
timely files a pleading under division (A) (2) (b) of this section 1646
requesting that the abandoned land not be disposed of as 1647
provided in sections 323.65 to 323.79 of the Revised Code and 1648
the complaint be transferred to a court pursuant to section 1649
323.691 of the Revised Code in order to preserve the 1650
lienholder's or other person's security interest, the county 1651
board of revision may approve the request if the board finds 1652
that the sale or other conveyance of the parcel of land under 1653
sections 323.65 to 323.79 of the Revised Code would unreasonably 1654
jeopardize the lienholder's or other person's ability to enforce 1655
the security interest or to otherwise preserve the lienholder's 1656
or other person's security interest. The board may conduct a 1657
hearing on the request and make a ruling based on the available 1658
and submitted evidence of the parties. If the board approves the 1659
request without a hearing, the board shall file the decision 1660
with the clerk of court, and the clerk shall send a notice of 1661
the decision to the lienholder or other person by ordinary mail. 1662
In order for a lienholder or other person having a security 1663
interest to show for purposes of this division that the parcel 1664
of abandoned land should not be disposed of pursuant to sections 1665
323.65 to ~~323.78~~ 323.79 of the Revised Code and the complaint 1666
should be transferred to a court pursuant to section 323.691 of 1667
the Revised Code in order "to preserve the lienholder's or other 1668

person's security interest," the lienholder or other person must 1669
first make a minimum showing by a preponderance of the evidence 1670
pursuant to section 323.71 of the Revised Code that the 1671
impositions against the parcel of abandoned land do not exceed 1672
the actual fair market value of the abandoned land ~~as determined~~ 1673
~~by the auditor's then-current valuation of that parcel, which~~ 1674
~~valuation is presumed, subject to rebuttal, to be the fair~~ 1675
~~market value of the land.~~ If the lienholder or other person 1676
having a security interest makes the minimum showing, the board 1677
of revision may consider the request and make a ruling based on 1678
the available and submitted evidence of the parties. If the 1679
lienholder or other person having a security interest fails to 1680
make the minimum showing, the board of revision shall deny the 1681
request. 1682

(D) If a pleading as described in division (B) or (C) of 1683
this section is filed and the county board of revision approves 1684
a request made under those divisions, regardless of whether a 1685
hearing is conducted under division (C) of this section, the 1686
board shall dismiss the complaint in the case of pleadings 1687
described in division (B) of this section or transfer the 1688
complaint to a court in the case of pleadings described in 1689
division (C) of this section. 1690

If the county board of revision does not dismiss the 1691
complaint in the case of pleadings described in division (B) of 1692
this section or does not approve a request to transfer to a 1693
court as described in division (C) of this section after 1694
conducting a hearing, the board shall proceed with the final 1695
hearing prescribed in section 323.70 of the Revised Code and 1696
file its decision on the complaint for foreclosure with the 1697
clerk of court. The clerk shall send written notice of the 1698
decision to the parties by ordinary mail or by certified mail, 1699

return receipt requested. If the board renders a decision 1700
ordering the foreclosure ~~and forfeiture~~ of the parcel of 1701
abandoned land, the parcel shall be disposed of under section 1702
323.73 or 323.78 of the Revised Code. 1703

Sec. 323.73. (A) Except as provided in division (G) of 1704
this section or section 323.78 of the Revised Code, a parcel of 1705
abandoned land that is to be disposed of under this section 1706
shall be disposed of at a public auction scheduled and conducted 1707
as described in this section. At least twenty-one days prior to 1708
the date of the public auction, the clerk of court or sheriff of 1709
the county shall advertise the public auction in a newspaper of 1710
general circulation that meets the requirements of section 7.12 1711
of the Revised Code in the county in which the land is located. 1712
The advertisement shall include the date, time, and place of the 1713
auction, the permanent parcel number of the land if a permanent 1714
parcel number system is in effect in the county as provided in 1715
section 319.28 of the Revised Code or, if a permanent parcel 1716
number system is not in effect, any other means of identifying 1717
the parcel, and a notice stating that the abandoned land is to 1718
be sold subject to the terms of sections 323.65 to 323.79 of the 1719
Revised Code. 1720

(B) The sheriff of the county or a designee of the sheriff 1721
shall conduct the public auction at which the abandoned land 1722
will be offered for sale. To qualify as a bidder, a person shall 1723
file with the sheriff on a form provided by the sheriff a 1724
written acknowledgment that the abandoned land being offered for 1725
sale is to be conveyed in fee simple to the successful bidder. 1726
At the auction, the sheriff of the county or a designee of the 1727
sheriff shall begin the bidding at an amount equal to the total 1728
of the impositions against the abandoned land, plus the costs 1729
apportioned to the land under section 323.75 of the Revised 1730

Code. The abandoned land shall be sold to the highest bidder. 1731
The county sheriff or designee may reject any and all bids not 1732
meeting the minimum bid requirements specified in this division. 1733

(C) ~~Except as otherwise permitted under section 323.74 of~~ 1734
~~the Revised Code, the~~ The successful bidder at a public auction 1735
conducted under this section shall pay the sheriff of the county 1736
or a designee of the sheriff a deposit of at least ten per cent 1737
of the purchase price in cash, or by bank draft or official bank 1738
check, at the time of the public auction, and shall pay the 1739
balance of the purchase price within thirty days after the day 1740
on which the auction was held. At the time of the public auction 1741
and before the successful bidder pays the deposit, the sheriff 1742
or a designee of the sheriff may provide notice to the 1743
successful bidder that failure to pay the balance of the 1744
purchase price within the prescribed period shall be considered 1745
a default under the terms of the sale and shall result in 1746
retention of the deposit as payment for the costs associated 1747
with advertising and offering the abandoned land for sale at a 1748
future public auction. ~~If such a notice is provided to~~ In any 1749
case, and regardless of such notice, if the successful bidder 1750
~~and the bidder~~ fails to pay the balance of the purchase price 1751
within the prescribed period, the sale shall be deemed rejected 1752
by the county board of revision due to default, and the sheriff 1753
shall retain the full amount of the deposit. In such a case, 1754
rejection of the sale shall occur automatically without any 1755
action necessary on the part of the sheriff, county prosecuting 1756
attorney or designated counsel hired by the prosecuting 1757
attorney, or board. If the amount retained by the sheriff is 1758
less than the total costs of advertising and offering the 1759
abandoned land for sale at a future public auction, the sheriff 1760
or county prosecuting attorney may initiate an action to recover 1761

the amount of any deficiency from the bidder in the court of 1762
common pleas of the county or in a municipal court with 1763
jurisdiction. 1764

Following a default and rejection of sale under this 1765
division, the abandoned land involved in the rejected sale shall 1766
be disposed of in accordance with sections 323.65 to 323.79 of 1767
the Revised Code or as otherwise prescribed by law. The 1768
defaulting bidder, any member of the bidder's immediate family, 1769
any person with a power of attorney granted by the bidder, and 1770
any pass-through entity, trust, corporation, association, or 1771
other entity directly or indirectly owned or controlled by the 1772
bidder or a member of the defaulting bidder's immediate family 1773
shall be prohibited from bidding on the abandoned land at any 1774
future public auction for five years from the date of the 1775
bidder's default. 1776

Notwithstanding section 321.261 of the Revised Code, with 1777
respect to any proceedings initiated pursuant to sections 323.65 1778
to 323.79 of the Revised Code, ~~from the total proceeds arising~~ 1779
~~from the sale, transfer, or redemption of abandoned land, twenty~~ 1780
shall be distributed as prescribed by this section. Ten per cent 1781
~~of such proceeds shall be deposited to the credit of the county~~ 1782
~~treasurer's delinquent tax and assessment collection fund to~~ 1783
~~reimburse the fund for costs paid from the fund for the~~ 1784
~~transfer, redemption, or sale of abandoned land at public~~ 1785
~~auction. Not more than one-half of the twenty per cent may be~~ 1786
~~used by the treasurer for community development, nuisance~~ 1787
~~abatement, foreclosure prevention, demolition, and related~~ 1788
~~services or distributed by the treasurer to a land reutilization~~ 1789
corporation in equal shares into each of the treasurer's 1790
delinquent tax and assessment collection fund and the 1791
prosecuting attorney's delinquent tax and assessment collection 1792

fund created pursuant to section 321.261 of the Revised Code. If 1793
a county land reutilization corporation is operating in the 1794
county, an additional ten per cent of such proceeds shall be 1795
deposited into the county land reutilization corporation fund 1796
established under section 321.263 of the Revised Code. The 1797
balance of the proceeds, ~~if any,~~ shall be distributed to the 1798
appropriate political subdivisions and other taxing units in 1799
proportion to their respective claims for taxes, assessments, 1800
interest, and penalties on the land. Upon the sale of foreclosed 1801
lands, the clerk of court shall hold any surplus proceeds in 1802
excess of the impositions until the clerk receives an order of 1803
priority and amount of distribution of the surplus that are 1804
adjudicated by a court of competent jurisdiction or receives a 1805
certified copy of an agreement between the parties entitled to a 1806
share of the surplus providing for the priority and distribution 1807
of the surplus. Any party to the action claiming a right to 1808
distribution of surplus shall have a separate cause of action in 1809
interpleader in the county or municipal court of the 1810
jurisdiction in which the land reposes, provided the board 1811
confirms the transfer or regularity of the sale. Any dispute 1812
over the distribution of the surplus shall not affect or revive 1813
the equity of redemption after the board confirms the transfer 1814
or sale. 1815

(D) Upon the confirmation of sale ~~or transfer~~ of abandoned 1816
land pursuant to this section, the owner's fee simple interest 1817
in the land shall be conveyed to the purchaser. A conveyance 1818
under this division is free and clear of any liens and 1819
encumbrances of the parties named in the complaint for 1820
foreclosure attaching before the sale ~~or transfer~~, and free and 1821
clear of any liens for taxes, except for federal tax liens and 1822
covenants and easements of record attaching before the sale. 1823

Federal liens shall be disposed of as provided under applicable 1824
federal statutes. 1825

(E) The county board of revision shall reject the sale of 1826
abandoned land to any person if it is shown by a preponderance 1827
of the evidence that the person is delinquent in the payment of 1828
taxes levied by or pursuant to Chapter 307., 322., 5737., 5739., 1829
5741., or 5743. of the Revised Code or any real property taxing 1830
provision of the Revised Code. The board also shall reject the 1831
sale of abandoned land to any person if it is shown by a 1832
preponderance of the evidence that the person is delinquent in 1833
the payment of property taxes on any parcel in the county, or to 1834
a member of any of the following classes of parties connected to 1835
that person: 1836

(1) A member of that person's immediate family; 1837

(2) Any other person with a power of attorney appointed by 1838
that person; 1839

(3) A sole proprietorship owned by that person or a member 1840
of that person's immediate family; 1841

(4) A partnership, trust, business trust, corporation, 1842
limited liability company, association, or other entity in which 1843
that person or a member of that person's immediate family owns 1844
or controls directly or indirectly any beneficial or legal 1845
interest. 1846

(F) If the ~~purchase of~~ abandoned land is not sold or 1847
transferred pursuant to this section or section 323.74, then the 1848
parcel shall be ordered forfeited to the state and shall be 1849
disposed of as prescribed under Chapter 5723. of the Revised 1850
~~Code is for less than the sum of the impositions against the~~ 1851
~~abandoned land and the costs apportioned to the land under~~ 1852

~~division (A) of section 323.75 of the Revised Code, then,~~ 1853
~~upon the sale or transfer, all liens for taxes due at the time~~ 1854
~~the deed of the property is conveyed to the purchaser following~~ 1855
~~the sale or transfer, and liens subordinate to liens for taxes,~~ 1856
~~shall be deemed satisfied and discharged.~~ 1857

(G) ~~If~~ Subject to section 5721.193 of the Revised Code, if 1858
the county board of revision finds that the total of the 1859
impositions against the abandoned land are greater than the ~~fair~~ 1860
~~market appraised~~ value of the abandoned land for taxation 1861
purposes as determined by the auditor's then-current valuation 1862
of that land, the board, at any final hearing under section 1863
323.70 of the Revised Code, may order the property foreclosed 1864
and, without an appraisal or public auction, order the sheriff 1865
to execute a deed to the certificate holder ~~or county land~~ 1866
~~reutilization corporation~~ that filed a complaint under section 1867
323.69 of the Revised Code, or to a community development 1868
organization, school district, municipal corporation, county, or 1869
township, whichever is applicable, ~~as provided in section 323.74~~ 1870
~~of the Revised Code.~~ Upon a transfer under this division, all 1871
liens for taxes ~~due~~ attached at the time the deed of the 1872
property is transferred to the certificate holder, community 1873
development organization, school district, municipal 1874
corporation, county, or township following the conveyance, and 1875
liens subordinate to liens for taxes, shall be deemed satisfied 1876
and discharged. The filing for journalization of an order of 1877
transfer pursuant to this division and section 323.76 of the 1878
Revised Code shall constitute confirmation of the transfer and 1879
thereby terminate any further statutory or common law right of 1880
redemption. 1881

Sec. 323.75. (A) The county treasurer ~~or,~~ county 1882
prosecuting attorney, or designated counsel hired by the 1883

prosecuting attorney shall apportion the costs of the 1884
proceedings with respect to abandoned lands offered for sale at 1885
a public auction held pursuant to section 323.73 ~~or 323.74~~ of 1886
the Revised Code among those lands according to actual 1887
identified and advanced costs expended in the sale of each 1888
parcel of land, equally, or in the same proportion to that the 1889
~~fair market values of the lands~~ actual identified and advanced 1890
costs expended in the sale of each parcel bears to the total 1891
amount of actual identified and advanced costs expended in the 1892
sale of all lands offered for sale at the public auction. The 1893
costs of the proceedings include the costs of conducting the 1894
title search, notifying record owners or other persons required 1895
to be notified of the pending sale, advertising the sale, and 1896
any other costs incurred by the county board of revision, county 1897
treasurer, county auditor, clerk of court, prosecuting attorney, 1898
designated counsel hired by the prosecuting attorney, or county 1899
sheriff in performing their duties under sections 323.65 to 1900
323.79 of the Revised Code. 1901

(B) All costs assessed in connection with proceedings 1902
under sections 323.65 to 323.79 of the Revised Code may be paid 1903
after they are incurred, as follows: 1904

(1) If the abandoned land in question is purchased at 1905
public auction, from the purchaser of the abandoned land; 1906

(2) ~~In the case of abandoned land transferred to a~~ 1907
~~community development organization, school district, municipal~~ 1908
~~corporation, county, or township under section 323.74 of the~~ 1909
~~Revised Code, from either of the following:~~ 1910

~~(a) At the discretion of the county treasurer, in whole or~~ 1911
~~in part from the delinquent tax and assessment collection funds~~ 1912
~~created under section 321.261 of the Revised Code, allocated~~ 1913

~~equally among the respective funds of the county treasurer and~~ 1914
~~of the prosecuting attorney;~~ 1915

~~(b) From the community development organization, school~~ 1916
~~district, municipal corporation, county, or township, whichever~~ 1917
~~is applicable.~~ 1918

~~(3)~~ If the abandoned land in question is transferred to a 1919
certificate holder, from the certificate holder. 1920

(C) If a parcel of abandoned land is sold or otherwise 1921
transferred pursuant to sections 323.65 to 323.79 of the Revised 1922
Code, the officer who conducted the sale or made the transfer, 1923
the prosecuting attorney, designated counsel hired by the 1924
prosecuting attorney, or the county treasurer may collect a 1925
recording fee from the purchaser or transferee of the parcel at 1926
the time of the sale or transfer and shall prepare the deed 1927
conveying title to the parcel or execute the deed prepared by 1928
the board for that purpose. That officer or the prosecuting 1929
attorney or treasurer is authorized to record on behalf of that 1930
purchaser or transferee, other than a county land reutilization 1931
corporation, the deed conveying title to the parcel, 1932
notwithstanding that the deed may not actually have been 1933
delivered to the purchaser or transferee prior to the recording 1934
of the deed. Receiving title to a parcel under sections 323.65 1935
to 323.79 of the Revised Code constitutes the transferee's 1936
consent to an officer, prosecuting attorney, designated counsel 1937
hired by the prosecuting attorney, or county treasurer to file 1938
the deed to the parcel for recording. Nothing in this division 1939
shall be construed to require an officer, prosecuting attorney, 1940
or treasurer to file a deed or to relieve a transferee's 1941
obligation to file a deed. Upon confirmation of that sale or 1942
transfer, the deed shall be deemed delivered to the purchaser or 1943

transferee of the parcel. 1944

~~Sec. 323.76. Upon the sale of abandoned land at public~~ 1945
~~auction pursuant to section 323.73 or 323.74 of the Revised~~ 1946
~~Code, or upon the county board of revision's order to the~~ 1947
~~sheriff to transfer abandoned land to a community development~~ 1948
~~organization, school district, municipal corporation, county, or~~ 1949
~~township under section 323.74 of the Revised Code, any Any~~ 1950
common law or statutory right of redemption shall forever 1951
terminate upon the occurrence of whichever of the following is 1952
applicable: 1953

(A) In the case of a sale of ~~the abandoned~~ land at public 1954
auction pursuant to section 323.73 of the Revised Code, upon the 1955
order of confirmation of the sale by the county board of 1956
revision and the filing-journalization of such order ~~with~~ by the 1957
clerk of court, who shall enter it upon the journal of the court 1958
or a separate journal; 1959

(B) In the case of a transfer of the land to a county land 1960
reutilization corporation, certificate holder, community 1961
development organization, school district, municipal 1962
corporation, county, or township under division (G) of section- 1963
~~323.74- 323.73~~ of the Revised Code, upon the ~~filing with the~~ 1964
~~clerk of court an order to transfer the parcel based on the~~ 1965
~~adjudication of foreclosure~~ by the county board of revision 1966
~~ordering the sheriff to transfer the land in fee simple to the~~ 1967
~~community development organization, school district, municipal~~ 1968
~~corporation, county, or township pursuant to such adjudication,~~ 1969
~~which the clerk shall enter upon the journal of the court or a~~ 1970
~~separate journal~~ and the journalization of such order by the 1971
clerk of court; 1972

~~(C) (1) In the case of a transfer of the land to a~~ 1973

~~certificate holder or county land reutilization corporation—~~ 1974
~~pursuant to division (G) of section 323.73 of the Revised Code,—~~ 1975
~~upon the filing with the clerk of court the county board of—~~ 1976
~~revision's order to the sheriff to execute a deed to the—~~ 1977
~~certificate holder or corporation based on the adjudication of—~~ 1978
~~foreclosure, which the clerk shall enter upon the journal of the~~ 1979
~~court or a separate journal;~~ 1980

~~(2)~~ (C) In the case of ~~an~~ a journalized adjudication of 1981
foreclosure in which a court or board of revision has included 1982
in its adjudication decree that the alternative redemption 1983
period authorized in section 323.78 of the Revised Code applies, 1984
then upon the expiration of such alternative redemption period 1985
without further order of the court or board of revision. 1986

Sec. 323.77. (A) As used in this section, "electing 1987
subdivision" has the same meaning as in section 5722.01 of the 1988
Revised Code. 1989

(B) ~~At any time from the date the complaint for—~~ 1990
~~foreclosure is filed under section 323.69 of the Revised Code,~~ 1991
~~but not later than sixty days after the date on which the land—~~ 1992
~~was first offered for sale prior to an adjudication of~~ 1993
foreclosure, an electing subdivision or a county land 1994
reutilization corporation may give the county treasurer, 1995
prosecuting attorney, designated counsel hired by the 1996
prosecuting attorney, or board of revision notice in writing 1997
that it seeks to acquire any parcel of abandoned land, 1998
identified by parcel number, from the abandoned land list. If 1999
any such parcel of abandoned land identified under this section 2000
is offered for sale pursuant to section 323.73 of the Revised 2001
Code, but is not sold for want of a minimum bid, the electing 2002
subdivision or a county land reutilization corporation that 2003

identified that parcel of abandoned land shall be deemed to have 2004
appeared at the sale and submitted the winning bid at the 2005
auction, and the parcel of abandoned land shall be sold to the 2006
electing subdivision or corporation for no consideration other 2007
than the costs prescribed in section 323.75 of the Revised Code 2008
or those costs to which the electing subdivision or corporation 2009
and the county treasurer mutually agree. The conveyance shall be 2010
confirmed, and any common law or statutory right of redemption 2011
forever terminated, upon the filing with the clerk of court the 2012
order of confirmation based on the adjudication of foreclosure 2013
by the county board of revision, which the clerk shall enter 2014
upon the journal of the court or a separate journal. 2015

If a county land reutilization corporation and ~~an~~ another 2016
electing subdivision both request to acquire the parcel, the 2017
electing subdivision shall have priority to acquire the parcel. 2018
Notwithstanding its prior notice to the county treasurer under 2019
this section that it seeks to acquire the parcel of abandoned 2020
land, if a county land reutilization corporation has also 2021
requested to acquire the parcel, the electing subdivision may 2022
withdraw the notice before confirmation of the conveyance, in 2023
which case the parcel shall be conveyed to the county land 2024
reutilization corporation. 2025

Sec. 323.78. ~~(A)~~ Notwithstanding anything any contrary 2026
provision in Chapters 323., 5721., and 5723. of the Revised 2027
Code, and subject to section 5721.193 of the Revised Code, a 2028
county treasurer may elect to invoke the alternative redemption 2029
period in any petition for foreclosure of abandoned lands under 2030
section 323.25, sections 323.65 to 323.79, or section 5721.18 of 2031
the Revised Code. 2032

~~(B)~~ If a county treasurer invokes the alternative 2033

redemption period pursuant to this section, and if a municipal 2034
corporation, township, county, school district, community 2035
development organization, or county land reutilization 2036
corporation has requested title to the parcel, then upon 2037
adjudication of foreclosure of the parcel, the court or board of 2038
revision shall order, in the decree of foreclosure or by 2039
separate order, that the equity of redemption and any statutory 2040
or common law right of redemption in the parcel by its owner 2041
shall be forever terminated after the expiration of the 2042
alternative redemption period and that the parcel shall be 2043
transferred by deed directly to the requesting municipal 2044
corporation, township, county, school district, community 2045
development corporation, or county land reutilization 2046
corporation without appraisal and without a sale, free and clear 2047
of all impositions and any other liens on the property, which 2048
shall be deemed forever satisfied and discharged. The court or 2049
board of revision shall order such a transfer regardless of 2050
whether the value of the taxes, assessments, penalties, 2051
interest, and other charges due on the parcel, and the costs of 2052
the action, exceed the fair market value of the parcel. No 2053
further act of confirmation or other order shall be required for 2054
such a transfer, or for the extinguishment of any statutory or 2055
common law right of redemption. 2056

~~(C)~~—If a county treasurer invokes the alternative 2057
redemption period pursuant to this section and if no community 2058
development organization, county land reutilization corporation, 2059
municipal corporation, county, township, or school district has 2060
requested title to the parcel, then upon adjudication of 2061
foreclosure of the parcel, the court or board of revision shall 2062
order the property sold as otherwise provided in Chapters 323. 2063
and 5721. of the Revised Code, and, failing any bid at any such 2064

sale, the parcel shall be forfeited to the state and otherwise 2065
disposed of pursuant to Chapter 5723. of the Revised Code. 2066

Sec. 323.79. (A) Any party to any proceeding instituted 2067
pursuant to sections 323.65 to 323.79 of the Revised Code who is 2068
aggrieved in any of the proceedings of the county board of 2069
revision under those sections may file an appeal in the court of 2070
common pleas pursuant to Chapters 2505. and 2506. of the Revised 2071
~~Code upon a final order of foreclosure and forfeiture by the~~ 2072
~~board. A final order of foreclosure and forfeiture occurs upon~~ 2073
~~confirmation of any sale or upon confirmation of any conveyance~~ 2074
~~or transfer to a certificate holder, community development~~ 2075
~~organization, county land reutilization corporation organized~~ 2076
~~under Chapter 1724. of the Revised Code, municipal corporation,~~ 2077
~~county, or township pursuant to sections 323.65 to 323.79 of the~~ 2078
~~Revised Code.~~ An appeal as provided in this section shall 2079
proceed as an appeal de novo and may include issues raised or 2080
adjudicated in the proceedings before the county board of 2081
revision, as well as other issues, including state or federal 2082
constitutional claims, that are raised for the first time on 2083
appeal and that are pertinent to the abandoned land that is the 2084
subject of those proceedings. 2085

An appeal shall be filed not later than ~~fourteen~~ thirty 2086
days after one of the following dates: 2087

~~(A) The~~ (1) In the case of a sale at a public auction 2088
under section 323.73 of the Revised Code, the date on which the 2089
order of confirmation of the sale, whether included in the 2090
decree of foreclosure or a separate order, is filed with and 2091
journalized by the clerk of court; 2092

~~(B)~~ (2) In the case of a direct transfer to a certificate 2093
holder, community development organization, county land 2094

reutilization corporation, municipal corporation, county, or 2095
township under section 323.78 or division (G) of section 323.73 2096
of the Revised Code, the date on which an order of transfer or 2097
conveyance, whether included in the decree of foreclosure or a 2098
separate order, is first filed with and journalized by the clerk 2099
of court. 2100

(3) The date on which any final order, as described in 2101
Chapter 2505. of the Revised Code, other than those described in 2102
divisions (A) (1) and (2) of this section is filed and 2103
journalized with the clerk of court. 2104

The court does not have jurisdiction to hear any appeal 2105
filed after the expiration of the applicable ~~fourteen-day~~ 2106
thirty-day period. If the ~~fourteenth~~-thirtieth day after the 2107
date on which the order is filed with the clerk of court falls 2108
upon a weekend or official holiday during which the court is 2109
closed, then the filing shall be made on the next day the court 2110
is open for business. 2111

~~The expiration of the fourteen-day period in which an~~ 2112
~~appeal may be filed with respect to an abandoned parcel under~~ 2113
~~this section shall not extinguish or otherwise affect the right~~ 2114
~~of a party to redeem the parcel as otherwise provided in~~ 2115
~~sections 323.65 to 323.79 of the Revised Code.~~ 2116

(B) After the expiration of the thirty-day period for 2117
filing an appeal to the court of common pleas, the board of 2118
revision shall not vacate a final order of foreclosure and 2119
forfeiture or any other final order under any circumstances 2120
except for any of the following: 2121

(1) A failure to perfect service of summons and complaint 2122
upon an interest holder of record at the time of the filing and 2123

shown by clear and convincing evidence; 2124

(2) Upon the motion of a county land reutilization 2125
corporation as prescribed in section 5722.031 of the Revised 2126
Code; 2127

(3) Upon the motion of the county prosecuting attorney or 2128
designated counsel hired by the prosecuting attorney for any 2129
reason justifying relief from the judgment. 2130

(C) Except as provided in divisions (B)(1), (2), and (3) 2131
of this section, motions to vacate or to reconsider filed by any 2132
party after the thirty-day period of appeal may not be utilized 2133
as substitutes for an appeal. Such motions or their equivalent 2134
shall not be considered by the board of revision, except for the 2135
purpose of denying such motions. 2136

Sec. 505.86. (A) As used in this section: 2137

"Party in interest" means an owner of record of the real 2138
property on which the building or structure is located, and 2139
includes a holder of a legal or equitable lien of record on the 2140
real property or the building or other structure. 2141

"Total cost" means any costs incurred due to the use of 2142
employees, materials, or equipment of the township or its agent 2143
pursuant to division (H) of this section, any costs arising out 2144
of contracts for labor, materials, or equipment, and costs of 2145
service of notice or publication required under this section. 2146

(B) A board of township trustees, by resolution, or its 2147
agent pursuant to division (H) of this section may provide for 2148
the removal, repair, or securance of buildings or other 2149
structures in the township that have been declared insecure, 2150
unsafe, or structurally defective by any fire department under 2151
contract with the township or by the county building department 2152

or other authority responsible under Chapter 3781. of the 2153
Revised Code for the enforcement of building regulations or the 2154
performance of building inspections in the township, or 2155
buildings or other structures that have been declared to be in a 2156
condition dangerous to life or health, or unfit for human 2157
habitation by the board of health of the general health district 2158
of which the township is a part. 2159

At least thirty days before the removal, repair, or 2160
securance of any insecure, unsafe, or structurally defective 2161
building or other structure, the board of township trustees 2162
shall give notice by certified mail, return receipt requested, 2163
to each party in interest of its intention with respect to the 2164
removal, repair, or securance of an insecure, unsafe, or 2165
structurally defective or unfit building or other structure. 2166

If the address of a party in interest is unknown and 2167
cannot reasonably be obtained, it is sufficient to publish the 2168
notice once in a newspaper of general circulation in the 2169
township. 2170

(C) (1) If the board of trustees, in a resolution adopted 2171
under this section, or its agent pursuant to division (H) of 2172
this section pursues action to remove any insecure, unsafe, or 2173
structurally defective building or other structure, the notice 2174
shall include a statement informing the parties in interest that 2175
each party in interest is entitled to a hearing if the party in 2176
interest requests a hearing in writing within twenty days after 2177
the notice was mailed. The written request for a hearing shall 2178
be made to the township fiscal officer. 2179

(2) If a party in interest timely requests a hearing, the 2180
board shall set the date, time, and place for the hearing and 2181
notify the party in interest by certified mail, return receipt 2182

requested. The date set for the hearing shall be within fifteen 2183
days, but not earlier than seven days, after the party in 2184
interest has requested a hearing, unless otherwise agreed to by 2185
both the board and the party in interest. The hearing shall be 2186
recorded by stenographic or electronic means. 2187

(3) The board shall make an order deciding the matter not 2188
later than thirty days after a hearing, or not later than thirty 2189
days after mailing notice to the parties in interest if no party 2190
in interest requested a hearing. The order may dismiss the 2191
matter or direct the removal, repair, or securance of the 2192
building or other structure. At any time, a party in interest 2193
may consent to an order. 2194

(4) A party in interest who requested and participated in 2195
a hearing, and who is adversely affected by the order of the 2196
board, may appeal the order under section 2506.01 of the Revised 2197
Code. 2198

(D) At any time, a party in interest may enter into an 2199
agreement with the board of township trustees to perform the 2200
removal, repair, or securance of the insecure, unsafe, or 2201
structurally defective or unfit building or other structure. 2202

(E) If an emergency exists, as determined by the board, 2203
notice may be given other than by certified mail and less than 2204
thirty days before the removal, repair, or securance. 2205

(F) The township's total cost of removing, repairing, or 2206
securing buildings or other structures that have been declared 2207
insecure, unsafe, structurally defective, or unfit for human 2208
habitation, or of making emergency corrections of hazardous 2209
conditions, when approved by the board, shall be paid out of the 2210
township general fund from moneys not otherwise appropriated, 2211

except that, if the costs incurred exceed five hundred dollars, 2212
the board may borrow moneys from a financial institution to pay 2213
for the costs in whole or in part. 2214

The total cost may be collected by either or both of the 2215
following methods: 2216

(1) The board may have the fiscal officer of the township 2217
certify the total costs, together with ~~a~~ the parcel number or 2218
other proper description of the lands to the county auditor who 2219
shall place the costs upon the tax duplicate. If the costs were 2220
incurred by the township's agent pursuant to division (H) of 2221
this section, then the agent may certify its total costs 2222
together with the parcel number of the lands to the county 2223
auditor who shall place the costs upon the tax duplicate. The 2224
costs are a lien upon the lands from and after the date of 2225
entry. The costs shall be collected as other taxes. In the case 2226
of costs certified by the township, the costs shall be returned 2227
to the township and placed in the township's general fund. In 2228
the case of costs certified by an agent pursuant to division (H) 2229
of this section, the costs shall be paid at the next settlement 2230
to the agent directly as instructed in an affidavit from the 2231
agent delivered to the county auditor or county treasurer. In 2232
the case of a lien of an agent pursuant to division (H) of this 2233
section, a notation shall be placed on the tax list and 2234
duplicate showing the amount of the lien ascribed specifically 2235
to the agent's total costs. 2236

(2) The board or its agent pursuant to division (H) of 2237
this section may commence a civil action to recover ~~the~~ their 2238
respective total costs from the owner of record of the real 2239
property on which the building or structure is located. 2240

(G) Any board of township trustees may, whenever a policy 2241

or policies of insurance are in force providing coverage against 2242
the peril of fire on a building or structure and the loss agreed 2243
to between the named insured or insureds and the company or 2244
companies is more than five thousand dollars and equals or 2245
exceeds sixty per cent of the aggregate limits of liability on 2246
all fire policies covering the building or structure on the 2247
property, accept security payments and follow the procedures of 2248
divisions (C) and (D) of section 3929.86 of the Revised Code. 2249

(H) A board of township trustees may enter into an 2250
agreement with a county land reutilization corporation organized 2251
under Chapter 1724. of the Revised Code wherein the county land 2252
reutilization corporation agrees to act as the agent of the 2253
board of township trustees in connection with the removal, 2254
repair, or securance of buildings or other structures as 2255
provided in this section. 2256

Sec. 715.261. (A) As used in this section: 2257

(1) "Total cost" means any costs incurred due to the use 2258
of employees, materials, or equipment of the municipal 2259
corporation or its agent pursuant to division (E) of this 2260
section, any costs arising out of contracts for labor, 2261
materials, or equipment, and costs of service of notice or 2262
publication required under this section. 2263

(2) "Abatement activity" means ~~each instance of any one or~~ 2264
any combination of one or more of the following: 2265

(a) Removing, repairing, or securing insecure, unsafe, 2266
structurally defective, abandoned, deserted, or open and vacant 2267
buildings or other structures; 2268

(b) Making emergency corrections of hazardous conditions; 2269

(c) Abatement of any nuisance by a municipal corporation 2270

or its agent pursuant to division (E) of this section. 2271

(B) A municipal corporation or its agent pursuant to 2272
division (E) of this section may collect the total cost of 2273
abatement~~activities~~ activity by any one or more of the methods 2274
prescribed in division (B)(1), (2), or (3) of this section. 2275

(1) For each abatement activity in which costs are 2276
incurred, the clerk of the legislative authority of the 2277
municipal corporation or its agent pursuant to division (E) of 2278
this section may certify the total costs of ~~each the~~ abatement 2279
activity, together with the parcel number or another proper 2280
description of the lands on which the abatement activity 2281
occurred, the date or the period of time during which the costs ~~were incurred for each~~ abatement activity occurred, and the name 2282
of the owner of record at the time the ~~costs were incurred for~~ 2283
~~each~~ abatement activity commenced, to the county auditor who 2284
shall place the costs as a charge upon the tax list and 2285
duplicate. The costs are a lien upon such lands from and after 2286
the date the costs were incurred. The costs shall have the same 2287
priority and be collected as other taxes and returned to the 2288
municipal corporation or its agent pursuant to division (E) of 2289
this section, based upon whichever of them incurred the costs. 2290
Costs collected for the municipal corporation shall be returned 2291
to it as directed by the clerk of the legislative authority in 2292
the certification of the municipal corporation's total costs ~~or~~ 2293
~~in an affidavit from the~~. Costs collected for the agent shall be 2294
directly paid to the agent ~~delivered to the county auditor or~~ 2295
~~county treasurer. The placement of the costs on the tax list and~~ 2296
~~duplicate relates back to, and is effective in priority, as of~~ 2297
~~the date the costs were incurred, provided that the municipal~~ 2298
~~corporation or its agent pursuant to division (E) of this~~ 2299
~~section certifies the total costs within one year from the date~~ 2300
2301

~~the costs were incurred~~ at the next settlement as instructed in 2302
the certification of the agent's total costs. 2303

If a lien placed on a parcel of land pursuant to this 2304
division is extinguished as provided in division (H) of this 2305
section, a municipal corporation or its agent pursuant to 2306
division (E) of this section may still pursue the remedy 2307
available under division (B) (2) of this section to recoup the 2308
costs incurred with respect to that parcel from any person that 2309
held title to the parcel at the time ~~the costs were incurred~~ 2310
abatement activity occurred. 2311

(2) ~~The A~~ municipal corporation or its agent pursuant to 2312
division (E) of this section that incurred the costs may 2313
commence a civil action to recover the total costs from the 2314
person that held title to the parcel at the time ~~the costs were~~ 2315
~~incurred~~ during which the abatement activity occurred. 2316

(3) A municipal corporation or its agent pursuant to 2317
division (E) of this section that incurred the costs may file a 2318
lien on a parcel of land for the total costs incurred under this 2319
section with respect to the parcel by filing a written affidavit 2320
with the county recorder of the county in which the parcel is 2321
located that states the parcel number or legal description of 2322
the land, the total costs incurred with respect to the parcel, 2323
and the date ~~such costs were incurred~~ or period of time during 2324
which the abatement activity giving rise to the costs occurred. 2325
The municipal corporation or its agent may pursue a foreclosure 2326
action to enforce the lien in a court of competent jurisdiction 2327
or, pursuant to sections 323.65 to 323.79 of the Revised Code, 2328
with the board of revision. The municipal corporation or its 2329
agent may elect to acquire the parcel by indicating such an 2330
election in the complaint for foreclosure or in an amended 2331

complaint. Upon the entry of a decree of foreclosure, the county 2332
sheriff shall advertise and offer the property for sale, without 2333
appraisal, on at least one occasion. The minimum bid with regard 2334
to the sale of the foreclosed property shall equal the sum of 2335
the taxes, penalties, interest, costs, and assessments due and 2336
payable on the property, the total costs incurred by the 2337
municipal corporation or its agent with respect to the property, 2338
and any associated court costs and interest as authorized by 2339
law. ~~An owner of the property may redeem the property by paying~~ 2340
~~the minimum bid within ten days after the entry of the decree of~~ 2341
~~foreclosure. If an owner fails to so redeem the property, and if~~ 2342
~~the parcel is not sold for want of a minimum bid, the~~ The 2343
property shall be disposed of as follows: 2344

(a) If the municipal corporation or its agent elects to 2345
acquire the property, ~~the parcel shall be transferred to the~~ 2346
~~municipal corporation or its agent as if~~ and ~~the property were~~ 2347
~~transferred by all owners in title to the municipal corporation~~ 2348
~~or its agent in lieu of foreclosure as provided in section~~ 2349
~~5722.10 of the Revised Code,~~ is advertised and offered for sale 2350
once pursuant to this section, but is not sold for want of a 2351
minimum bid, the municipal corporation or its agent pursuant to 2352
division (E) of this section shall be deemed to have submitted 2353
the winning bid at such sale, and the property is deemed sold to 2354
the municipal corporation or its agent pursuant to division (E) 2355
of this section for no consideration other than the cost of the 2356
proceedings. 2357

The officer conducting the sale shall announce the bid of 2358
the municipal corporation or its agent pursuant to division (E) 2359
of this section at the sale and shall report the proceedings to 2360
the court or board of revision for confirmation of sale. The 2361
officer conducting the sale shall execute and file for recording 2362

the deed conveying title to the property upon the filing of the 2363
entry of the confirmation of sale. Once the deed has been 2364
recorded, the officer shall deliver the deed to the municipal 2365
corporation or its agent. 2366

Once the deed has been recorded, title to the property 2367
shall be incontestable in the municipal corporation or its agent 2368
and free and clear of all liens for taxes, penalties, interest, 2369
charges, assessments, and all other liens and encumbrances, 2370
except for easements and covenants of record running with the 2371
land and created prior to the time of filing of the lien under 2372
this division. 2373

(b) If the municipal corporation or its agent does not 2374
elect to acquire the property, and the property is advertised 2375
and offered for at least once pursuant to this section but is 2376
not sold for want of a minimum bid, then the parcel shall be 2377
~~forfeited to the state or to a political subdivision or school~~ 2378
~~district as provided in Chapter 5723. of the Revised Code.~~ 2379

~~When a municipal corporation or its agent acquires~~ (c) The 2380
owner of the property as provided in this division, may redeem 2381
~~the property shall not be subject to foreclosure or forfeiture~~ 2382
~~under section 323.25 or Chapter 5721. or 5723. of the Revised~~ 2383
~~Code, and any lien on the property for costs incurred under this~~ 2384
~~section or for any unpaid taxes, penalties, interest, charges,~~ 2385
~~or assessments shall be extinguished~~ by paying the minimum bid 2386
prior to the journalization of the confirmation of sale. 2387

(C) This section applies to any action taken by a 2388
municipal corporation, or its agent pursuant to division (E) of 2389
this section, pursuant to section 715.26 of the Revised Code or 2390
pursuant to Section 3 of Article XVIII, Ohio Constitution. 2391

(D) (1) A municipal corporation or its agent pursuant to 2392
division (E) of this section shall not certify to the county 2393
auditor for placement upon the tax list and duplicate and the 2394
county auditor shall not place upon the tax list and duplicate 2395
as a charge against the land the costs of any abatement activity 2396
undertaken under division (B) of this section if any of the 2397
following apply: 2398

(a) The abatement activity occurred on land that has been 2399
transferred or sold to an electing subdivision as defined in 2400
section 5722.01 of the Revised Code, regardless of whether the 2401
electing subdivision is still the owner of the land, and the 2402
abatement activity occurred on a date prior to the transfer or 2403
confirmation of sale to the electing subdivision. 2404

(b) The abatement activity occurred on land that has been 2405
sold to a purchaser at sheriff's sale or auditor's sale, the 2406
abatement activity occurred on a date prior to the confirmation 2407
of sale, and the purchaser is not the owner of record of the 2408
land immediately prior to the judgment of foreclosure nor any of 2409
the following: 2410

(i) A member of that owner's immediate family; 2411

(ii) A person with a power of attorney appointed by that 2412
owner who subsequently transfers the land to the owner; 2413

(iii) A sole proprietorship owned by that owner or a 2414
member of that owner's immediate family; 2415

(iv) A partnership, trust, business trust, corporation, or 2416
association of which the owner or a member of the owner's 2417
immediate family owns or controls directly or indirectly more 2418
than fifty per cent. 2419

(c) The abatement activity is taken on land that has been 2420

forfeited to this state for delinquent taxes, unless the owner 2421
of record redeems the land. 2422

(2) Upon valid written notice to the county auditor by any 2423
owner possessing an ownership interest of record of the land or 2424
by an electing subdivision previously in the chain of title of 2425
the land that the costs of an abatement activity undertaken 2426
under division (B) of this section was certified for placement 2427
or placed upon the tax list and duplicate as a charge against 2428
the land in violation of this division, the county auditor shall 2429
promptly remove such charge from the tax duplicate. This written 2430
notice to the county auditor shall include all of the following: 2431

(a) The parcel number of the land; 2432

(b) The common address of the land; 2433

(c) The date of the recording of the transfer of the land 2434
to the owner or electing subdivision; 2435

(d) The charge allegedly placed in violation of this 2436
division. 2437

(E) A municipal corporation may enter into an agreement 2438
with a county land reutilization corporation organized under 2439
Chapter 1724. of the Revised Code wherein the county land 2440
reutilization corporation agrees to act as the agent of the 2441
municipal corporation in connection with removing, repairing, or 2442
securing insecure, unsafe, structurally defective, abandoned, 2443
deserted, or open and vacant buildings or other structures, 2444
making emergency corrections of hazardous conditions, or abating 2445
any nuisance, including high weeds, overgrown brush, and trash 2446
and debris from vacant lots. The total costs of such actions may 2447
be collected by the corporation pursuant to division (B) of this 2448
section, and shall be paid to the corporation if it paid or 2449

incurred such costs and has not been reimbursed by the owner of 2450
record at the time of the action or any other party with a 2451
recorded interest in the land. 2452

(F) In the case of the lien of a county land reutilization 2453
corporation that is the agent of a municipal corporation 2454
pursuant to division (E) of this section, a notation shall be 2455
placed on the tax list and duplicate showing the amount of the 2456
lien ascribed specifically to the agent's total costs. The agent 2457
has standing to pursue a separate cause of action for money 2458
damages to satisfy the lien or pursue a foreclosure action in a 2459
court of competent jurisdiction or with the board of revision to 2460
enforce the lien without regard to occupancy. For purposes of a 2461
foreclosure proceeding by the county treasurer for delinquent 2462
taxes, this division does not affect the lien priority as 2463
between a county land reutilization corporation and the county 2464
treasurer, but the corporation's lien is superior to the lien of 2465
any other lienholder of the property. As to a direct action by a 2466
county land reutilization corporation, the lien for the taxes, 2467
assessment, charges, costs, penalties, and interest on the tax 2468
list and duplicate is in all cases superior to the lien of a 2469
county land reutilization corporation, whose lien for total 2470
costs shall be next in priority as against all other interests, 2471
except as provided in division (G) of this section. 2472

(G) A county land reutilization corporation acting as an 2473
agent of a municipal corporation ~~under an agreement under~~ 2474
pursuant to division (E) of this section may, with the county 2475
treasurer's consent, petition the court or board of revision 2476
with jurisdiction over an action undertaken under division ~~(F)~~— 2477
(B) (3) of this section pleading that the lien of the 2478
corporation, as agent, for the total costs shall be superior to 2479
the lien for the taxes, assessments, charges, costs, penalties, 2480

and interest. If the court or board of revision determines that 2481
the lien is for total costs paid or incurred by the corporation 2482
as such an agent, and that subordinating the lien for such taxes 2483
and other impositions to the lien of the corporation promotes 2484
the expeditious abatement of public nuisances, the court or 2485
board may order the lien for the taxes and other impositions to 2486
be subordinate to the corporation's lien. The court or board may 2487
not subordinate the lien for taxes and other such impositions to 2488
any other liens. 2489

(H) When a parcel of land upon which a lien has been 2490
placed under division (B) (1) or (3) of this section is 2491
transferred to a county land reutilization corporation, the lien 2492
on the parcel shall be extinguished if the lien is for costs ~~or~~ 2493
~~charges that were incurred related to an abatement activity that~~ 2494
~~occurred before the date of the transfer to the corporation and~~ 2495
~~if the corporation did not incur the costs or charges,~~ 2496
regardless of whether the lien was attached or the costs or 2497
charges were certified before the date of transfer. In such a 2498
case, the county land reutilization corporation and its 2499
successors in title shall take title to the property free and 2500
clear of any such lien and shall be immune from liability in any 2501
action to collect such costs or charges. 2502

If a county land reutilization corporation takes title to 2503
property before any costs or charges have been certified or any 2504
lien has been placed with respect to the property under division 2505
(B) (1) or (3) of this section, the corporation shall be deemed a 2506
bona fide purchaser for value without knowledge of such costs or 2507
lien, regardless of whether the corporation had actual or 2508
constructive knowledge of the costs or lien, and any such lien 2509
shall be void and unenforceable against the corporation and its 2510
successors in title. 2511

(I) A municipal corporation or county land reutilization 2512
corporation may file an affidavit with the county recorder under 2513
section 5301.252 of the Revised Code stating the nature and 2514
extent of any proceedings undertaken under this section. Such an 2515
affidavit may include a legal description of a parcel or, in 2516
lieu thereof, the common address of the parcel and the permanent 2517
parcel number to which such address applies. 2518

Sec. 721.28. The legislative authority of a municipal 2519
corporation may authorize the transfer, lease, or conveyance of 2520
any real property to a person in accordance with and for the 2521
purposes of a plan adopted by the legislative authority for 2522
urban redevelopment or urban renewal or for any purpose under 2523
Chapter 1724. of the Revised Code if such transfer, lease, or 2524
conveyance of any real property is to a county land 2525
reutilization corporation organized under Chapter 1724. of the 2526
Revised Code or its subsidiary upon such ~~lawful~~ terms and 2527
conditions and in such manner as are prescribed by the 2528
legislative authority, without competitive bidding as required 2529
by section 721.03 of the Revised Code. 2530

Sec. 1721.10. Except as otherwise provided in this 2531
section, lands appropriated and set apart as burial grounds, 2532
either for public or for private use, and recorded or filed as 2533
such in the office of the county recorder of the county where 2534
they are situated, and any burial ground that has been used as 2535
such for fifteen years are exempt from sale on execution on a 2536
judgment, dower, and compulsory partition; but land appropriated 2537
and set apart as a private burial ground is not so exempt if it 2538
exceeds in value the sum of fifty dollars. 2539

The lien for taxes against such burial grounds may be 2540
enforced in the same manner prescribed for abandoned lands under 2541

sections 323.65 to 323.79 of the Revised Code except that the 2542
burial ground may be transferred only to a municipal 2543
corporation, county, or township under division ~~(D)~~ (G) of 2544
section ~~323.74~~ 323.73 or section 323.78 of the Revised Code. No 2545
burial ground that is otherwise exempt from sale or execution 2546
under this section shall be offered for sale at public auction. 2547

Sec. 1724.02. (A) In furtherance of the purposes set forth 2548
in section 1724.01 of the Revised Code, a community improvement 2549
corporation shall have the following powers: 2550

(1) (a) To borrow money for any of the purposes of the 2551
community improvement corporation by means of loans, lines of 2552
credit, or any other financial instruments or securities, 2553
including the issuance of its bonds, debentures, notes, or other 2554
evidences of indebtedness, whether secured or unsecured, and to 2555
secure the same by mortgage, pledge, deed of trust, or other 2556
lien on its property, franchises, rights, and privileges of 2557
every kind and nature or any part thereof or interest therein; 2558
and 2559

(b) If the community improvement corporation is a county 2560
land reutilization corporation, the corporation may request, by 2561
resolution: 2562

(i) That the board of county commissioners of the county 2563
served by the corporation pledge a specifically identified 2564
source or sources of revenue pursuant to division (C) of section 2565
307.78 of the Revised Code as security for such borrowing by the 2566
corporation; and 2567

(ii) (I) If the land subject to reutilization is located 2568
within an unincorporated area of the county, that the board of 2569
county commissioners issue notes under section 307.082 of the 2570

Revised Code for the purpose of constructing public 2571
infrastructure improvements and take other actions as the board 2572
determines are in the interest of the county and are authorized 2573
under sections 5709.78 to 5709.81 of the Revised Code or bonds 2574
or notes under section 5709.81 of the Revised Code for the 2575
refunding purposes set forth in that section; or 2576

(II) If the land subject to reutilization is located 2577
within the corporate boundaries of a municipal corporation, that 2578
the municipal corporation issue bonds for the purpose of 2579
constructing public infrastructure improvements and take such 2580
other actions as the municipal corporation determines are in its 2581
interest and are authorized under sections 5709.40 to 5709.43 of 2582
the Revised Code. 2583

(2) To make loans to any person, firm, partnership, 2584
corporation, joint stock company, association, or trust, and to 2585
establish and regulate the terms and conditions with respect to 2586
any such loans; provided that an economic development 2587
corporation shall not approve any application for a loan unless 2588
and until the person applying for said loan shows that the 2589
person has applied for the loan through ordinary banking or 2590
commercial channels and that the loan has been refused by at 2591
least one bank or other financial institution. Nothing in this 2592
division shall preclude a county land reutilization corporation 2593
from making revolving loans to community development 2594
corporations, private entities, or any person for the purposes 2595
contained in the corporation's plan under section 1724.10 of the 2596
Revised Code. 2597

(3) To purchase, receive, hold, manage, lease, lease- 2598
purchase, or otherwise acquire and to sell, convey, transfer, 2599
lease, sublease, or otherwise dispose of real and personal 2600

property, together with such rights and privileges as may be 2601
incidental and appurtenant thereto and the use thereof, 2602
including but not restricted to, any real or personal property 2603
acquired by the community improvement corporation from time to 2604
time in the satisfaction of debts or enforcement of obligations, 2605
and to enter into contracts with third parties, including the 2606
federal government, the state, any political subdivision, or any 2607
other entity. A county land reutilization corporation shall not 2608
acquire an interest in real property if such acquisition causes 2609
the number of occupied real properties held by the corporation 2610
to exceed the greater of either fifty properties or twenty-five 2611
per cent of all real property held by the corporation for 2612
reutilization, reclamation, or rehabilitation. For the purposes 2613
of this division, "occupied real properties" includes all real 2614
properties that are not unoccupied as that term is defined in 2615
section 323.65 of the Revised Code. 2616

(4) To acquire the good will, business, rights, real and 2617
personal property, and other assets, or any part thereof, or 2618
interest therein, of any persons, firms, partnerships, 2619
corporations, joint stock companies, associations, or trusts, 2620
and to assume, undertake, or pay the obligations, debts, and 2621
liabilities of any such person, firm, partnership, corporation, 2622
joint stock company, association, or trust; to acquire, reclaim, 2623
manage, or contract for the management of improved or unimproved 2624
and underutilized real estate for the purpose of constructing 2625
industrial plants, other business establishments, or housing 2626
thereon, or causing the same to occur, for the purpose of 2627
assembling and enhancing utilization of the real estate, or for 2628
the purpose of disposing of such real estate to others in whole 2629
or in part for the construction of industrial plants, other 2630
business establishments, or housing; and to acquire, reclaim, 2631

manage, contract for the management of, construct or 2632
reconstruct, alter, repair, maintain, operate, sell, convey, 2633
transfer, lease, sublease, or otherwise dispose of industrial 2634
plants, business establishments, or housing. 2635

(5) To acquire, subscribe for, own, hold, sell, assign, 2636
transfer, mortgage, pledge, or otherwise dispose of the stock, 2637
shares, bonds, debentures, notes, or other securities and 2638
evidences of interest in, or indebtedness of, any person, firm, 2639
corporation, joint stock company, association, or trust, and 2640
while the owner or holder thereof, to exercise all the rights, 2641
powers, and privileges of ownership, including the right to vote 2642
therein, provided that no tax revenue, if any, received by a 2643
community improvement corporation shall be used for such 2644
acquisition or subscription. 2645

(6) To mortgage, pledge, or otherwise encumber any 2646
property acquired pursuant to the powers contained in division 2647
(A) (3), (4), or (5) of this section. 2648

(7) Nothing in this section shall limit the right of a 2649
community improvement corporation to become a member of or a 2650
stockholder in a corporation formed under Chapter 1726. of the 2651
Revised Code. 2652

(8) To serve as an agent for grant applications and for 2653
the administration of grants, or to make applications as 2654
principal for grants for county land reutilization corporations. 2655

(9) To exercise the powers enumerated under Chapter 5722. 2656
of the Revised Code on behalf of a county that organizes or 2657
contracts with a county land reutilization corporation. 2658

(10) To engage in code enforcement and nuisance abatement, 2659
including, but not limited to, cutting grass and weeds, boarding 2660

up vacant or abandoned structures, and demolishing condemned 2661
structures on properties that are subject to a delinquent tax or 2662
assessment lien, or property for which a municipal corporation 2663
or township has contracted with a county land reutilization 2664
corporation to provide code enforcement or nuisance abatement 2665
assistance. 2666

(11) To charge fees or exchange in-kind goods or services 2667
for services rendered to political subdivisions and other 2668
persons or entities for whom services are rendered. 2669

(12) To employ and provide compensation for an executive 2670
director who shall manage the operations of a county land 2671
reutilization corporation and employ others for the benefit of 2672
the corporation as approved and funded by the board of 2673
directors. No employee of the corporation is or shall be deemed 2674
to be an employee of the political subdivision for whose benefit 2675
the corporation is organized solely because the employee is 2676
employed by the corporation. 2677

(13) To purchase tax certificates at auction, negotiated 2678
sale, or from a third party who purchased and is a holder of one 2679
or more tax certificates issued pursuant to sections 5721.30 to 2680
5721.43 of the Revised Code. 2681

(14) To be assigned a mortgage on real property from a 2682
mortgagee in lieu of acquiring such real property subject to a 2683
mortgage. 2684

(15) To act as a portal operator for purposes of an 2685
OhioInvests offering under sections 1707.05 to 1707.058 of the 2686
Revised Code. 2687

(16) To do all acts and things necessary or convenient to 2688
carry out the purposes of section 1724.01 of the Revised Code 2689

and the powers especially created for a community improvement 2690
corporation in Chapter 1724. of the Revised Code, including, but 2691
not limited to, contracting with the federal government, the 2692
state or any political subdivision, a board of county 2693
commissioners pursuant to section 307.07 of the Revised Code, a 2694
county auditor pursuant to section 319.10 of the Revised Code, a 2695
county treasurer pursuant to section 321.49 of the Revised Code, 2696
and any other party, whether nonprofit or for-profit. An 2697
employee of a board of county commissioners, county auditor, or 2698
county treasurer who, pursuant to a contract entered into in 2699
accordance with section 307.07, 319.10, or 321.49 of the Revised 2700
Code, provides services to a county land reutilization 2701
corporation shall remain an employee of the county during the 2702
provision of those services. 2703

(B) The powers enumerated in this chapter shall not be 2704
construed to limit the general powers of a community improvement 2705
corporation. The powers granted under this chapter are in 2706
addition to those powers granted by any other chapter of the 2707
Revised Code, but, as to a county land reutilization 2708
corporation, shall be used only for the purposes enumerated 2709
under division (B) (2) of section 1724.01 of the Revised Code. 2710

(C) Ownership of real property by an economic development 2711
corporation does not constitute public ownership unless the 2712
economic development corporation has applied for and been 2713
granted a tax exemption for the property under section 5709.08 2714
of the Revised Code. 2715

(D) A county land reutilization corporation shall not be 2716
required to pay any state or local taxes or assessments, 2717
including any sales tax prescribed by section 5739.02 of the 2718
Revised Code, in connection with any project funded in whole or 2719

in part by the corporation, or upon revenues or any property 2720
acquired or used by the corporation, or upon the income 2721
therefrom. 2722

Sec. 2329.153. (A) Not later than ninety days after ~~the~~ 2723
~~effective date of this section~~ September 28, 2016, the 2724
department of administrative services shall solicit competitive 2725
sealed proposals for the creation, operation, and maintenance of 2726
the official public sheriff sale web site and an integrated 2727
auction management system. The official public sheriff sale web 2728
site and integrated auction management system shall be a single 2729
statewide system for use by all county sheriffs in accordance 2730
with the requirements of this section. 2731

(B) The official public sheriff sale web site shall meet 2732
the following minimum requirements: 2733

(1) The web site shall have a domain name relevant to the 2734
judicial sale of real property. 2735

(2) The web site shall be limited to the judicial sale of 2736
real property located in this state. 2737

(3) The web site shall not charge a fee for members of the 2738
public to view properties for sale. 2739

(4) The web site shall allow each county sheriff to add 2740
text, images, or graphics to the web site for the purpose of 2741
identifying the county or sheriff conducting the sale. 2742

(5) The web site shall include industry-standard features 2743
and functionality, including user guides, online financial 2744
transaction device payments, anti-snipe functionality, watch 2745
lists, electronic mail notifications, maximum bid limits, 2746
automatic incremental bidding, and search and map features that 2747
allow users to search by county, zip code, address, parcel 2748

number, appraised value, party name, case number, and other 2749
variables relevant to the judicial sale of real property. As 2750
used in this section, "financial transaction device" has the 2751
same meaning as in section 301.28 of the Revised Code. 2752

(6) The web site shall include features that allow for the 2753
cancellation of sales as required by law or court order and the 2754
postponement of sales in accordance with divisions (E) (2) and 2755
(3) of this section. 2756

(7) The web site shall provide a secure payment processing 2757
system that accepts online payments for property sold via the 2758
web site and, in an efficient and ~~cost-effective~~ cost-effective 2759
manner, transfers those payments to the appropriate county 2760
official or account. 2761

(8) The web site shall include the ability for an attorney 2762
or law firm to enter a bid in a representative capacity. 2763

(9) The web site shall be integrated with the auction 2764
management system described in division (C) of this section. 2765

(C) The auction management system shall meet the following 2766
minimum requirements: 2767

(1) The auction management system shall have a role-based 2768
workflow engine to assist in conducting sales on the web site, 2769
capturing data, complying with all relevant laws, and managing 2770
administrative processes related to the judicial sale of real 2771
property in a timely, secure, and accurate manner. 2772

(2) The auction management system shall record the data 2773
necessary to meet the reporting requirements of section 2329.312 2774
of the Revised Code. 2775

(3) The auction management system shall be able to 2776

generate documents required by the court ordering the sale or 2777
related to the judicial sale of real property. 2778

(4) The auction management system shall be able to record 2779
fees, costs, deposits, and other money items with the objective 2780
of ensuring an accurate accounting of moneys received and 2781
disbursed in each judicial sale of real property. 2782

(5) The auction management system shall be integrated with 2783
the web site described in division (B) of this section. 2784

(D) The license fee for the creation, operation, and 2785
maintenance of the official public sheriff sale web site and 2786
integrated auction management system shall be determined using a 2787
per-transaction license fee model or a per-use license fee 2788
model. The addition of a property to the official public sheriff 2789
sale web site or the auction management system shall each be 2790
deemed a transaction for purposes of determining the license 2791
fee. The license fee applicable to each judicial sale of real 2792
property shall be taxed as costs in the case. No additional 2793
license fees shall be assessed to the county sheriff. 2794

(E) (1) Not later than one year after ~~the effective date of~~ 2795
~~this section~~ September 28, 2016, in all cases in which the 2796
sheriff is ordered to conduct a judicial sale of real property, 2797
the following shall occur: 2798

(a) For residential property, the sale may be conducted on 2799
the official public sheriff sale web site for a five-year period 2800
beginning on the date the online system is fully operational. 2801
~~After~~ Except as otherwise provided in division (E) (5) of this 2802
section, after this five-year period sales shall be conducted on 2803
the official public sheriff sale web site. 2804

(b) For commercial property, the sale may be conducted on 2805

the official public sheriff sale web site. 2806

All sales conducted on the official public sheriff sale 2807
web site shall be open for bidding for at least seven days. 2808

(2) If the sale of the real property is to be conducted on 2809
the official public sheriff sale web site, the judgment creditor 2810
may instruct the sheriff to postpone the sale of the real 2811
property one time for up to one hundred eighty days after the 2812
initial sale date. Upon receiving such instruction for 2813
postponement, the sheriff shall postpone the sale of the 2814
property by announcing on the official public sheriff sale web 2815
site that the sale is postponed and giving notice of the 2816
rescheduled sale date. This announcement shall be deemed to meet 2817
the notice requirement of section 2329.26 of the Revised Code. 2818

(3) If the judgment creditor does not wish to postpone the 2819
sale of the real property, the judgment creditor may instruct 2820
the sheriff to cancel the sale of the property. Upon receiving 2821
this instruction, the sheriff shall cancel the sale of the 2822
property by announcing on the official public sheriff sale web 2823
site that the sale is canceled. This announcement shall remain 2824
posted on the official public sheriff sale web site until at 2825
least the end of the seven-day bidding period described in 2826
division (E) (1) of this section. 2827

(4) If the sale of the real property is postponed or 2828
canceled according to divisions (E) (2) and (3) of this section, 2829
all bids made on the real property prior to the postponement or 2830
cancellation of the sale shall be void. 2831

(5) Before the first day of each county fiscal year, the 2832
county treasurer shall adopt a written policy on whether sales 2833
of real property sold pursuant to section 323.28, 323.73, 2834

5721.19, or 5721.39 of the Revised Code will be conducted in 2835
person at a physical location or remotely on the official public 2836
sheriff sale web site. Once adopted, the sheriff shall publish a 2837
copy of the treasurer's policy on the official public sheriff 2838
sale web site, and the policy shall not be changed and shall be 2839
in effect during that fiscal year. Notwithstanding division (E) 2840
(1) of this section, in all cases in which the sheriff is 2841
ordered to conduct such a sale pursuant to section 323.28, 2842
323.73, 5721.19, or 5721.39 of the Revised Code, the sheriff 2843
shall conduct the sale in accordance with the policy. 2844

(F) Pursuant to their authority in section 9.482 of the 2845
Revised Code, counties may elect to enter into a shared services 2846
agreement relating to the judicial sale of real property on the 2847
official public sheriff sale web site. The shared services 2848
agreement may seek to improve efficiency and reduce costs in the 2849
judicial sale of real property by consolidating administrative 2850
functions and processes. 2851

Sec. 3737.87. As used in sections 3737.87 to 3737.98 of 2852
the Revised Code: 2853

(A) "Accidental release" means any sudden or nonsudden 2854
release of petroleum that was neither expected nor intended by 2855
the owner or operator of the applicable underground storage tank 2856
system and that results in the need for corrective action or 2857
compensation for bodily injury or property damage. 2858

(B) "Corrective action" means any action necessary to 2859
protect human health and the environment in the event of a 2860
release of petroleum into the environment, including, without 2861
limitation, any action necessary to monitor, assess, and 2862
evaluate the release. In the instance of a suspected release, 2863
"corrective action" includes, without limitation, an 2864

investigation to confirm or disprove the occurrence of the 2865
release. In the instance of a confirmed release, "corrective 2866
action" includes, without limitation, the initial corrective 2867
action taken under section 3737.88 or 3737.882 of the Revised 2868
Code and rules adopted or orders issued under those sections and 2869
any action taken consistent with a remedial action to clean up 2870
contaminated ground water, surface water, soils, and subsurface 2871
material and to address the residual effects of a release after 2872
the initial corrective action is taken. 2873

(C) "Eligible lending institution" means a financial 2874
institution that is eligible to make commercial loans, is a 2875
public depository of state funds under section 135.03 of the 2876
Revised Code, and agrees to participate in the petroleum 2877
underground storage tank linked deposit program provided for in 2878
sections 3737.95 to 3737.98 of the Revised Code. 2879

(D) "Eligible owner" means any person that owns six or 2880
fewer petroleum underground storage tanks comprising a petroleum 2881
underground storage tank or underground storage tank system. 2882

(E) "Installer" means a person who supervises the 2883
installation of, performance of major repairs on site to, 2884
abandonment of, or removal of underground storage tank systems. 2885

(F) "Major repair" means the restoration of a tank or an 2886
underground storage tank system component that has caused a 2887
release of a product from the underground storage tank system. 2888
"Major repair" does not include modifications, upgrades, or 2889
routine maintenance for normal operational upkeep to prevent an 2890
underground storage tank system from releasing a product. 2891

(G) "Operator" means the person in daily control of, or 2892
having responsibility for the daily operation of, an underground 2893

storage tank system. 2894

(H) "Owner" means: 2895

(1) In the instance of an underground storage tank system 2896
in use on November 8, 1984, or brought into use after that date, 2897
the person who owns the underground storage tank system; 2898

(2) In the instance of an underground storage tank system 2899
in use before November 8, 1984, that was no longer in use on 2900
that date, the person who owned the underground storage tank 2901
system immediately before the discontinuation of its use. 2902

"Owner" includes any person who holds, or, in the instance 2903
of an underground storage tank system in use before November 8, 2904
1984, but no longer in use on that date, any person who held 2905
immediately before the discontinuation of its use, a legal, 2906
equitable, or possessory interest of any kind in an underground 2907
storage tank system or in the property on which the underground 2908
storage tank system is located, including, without limitation, a 2909
trust, vendor, vendee, lessor, or lessee. "Owner" does not 2910
include any person who, without participating in the management 2911
of an underground storage tank system and without otherwise 2912
being engaged in petroleum production, refining, or marketing, 2913
holds indicia of ownership in an underground storage tank system 2914
primarily to protect the person's security interest in it. 2915

(I) "Person," in addition to the meaning in section 2916
3737.01 of the Revised Code, means the United States and any 2917
department, agency, or instrumentality thereof. 2918

(J) "Petroleum" means petroleum, including crude oil or 2919
any fraction thereof, that is a liquid at the temperature of 2920
sixty degrees Fahrenheit and the pressure of fourteen and seven- 2921
tenths pounds per square inch absolute. "Petroleum" includes, 2922

without limitation, motor fuels, jet fuels, distillate fuel 2923
oils, residual fuel oils, lubricants, petroleum solvents, and 2924
used oils. 2925

(K) "Petroleum underground storage tank linked deposit" 2926
means a certificate of deposit placed by the treasurer of state 2927
with an eligible lending institution pursuant to sections 2928
3737.95 to 3737.98 of the Revised Code. 2929

(L) "Regulated substance" means petroleum or any substance 2930
identified or listed as a hazardous substance in rules adopted 2931
under division (D) of section 3737.88 of the Revised Code. 2932

(M) "Release" means any spilling, leaking, emitting, 2933
discharging, escaping, leaching, or disposing of from an 2934
underground storage tank system into ground or surface water or 2935
subsurface soils or otherwise into the environment. 2936

(N) Notwithstanding division (F) of section 3737.01 of the 2937
Revised Code, "responsible person" means the person who is the 2938
owner or operator of an underground storage tank system._ 2939
"Responsible person" does not include a county land 2940
reutilization corporation organized under Chapter 1724. of the 2941
Revised Code or its wholly-owned subsidiary. 2942

(O) "Tank" means a stationary device designed to contain 2943
an accumulation of regulated substances that is constructed of 2944
manufactured materials. 2945

(P) "Underground storage tank" means one or any 2946
combination of tanks, including the underground pipes connected 2947
thereto, that are used to contain an accumulation of regulated 2948
substances the volume of which, including the volume of the 2949
underground pipes connected thereto, is ten per cent or more 2950
beneath the surface of the ground. 2951

"Underground storage tank" does not include any of the 2952
following or any pipes connected to any of the following: 2953

(1) Pipeline facilities, including gathering lines, 2954
regulated under the "Natural Gas Pipeline Safety Act of 1968," 2955
82 Stat. 720, 49 U.S.C.A. 1671, as amended, or the "Hazardous 2956
Liquid Pipeline Safety Act of 1979," 93 Stat. 1003, 49 U.S.C.A. 2957
2001, as amended; 2958

(2) Farm or residential tanks of one thousand one hundred 2959
gallons or less capacity used for storing motor fuel for 2960
noncommercial purposes; 2961

(3) Tanks used for storing heating fuel for consumptive 2962
use on the premises where stored; 2963

(4) Surface impoundments, pits, ponds, or lagoons; 2964

(5) Storm or waste water collection systems; 2965

(6) Flow-through process tanks; 2966

(7) Storage tanks located in underground areas, including, 2967
without limitation, basements, cellars, mine workings, drifts, 2968
shafts, or tunnels, when the tanks are located on or above the 2969
surface of the floor; 2970

(8) Septic tanks; 2971

(9) Liquid traps or associated gathering lines directly 2972
related to oil or gas production and gathering operations. 2973

(Q) "Underground storage tank system" means an underground 2974
storage tank and the connected underground piping, underground 2975
ancillary equipment, and containment system, if any. 2976

(R) "Revenues" means all fees, premiums, and charges paid 2977
by owners and operators of petroleum underground storage tanks 2978

to the petroleum underground storage tank release compensation 2979
board created in section 3737.90 of the Revised Code; proceeds 2980
received by the board from any insurance, condemnation, or 2981
guaranty; the proceeds of petroleum underground storage tank 2982
revenue bonds; and the income and profits from the investment of 2983
any such revenues. 2984

(S) "Revenue bonds," unless the context indicates a 2985
different meaning or intent, means petroleum underground storage 2986
tank revenue bonds and petroleum underground storage tank 2987
revenue refunding bonds that are issued by the petroleum 2988
underground storage tank release compensation board pursuant to 2989
sections 3737.90 to 3737.948 of the Revised Code. 2990

(T) "Class C release" means a release of petroleum 2991
occurring or identified from an underground storage tank system 2992
subject to sections 3737.87 to 3737.89 of the Revised Code for 2993
which the responsible person for the release is specifically 2994
determined by the fire marshal not to be a viable person capable 2995
of undertaking or completing the corrective actions required 2996
under those sections for the release. "Class C release" also 2997
includes any release designated as a "class C release" in 2998
accordance with rules adopted under section 3737.88 of the 2999
Revised Code. 3000

Sec. 3745.11. (A) Applicants for and holders of permits, 3001
licenses, variances, plan approvals, and certifications issued 3002
by the director of environmental protection pursuant to Chapters 3003
3704., 3734., 6109., and 6111. of the Revised Code shall pay a 3004
fee to the environmental protection agency for each such 3005
issuance and each application for an issuance as provided by 3006
this section. No fee shall be charged for any issuance for which 3007
no application has been submitted to the director. 3008

(B) Except as otherwise provided in division (C) (2) of 3009
this section, beginning July 1, 1994, each person who owns or 3010
operates an air contaminant source and who is required to apply 3011
for and obtain a Title V permit under section 3704.036 of the 3012
Revised Code shall pay the fees set forth in this division. For 3013
the purposes of this division, total emissions of air 3014
contaminants may be calculated using engineering calculations, 3015
emissions factors, material balance calculations, or performance 3016
testing procedures, as authorized by the director. 3017

The following fees shall be assessed on the total actual 3018
emissions from a source in tons per year of the regulated 3019
pollutants particulate matter, sulfur dioxide, nitrogen oxides, 3020
organic compounds, and lead: 3021

(1) Fifteen dollars per ton on the total actual emissions 3022
of each such regulated pollutant during the period July through 3023
December 1993, to be collected no sooner than July 1, 1994; 3024

(2) Twenty dollars per ton on the total actual emissions 3025
of each such regulated pollutant during calendar year 1994, to 3026
be collected no sooner than April 15, 1995; 3027

(3) Twenty-five dollars per ton on the total actual 3028
emissions of each such regulated pollutant in calendar year 3029
1995, and each subsequent calendar year, to be collected no 3030
sooner than the fifteenth day of April of the year next 3031
succeeding the calendar year in which the emissions occurred. 3032

The fees levied under this division do not apply to that 3033
portion of the emissions of a regulated pollutant at a facility 3034
that exceed four thousand tons during a calendar year. 3035

(C) (1) The fees assessed under division (B) of this 3036
section are for the purpose of providing funding for the Title V 3037

permit program. 3038

(2) The fees assessed under division (B) of this section 3039
do not apply to emissions from any electric generating unit 3040
designated as a Phase I unit under Title IV of the federal Clean 3041
Air Act prior to calendar year 2000. Those fees shall be 3042
assessed on the emissions from such a generating unit commencing 3043
in calendar year 2001 based upon the total actual emissions from 3044
the generating unit during calendar year 2000 and shall continue 3045
to be assessed each subsequent calendar year based on the total 3046
actual emissions from the generating unit during the preceding 3047
calendar year. 3048

(3) The director shall issue invoices to owners or 3049
operators of air contaminant sources who are required to pay a 3050
fee assessed under division (B) or (D) of this section. Any such 3051
invoice shall be issued no sooner than the applicable date when 3052
the fee first may be collected in a year under the applicable 3053
division, shall identify the nature and amount of the fee 3054
assessed, and shall indicate that the fee is required to be paid 3055
within thirty days after the issuance of the invoice. 3056

(D) (1) Except as provided in division (D) (2) of this 3057
section, beginning January 1, 2004, each person who owns or 3058
operates an air contaminant source; who is required to apply for 3059
a permit to operate pursuant to rules adopted under division 3060
(G), or a variance pursuant to division (H), of section 3704.03 3061
of the Revised Code; and who is not required to apply for and 3062
obtain a Title V permit under section 3704.03 of the Revised 3063
Code shall pay a single fee based upon the sum of the actual 3064
annual emissions from the facility of the regulated pollutants 3065
particulate matter, sulfur dioxide, nitrogen oxides, organic 3066
compounds, and lead in accordance with the following schedule: 3067

3068

	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	3083
section shall be collected annually no sooner than the fifteenth	3084
day of April, commencing in 2005. The fees assessed under	3085
division (D) (2) of this section shall be collected no sooner	3086
than the fifteenth day of April, commencing in 2000. The fees	3087
assessed under division (D) of this section in a calendar year	3088
shall be based upon the sum of the actual emissions of those	3089
regulated pollutants during the preceding calendar year. For the	3090
purpose of division (D) of this section, emissions of air	3091

contaminants may be calculated using engineering calculations, 3092
emission factors, material balance calculations, or performance 3093
testing procedures, as authorized by the director. The director, 3094
by rule, may require persons who are required to pay the fees 3095
assessed under division (D) of this section to pay those fees 3096
biennially rather than annually. 3097

(E) (1) Consistent with the need to cover the reasonable 3098
costs of the Title V permit program, the director annually shall 3099
increase the fees prescribed in division (B) of this section by 3100
the percentage, if any, by which the consumer price index for 3101
the most recent calendar year ending before the beginning of a 3102
year exceeds the consumer price index for calendar year 1989. 3103
Upon calculating an increase in fees authorized by division (E) 3104
(1) of this section, the director shall compile revised fee 3105
schedules for the purposes of division (B) of this section and 3106
shall make the revised schedules available to persons required 3107
to pay the fees assessed under that division and to the public. 3108

(2) For the purposes of division (E) (1) of this section: 3109

(a) The consumer price index for any year is the average 3110
of the consumer price index for all urban consumers published by 3111
the United States department of labor as of the close of the 3112
twelve-month period ending on the thirty-first day of August of 3113
that year. 3114

(b) If the 1989 consumer price index is revised, the 3115
director shall use the revision of the consumer price index that 3116
is most consistent with that for calendar year 1989. 3117

(F) Each person who is issued a permit to install pursuant 3118
to rules adopted under division (F) of section 3704.03 of the 3119
Revised Code on or after July 1, 2003, shall pay the fees 3120

specified in the following schedules: 3121

(1) Fuel-burning equipment (boilers, furnaces, or process 3122
heaters used in the process of burning fuel for the primary 3123
purpose of producing heat or power by indirect heat transfer) 3124
3125

1

2

A Input capacity (maximum) Permit to install
(million British thermal units per hour)

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 3126
oil, or both shall be assessed a fee that is one-half the 3127
applicable amount shown in division (F) (1) of this section. 3128

(2) Combustion turbines and stationary internal combustion 3129
engines designed to generate electricity 3130
3131

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		3132
			3133

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		3134
			3135

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 3136
ascertained, the minimum fee shall be assessed. A boiler, 3137
furnace, combustion turbine, stationary internal combustion 3138
engine, or process heater designed to provide direct heat or 3139
power to a process not designed to generate electricity shall be 3140
assessed a fee established in division (F) (4) (a) of this 3141
section. A combustion turbine or stationary internal combustion 3142
engine designed to generate electricity shall be assessed a fee 3143
established in division (F) (2) of this section. 3144

(b) Notwithstanding division (F) (4) (a) of this section, 3145
any person issued a permit to install pursuant to rules adopted 3146
under division (F) of section 3704.03 of the Revised Code shall 3147
pay the fees set forth in division (F) (4) (c) of this section for 3148
a process used in any of the following industries, as identified 3149
by the applicable two-digit, three-digit, or four-digit standard 3150
industrial classification code according to the Standard 3151
Industrial Classification Manual published by the United States 3152
office of management and budget in the executive office of the 3153
president, 1987, as revised: 3154

Major group 10, metal mining; 3155

Major group 12, coal mining; 3156

Major group 14, mining and quarrying of nonmetallic 3157
minerals; 3158

Industry group 204, grain mill products;	3159
2873 Nitrogen fertilizers;	3160
2874 Phosphatic fertilizers;	3161
3281 Cut stone and stone products;	3162
3295 Minerals and earth, ground or otherwise treated;	3163
4221 Grain elevators (storage only);	3164
5159 Farm related raw materials;	3165
5261 Retail nurseries and lawn and garden supply stores.	3166

(c) The fees set forth in the following schedule apply to 3167
the issuance of a permit to install pursuant to rules adopted 3168
under division (F) of section 3704.03 of the Revised Code for a 3169
process identified in division (F)(4)(b) of this section: 3170
3171

	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 3172

3173

	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

3174

3175

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

(7) Dry cleaning facilities

3176

3177

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

(8) Registration status

3178

3179

1

2

(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:

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

(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 3198
that the fee for such an extension shall not exceed two hundred 3199
dollars. 3200

(I) A person who is issued a modification to a permit to 3201
install an air contaminant source pursuant to rules adopted 3202
under section 3704.03 of the Revised Code shall pay a fee equal 3203
to one-half of the fee that would be assessed under this section 3204
to obtain a permit to install the source. The fee assessed by 3205
this division only applies to modifications that are initiated 3206
by the owner or operator of the source and shall not exceed two 3207
thousand dollars. 3208

(J) Notwithstanding division (F) of this section, a person 3209
who applies for or obtains a permit to install pursuant to rules 3210
adopted under division (F) of section 3704.03 of the Revised 3211
Code after the date actual construction of the source began 3212
shall pay a fee for the permit to install that is equal to twice 3213
the fee that otherwise would be assessed under the applicable 3214
division unless the applicant received authorization to begin 3215
construction under division (W) of section 3704.03 of the 3216
Revised Code. This division only applies to sources for which 3217
actual construction of the source begins on or after July 1, 3218
1993. The imposition or payment of the fee established in this 3219
division does not preclude the director from taking any 3220
administrative or judicial enforcement action under this 3221
chapter, Chapter 3704., 3714., 3734., or 6111. of the Revised 3222
Code, or a rule adopted under any of them, in connection with a 3223
violation of rules adopted under division (F) of section 3704.03 3224
of the Revised Code. 3225

As used in this division, "actual construction of the 3226
source" means the initiation of physical on-site construction 3227

activities in connection with improvements to the source that 3228
are permanent in nature, including, without limitation, the 3229
installation of building supports and foundations and the laying 3230
of underground pipework. 3231

(K) (1) Money received under division (B) of this section 3232
shall be deposited in the state treasury to the credit of the 3233
Title V clean air fund created in section 3704.035 of the 3234
Revised Code. Annually, not more than fifty cents per ton of 3235
each fee assessed under division (B) of this section on actual 3236
emissions from a source and received by the environmental 3237
protection agency pursuant to that division may be transferred 3238
by the director using an interstate transfer voucher to the 3239
state treasury to the credit of the small business assistance 3240
fund created in section 3706.19 of the Revised Code. In 3241
addition, annually, the amount of money necessary for the 3242
operation of the office of ombudsperson as determined under 3243
division (B) of that section shall be transferred to the state 3244
treasury to the credit of the small business ombudsperson fund 3245
created by that section. 3246

(2) Money received by the agency pursuant to divisions 3247
(D), (F), (G), (H), (I), and (J) of this section shall be 3248
deposited in the state treasury to the credit of the non-Title V 3249
clean air fund created in section 3704.035 of the Revised Code. 3250

(L) (1) A person applying for a plan approval for a 3251
wastewater treatment works pursuant to section 6111.44, 6111.45, 3252
or 6111.46 of the Revised Code shall pay a nonrefundable fee of 3253
one hundred dollars plus sixty-five one-hundredths of one per 3254
cent of the estimated project cost through June 30, 2026, and a 3255
nonrefundable application fee of one hundred dollars plus two- 3256
tenths of one per cent of the estimated project cost on and 3257

after July 1, 2026, except that the total fee shall not exceed 3258
fifteen thousand dollars through June 30, 2026, and five 3259
thousand dollars on and after July 1, 2026. The fee shall be 3260
paid at the time the application is submitted. 3261

(2) A person who has entered into an agreement with the 3262
director under section 6111.14 of the Revised Code shall pay an 3263
administrative service fee for each plan submitted under that 3264
section for approval that shall not exceed the minimum amount 3265
necessary to pay administrative costs directly attributable to 3266
processing plan approvals. The director annually shall calculate 3267
the fee and shall notify all persons who have entered into 3268
agreements under that section, or who have applied for 3269
agreements, of the amount of the fee. 3270

(3) (a) (i) Not later than January 30, 2024, and January 30, 3271
2025, a person holding an NPDES discharge permit issued pursuant 3272
to Chapter 6111. of the Revised Code with an average daily 3273
discharge flow of five thousand gallons or more shall pay a 3274
nonrefundable annual discharge fee. Any person who fails to pay 3275
the fee at that time shall pay an additional amount that equals 3276
ten per cent of the required annual discharge fee. 3277

(ii) The billing year for the annual discharge fee 3278
established in division (L) (3) (a) (i) of this section shall 3279
consist of a twelve-month period beginning on the first day of 3280
January of the year preceding the date when the annual discharge 3281
fee is due. In the case of an existing source that permanently 3282
ceases to discharge during a billing year, the director shall 3283
reduce the annual discharge fee, including the surcharge 3284
applicable to certain industrial facilities pursuant to division 3285
(L) (3) (c) of this section, by one-twelfth for each full month 3286
during the billing year that the source was not discharging, but 3287

only if the person holding the NPDES discharge permit for the 3288
source notifies the director in writing, not later than the 3289
first day of October of the billing year, of the circumstances 3290
causing the cessation of discharge. 3291

(iii) The annual discharge fee established in division (L) 3292
(3) (a) (i) of this section, except for the surcharge applicable 3293
to certain industrial facilities pursuant to division (L) (3) (c) 3294
of this section, shall be based upon the average daily discharge 3295
flow in gallons per day calculated using first day of May 3296
through thirty-first day of October flow data for the period two 3297
years prior to the date on which the fee is due. In the case of 3298
NPDES discharge permits for new sources, the fee shall be 3299
calculated using the average daily design flow of the facility 3300
until actual average daily discharge flow values are available 3301
for the time period specified in division (L) (3) (a) (iii) of this 3302
section. The annual discharge fee may be prorated for a new 3303
source as described in division (L) (3) (a) (ii) of this section. 3304

(b) (i) An NPDES permit holder that is a public discharger 3305
shall pay the fee specified in the following schedule: 3306
3307

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 3308
publicly owned treatment works serving the same political 3309
subdivision, as "treatment works" is defined in section 6111.01 3310
of the Revised Code, and that serve exclusively political 3311
subdivisions having a population of fewer than one hundred 3312
thousand persons shall pay an annual discharge fee under 3313
division (L) (3) (b) (i) of this section that is based on the 3314
combined average daily discharge flow of the treatment works. 3315

(c) (i) An NPDES permit holder that is an industrial 3316
discharger, other than a coal mining operator identified by P in 3317
the third character of the permittee's NPDES permit number, 3318
shall pay the fee specified in the following schedule: 3319
3320

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 3321
schedule, an NPDES permit holder that is an industrial 3322
discharger classified as a major discharger during all or part 3323
of the annual discharge fee billing year specified in division 3324
(L) (3) (a) (ii) of this section shall pay a nonrefundable annual 3325
surcharge of seven thousand five hundred dollars not later than 3326
January 30, 2024, and not later than January 30, 2025. Any 3327
person who fails to pay the surcharge at that time shall pay an 3328
additional amount that equals ten per cent of the amount of the 3329
surcharge. 3330

(d) Notwithstanding divisions (L) (3) (b) and (c) of this 3331
section, a public discharger, that is not a separate municipal 3332
storm sewer system, identified by I in the third character of 3333
the permittee's NPDES permit number and an industrial discharger 3334
identified by I, J, L, V, W, X, Y, or Z in the third character 3335
of the permittee's NPDES permit number shall pay a nonrefundable 3336
annual discharge fee of one hundred eighty dollars not later 3337

than January 30, 2024, and not later than January 30, 2025. Any 3338
person who fails to pay the fee at that time shall pay an 3339
additional amount that equals ten per cent of the required fee. 3340

(4) Each person obtaining an NPDES permit for municipal 3341
storm water discharge shall pay a nonrefundable storm water 3342
annual discharge fee of ten dollars per one-tenth of a square 3343
mile of area permitted. The fee shall not exceed ten thousand 3344
dollars and shall be payable on or before January 30, 2004, and 3345
the thirtieth day of January of each year thereafter. Any person 3346
who fails to pay the fee on the date specified in division (L) 3347
(4) of this section shall pay an additional amount per year 3348
equal to ten per cent of the annual fee that is unpaid. 3349

(5) The director shall transmit all moneys collected under 3350
division (L) of this section to the treasurer of state for 3351
deposit into the state treasury to the credit of the surface 3352
water protection fund created in section 6111.038 of the Revised 3353
Code. 3354

(6) As used in this section: 3355

(a) "NPDES" means the federally approved national 3356
pollutant discharge elimination system individual and general 3357
program for issuing, modifying, revoking, reissuing, 3358
terminating, monitoring, and enforcing permits and imposing and 3359
enforcing pretreatment requirements under Chapter 6111. of the 3360
Revised Code and rules adopted under it. 3361

(b) "Public discharger" means any holder of an NPDES 3362
permit identified by P in the second character of the NPDES 3363
permit number assigned by the director. 3364

(c) "Industrial discharger" means any holder of an NPDES 3365
permit identified by I in the second character of the NPDES 3366

permit number assigned by the director. 3367

(d) "Major discharger" means any holder of an NPDES permit 3368
classified as major by the regional administrator of the United 3369
States environmental protection agency in conjunction with the 3370
director. 3371

(M) Through June 30, 2026, a person applying for a license 3372
or license renewal to operate a public water system under 3373
section 6109.21 of the Revised Code shall pay the appropriate 3374
fee established under this division at the time of application 3375
to the director. Any person who fails to pay the fee at that 3376
time shall pay an additional amount that equals ten per cent of 3377
the required fee. The director shall transmit all moneys 3378
collected under this division to the treasurer of state for 3379
deposit into the drinking water protection fund created in 3380
section 6109.30 of the Revised Code. 3381

Except as provided in divisions (M) (4) and (5) of this 3382
section, fees required under this division shall be calculated 3383
and paid in accordance with the following schedule: 3384

(1) For the initial license required under section 6109.21 3385
of the Revised Code for any public water system that is a 3386
community water system as defined in section 6109.01 of the 3387
Revised Code, and for each license renewal required for such a 3388
system prior to January 31, 2026, the fee is: 3389
3390

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 3391
total amount of the fee calculated under division (M) (1) of this 3392
section, including the assessment of additional user fees that 3393
may be assessed on a volumetric basis. 3394

As used in division (M) (1) of this section, "service 3395
connection" means the number of active or inactive pipes, 3396
goosenecks, pigtails, and any other fittings connecting a water 3397

main to any building outlet. 3398

(2) For the initial license required under section 6109.21 3399
of the Revised Code for any public water system that is not a 3400
community water system and serves a nontransient population, and 3401
for each license renewal required for such a system prior to 3402
January 31, 2026, the fee is: 3403
3404

	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 3405
served" means the total number of individuals having access to 3406
the water supply during a twenty-four-hour period for at least 3407

sixty days during any calendar year. In the absence of a 3408
specific population count, that number shall be calculated at 3409
the rate of three individuals per service connection. 3410

(3) For the initial license required under section 6109.21 3411
of the Revised Code for any public water system that is not a 3412
community water system and serves a transient population, and 3413
for each license renewal required for such a system prior to 3414
January 31, 2026, the fee is: 3415
3416

	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 3417
wells or sources, other than surface water, supplying system" 3418
means those wells or sources that are physically connected to 3419
the plumbing system serving the public water system. 3420

(4) A public water system designated as using a surface 3421
water source shall pay a fee of seven hundred ninety-two dollars 3422

or the amount calculated under division (M) (1) or (2) of this 3423
section, whichever is greater. 3424

(5) An applicant for an initial license who is proposing 3425
to operate a new public water supply system shall submit a fee 3426
that equals a prorated amount of the appropriate fee for the 3427
remainder of the licensing year. 3428

(N) (1) A person applying for a plan approval for a public 3429
water supply system under section 6109.07 of the Revised Code 3430
shall pay a fee of one hundred fifty dollars plus thirty-five 3431
hundredths of one per cent of the estimated project cost, except 3432
that the total fee shall not exceed twenty thousand dollars 3433
through June 30, 2026, and fifteen thousand dollars on and after 3434
July 1, 2026. The fee shall be paid at the time the application 3435
is submitted. 3436

(2) A person who has entered into an agreement with the 3437
director under division (A) (2) of section 6109.07 of the Revised 3438
Code shall pay an administrative service fee for each plan 3439
submitted under that section for approval that shall not exceed 3440
the minimum amount necessary to pay administrative costs 3441
directly attributable to processing plan approvals. The director 3442
annually shall calculate the fee and shall notify all persons 3443
that have entered into agreements under that division, or who 3444
have applied for agreements, of the amount of the fee. 3445

(3) Through June 30, 2026, the following fee, on a per 3446
survey basis, shall be charged any person for services rendered 3447
by the state in the evaluation of laboratories and laboratory 3448
personnel for compliance with accepted analytical techniques and 3449
procedures established pursuant to Chapter 6109. of the Revised 3450
Code for determining the qualitative characteristics of water: 3451
3452

	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 3453
survey basis, shall be charged any such person: 3454
3455

	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 3456
request for the survey is made. Through June 30, 2026, an 3457
individual laboratory shall not be assessed a fee under this 3458

division more than once in any three-year period unless the 3459
person requests the addition of analytical methods or analysts, 3460
in which case the person shall pay five hundred dollars for each 3461
additional survey requested. 3462

As used in division (N) (3) of this section: 3463

(a) "MF" means membrane filtration. 3464

(b) "MMO" means minimal medium ONPG. 3465

(c) "MUG" means 4-methylumbelliferyl-beta-D-glucuronide. 3466

(d) "ONPG" means o-nitrophenyl-beta-D-galactopyranoside. 3467

The director shall transmit all moneys collected under 3468
this division to the treasurer of state for deposit into the 3469
drinking water protection fund created in section 6109.30 of the 3470
Revised Code. 3471

(O) Any person applying to the director to take an 3472
examination for certification as an operator of a water supply 3473
system or wastewater system under Chapter 6109. or 6111. of the 3474
Revised Code that is administered by the director, at the time 3475
the application is submitted, shall pay a fee in accordance with 3476
the following schedule through November 30, 2026: 3477
3478

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

On and after December 1, 2026, the applicant shall pay a 3479
fee in accordance with the following schedule: 3480
3481

E	Class IV operator	100
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A person shall pay a biennial certification renewal fee
for each applicable class of certification in accordance with
the following schedule:

C	Class II operator	45
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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:

A person who requests a replacement certificate shall pay 3497
a fee of twenty-five dollars at the time the request is made. 3498

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. 3508

The director shall transmit all moneys collected under 3509
this division to the treasurer of state for deposit into the 3510
drinking water protection fund created in section 6109.30 of the 3511
Revised Code. 3512

(P) Any person submitting an application for an industrial 3513
water pollution control certificate under section 6111.31 of the 3514
Revised Code, as that section existed before its repeal by H.B. 3515
95 of the 125th general assembly, shall pay a nonrefundable fee 3516
of five hundred dollars at the time the application is 3517
submitted. The director shall transmit all moneys collected 3518
under this division to the treasurer of state for deposit into 3519
the surface water protection fund created in section 6111.038 of 3520
the Revised Code. A person paying a certificate fee under this 3521
division shall not pay an application fee under division (S) (1) 3522
of this section. On and after June 26, 2003, persons shall file 3523
such applications and pay the fee as required under sections 3524
5709.20 to 5709.27 of the Revised Code, and proceeds from the 3525
fee shall be credited as provided in section 5709.212 of the 3526
Revised Code. 3527

(Q) Except as otherwise provided in division (R) of this 3528
section, a person issued a permit by the director for a new 3529
solid waste disposal facility other than an incineration or 3530
composting facility, a new infectious waste treatment facility 3531
other than an incineration facility, or a modification of such 3532
an existing facility that includes an increase in the total 3533
disposal or treatment capacity of the facility pursuant to 3534
Chapter 3734. of the Revised Code shall pay a fee of ten dollars 3535
per thousand cubic yards of disposal or treatment capacity, or 3536
one thousand dollars, whichever is greater, except that the 3537

total fee for any such permit shall not exceed eighty thousand 3538
dollars. A person issued a modification of a permit for a solid 3539
waste disposal facility or an infectious waste treatment 3540
facility that does not involve an increase in the total disposal 3541
or treatment capacity of the facility shall pay a fee of one 3542
thousand dollars. A person issued a permit to install a new, or 3543
modify an existing, solid waste transfer facility under that 3544
chapter shall pay a fee of two thousand five hundred dollars. A 3545
person issued a permit to install a new or to modify an existing 3546
solid waste incineration or composting facility, or an existing 3547
infectious waste treatment facility using incineration as its 3548
principal method of treatment, under that chapter shall pay a 3549
fee of one thousand dollars. The increases in the permit fees 3550
under this division resulting from the amendments made by 3551
Amended Substitute House Bill 592 of the 117th general assembly 3552
do not apply to any person who submitted an application for a 3553
permit to install a new, or modify an existing, solid waste 3554
disposal facility under that chapter prior to September 1, 1987; 3555
any such person shall pay the permit fee established in this 3556
division as it existed prior to June 24, 1988. In addition to 3557
the applicable permit fee under this division, a person issued a 3558
permit to install or modify a solid waste facility or an 3559
infectious waste treatment facility under that chapter who fails 3560
to pay the permit fee to the director in compliance with 3561
division (V) of this section shall pay an additional ten per 3562
cent of the amount of the fee for each week that the permit fee 3563
is late. 3564

Permit and late payment fees paid to the director under 3565
this division shall be credited to the general revenue fund. 3566

(R) (1) A person issued a registration certificate for a 3567
scrap tire collection facility under section 3734.75 of the 3568

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 3598
person issued a registration certificate or permit for any such 3599
scrap tire facility who fails to pay the registration 3600
certificate or permit fee to the director in compliance with 3601
division (V) of this section shall pay an additional ten per 3602
cent of the amount of the fee for each week that the fee is 3603
late. 3604

(8) The registration certificate, permit, and late payment 3605
fees paid to the director under divisions (R) (1) to (7) of this 3606
section shall be credited to the scrap tire management fund 3607
created in section 3734.82 of the Revised Code. 3608

(S) (1) (a) Except as otherwise provided, any person 3609
applying for a permit, variance, or plan approval under Chapter 3610
6109. or 6111. of the Revised Code shall pay a nonrefundable 3611
application fee of one hundred dollars at the time the 3612
application is submitted through June 30, 2026, and a 3613
nonrefundable application fee of fifteen dollars at the time the 3614
application is submitted on and after July 1, 2026. 3615

(b) (i) Except as otherwise provided in divisions (S) (1) (b) 3616
(iii) and (iv) of this section, through June 30, 2026, any 3617
person applying for an NPDES permit under Chapter 6111. of the 3618
Revised Code shall pay a nonrefundable application fee of two 3619
hundred dollars at the time of application for the permit. On 3620
and after July 1, 2026, such a person shall pay a nonrefundable 3621
application fee of fifteen dollars at the time of application. 3622

(ii) In addition to the nonrefundable application fee, any 3623
person applying for an NPDES permit under Chapter 6111. of the 3624
Revised Code shall pay a design flow discharge fee based on each 3625
point source to which the issuance is applicable in accordance 3626
with the following schedule: 3627

3628

	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 3629
this section, the application and design flow discharge fee for 3630
an NPDES permit for a public discharger identified by the letter 3631
I in the third character of the NPDES permit number shall not 3632
exceed nine hundred fifty dollars. 3633

(iv) Notwithstanding divisions (S) (1) (b) (i) and (ii) of 3634
this section, the application and design flow discharge fee for 3635
an NPDES permit for a coal mining operation regulated under 3636
Chapter 1513. of the Revised Code shall not exceed four hundred 3637
fifty dollars per mine. 3638

(v) A person issued a modification of an NPDES permit 3639
shall pay a nonrefundable modification fee equal to the 3640
application fee and one-half the design flow discharge fee based 3641
on each point source, if applicable, that would be charged for 3642
an NPDES permit, except that the modification fee shall not 3643
exceed six hundred dollars. 3644

(c) In addition to the application fee established under 3645
division (S)(1)(b)(i) of this section, any person applying for 3646
an NPDES general storm water construction permit shall pay a 3647
nonrefundable fee of twenty dollars per acre for each acre that 3648
is permitted above five acres at the time the application is 3649
submitted. However, the per acreage fee shall not exceed three 3650
hundred dollars. In addition to the application fee established 3651
under division (S)(1)(b)(i) of this section, any person applying 3652
for an NPDES general storm water industrial permit shall pay a 3653
nonrefundable fee of one hundred fifty dollars at the time the 3654
application is submitted. 3655

(d) The director shall transmit all moneys collected under 3656
division (S)(1) of this section pursuant to Chapter 6109. of the 3657
Revised Code to the treasurer of state for deposit into the 3658
drinking water protection fund created in section 6109.30 of the 3659
Revised Code. 3660

(e) The director shall transmit all moneys collected under 3661
division (S)(1) of this section pursuant to Chapter 6111. of the 3662
Revised Code and under division (S)(2) of this section to the 3663
treasurer of state for deposit into the surface water protection 3664
fund created in section 6111.038 of the Revised Code. 3665

(f) If a person submits an electronic application for a 3666
registration certificate, permit, variance, or plan approval for 3667
which an application fee is established under division (S)(1) of 3668
this section, the person shall pay all applicable fees as 3669
expeditiously as possible after the submission of the electronic 3670
application. An application for a registration certificate, 3671
permit, variance, or plan approval for which an application fee 3672
is established under division (S)(1) of this section shall not 3673
be reviewed or processed until the applicable application fee, 3674

and any other fees established under this division, are paid. 3675

(2) A person applying for coverage under an NPDES general 3676
discharge permit for household sewage treatment systems shall 3677
pay a nonrefundable fee of two hundred dollars at the time of 3678
application for initial permit coverage. No fee is required for 3679
an application for permit coverage renewal. 3680

(T) The director may adopt, amend, and rescind rules in 3681
accordance with Chapter 119. of the Revised Code that do all of 3682
the following: 3683

(1) Prescribe fees to be paid by applicants for and 3684
holders of any license, permit, variance, plan approval, or 3685
certification required or authorized by Chapter 3704., 3734., 3686
6109., or 6111. of the Revised Code that are not specifically 3687
established in this section. The fees shall be designed to 3688
defray the cost of processing, issuing, revoking, modifying, 3689
denying, and enforcing the licenses, permits, variances, plan 3690
approvals, and certifications. 3691

The director shall transmit all moneys collected under 3692
rules adopted under division (T)(1) of this section pursuant to 3693
Chapter 6109. of the Revised Code to the treasurer of state for 3694
deposit into the drinking water protection fund created in 3695
section 6109.30 of the Revised Code. 3696

The director shall transmit all moneys collected under 3697
rules adopted under division (T)(1) of this section pursuant to 3698
Chapter 6111. of the Revised Code to the treasurer of state for 3699
deposit into the surface water protection fund created in 3700
section 6111.038 of the Revised Code. 3701

(2) Exempt the state and political subdivisions thereof, 3702
including education facilities or medical facilities owned by 3703

the state or a political subdivision, or any person exempted 3704
from taxation by section 5709.07 or 5709.12 of the Revised Code, 3705
from any fee required by this section; 3706

(3) Provide for the waiver of any fee, or any part 3707
thereof, otherwise required by this section whenever the 3708
director determines that the imposition of the fee would 3709
constitute an unreasonable cost of doing business for any 3710
applicant, class of applicants, or other person subject to the 3711
fee; 3712

(4) Prescribe measures that the director considers 3713
necessary to carry out this section. 3714

(U) When the director reasonably demonstrates that the 3715
direct cost to the state associated with the issuance of a 3716
permit, license, variance, plan approval, or certification 3717
exceeds the fee for the issuance or review specified by this 3718
section, the director may condition the issuance or review on 3719
the payment by the person receiving the issuance or review of, 3720
in addition to the fee specified by this section, the amount, or 3721
any portion thereof, in excess of the fee specified under this 3722
section. The director shall not so condition issuances for which 3723
a fee is prescribed in division (S) (1) (b) (iii) of this section. 3724

(V) Except as provided in divisions (L), (M), (P), and (S) 3725
of this section or unless otherwise prescribed by a rule of the 3726
director adopted pursuant to Chapter 119. of the Revised Code, 3727
all fees required by this section are payable within thirty days 3728
after the issuance of an invoice for the fee by the director or 3729
the effective date of the issuance of the license, permit, 3730
variance, plan approval, or certification. If payment is late, 3731
the person responsible for payment of the fee shall pay an 3732
additional ten per cent of the amount due for each month that it 3733

is late. 3734

(W) As used in this section, "fuel-burning equipment," 3735
"fuel-burning equipment input capacity," "incinerator," 3736
"incinerator input capacity," "process," "process weight rate," 3737
"storage tank," "gasoline dispensing facility," "dry cleaning 3738
facility," "design flow discharge," and "new source treatment 3739
works" have the meanings ascribed to those terms by applicable 3740
rules or standards adopted by the director under Chapter 3704. 3741
or 6111. of the Revised Code. 3742

(X) As used in divisions (B), (D), (E), (F), (H), (I), and 3743
(J) of this section, and in any other provision of this section 3744
pertaining to fees paid pursuant to Chapter 3704. of the Revised 3745
Code: 3746

(1) "Facility," "federal Clean Air Act," "person," and 3747
"Title V permit" have the same meanings as in section 3704.01 of 3748
the Revised Code. 3749

(2) "Title V permit program" means the following 3750
activities as necessary to meet the requirements of Title V of 3751
the federal Clean Air Act and 40 C.F.R. part 70, including at 3752
least: 3753

(a) Preparing and adopting, if applicable, generally 3754
applicable rules or guidance regarding the permit program or its 3755
implementation or enforcement; 3756

(b) Reviewing and acting on any application for a Title V 3757
permit, permit revision, or permit renewal, including the 3758
development of an applicable requirement as part of the 3759
processing of a permit, permit revision, or permit renewal; 3760

(c) Administering the permit program, including the 3761
supporting and tracking of permit applications, compliance 3762

certification, and related data entry; 3763

(d) Determining which sources are subject to the program 3764
and implementing and enforcing the terms of any Title V permit, 3765
not including any court actions or other formal enforcement 3766
actions; 3767

(e) Emission and ambient monitoring; 3768

(f) Modeling, analyses, or demonstrations; 3769

(g) Preparing inventories and tracking emissions; 3770

(h) Providing direct and indirect support to small 3771
business stationary sources to determine and meet their 3772
obligations under the federal Clean Air Act pursuant to the 3773
small business stationary source technical and environmental 3774
compliance assistance program required by section 507 of that 3775
act and established in sections 3704.18, 3704.19, and 3706.19 of 3776
the Revised Code. 3777

(3) "Organic compound" means any chemical compound of 3778
carbon, excluding carbon monoxide, carbon dioxide, carbonic 3779
acid, metallic carbides or carbonates, and ammonium carbonate. 3780

(Y) (1) Except as provided in divisions (Y) (2), (3), and 3781
(4) of this section, each sewage sludge facility shall pay a 3782
nonrefundable annual sludge fee equal to three dollars and fifty 3783
cents per dry ton of sewage sludge, including the dry tons of 3784
sewage sludge in materials derived from sewage sludge, that the 3785
sewage sludge facility treats or disposes of in this state. The 3786
annual volume of sewage sludge treated or disposed of by a 3787
sewage sludge facility shall be calculated using the first day 3788
of January through the thirty-first day of December of the 3789
calendar year preceding the date on which payment of the fee is 3790
due. 3791

(2) (a) Except as provided in division (Y) (2) (d) of this 3792
section, each sewage sludge facility shall pay a minimum annual 3793
sewage sludge fee of one hundred dollars. 3794

(b) The annual sludge fee required to be paid by a sewage 3795
sludge facility that treats or disposes of exceptional quality 3796
sludge in this state shall be thirty-five per cent less per dry 3797
ton of exceptional quality sludge than the fee assessed under 3798
division (Y) (1) of this section, subject to the following 3799
exceptions: 3800

(i) Except as provided in division (Y) (2) (d) of this 3801
section, a sewage sludge facility that treats or disposes of 3802
exceptional quality sludge shall pay a minimum annual sewage 3803
sludge fee of one hundred dollars. 3804

(ii) A sewage sludge facility that treats or disposes of 3805
exceptional quality sludge shall not be required to pay the 3806
annual sludge fee for treatment or disposal in this state of 3807
exceptional quality sludge generated outside of this state and 3808
contained in bags or other containers not greater than one 3809
hundred pounds in capacity. 3810

A thirty-five per cent reduction for exceptional quality 3811
sludge applies to the maximum annual fees established under 3812
division (Y) (3) of this section. 3813

(c) A sewage sludge facility that transfers sewage sludge 3814
to another sewage sludge facility in this state for further 3815
treatment prior to disposal in this state shall not be required 3816
to pay the annual sludge fee for the tons of sewage sludge that 3817
have been transferred. In such a case, the sewage sludge 3818
facility that disposes of the sewage sludge shall pay the annual 3819
sludge fee. However, the facility transferring the sewage sludge 3820

shall pay the one-hundred-dollar minimum fee required under 3821
division (Y) (2) (a) of this section. 3822

In the case of a sewage sludge facility that treats sewage 3823
sludge in this state and transfers it out of this state to 3824
another entity for disposal, the sewage sludge facility in this 3825
state shall be required to pay the annual sludge fee for the 3826
tons of sewage sludge that have been transferred. 3827

(d) A sewage sludge facility that generates sewage sludge 3828
resulting from an average daily discharge flow of less than five 3829
thousand gallons per day is not subject to the fees assessed 3830
under division (Y) of this section. 3831

(3) No sewage sludge facility required to pay the annual 3832
sludge fee shall be required to pay more than the maximum annual 3833
fee for each disposal method that the sewage sludge facility 3834
uses. The maximum annual fee does not include the additional 3835
amount that may be charged under division (Y) (5) of this section 3836
for late payment of the annual sludge fee. The maximum annual 3837
fee for the following methods of disposal of sewage sludge is as 3838
follows: 3839

(a) Incineration: five thousand dollars; 3840

(b) Preexisting land reclamation project or disposal in a 3841
landfill: five thousand dollars; 3842

(c) Land application, land reclamation, surface disposal, 3843
or any other disposal method not specified in division (Y) (3) (a) 3844
or (b) of this section: twenty thousand dollars. 3845

(4) (a) In the case of an entity that generates sewage 3846
sludge or a sewage sludge facility that treats sewage sludge and 3847
transfers the sewage sludge to an incineration facility for 3848
disposal, the incineration facility, and not the entity 3849

generating the sewage sludge or the sewage sludge facility 3850
treating the sewage sludge, shall pay the annual sludge fee for 3851
the tons of sewage sludge that are transferred. However, the 3852
entity or facility generating or treating the sewage sludge 3853
shall pay the one-hundred-dollar minimum fee required under 3854
division (Y) (2) (a) of this section. 3855

(b) In the case of an entity that generates sewage sludge 3856
and transfers the sewage sludge to a landfill for disposal or to 3857
a sewage sludge facility for land reclamation or surface 3858
disposal, the entity generating the sewage sludge, and not the 3859
landfill or sewage sludge facility, shall pay the annual sludge 3860
fee for the tons of sewage sludge that are transferred. 3861

(5) Not later than the first day of April of the calendar 3862
year following March 17, 2000, and each first day of April 3863
thereafter, the director shall issue invoices to persons who are 3864
required to pay the annual sludge fee. The invoice shall 3865
identify the nature and amount of the annual sludge fee assessed 3866
and state the first day of May as the deadline for receipt by 3867
the director of objections regarding the amount of the fee and 3868
the first day of July as the deadline for payment of the fee. 3869

Not later than the first day of May following receipt of 3870
an invoice, a person required to pay the annual sludge fee may 3871
submit objections to the director concerning the accuracy of 3872
information regarding the number of dry tons of sewage sludge 3873
used to calculate the amount of the annual sludge fee or 3874
regarding whether the sewage sludge qualifies for the 3875
exceptional quality sludge discount established in division (Y) 3876
(2) (b) of this section. The director may consider the objections 3877
and adjust the amount of the fee to ensure that it is accurate. 3878

If the director does not adjust the amount of the annual 3879

sludge fee in response to a person's objections, the person may 3880
appeal the director's determination in accordance with Chapter 3881
119. of the Revised Code. 3882

Not later than the first day of June, the director shall 3883
notify the objecting person regarding whether the director has 3884
found the objections to be valid and the reasons for the 3885
finding. If the director finds the objections to be valid and 3886
adjusts the amount of the annual sludge fee accordingly, the 3887
director shall issue with the notification a new invoice to the 3888
person identifying the amount of the annual sludge fee assessed 3889
and stating the first day of July as the deadline for payment. 3890

Not later than the first day of July, any person who is 3891
required to do so shall pay the annual sludge fee. Any person 3892
who is required to pay the fee, but who fails to do so on or 3893
before that date shall pay an additional amount that equals ten 3894
per cent of the required annual sludge fee. 3895

(6) The director shall transmit all moneys collected under 3896
division (Y) of this section to the treasurer of state for 3897
deposit into the surface water protection fund created in 3898
section 6111.038 of the Revised Code. The moneys shall be used 3899
to defray the costs of administering and enforcing provisions in 3900
Chapter 6111. of the Revised Code and rules adopted under it 3901
that govern the use, storage, treatment, or disposal of sewage 3902
sludge. 3903

(7) Beginning in fiscal year 2001, and every two years 3904
thereafter, the director shall review the total amount of moneys 3905
generated by the annual sludge fees to determine if that amount 3906
exceeded six hundred thousand dollars in either of the two 3907
preceding fiscal years. If the total amount of moneys in the 3908
fund exceeded six hundred thousand dollars in either fiscal 3909

year, the director, after review of the fee structure and 3910
consultation with affected persons, shall issue an order 3911
reducing the amount of the fees levied under division (Y) of 3912
this section so that the estimated amount of moneys resulting 3913
from the fees will not exceed six hundred thousand dollars in 3914
any fiscal year. 3915

If, upon review of the fees under division (Y) (7) of this 3916
section and after the fees have been reduced, the director 3917
determines that the total amount of moneys collected and 3918
accumulated is less than six hundred thousand dollars, the 3919
director, after review of the fee structure and consultation 3920
with affected persons, may issue an order increasing the amount 3921
of the fees levied under division (Y) of this section so that 3922
the estimated amount of moneys resulting from the fees will be 3923
approximately six hundred thousand dollars. Fees shall never be 3924
increased to an amount exceeding the amount specified in 3925
division (Y) (7) of this section. 3926

Notwithstanding section 119.06 of the Revised Code, the 3927
director may issue an order under division (Y) (7) of this 3928
section without the necessity to hold an adjudicatory hearing in 3929
connection with the order. The issuance of an order under this 3930
division is not an act or action for purposes of section 3745.04 3931
of the Revised Code. 3932

(8) As used in division (Y) of this section: 3933

(a) "Sewage sludge facility" means an entity that performs 3934
treatment on or is responsible for the disposal of sewage 3935
sludge. 3936

(b) "Sewage sludge" means a solid, semi-solid, or liquid 3937
residue generated during the treatment of domestic sewage in a 3938

treatment works as defined in section 6111.01 of the Revised 3939
Code. "Sewage sludge" includes, but is not limited to, scum or 3940
solids removed in primary, secondary, or advanced wastewater 3941
treatment processes. "Sewage sludge" does not include ash 3942
generated during the firing of sewage sludge in a sewage sludge 3943
incinerator, grit and screenings generated during preliminary 3944
treatment of domestic sewage in a treatment works, animal 3945
manure, residue generated during treatment of animal manure, or 3946
domestic septage. 3947

(c) "Exceptional quality sludge" means sewage sludge that 3948
meets all of the following qualifications: 3949

(i) Satisfies the class A pathogen standards in 40 C.F.R. 3950
503.32(a); 3951

(ii) Satisfies one of the vector attraction reduction 3952
requirements in 40 C.F.R. 503.33(b) (1) to (b) (8); 3953

(iii) Does not exceed the ceiling concentration 3954
limitations for metals listed in table one of 40 C.F.R. 503.13; 3955

(iv) Does not exceed the concentration limitations for 3956
metals listed in table three of 40 C.F.R. 503.13. 3957

(d) "Treatment" means the preparation of sewage sludge for 3958
final use or disposal and includes, but is not limited to, 3959
thickening, stabilization, and dewatering of sewage sludge. 3960

(e) "Disposal" means the final use of sewage sludge, 3961
including, but not limited to, land application, land 3962
reclamation, surface disposal, or disposal in a landfill or an 3963
incinerator. 3964

(f) "Land application" means the spraying or spreading of 3965
sewage sludge onto the land surface, the injection of sewage 3966

sludge below the land surface, or the incorporation of sewage 3967
sludge into the soil for the purposes of conditioning the soil 3968
or fertilizing crops or vegetation grown in the soil. 3969

(g) "Land reclamation" means the returning of disturbed 3970
land to productive use. 3971

(h) "Surface disposal" means the placement of sludge on an 3972
area of land for disposal, including, but not limited to, 3973
monofills, surface impoundments, lagoons, waste piles, or 3974
dedicated disposal sites. 3975

(i) "Incinerator" means an entity that disposes of sewage 3976
sludge through the combustion of organic matter and inorganic 3977
matter in sewage sludge by high temperatures in an enclosed 3978
device. 3979

(j) "Incineration facility" includes all incinerators 3980
owned or operated by the same entity and located on a contiguous 3981
tract of land. Areas of land are considered to be contiguous 3982
even if they are separated by a public road or highway. 3983

(k) "Annual sludge fee" means the fee assessed under 3984
division (Y)(1) of this section. 3985

(l) "Landfill" means a sanitary landfill facility, as 3986
defined in rules adopted under section 3734.02 of the Revised 3987
Code, that is licensed under section 3734.05 of the Revised 3988
Code. 3989

(m) "Preexisting land reclamation project" means a 3990
property-specific land reclamation project that has been in 3991
continuous operation for not less than five years pursuant to 3992
approval of the activity by the director and includes the 3993
implementation of a community outreach program concerning the 3994
activity. 3995

Sec. 3767.41. (A) As used in this section: 3996

(1) "Building" means, except as otherwise provided in this 3997
division, any building or structure that is used or intended to 3998
be used for residential purposes. "Building" includes, but is 3999
not limited to, a building or structure in which any floor is 4000
used for retail stores, shops, salesrooms, markets, or similar 4001
commercial uses, or for offices, banks, civic administration 4002
activities, professional services, or similar business or civic 4003
uses, and in which the other floors are used, or designed and 4004
intended to be used, for residential purposes. "Building" does 4005
not include any building or structure that is occupied by its 4006
owner and that contains three or fewer residential units. 4007

(2) (a) "Public nuisance" means a building that is a menace 4008
to the public health, welfare, or safety; that is structurally 4009
unsafe, unsanitary, or not provided with adequate safe egress; 4010
that constitutes a fire hazard, is otherwise dangerous to human 4011
life, or is otherwise no longer fit and habitable; or that, in 4012
relation to its existing use, constitutes a hazard to the public 4013
health, welfare, or safety by reason of inadequate maintenance, 4014
dilapidation, obsolescence, or abandonment. 4015

(b) "Public nuisance" as it applies to subsidized housing 4016
means subsidized housing that fails to meet the following 4017
standards as specified in the federal rules governing each 4018
standard: 4019

(i) Each building on the site is structurally sound, 4020
secure, habitable, and in good repair, as defined in 24 C.F.R. 4021
5.703(b); 4022

(ii) Each building's domestic water, electrical system, 4023
elevators, emergency power, fire protection, HVAC, and sanitary 4024

system is free of health and safety hazards, functionally 4025
adequate, operable, and in good repair, as defined in 24 C.F.R. 4026
5.703(c); 4027

(iii) Each dwelling unit within the building is 4028
structurally sound, habitable, and in good repair, and all areas 4029
and aspects of the dwelling unit are free of health and safety 4030
hazards, functionally adequate, operable, and in good repair, as 4031
defined in 24 C.F.R. 5.703(d) (1); 4032

(iv) Where applicable, the dwelling unit has hot and cold 4033
running water, including an adequate source of potable water, as 4034
defined in 24 C.F.R. 5.703(d) (2); 4035

(v) If the dwelling unit includes its own sanitary 4036
facility, it is in proper operating condition, usable in 4037
privacy, and adequate for personal hygiene, and the disposal of 4038
human waste, as defined in 24 C.F.R. 5.703(d) (3); 4039

(vi) The common areas are structurally sound, secure, and 4040
functionally adequate for the purposes intended. The basement, 4041
garage, carport, restrooms, closets, utility, mechanical, 4042
community rooms, child care rooms, halls, corridors, stairs, 4043
kitchens, laundry rooms, office, porch, patio, balcony, and 4044
trash collection areas are free of health and safety hazards, 4045
operable, and in good repair. All common area ceilings, doors, 4046
floors, HVAC, lighting, smoke detectors, stairs, walls, and 4047
windows, to the extent applicable, are free of health and safety 4048
hazards, operable, and in good repair, as defined in 24 C.F.R. 4049
5.703(e); 4050

(vii) All areas and components of the housing are free of 4051
health and safety hazards. These areas include, but are not 4052
limited to, air quality, electrical hazards, elevators, 4053

emergency/fire exits, flammable materials, garbage and debris, 4054
handrail hazards, infestation, and lead-based paint, as defined 4055
in 24 C.F.R. 5.703(f). 4056

(3) "Abate" or "abatement" in connection with any building 4057
means the removal or correction of any conditions that 4058
constitute a public nuisance and the making of any other 4059
improvements that are needed to effect a rehabilitation of the 4060
building that is consistent with maintaining safe and habitable 4061
conditions over its remaining useful life. "Abatement" does not 4062
include the closing or boarding up of any building that is found 4063
to be a public nuisance. 4064

(4) "Interested party" means any owner, mortgagee, 4065
lienholder, tenant, or person that possesses an interest of 4066
record in any property that becomes subject to the jurisdiction 4067
of a court pursuant to this section, and any applicant for the 4068
appointment of a receiver pursuant to this section. 4069

(5) "Neighbor" means any owner of property, including, but 4070
not limited to, any person who is purchasing property by land 4071
installment contract or under a duly executed purchase contract, 4072
that is located within five hundred feet of any property that 4073
becomes subject to the jurisdiction of a court pursuant to this 4074
section, and any occupant of a building that is so located. 4075

(6) "Tenant" has the same meaning as in section 5321.01 of 4076
the Revised Code. 4077

(7) "Subsidized housing" means a property consisting of 4078
more than four dwelling units that, in whole or in part, 4079
receives project-based assistance pursuant to a contract under 4080
any of the following federal housing programs: 4081

(a) The new construction or substantial rehabilitation 4082

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 4112
attached to the property and provides rental assistance only on 4113
behalf of tenants who reside in that property. 4114

(9) "Landlord" has the same meaning as in section 5321.01 4115
of the Revised Code. 4116

(10) "Community improvement corporation" means a community 4117
improvement corporation organized pursuant to Chapter 1724. of 4118
the Revised Code and designated as the agent of a municipal 4119
corporation, township, or county in which the building involved 4120
is located pursuant to section 715.261 or 1724.10 of the Revised 4121
Code. 4122

(B) (1) (a) In any civil action to enforce any local 4123
building, housing, air pollution, sanitation, health, fire, 4124
zoning, or safety code, ordinance, resolution, or regulation 4125
applicable to buildings, that is commenced in a court of common 4126
pleas, municipal court, housing or environmental division of a 4127
municipal court, or county court, or in any civil action for 4128
abatement commenced in a court of common pleas, municipal court, 4129
housing or environmental division of a municipal court, or 4130
county court, by a municipal corporation or township in which 4131
the building involved is located, by a community improvement 4132
corporation, by any neighbor, tenant, or by a nonprofit 4133
corporation that is duly organized and has as one of its goals 4134
the improvement of housing conditions in the county or municipal 4135
corporation in which the building involved is located, if a 4136
building is alleged to be a public nuisance, the municipal 4137
corporation, township, community improvement corporation, 4138
neighbor, tenant, or nonprofit corporation may apply in its 4139
complaint for an injunction or other order as described in 4140
division (C) (1) of this section, or for the relief described in 4141

division (C) (2) of this section, including, if necessary, the 4142
appointment of a receiver as described in divisions (C) (2) and 4143
(3) of this section, or for both such an injunction or other 4144
order and such relief. The municipal corporation, township, 4145
community improvement corporation, neighbor, tenant, or 4146
nonprofit corporation commencing the action is not liable for 4147
the costs, expenses, and fees of any receiver appointed pursuant 4148
to divisions (C) (2) and (3) of this section. 4149

(b) Prior to commencing a civil action for abatement when 4150
the property alleged to be a public nuisance is subsidized 4151
housing, the municipal corporation, township, community 4152
improvement corporation, neighbor, tenant, or nonprofit 4153
corporation commencing the action shall provide the landlord of 4154
that property with written notice that specifies one or more 4155
defective conditions that constitute a public nuisance as that 4156
term applies to subsidized housing and states that if the 4157
landlord fails to remedy the condition within sixty days of the 4158
service of the notice, a claim pursuant to this section may be 4159
brought on the basis that the property constitutes a public 4160
nuisance in subsidized housing. Any party authorized to bring an 4161
action against the landlord shall make reasonable attempts to 4162
serve the notice in the manner prescribed in the Rules of Civil 4163
Procedure to the landlord or the landlord's agent for the 4164
property at the property's management office, or at the place 4165
where the tenants normally pay or send rent. If the landlord is 4166
not the owner of record, the party bringing the action shall 4167
make a reasonable attempt to serve the owner. If the owner does 4168
not receive service the person bringing the action shall certify 4169
the attempts to serve the owner. 4170

(2) (a) In a civil action described in division (B) (1) of 4171
this section, a copy of the complaint and a notice of the date 4172

and time of a hearing on the complaint shall be served upon the 4173
owner of the building and all other interested parties in 4174
accordance with the Rules of Civil Procedure. If certified mail 4175
service, personal service, or residence service of the complaint 4176
and notice is refused or certified mail service of the complaint 4177
and notice is not claimed, and if the municipal corporation, 4178
township, community improvement corporation, neighbor, tenant, 4179
or nonprofit corporation commencing the action makes a written 4180
request for ordinary mail service of the complaint and notice, 4181
or uses publication service, in accordance with the Rules of 4182
Civil Procedure, then a copy of the complaint and notice shall 4183
be posted in a conspicuous place on the building. 4184

(b) The judge in a civil action described in division (B) 4185
(1) of this section shall conduct a hearing at least twenty- 4186
eight days after the owner of the building and the other 4187
interested parties have been served with a copy of the complaint 4188
and the notice of the date and time of the hearing in accordance 4189
with division (B) (2) (a) of this section. The purpose of this 4190
hearing is for the judge to make a determination regarding the 4191
requested relief described in divisions (C) (1) and (2) of this 4192
section including, if necessary, the appointment of a receiver 4193
as described in divisions (C) (2) and (3) of this section, and 4194
any other requested relief. 4195

(c) In considering whether subsidized housing is a public 4196
nuisance, the judge shall construe the standards set forth in 4197
division (A) (2) (b) of this section in a manner consistent with 4198
department of housing and urban development and judicial 4199
interpretations of those standards. The judge shall deem that 4200
the property is not a public nuisance if during the twelve 4201
months prior to the service of the notice that division (B) (1) 4202
(b) of this section requires, the department of housing and 4203

urban development's real estate assessment center issued a score 4204
of seventy-five or higher out of a possible one hundred points 4205
pursuant to its regulations governing the physical condition of 4206
multifamily properties pursuant to 24 C.F.R. part 200, subpart 4207
P, and since the most recent inspection, there has been no 4208
significant change in the property's conditions that would 4209
create a serious threat to the health, safety, or welfare of the 4210
property's tenants. 4211

(C) (1) If the judge in a civil action described in 4212
division (B) (1) of this section finds at the hearing required by 4213
division (B) (2) of this section that the building involved is a 4214
public nuisance, if the judge additionally determines that the 4215
owner of the building previously has not been afforded a 4216
reasonable opportunity to abate the public nuisance or has been 4217
afforded such an opportunity and has not refused or failed to 4218
abate the public nuisance, and if the complaint of the municipal 4219
corporation, township, community improvement corporation, 4220
neighbor, tenant, or nonprofit corporation commencing the action 4221
requested the issuance of an injunction as described in this 4222
division, then the judge may issue an injunction requiring the 4223
owner of the building to abate the public nuisance or issue any 4224
other order that the judge considers necessary or appropriate to 4225
cause the abatement of the public nuisance. If an injunction is 4226
issued pursuant to this division, the owner of the building 4227
involved shall be given no more than thirty days from the date 4228
of the entry of the judge's order to comply with the injunction, 4229
unless the judge, for good cause shown, extends the time for 4230
compliance. 4231

(2) If the judge in a civil action described in division 4232
(B) (1) of this section finds at the hearing required by division 4233
(B) (2) of this section that the building involved is a public 4234

nuisance, if the judge additionally determines that the owner of 4235
the building previously has been afforded a reasonable 4236
opportunity to abate the public nuisance and has refused or 4237
failed to do so, and if the complaint of the municipal 4238
corporation, township, community improvement corporation, 4239
neighbor, tenant, or nonprofit corporation commencing the action 4240
requested relief as described in this division, then the judge 4241
shall offer any mortgagee, lienholder, or other interested party 4242
associated with the property on which the building is located, 4243
in the order of the priority of interest in title, the 4244
opportunity to undertake the work and to furnish the materials 4245
necessary to abate the public nuisance. Prior to selecting any 4246
interested party, the judge shall require the interested party 4247
to demonstrate the ability to promptly undertake the work and 4248
furnish the materials required, to provide the judge with a 4249
viable financial and construction plan for the rehabilitation of 4250
the building as described in division (D) of this section, and 4251
to post security for the performance of the work and the 4252
furnishing of the materials. 4253

If the judge determines, at the hearing, that no 4254
interested party is willing or able to undertake the work and to 4255
furnish the materials necessary to abate the public nuisance, or 4256
if the judge determines, at any time after the hearing, that any 4257
party who is undertaking corrective work pursuant to this 4258
division cannot or will not proceed, or has not proceeded with 4259
due diligence, the judge may appoint a receiver pursuant to 4260
division (C) (3) of this section to take possession and control 4261
of the building. 4262

(3) (a) The judge in a civil action described in division 4263
(B) (1) of this section shall not appoint any person as a 4264
receiver unless the person first has provided the judge with a 4265

4266
viable financial and construction plan for the rehabilitation of
4267
the building involved as described in division (D) of this
4268
section and has demonstrated the capacity and expertise to
4269
perform the required work and to furnish the required materials
4270
in a satisfactory manner. An appointed receiver may be a
4271
financial institution that possesses an interest of record in
4272
the building or the property on which it is located, a community
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improvement corporation, including a community improvement
4274
corporation that commenced the action described in division (B)
4275
(1) of this section, a nonprofit corporation as described in
4276
divisions (B) (1) and (C) (3) (b) of this section, including, but
4277
not limited to, a nonprofit corporation that commenced the
4278
action described in division (B) (1) of this section, or any
4279
other qualified property manager.

4280
(b) To be eligible for appointment as a receiver, no part
4281
of the net earnings of a nonprofit corporation shall inure to
4282
the benefit of any private shareholder or individual. Membership
4283
on the board of trustees of a nonprofit corporation appointed as
4284
a receiver does not constitute the holding of a public office or
4285
employment within the meaning of sections 731.02 and 731.12 or
4286
any other section of the Revised Code and does not constitute a
4287
direct or indirect interest in a contract or expenditure of
4288
money by any municipal corporation. A member of a board of
4289
trustees of a nonprofit corporation appointed as a receiver
4290
shall not be disqualified from holding any public office or
4291
employment, and shall not forfeit any public office or
4292
employment, by reason of membership on the board of trustees,
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notwithstanding any law to the contrary.

4294
(D) Prior to ordering any work to be undertaken, or the
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furnishing of any materials, to abate a public nuisance under
4296
this section, the judge in a civil action described in division

(B) (1) of this section shall review the submitted financial and 4297
construction plan for the rehabilitation of the building 4298
involved and, if it specifies all of the following, shall 4299
approve that plan: 4300

(1) The estimated cost of the labor, materials, and any 4301
other development costs that are required to abate the public 4302
nuisance; 4303

(2) The estimated income and expenses of the building and 4304
the property on which it is located after the furnishing of the 4305
materials and the completion of the repairs and improvements; 4306

(3) The terms, conditions, and availability of any 4307
financing that is necessary to perform the work and to furnish 4308
the materials; 4309

(4) If repair and rehabilitation of the building are found 4310
not to be feasible, the cost of demolition of the building or of 4311
the portions of the building that constitute the public 4312
nuisance. 4313

(E) Upon the written request of any of the interested 4314
parties to have a building, or portions of a building, that 4315
constitute a public nuisance demolished because repair and 4316
rehabilitation of the building are found not to be feasible, the 4317
judge may order the demolition. However, the demolition shall 4318
not be ordered unless the requesting interested parties have 4319
paid the costs of demolition and, if any, of the receivership, 4320
and, if any, all notes, certificates, mortgages, and fees of the 4321
receivership. 4322

(F) Before proceeding with the duties of receiver, any 4323
receiver appointed by the judge in a civil action described in 4324
division (B) (1) of this section may be required by the judge to 4325

post a bond in an amount fixed by the judge, but not exceeding 4326
the value of the building involved as determined by the judge. 4327

The judge may empower the receiver to do any or all of the 4328
following: 4329

(1) Take possession and control of the building and the 4330
property on which it is located, operate and manage the building 4331
and the property, establish and collect rents and income, lease 4332
and rent the building and the property, and evict tenants; 4333

(2) Pay all expenses of operating and conserving the 4334
building and the property, including, but not limited to, the 4335
cost of electricity, gas, water, sewerage, heating fuel, repairs 4336
and supplies, custodian services, taxes and assessments, and 4337
insurance premiums, and hire and pay reasonable compensation to 4338
a managing agent; 4339

(3) Pay pre-receivership mortgages or installments of them 4340
and other liens; 4341

(4) Perform or enter into contracts for the performance of 4342
all work and the furnishing of materials necessary to abate, and 4343
obtain financing for the abatement of, the public nuisance; 4344

(5) Pursuant to court order, remove and dispose of any 4345
personal property abandoned, stored, or otherwise located in or 4346
on the building and the property that creates a dangerous or 4347
unsafe condition or that constitutes a violation of any local 4348
building, housing, air pollution, sanitation, health, fire, 4349
zoning, or safety code, ordinance, or regulation; 4350

(6) Obtain mortgage insurance for any receiver's mortgage 4351
from any agency of the federal government; 4352

(7) Enter into any agreement and do those things necessary 4353

to maintain and preserve the building and the property and 4354
comply with all local building, housing, air pollution, 4355
sanitation, health, fire, zoning, or safety codes, ordinances, 4356
resolutions, and regulations; 4357

(8) Give the custody of the building and the property, and 4358
the opportunity to abate the nuisance and operate the property, 4359
to its owner or any mortgagee or lienholder of record; 4360

(9) Issue notes and secure them by a mortgage bearing 4361
interest, and upon terms and conditions, that the judge 4362
approves. When sold or transferred by the receiver in return for 4363
valuable consideration in money, material, labor, or services, 4364
the notes or certificates shall be freely transferable. Any 4365
mortgages granted by the receiver shall be superior to any 4366
claims of the receiver. Priority among the receiver's mortgages 4367
shall be determined by the order in which they are recorded. 4368

(10) Open and maintain deposit accounts in the receiver's 4369
name; 4370

(11) Bring and defend actions in the receiver's own name; 4371

(12) Any other acts the judge authorizes. 4372

(G) A receiver appointed pursuant to this section is not 4373
personally liable except for misfeasance, malfeasance, or 4374
nonfeasance in the performance of the functions of the office of 4375
receiver. 4376

(H) (1) The judge in a civil action described in division 4377
(B) (1) of this section may assess as court costs, the expenses 4378
described in division (F) (2) of this section, and may approve 4379
receiver's fees to the extent that they are not covered by the 4380
income from the property. Subject to that limitation, a receiver 4381
appointed pursuant to divisions (C) (2) and (3) of this section 4382

is entitled to receive fees in the same manner and to the same 4383
extent as receivers appointed in actions to foreclose mortgages. 4384

(2) (a) Pursuant to the police powers vested in the state, 4385
all expenditures of a mortgagee, lienholder, or other interested 4386
party that has been selected pursuant to division (C) (2) of this 4387
section to undertake the work and to furnish the materials 4388
necessary to abate a public nuisance, and any expenditures in 4389
connection with the foreclosure of the lien created by this 4390
division, is a first lien upon the building involved and the 4391
property on which it is located and is superior to all prior and 4392
subsequent liens or other encumbrances associated with the 4393
building or the property, including, but not limited to, those 4394
for taxes and assessments, upon the occurrence of both of the 4395
following: 4396

(i) The prior approval of the expenditures by, and the 4397
entry of a judgment to that effect by, the judge in the civil 4398
action described in division (B) (1) of this section; 4399

(ii) The recordation of a certified copy of the judgment 4400
entry and a sufficient description of the property on which the 4401
building is located with the county recorder in the county in 4402
which the property is located within sixty days after the date 4403
of the entry of the judgment. 4404

(b) Pursuant to the police powers vested in the state, all 4405
expenses and other amounts paid in accordance with division (F) 4406
of this section by a receiver appointed pursuant to divisions 4407
(C) (2) and (3) of this section, the amounts of any notes issued 4408
by the receiver in accordance with division (F) of this section, 4409
all mortgages granted by the receiver in accordance with that 4410
division, the fees of the receiver approved pursuant to division 4411
(H) (1) of this section, and any amounts expended in connection 4412

with the foreclosure of a mortgage granted by the receiver in 4413
accordance with division (F) of this section or with the 4414
foreclosure of the lien created by this division, are a first 4415
lien upon the building involved and the property on which it is 4416
located and are superior to all prior and subsequent liens or 4417
other encumbrances associated with the building or the property, 4418
including, but not limited to, those for taxes and assessments, 4419
upon the occurrence of both of the following: 4420

(i) The approval of the expenses, amounts, or fees by, and 4421
the entry of a judgment to that effect by, the judge in the 4422
civil action described in division (B)(1) of this section; or 4423
the approval of the mortgages in accordance with division (F)(9) 4424
of this section by, and the entry of a judgment to that effect 4425
by, that judge; 4426

(ii) The recordation of a certified copy of the judgment 4427
entry and a sufficient description of the property on which the 4428
building is located, or, in the case of a mortgage, the 4429
recordation of the mortgage, a certified copy of the judgment 4430
entry, and such a description, with the county recorder of the 4431
county in which the property is located within sixty days after 4432
the date of the entry of the judgment. 4433

(c) Priority among the liens described in divisions (H)(2) 4434
(a) and (b) of this section shall be determined as described in 4435
division (I) of this section. Additionally, the creation 4436
pursuant to this section of a mortgage lien that is prior to or 4437
superior to any mortgage of record at the time the mortgage lien 4438
is so created, does not disqualify the mortgage of record as a 4439
legal investment under Chapter 1107. or any other chapter of the 4440
Revised Code. 4441

(I)(1) If a receiver appointed pursuant to divisions (C) 4442

(2) and (3) of this section files with the judge in the civil 4443
action described in division (B) (1) of this section a report 4444
indicating that the public nuisance has been abated, if the 4445
judge confirms that the receiver has abated the public nuisance, 4446
and if the receiver or any interested party requests the judge 4447
to enter an order directing the receiver to sell the building 4448
and the property on which it is located, the judge may enter 4449
that order after holding a hearing as described in division (I) 4450
(2) of this section and otherwise complying with that division. 4451

(2) (a) The receiver or interested party requesting an 4452
order as described in division (I) (1) of this section shall 4453
cause a notice of the date and time of a hearing on the request 4454
to be served on the owner of the building involved and all other 4455
interested parties in accordance with division (B) (2) (a) of this 4456
section. The judge in the civil action described in division (B) 4457
(1) of this section shall conduct the scheduled hearing. At the 4458
hearing, if the owner or any interested party objects to the 4459
sale of the building and the property, the burden of proof shall 4460
be upon the objecting person to establish, by a preponderance of 4461
the evidence, that the benefits of not selling the building and 4462
the property outweigh the benefits of selling them. The 4463
objecting person must satisfy all liens created under division 4464
(H) of this section in order to sustain the person's burden of 4465
proof. If the judge determines that there is no objecting 4466
person, or if the judge determines that there is one or more 4467
objecting persons but no objecting person has sustained the 4468
burden of proof specified in this division, the judge may enter 4469
an order directing the receiver to offer the building and the 4470
property for sale upon terms and conditions that the judge shall 4471
specify. 4472

(b) In any sale of subsidized housing that is ordered 4473

pursuant to this section, the judge shall specify that the 4474
subsidized housing not be conveyed unless that conveyance 4475
complies with applicable federal law and applicable program 4476
contracts for that housing. Any such conveyance shall be subject 4477
to the condition that the purchaser enter into a contract with 4478
the department of housing and urban development or the rural 4479
housing service of the federal department of agriculture under 4480
which the property continues to be subsidized housing and the 4481
owner continues to operate that property as subsidized housing 4482
unless the secretary of housing and urban development or the 4483
administrator of the rural housing service terminates that 4484
property's contract prior to or upon the conveyance of the 4485
property. 4486

(3) If a sale of a building and the property on which it 4487
is located is ordered pursuant to divisions (I)(1) and (2) of 4488
this section and if the sale occurs in accordance with the terms 4489
and conditions specified by the judge in the judge's order of 4490
sale, then the receiver shall distribute the proceeds of the 4491
sale and the balance of any funds that the receiver may possess, 4492
after the payment of the costs of the sale, in the following 4493
order of priority and in the described manner: 4494

(a) First, in satisfaction of any notes issued by the 4495
receiver pursuant to division (F) of this section, in their 4496
order of priority; 4497

(b) Second, any unreimbursed expenses and other amounts 4498
paid in accordance with division (F) of this section by the 4499
receiver, and the fees of the receiver approved pursuant to 4500
division (H)(1) of this section; 4501

(c) Third, all expenditures of a mortgagee, lienholder, or 4502
other interested party that has been selected pursuant to 4503

division (C) (2) of this section to undertake the work and to 4504
furnish the materials necessary to abate a public nuisance, 4505
provided that the expenditures were approved as described in 4506
division (H) (2) (a) of this section and provided that, if any 4507
such interested party subsequently became the receiver, its 4508
expenditures shall be paid prior to the expenditures of any of 4509
the other interested parties so selected; 4510

(d) Fourth, the amount due for delinquent taxes, 4511
assessments, charges, penalties, and interest owed to this state 4512
or a political subdivision of this state, provided that, if the 4513
amount available for distribution pursuant to division (I) (3) (d) 4514
of this section is insufficient to pay the entire amount of 4515
those taxes, assessments, charges, penalties, and interest, the 4516
proceeds and remaining funds shall be paid to each claimant in 4517
proportion to the amount of those taxes, assessments, charges, 4518
penalties, and interest that each is due. 4519

(e) The amount of any pre-receivership mortgages, liens, 4520
or other encumbrances, in their order of priority. 4521

(4) Following a distribution in accordance with division 4522
(I) (3) of this section, the receiver shall request the judge in 4523
the civil action described in division (B) (1) of this section to 4524
enter an order terminating the receivership. If the judge 4525
determines that the sale of the building and the property on 4526
which it is located occurred in accordance with the terms and 4527
conditions specified by the judge in the judge's order of sale 4528
under division (I) (2) of this section and that the receiver 4529
distributed the proceeds of the sale and the balance of any 4530
funds that the receiver possessed, after the payment of the 4531
costs of the sale, in accordance with division (I) (3) of this 4532
section, and if the judge approves any final accounting required 4533

of the receiver, the judge may terminate the receivership. 4534

(J) (1) A receiver appointed pursuant to divisions (C) (2) 4535
and (3) of this section may be discharged at any time in the 4536
discretion of the judge in the civil action described in 4537
division (B) (1) of this section. The receiver shall be 4538
discharged by the judge as provided in division (I) (4) of this 4539
section, or when all of the following have occurred: 4540

(a) The public nuisance has been abated; 4541

(b) All costs, expenses, and approved fees of the 4542
receivership have been paid; 4543

(c) Either all receiver's notes issued and mortgages 4544
granted pursuant to this section have been paid, or all the 4545
holders of the notes and mortgages request that the receiver be 4546
discharged. 4547

(2) If a judge in a civil action described in division (B) 4548
(1) of this section determines that, and enters of record a 4549
declaration that, a public nuisance has been abated by a 4550
receiver, and if, within three days after the entry of the 4551
declaration, all costs, expenses, and approved fees of the 4552
receivership have not been paid in full, then, in addition to 4553
the circumstances specified in division (I) of this section for 4554
the entry of such an order, the judge may enter an order 4555
directing the receiver to sell the building involved and the 4556
property on which it is located. Any such order shall be 4557
entered, and the sale shall occur, only in compliance with 4558
division (I) of this section. 4559

(K) The title in any building, and in the property on 4560
which it is located, that is sold at a sale ordered under 4561
division (I) or (J) (2) of this section shall be incontestable in 4562

the purchaser and shall be free and clear of all liens and 4563
encumbrances, including liens for delinquent taxes, assessments, 4564
charges, penalties, and interest owed to this state or any 4565
political subdivision of this state, ~~that could not be satisfied~~ 4566
~~from the proceeds of the sale and the remaining funds in the~~ 4567
~~receiver's possession pursuant to the distribution under~~ 4568
~~division (I) (3) of this section. All other liens and~~ 4569
~~encumbrances with respect to the building and the property shall~~ 4570
~~survive the sale, including, but not limited to,~~except for a 4571
federal tax lien notice properly filed in accordance with 4572
section 317.09 of the Revised Code prior to the time of the 4573
sale, and the easements and covenants of record running with the 4574
property that were created prior to the time of the sale. 4575

(L) (1) Nothing in this section shall be construed as a 4576
limitation upon the powers granted to a court of common pleas, a 4577
municipal court or a housing or environmental division of a 4578
municipal court under Chapter 1901. of the Revised Code, or a 4579
county court under Chapter 1907. of the Revised Code. 4580

(2) The monetary and other limitations specified in 4581
Chapters 1901. and 1907. of the Revised Code upon the 4582
jurisdiction of municipal and county courts, and of housing or 4583
environmental divisions of municipal courts, in civil actions do 4584
not operate as limitations upon any of the following: 4585

(a) Expenditures of a mortgagee, lienholder, or other 4586
interested party that has been selected pursuant to division (C) 4587
(2) of this section to undertake the work and to furnish the 4588
materials necessary to abate a public nuisance; 4589

(b) Any notes issued by a receiver pursuant to division 4590
(F) of this section; 4591

(c) Any mortgage granted by a receiver in accordance with 4592
division (F) of this section; 4593

(d) Expenditures in connection with the foreclosure of a 4594
mortgage granted by a receiver in accordance with division (F) 4595
of this section; 4596

(e) The enforcement of an order of a judge entered 4597
pursuant to this section; 4598

(f) The actions that may be taken pursuant to this section 4599
by a receiver or a mortgagee, lienholder, or other interested 4600
party that has been selected pursuant to division (C) (2) of this 4601
section to undertake the work and to furnish the materials 4602
necessary to abate a public nuisance. 4603

(3) A judge in a civil action described in division (B) (1) 4604
of this section, or the judge's successor in office, has 4605
continuing jurisdiction to review the condition of any building 4606
that was determined to be a public nuisance pursuant to this 4607
section. 4608

(4) Nothing in this section shall be construed to limit or 4609
prohibit a municipal corporation or township that has filed with 4610
the superintendent of insurance a certified copy of an adopted 4611
resolution, ordinance, or regulation authorizing the procedures 4612
described in divisions (C) and (D) of section 3929.86 of the 4613
Revised Code from receiving insurance proceeds under section 4614
3929.86 of the Revised Code. 4615

Sec. 5709.12. (A) As used in this section, "independent 4616
living facilities" means any residential housing facilities and 4617
related property that are not a nursing home, residential care 4618
facility, or residential facility as defined in division (A) of 4619
section 5701.13 of the Revised Code. 4620

(B) Lands, houses, and other buildings belonging to a 4621
county, township, or municipal corporation and used exclusively 4622
for the accommodation or support of the poor, or leased to the 4623
state or any political subdivision for public purposes shall be 4624
exempt from taxation. Real and tangible personal property 4625
belonging to institutions that is used exclusively for 4626
charitable purposes shall be exempt from taxation, including 4627
real property belonging to an institution that is a nonprofit 4628
corporation that receives a grant under the Thomas Alva Edison 4629
grant program authorized by division (C) of section 122.33 of 4630
the Revised Code at any time during the tax year and being held 4631
for leasing or resale to others. If, at any time during a tax 4632
year for which such property is exempted from taxation, the 4633
corporation ceases to qualify for such a grant, the director of 4634
development shall notify the tax commissioner, and the tax 4635
commissioner shall cause the property to be restored to the tax 4636
list beginning with the following tax year. All property owned 4637
and used by a nonprofit organization exclusively for a home for 4638
the aged, as defined in section 5701.13 of the Revised Code, 4639
also shall be exempt from taxation. 4640

(C) (1) If a home for the aged described in division (B) (1) 4641
of section 5701.13 of the Revised Code is operated in 4642
conjunction with or at the same site as independent living 4643
facilities, the exemption granted in division (B) of this 4644
section shall include kitchen, dining room, clinic, entry ways, 4645
maintenance and storage areas, and land necessary for access 4646
commonly used by both residents of the home for the aged and 4647
residents of the independent living facilities. Other facilities 4648
commonly used by both residents of the home for the aged and 4649
residents of independent living units shall be exempt from 4650
taxation only if the other facilities are used primarily by the 4651

residents of the home for the aged. Vacant land currently unused 4652
by the home, and independent living facilities and the lands 4653
connected with them are not exempt from taxation. Except as 4654
provided in division (A) (1) of section 5709.121 of the Revised 4655
Code, property of a home leased for nonresidential purposes is 4656
not exempt from taxation. 4657

(2) Independent living facilities are exempt from taxation 4658
if they are operated in conjunction with or at the same site as 4659
a home for the aged described in division (B) (2) of section 4660
5701.13 of the Revised Code; operated by a corporation, 4661
association, or trust described in division (B) (1) (b) of that 4662
section; operated exclusively for the benefit of members of the 4663
corporation, association, or trust who are retired, aged, or 4664
infirm; and provided to those members without charge in 4665
consideration of their service, without compensation, to a 4666
charitable, religious, fraternal, or educational institution. 4667
For the purposes of division (C) (2) of this section, 4668
"compensation" does not include furnishing room and board, 4669
clothing, health care, or other necessities, or stipends or 4670
other de minimis payments to defray the cost thereof. 4671

(D) (1) A private corporation established under federal 4672
law, as defined in 36 U.S.C. 1101, Pub. L. No. 102-199, 105 4673
Stat. 1629, as amended, the objects of which include encouraging 4674
the advancement of science generally, or of a particular branch 4675
of science, the promotion of scientific research, the 4676
improvement of the qualifications and usefulness of scientists, 4677
or the increase and diffusion of scientific knowledge is 4678
conclusively presumed to be a charitable or educational 4679
institution. A private corporation established as a nonprofit 4680
corporation under the laws of a state that is exempt from 4681
federal income taxation under section 501(c) (3) of the Internal 4682

Revenue Code of 1986, 100 Stat. 2085, 26 U.S.C.A. 1, as amended, 4683
and that has as its principal purpose one or more of the 4684
foregoing objects also is conclusively presumed to be a 4685
charitable or educational institution. 4686

The fact that an organization described in this division 4687
operates in a manner that results in an excess of revenues over 4688
expenses shall not be used to deny the exemption granted by this 4689
section, provided such excess is used, or is held for use, for 4690
exempt purposes or to establish a reserve against future 4691
contingencies; and, provided further, that such excess may not 4692
be distributed to individual persons or to entities that would 4693
not be entitled to the tax exemptions provided by this chapter. 4694
Nor shall the fact that any scientific information diffused by 4695
the organization is of particular interest or benefit to any of 4696
its individual members be used to deny the exemption granted by 4697
this section, provided that such scientific information is 4698
available to the public for purchase or otherwise. 4699

(2) Division (D) (2) of this section does not apply to real 4700
property exempted from taxation under this section and division 4701
(A) (3) of section 5709.121 of the Revised Code and belonging to 4702
a nonprofit corporation described in division (D) (1) of this 4703
section that has received a grant under the Thomas Alva Edison 4704
grant program authorized by division (C) of section 122.33 of 4705
the Revised Code during any of the tax years the property was 4706
exempted from taxation. 4707

When a private corporation described in division (D) (1) of 4708
this section sells all or any portion of a tract, lot, or parcel 4709
of real estate that has been exempt from taxation under this 4710
section and section 5709.121 of the Revised Code, the portion 4711
sold shall be restored to the tax list for the year following 4712

the year of the sale and, except in connection with a sale and 4713
transfer of such a tract, lot, or parcel to a county land 4714
reutilization corporation organized under Chapter 1724. of the 4715
Revised Code, a charge shall be levied against the sold property 4716
in an amount equal to the tax savings on such property during 4717
the four tax years preceding the year the property is placed on 4718
the tax list. The tax savings equals the amount of the 4719
additional taxes that would have been levied if such property 4720
had not been exempt from taxation. 4721

The charge constitutes a lien of the state upon such 4722
property as of the first day of January of the tax year in which 4723
the charge is levied and continues until discharged as provided 4724
by law. The charge may also be remitted for all or any portion 4725
of such property that the tax commissioner determines is 4726
entitled to exemption from real property taxation for the year 4727
such property is restored to the tax list under any provision of 4728
the Revised Code, other than sections 725.02, 1728.10, 3735.67, 4729
5709.40, 5709.41, 5709.45, 5709.62, 5709.63, 5709.71, 5709.73, 4730
5709.78, and 5709.84, upon an application for exemption covering 4731
the year such property is restored to the tax list filed under 4732
section 5715.27 of the Revised Code. 4733

(E) (1) Real property held by an organization organized and 4734
operated exclusively for charitable purposes as described under 4735
section 501(c) (3) of the Internal Revenue Code and exempt from 4736
federal taxation under section 501(a) of the Internal Revenue 4737
Code, 26 U.S.C.A. 501(a) and (c) (3), as amended, for the purpose 4738
of constructing or rehabilitating residences for eventual 4739
transfer to qualified low-income families through sale, lease, 4740
or land installment contract, shall be exempt from taxation. 4741

The exemption shall commence on the day title to the 4742

property is transferred to the organization and shall continue 4743
to the end of the tax year in which the organization transfers 4744
title to the property to a qualified low-income family. In no 4745
case shall the exemption extend beyond the second succeeding tax 4746
year following the year in which the title was transferred to 4747
the organization. If the title is transferred to the 4748
organization and from the organization to a qualified low-income 4749
family in the same tax year, the exemption shall continue to the 4750
end of that tax year. The proportionate amount of taxes that are 4751
a lien but not yet determined, assessed, and levied for the tax 4752
year in which title is transferred to the organization shall be 4753
remitted by the county auditor for each day of the year that 4754
title is held by the organization. 4755

Upon transferring the title to another person, the 4756
organization shall file with the county auditor an affidavit 4757
affirming that the title was transferred to a qualified low- 4758
income family or that the title was not transferred to a 4759
qualified low-income family, as the case may be; if the title 4760
was transferred to a qualified low-income family, the affidavit 4761
shall identify the transferee by name. If the organization 4762
transfers title to the property to anyone other than a qualified 4763
low-income family, the exemption, if it has not previously 4764
expired, shall terminate, and the property shall be restored to 4765
the tax list for the year following the year of the transfer and 4766
a charge shall be levied against the property in an amount equal 4767
to the amount of additional taxes that would have been levied if 4768
such property had not been exempt from taxation. The charge 4769
constitutes a lien of the state upon such property as of the 4770
first day of January of the tax year in which the charge is 4771
levied and continues until discharged as provided by law. 4772

The application for exemption shall be filed as otherwise 4773

required under section 5715.27 of the Revised Code, except that 4774
the organization holding the property shall file with its 4775
application documentation substantiating its status as an 4776
organization organized and operated exclusively for charitable 4777
purposes under section 501(c)(3) of the Internal Revenue Code 4778
and its qualification for exemption from federal taxation under 4779
section 501(a) of the Internal Revenue Code, and affirming its 4780
intention to construct or rehabilitate the property for the 4781
eventual transfer to qualified low-income families. 4782

As used in this division, "qualified low-income family" 4783
means a family whose income does not exceed two hundred per cent 4784
of the official federal poverty guidelines as revised annually 4785
in accordance with section 673(2) of the "Omnibus Budget 4786
Reconciliation Act of 1981," 95 Stat. 511, 42 U.S.C.A. 9902, as 4787
amended, for a family size equal to the size of the family whose 4788
income is being determined. 4789

(2) Real property constituting a retail store, including 4790
the land on which the retail store is located, that is owned and 4791
operated by an organization described in division (E)(1) of this 4792
section shall be exempt from taxation if the retail store sells 4793
primarily donated items suitable for residential housing 4794
purposes and if the proceeds of such sales are used solely for 4795
the purposes of the organization. 4796

(F)(1) Real property that is acquired and held by a county 4797
land reutilization corporation organized under Chapter 1724. of 4798
the Revised Code and that is not otherwise exempt from taxation 4799
under Chapter 5722. of the Revised Code shall be deemed real 4800
property used for a public purpose and shall be exempt from 4801
taxation until sold or transferred by the corporation. 4802
Notwithstanding section 5715.27 of the Revised Code, a county 4803

land reutilization corporation is not required to apply to any 4804
county or state agency in order to qualify for the exemption. 4805

(2) Real property that is acquired and held by an electing 4806
subdivision other than a county land reutilization corporation 4807
on or after April 9, 2009, for the public purpose of 4808
implementing an effective land reutilization program or for a 4809
related public purpose, and that is not otherwise exempt from 4810
taxation under Chapter 5722. of the Revised Code, shall be 4811
exempt from taxation until sold or transferred by the electing 4812
subdivision. Notwithstanding section 5715.27 of the Revised 4813
Code, an electing subdivision other than a county land 4814
reutilization corporation is not required to apply to any county 4815
or state agency in order to qualify for an exemption with 4816
respect to property acquired or held for such purposes on or 4817
after such date, regardless of how the electing subdivision 4818
acquires the property, if the instrument transferring title to 4819
the electing subdivision states that the property is being 4820
acquired by the electing subdivision as part of its land 4821
reutilization program. 4822

As used in this section, "electing subdivision" and "land 4823
reutilization program" have the same meanings as in section 4824
5722.01 of the Revised Code, and "county land reutilization 4825
corporation" means a county land reutilization corporation 4826
organized under Chapter 1724. of the Revised Code and any 4827
subsidiary wholly owned by such a county land reutilization 4828
corporation that is identified as "a wholly owned subsidiary of 4829
a county land reutilization corporation" in the deed of 4830
conveyance transferring title to the subsidiary. 4831

In lieu of the application for exemption otherwise 4832
required to be filed as required under section 5715.27 of the 4833

Revised Code, a county land reutilization corporation holding 4834
the property shall, upon the request of any county or state 4835
agency, submit its articles of incorporation substantiating its 4836
status as a county land reutilization corporation. 4837

(3) An exemption authorized under division (F) (1) or (2) 4838
of this section shall commence on the day the title to the 4839
property is transferred to the county land reutilization 4840
corporation or electing subdivision and shall continue while 4841
title is held by the corporation or subdivision. The exemption 4842
shall end on the last day of the tax year in which title is 4843
transferred from the corporation or subdivision to an owner 4844
whose use of the property does not qualify for an exemption 4845
pursuant to division (F) (1) or (2) of this section. If the title 4846
to the property is transferred to the corporation and from the 4847
corporation, or to the subdivision and from the subdivision, in 4848
the same tax year, the exemption shall continue to the end of 4849
that tax year. Upon the commencement of an exemption authorized 4850
under division (F) (1) or (2) of this section, the entire amount 4851
of taxes that are a lien but not yet determined, assessed, and 4852
levied for the tax year in which title is transferred to the 4853
corporation or subdivision shall be remitted by the county 4854
auditor. 4855

(G) Real property that is owned by an organization 4856
described under section 501(c) (3) of the Internal Revenue Code 4857
and exempt from federal income taxation under section 501(a) of 4858
the Internal Revenue Code and that is used by that organization 4859
exclusively for receiving, processing, or distributing human 4860
blood, tissues, eyes, or organs or for research and development 4861
thereof shall be exempt from taxation. 4862

(H) Real property that is owned by an organization 4863

described under section 501(c)(3) of the Internal Revenue Code 4864
and exempt from federal income taxation under section 501(a) of 4865
the Internal Revenue Code and that received a loan from the 4866
federal small business administration as a participating 4867
intermediary in the federal microloan program under 15 U.S.C. 4868
636(m) shall be exempt from taxation if the property is used by 4869
that organization primarily for small business lending, economic 4870
development, job training, entrepreneur education, or associated 4871
administrative purposes as such a participating intermediary. 4872

Sec. 5709.58. (A) A board of county commissioners may 4873
adopt a resolution declaring a portion, not exceeding fifty per 4874
cent, of the value of each parcel of real property conveyed by a 4875
county land reutilization corporation exempt from real property 4876
taxation for a term not exceeding five years, beginning with the 4877
first full tax year after the property is conveyed. 4878

The resolution shall both: 4879

(1) Specify the percentage of the real property's value to 4880
be exempted and the term of the exemption; 4881

(2) Require the owner of the real property exempted from 4882
taxation to make annual service payments in lieu of taxes to the 4883
county treasurer on or before the final dates for payment of 4884
real property taxes. 4885

(B) Service payments in lieu of taxes required by a 4886
resolution adopted under this section shall be charged and 4887
collected in the same manner and in the same amount as the real 4888
property taxes that would have been charged and payable against 4889
the exempted portion of the real property if not for the 4890
exemption. 4891

Service payment receipts shall be distributed at the same 4892

time and in the same manner as real property tax payments. The 4893
entire amount, however, shall be paid to the county land 4894
reutilization corporation that conveyed the real property. 4895

(C) An exemption from taxation under this section 4896
commences with the first full tax year after the real property 4897
is conveyed by the county land reutilization corporation, or the 4898
first tax year that ends after the effective date of the 4899
resolution adopted by the board of county commissioners under 4900
division (A) of this section, whichever is later. The exemption 4901
ends at the end of the term specified in the resolution, which 4902
shall be not later than the end of the fifth full tax year 4903
following the conveyance. 4904

(D) A county land reutilization corporation may request, 4905
in writing, that the board of county commissioners rescind a 4906
resolution adopted under division (A) of this section. Upon 4907
receipt of that request, the board of county commissioners 4908
shall, by resolution adopted within sixty days after receiving 4909
that request, rescind the resolution adopted under division (A) 4910
of this section. The rescinding resolution shall specify whether 4911
the rescission applies only to real property conveyed after the 4912
effective date of the rescinding resolution or if it also 4913
rescinds previously granted exemptions. No exemption granted 4914
under this section shall be rescinded before the end of the tax 4915
year that includes the effective date of the rescinding 4916
resolution. 4917

A board of county commissioners that adopts a resolution 4918
rescinding tax exemptions under this division shall, at the time 4919
the resolution is adopted, notify the county auditor of the 4920
rescission. If the rescission applies to previously granted 4921
exemptions, such notice shall identify the previously exempted 4922

parcels and specify the last tax year to which the exemption 4923
applies. 4924

No property owner shall be required to make service 4925
payments under division (B) of this section for any tax year for 4926
which a tax exemption is rescinded under this division. 4927

Sec. 5709.91. (A) Service payments in lieu of taxes 4928
required under sections 725.04, 5709.42, 5709.46, 5709.58, 4929
5709.74, and 5709.79 of the Revised Code, minimum service 4930
payment obligations, and service charges in lieu of taxes 4931
required under sections 1728.11 and 1728.111 of the Revised Code 4932
shall be treated in the same manner as taxes, as defined in 4933
section 323.01 of the Revised Code, for all purposes of the lien 4934
described in section 323.11 of the Revised Code, including, but 4935
not limited to, the priority and enforcement of the lien and the 4936
collection of the service payments, minimum service payment 4937
obligations, or service charges secured by the lien. 4938

(B) Any covenant or agreement in an instrument whereby a 4939
property owner agrees to a minimum service payment obligation 4940
shall be a covenant running with the land. Upon the proper 4941
recording of the instrument with the county recorder, the 4942
covenant is fully binding on behalf of and enforceable by the 4943
county, township, or municipal corporation against the property 4944
owner and any person acquiring an interest in the land and all 4945
successors and assigns. If any such minimum service payment 4946
obligation becomes delinquent according to such covenant or 4947
agreement, the county, township, or municipal corporation may 4948
enforce the delinquent minimum service payment obligation in the 4949
manner provided under division (A) of this section or in the 4950
manner otherwise provided in the instrument. A minimum service 4951
payment obligation is an insurable interest with respect to 4952

title insurance under Chapter 3953. of the Revised Code. 4953

(C) A county, township, or municipal corporation may 4954
certify a minimum service payment obligation that is a covenant 4955
under division (B) of this section to the county auditor, who 4956
shall enter the obligation on the tax list of real property 4957
opposite the parcel against which it is charged, and certify the 4958
minimum service payment obligation to the county treasurer. An 4959
unpaid minimum service payment obligation is a lien on property 4960
against which it is charged from the date the obligation is 4961
entered on the tax list, and shall be collected in the manner 4962
provided for collection of real property taxes. Once the minimum 4963
service payment obligation is collected, it shall be paid 4964
immediately to the county, township, or municipal corporation. 4965

(D) For the purposes of this section, a "minimum service 4966
payment obligation" is an obligation, including a contingent 4967
obligation, for a property owner to make a payment to a county, 4968
township, or municipal corporation pursuant to an agreement 4969
between the property owner and the county, township, or 4970
municipal corporation to ensure sufficient funds to finance the 4971
expenditures authorized under sections 725.04, 1728.11, 4972
1728.111, 5709.40 to 5709.43, 5709.45 to 5709.47, 5709.73 to 4973
5709.75, or 5709.77 to 5709.81 of the Revised Code. "Minimum 4974
service payment obligation" does not include service payments in 4975
lieu of taxes required under section 725.04, 5709.42, 5709.46, 4976
5709.74, or 5709.79 of the Revised Code or service charges in 4977
lieu of taxes required under section 1728.11 or 1728.111 of the 4978
Revised Code. 4979

Sec. 5709.911. (A) (1) A municipal corporation, township, 4980
or county that has enacted an ordinance or resolution under 4981
section 5709.40, 5709.41, 5709.45, 5709.58, 5709.73, or 5709.78 4982

of the Revised Code or that has entered into an agreement 4983
referred to in section 725.02 or 1728.07 of the Revised Code may 4984
file an application for exemption under those sections in the 4985
same manner as other real property tax exemptions, 4986
notwithstanding the indication in division (A) of section 4987
5715.27 of the Revised Code that the owner of the property may 4988
file the application. An application for exemption may not be 4989
filed by a municipal corporation, township, or county for an 4990
exemption of a parcel under section 5709.40, 5709.73, or 5709.78 4991
of the Revised Code if the property owner excludes the property 4992
from such exemption as provided in that section. 4993

(2) Except as provided in division (B) of this section, if 4994
the application for exemption under section 725.02, 1728.10, 4995
5709.40, 5709.41, 5709.45, 5709.58, 5709.73, or 5709.78 of the 4996
Revised Code is filed by a municipal corporation, township, or 4997
county and more than one real property tax exemption applies by 4998
law to the property or a portion of the property, both of the 4999
following apply: 5000

(a) An exemption granted under section 725.02, 1728.10, 5001
5709.40, 5709.41, 5709.45, 5709.58, 5709.73, or 5709.78 of the 5002
Revised Code shall be subordinate to an exemption with respect 5003
to the property or portion of the property granted under any 5004
other provision of the Revised Code. 5005

(b) Neither service payments in lieu of taxes under 5006
section 725.04, 5709.42, 5709.46, 5709.58, 5709.74, or 5709.79 5007
of the Revised Code, nor service charges in lieu of taxes under 5008
section 1728.11 or 1728.111 of the Revised Code, shall be 5009
required with respect to the property or portion of the property 5010
that is exempt from real property taxes under that other 5011
provision of the Revised Code during the effective period of the 5012

exemption. 5013

(B) (1) If the application for exemption under section 5014
725.02, 1728.10, 5709.40, 5709.41, 5709.45, 5709.58, 5709.73, or 5015
5709.78 of the Revised Code is filed by the owner of the 5016
property or by a municipal corporation, township, or county with 5017
the owner's written consent attached to the application, and if 5018
more than one real property tax exemption applies by law to the 5019
property or a portion of the property, no other exemption shall 5020
be granted for the portion of the property already exempt under 5021
section 725.02, 1728.10, 5709.40, 5709.41, 5709.45, 5709.58, 5022
5709.73, or 5709.78 of the Revised Code unless the municipal 5023
corporation, township, or county that enacted the authorizing 5024
ordinance or resolution for the earlier exemption provides its 5025
duly authorized written consent to the subsequent exemption by 5026
means of a duly enacted ordinance or resolution. 5027

(2) If the application for exemption under section 725.02, 5028
1728.10, 5709.40, 5709.41, 5709.45, 5709.58, 5709.73, or 5709.78 5029
of the Revised Code is filed by a municipal corporation, 5030
township, or county and approved by the tax commissioner, if the 5031
owner of the property subsequently provides written consent to 5032
the exemption and the consent is filed with the tax 5033
commissioner, and if more than one real property tax exemption 5034
applies by law to the property or a portion of the property, no 5035
other exemption shall be granted for the portion of the property 5036
already exempt under section 725.02, 1728.10, 5709.40, 5709.41, 5037
5709.45, 5709.58, 5709.73, or 5709.78 of the Revised Code unless 5038
the municipal corporation, township, or county that enacted the 5039
authorizing ordinance or resolution for the earlier exemption 5040
provides its duly authorized written consent to the subsequent 5041
exemption by means of a duly enacted ordinance or resolution. 5042

(C) After the tax commissioner has approved or partially 5043
approved an application for exemption filed by or with the 5044
consent of a property owner under the circumstances described in 5045
division (B) (1) of this section or if a property owner 5046
subsequently provides written consent to an exemption under the 5047
circumstances described in division (B) (2) of this section, the 5048
municipal corporation, township, county, or property owner shall 5049
file one of the following with the county recorder for the 5050
county in which the property is located: 5051

(1) A notice that clearly identifies the property and the 5052
owner of the property and states that the property, regardless 5053
of future use or ownership, remains liable for any service 5054
payments or service charges required by the exemption until the 5055
terms of the exemption have been satisfied, unless the municipal 5056
corporation, township, or county consents to the subsequent 5057
exemption and relinquishes its right to collect the service 5058
payments or service charges as provided in division (B) (1) or 5059
(2) of this section, as applicable; 5060

(2) An agreement, declaration, or covenant by which the 5061
owner of the property subject to the exemption binds the owner 5062
and the property, regardless of future use or ownership, to the 5063
obligation to make service payments or service charges in lieu 5064
of taxes as required by the exemption until the terms of the 5065
exemption have been satisfied, unless the municipal corporation, 5066
township, or county consents to the subsequent exemption and 5067
relinquishes its right to collect the service payments or 5068
service charges as provided in division (B) (1) or (2) of this 5069
section, as applicable. 5070

The county recorder's office shall charge a fee of 5071
fourteen dollars to record the notice, agreement, declaration, 5072

or covenant, the proceeds of which shall be retained by the 5073
county. 5074

(D) Upon filing of the notice, agreement, declaration, or 5075
covenant with the county recorder, the provisions of division 5076
(B) of this section are binding on all future owners of the 5077
property or portion of the property, regardless of how the 5078
property is used. Failure to file a notice, agreement, 5079
declaration, or covenant with the county recorder relieves 5080
future owners of the property from the obligation to make 5081
service payments in lieu of taxes under section 725.04, 5709.42, 5082
5709.46, 5709.58, 5709.74, or 5709.79 of the Revised Code or 5083
service charges in lieu of taxes under section 1728.11 or 5084
1728.111 of the Revised Code, if the property or a portion of 5085
the property later qualifies for exemption under any other 5086
provision of the Revised Code. Failure to file a notice, 5087
agreement, declaration, or covenant does not, however, relieve 5088
the owner of the property, at the time the application for 5089
exemption is filed, from making those payments or charges. 5090

Sec. 5713.083. (A) The owner of property appearing on the 5091
exempt list shall notify the county auditor, on a form 5092
prescribed by the tax commissioner, if the property ceases to 5093
qualify for exemption, except for an exemption authorized under 5094
section 5709.58 of the Revised Code. The notification shall be 5095
filed with the county auditor on or before the last day of the 5096
tax year for which the property ceases to qualify for exemption. 5097
Upon receipt of the notification, the county auditor shall 5098
return the property to the tax list. 5099

(B) If the county auditor discovers that an owner failed 5100
to properly notify the auditor as required under division (A) of 5101
this section, the auditor shall impose a charge against the 5102

property described in that division equal to the total amount by 5103
which taxes were reduced for any of the five preceding tax years 5104
that the auditor ascertains the property was not entitled to the 5105
exemption and was owned by the current owner. The auditor shall 5106
notify the owner, by ordinary mail, of the charge, the owner's 5107
right to appeal the charge, and the manner in which the owner 5108
may appeal the charge. The owner may appeal the imposition of 5109
the charge by filing an exemption application with the tax 5110
commissioner under section 5715.27 of the Revised Code. 5111
Notwithstanding division (A) of section 5713.081 of the Revised 5112
Code, if the tax commissioner determines that the property was 5113
entitled to an exemption for one or more tax years for which a 5114
charge was imposed under this division, the tax commissioner may 5115
order the charge to be removed for those years and may remit any 5116
taxes, penalties, and interest paid for those years in the 5117
manner prescribed by section 5715.22 of the Revised Code. The 5118
charge shall be collected in the same manner as other delinquent 5119
taxes. 5120

Sec. 5715.02. The county treasurer, county auditor, and a 5121
member of the board of county commissioners selected by the 5122
board of county commissioners shall constitute the county board 5123
of revision, or they may provide for one or more hearing boards 5124
when they deem the creation of such to be necessary to the 5125
expeditious hearing of valuation complaints. Each such official 5126
may appoint one qualified employee from the official's office to 5127
serve in the official's place and stead on each such board for 5128
the purpose of hearing complaints as to the value of real 5129
property only, each such hearing board has the same authority to 5130
hear and decide complaints and sign the journal as the board of 5131
revision, and shall proceed in the manner provided for the board 5132
of revision by sections 5715.08 to 5715.20 of the Revised Code. 5133

Any decision by a hearing board shall be the decision of the 5134
board of revision. 5135

A majority of a county board of revision or hearing board 5136
shall constitute a quorum to hear and determine any complaint, 5137
and any vacancy shall not impair the right of the remaining 5138
members of such board, whether elected officials or appointees, 5139
to exercise all the powers thereof so long as a majority 5140
remains. 5141

A member of the county board of revision who is also a 5142
member of the board of directors of a county land reutilization 5143
corporation, or who is also a member of the board of county 5144
commissioners of a county that is an electing subdivision as 5145
defined in section 5722.01 of the Revised Code, shall not 5146
participate in or render a decision on any case concerning the 5147
value of real property owned by the county land reutilization 5148
corporation or electing subdivision. Each such member shall 5149
appoint a county official who is not a member of the board of 5150
directors of the county land reutilization corporation or a 5151
member of the board of county commissioners of that electing 5152
subdivision, as applicable, to serve in the member's place and 5153
stead for the purpose of participating in and rendering a 5154
decision on such a complaint. 5155

Each member of a county board of revision or hearing board 5156
may administer oaths. 5157

Sec. 5721.01. (A) As used in this chapter: 5158

(1) "Delinquent lands" means all lands, including lands 5159
that are unimproved by any dwelling, upon which delinquent 5160
taxes, as defined in section 323.01 of the Revised Code, remain 5161
unpaid at the time a settlement is made between the county 5162

treasurer and auditor pursuant to division (C) of section 321.24 5163
of the Revised Code. 5164

(2) ~~"Delinquent vacant lands" means all lands that have~~ 5165
~~been delinquent lands for at least one year and that are~~ 5166
~~unimproved by any dwelling.~~ 5167

~~(3)~~ "County land reutilization corporation" means a county 5168
land reutilization corporation organized under Chapter 1724. of 5169
the Revised Code. 5170

(B) As used in sections 5719.04, 5721.03, and 5721.31 of 5171
the Revised Code and in any other sections of the Revised Code 5172
to which those sections are applicable, a "newspaper" or 5173
"newspaper of general circulation" has the same meaning as in 5174
section 7.12 of the Revised Code. 5175

Sec. 5721.02. The office of the county treasurer shall be 5176
kept open to receive the payment of delinquent real property 5177
taxes, from the date of the delivery of the delinquent land 5178
duplicate provided for in section 5721.011 of the Revised Code, 5179
until the final publication of the delinquent tax list ~~and the~~ 5180
~~delinquent vacant land tax list~~ as provided in section 5721.03 5181
of the Revised Code, in order that the name of any taxpayer 5182
appearing on ~~either the~~ list, who prior to seven days before the 5183
first publication of that list pays the delinquent taxes in 5184
full, may be stricken from that list and in order that the name 5185
of each person appearing on ~~either the~~ list, who prior to seven 5186
days before the publication of that list enters into a 5187
delinquent tax contract under section 323.31 of the Revised Code 5188
to pay the delinquent taxes in installments, may be stricken 5189
from that list or an asterisk may be entered in the margin next 5190
to the person's name. If payment in full is made subsequent to 5191
the first publication and prior to seven days before the second 5192

publication of ~~either the~~ list, the name of the taxpayer shall 5193
be eliminated from the second publication. 5194

Sec. 5721.03. (A) At the time of making the delinquent 5195
land list, as provided in section 5721.011 of the Revised Code, 5196
the county auditor shall compile a delinquent tax list 5197
consisting of all lands on the delinquent land list on which 5198
taxes have become delinquent at the close of the collection 5199
period immediately preceding the making of the delinquent land 5200
list. ~~The auditor shall also compile a delinquent vacant land~~ 5201
~~tax list of all delinquent vacant lands prior to the institution~~ 5202
~~of any foreclosure and forfeiture actions against delinquent~~ 5203
~~vacant lands under section 5721.14 of the Revised Code or any~~ 5204
~~foreclosure actions against delinquent vacant lands under~~ 5205
~~section 5721.18 of the Revised Code.~~ 5206

The delinquent tax list, ~~and the delinquent vacant land~~ 5207
~~tax list if one is compiled,~~ shall contain all of the 5208
information included on the delinquent land list, except that, 5209
if the auditor's records show that the name of the person in 5210
whose name the property currently is listed is not the name that 5211
appears on the delinquent land list, the name used in the 5212
delinquent tax list ~~or the delinquent vacant land tax list~~ shall 5213
be the name of the person the auditor's records show as the 5214
person in whose name the property currently is listed. 5215

Lands that have been included in a previously published 5216
delinquent tax list shall not be included in the delinquent tax 5217
list so long as taxes have remained delinquent on such lands for 5218
the entire intervening time. 5219

In ~~either any~~ delinquent tax list, there may be included 5220
lands that have been omitted in error from a prior list and 5221
lands with respect to which the auditor has received a 5222

certification that a delinquent tax contract has become void 5223
since the publication of the last previously published list, 5224
provided the name of the owner was stricken from a prior list 5225
under section 5721.02 of the Revised Code. 5226

(B) (1) The auditor shall cause the delinquent tax list ~~and~~ 5227
~~the delinquent vacant land tax list, if one is compiled,~~ to be 5228
published twice within sixty days after the delivery of the 5229
delinquent land duplicate to the county treasurer. The first 5230
publication shall be made in a newspaper of general circulation 5231
in the county. The second publication may be made either in a 5232
newspaper of general circulation in the county or on a web site 5233
maintained or approved by the county. If the second publication 5234
is made on such a web site, the auditor shall remove or cause to 5235
be removed the list or lists from that web site two weeks after 5236
publication. 5237

(2) When publication is made in a newspaper of general 5238
circulation in the county, the auditor shall comply with the 5239
following requirements: 5240

(a) The newspaper shall meet the requirements of section 5241
7.12 of the Revised Code. The auditor may publish the list ~~or~~ 5242
~~lists~~ on a preprinted insert in the newspaper. The cost of the 5243
second newspaper publication, if applicable, shall not exceed 5244
three-fourths of the cost of the first publication of the list- 5245
~~or lists.~~ 5246

(b) The auditor shall insert display notices of the 5247
forthcoming publication of the delinquent tax list ~~and, if it is~~ 5248
~~to be published, the delinquent vacant land tax list~~ once a week 5249
for two consecutive weeks in the newspaper. The display notices 5250
shall contain the times and methods of payment of taxes provided 5251
by law, including information concerning installment payments 5252

made in accordance with a written delinquent tax contract. The 5253
display notice for the delinquent tax list also shall include a 5254
notice that an interest charge will accrue on accounts remaining 5255
unpaid after the last day of November unless the taxpayer enters 5256
into a written delinquent tax contract to pay such taxes in 5257
installments. ~~The display notice for the delinquent vacant land-~~ 5258
~~tax list, if it is to be published, also shall include a notice-~~ 5259
~~that delinquent vacant lands in the list are lands on which-~~ 5260
~~taxes have remained unpaid for one year after being certified-~~ 5261
~~delinquent, and that they are subject to foreclosure proceedings~~ 5262
~~as provided in section 323.25, sections 323.65 to 323.79, or~~ 5263
~~section 5721.18 of the Revised Code, or foreclosure and~~ 5264
~~forfeiture proceedings as provided in section 5721.14 of the~~ 5265
~~Revised Code.~~ Each display notice also shall state that the 5266
lands are subject to a tax certificate sale under section 5267
5721.32 or 5721.33 of the Revised Code or assignment to a county 5268
land reutilization corporation, as the case may be, and shall 5269
include any other information that the auditor considers 5270
pertinent to the purpose of the notice. The display notices 5271
shall be furnished by the auditor to the newspaper selected to 5272
publish the lists at least ten days before their first 5273
publication. 5274

(c) Publication of the list ~~or lists~~ may be made by a 5275
newspaper in installments, provided the complete publication of 5276
~~each the~~ list is made twice during the sixty-day period as 5277
provided in division (B)(1) of this section. 5278

(3) ~~The~~ There shall be attached to the delinquent tax list 5279
~~shall be accompanied by~~ a notice that the delinquent lands will 5280
be certified for foreclosure by the auditor unless the taxes, 5281
assessments, interest, and penalties due and owing on them are 5282
paid. ~~If a delinquent vacant land tax list is to be published,~~ 5283

~~it shall be accompanied by a notice that delinquent vacant lands~~ 5284
~~will be certified for foreclosure or foreclosure and forfeiture~~ 5285
~~by the auditor unless the taxes, assessments, interest, and~~ 5286
~~penalties due and owing on them are paid within twenty-eight~~ 5287
~~days after the final publication of the notice.~~ 5288

(4) The auditor shall review the first publication of each 5289
list for accuracy and completeness and may correct any errors 5290
appearing in the list in the second publication. 5291

(5) Nothing in this section prohibits a foreclosure action 5292
from being brought against a parcel of land under section 5293
323.25, sections 323.65 to 323.79, or section 5721.18 of the 5294
Revised Code before the delinquent tax list ~~or delinquent vacant~~ 5295
~~land tax list~~ that includes the parcel is published pursuant to 5296
division (B) (1) of this section if the list is not published 5297
within the time prescribed by that division. 5298

(C) For the purposes of section 5721.18 of the Revised 5299
Code, land is first certified delinquent on the date of the 5300
certification of the delinquent land list containing that land. 5301

Sec. 5721.04. The proper and necessary expenses of 5302
publishing the delinquent tax lists, ~~delinquent vacant land tax~~ 5303
~~lists,~~ and display notices provided for by sections 5719.04 and 5304
5721.03 of the Revised Code shall be paid from the county 5305
treasury as county expenses are paid, and the board of county 5306
commissioners shall make provision for them in the annual budget 5307
of the county submitted to the budget commission, and shall make 5308
the necessary appropriations. If the board fails to make such 5309
appropriations, or if an appropriation is insufficient to meet 5310
such an expense, any person interested may apply to the court of 5311
common pleas of the county for an allowance to cover the 5312
expense, and the court shall issue an order instructing the 5313

county auditor to issue a warrant upon the county treasurer for 5314
the amount necessary. The order by the court shall be final and 5315
shall be complied with immediately. 5316

The aggregate amount paid for publication may be 5317
apportioned by the county auditor among the taxing districts in 5318
which the lands on each list are located in proportion to the 5319
amount of delinquent taxes so advertised in such subdivision, or 5320
the county auditor may charge the property owner of land on a 5321
list a flat fee established under section 319.54 of the Revised 5322
Code for the cost of publishing the list and, if the fee is not 5323
paid, may place the fee upon the tax duplicate as a lien on the 5324
land, to be collected as other taxes. Thereafter, the auditor, 5325
in making the auditor's semiannual apportionment of funds, shall 5326
retain at each semiannual apportionment one half the amount 5327
apportioned to each such taxing district. The amounts retained 5328
shall be credited to the general fund of the county until the 5329
aggregate of all amounts paid in the first instance out of the 5330
treasury have been fully reimbursed. 5331

Sec. 5721.06. ~~(A)(1)~~ (A) The form of the notice required 5332
to be attached to the published delinquent tax list by division 5333
(B) (3) of section 5721.03 of the Revised Code shall be in 5334
substance as follows: 5335

"DELINQUENT LAND TAX NOTICE 5336

The lands, lots, and parts of lots returned delinquent by 5337
the county treasurer of _____ county, with the 5338
taxes, assessments, interest, and penalties, charged against 5339
them agreeably to law, are contained and described in the 5340
following list: (Here insert the list with the names of the 5341
owners of such respective tracts of land or town lots as 5342
designated on the delinquent tax list. If, prior to seven days 5343

before the publication of the list, a delinquent tax contract 5344
has been entered into under section 323.31 of the Revised Code, 5345
the owner's name may be stricken from the list or designated by 5346
an asterisk shown in the margin next to the owner's name.) 5347

Notice is hereby given that the whole of such several 5348
lands, lots, or parts of lots will be certified for foreclosure 5349
by the county auditor pursuant to law unless the whole of the 5350
delinquent taxes, assessments, interest, and penalties are paid 5351
within one year or unless a tax certificate with respect to the 5352
parcel is sold under section 5721.32 or 5721.33 of the Revised 5353
Code. The names of persons who have entered into a written 5354
delinquent tax contract with the county treasurer to discharge 5355
the delinquency are designated by an asterisk or have been 5356
stricken from the list." 5357

~~(2)~~ (B) If the county treasurer has certified to the 5358
county auditor that the treasurer intends to offer for sale or 5359
assign a tax certificate with respect to one or more parcels of 5360
delinquent land under section 5721.32 or 5721.33 of the Revised 5361
Code, the form of the notice shall include the following 5362
statement, appended after the second paragraph of the notice 5363
prescribed by division ~~(A) (1)~~ (A) of this section: 5364

"Notice also is hereby given that a tax certificate may be 5365
offered for sale or assigned under section 5721.32 or 5721.33 of 5366
the Revised Code with respect to those parcels shown on this 5367
list. If a tax certificate on a parcel is purchased, the 5368
purchaser of the tax certificate acquires the state's or its 5369
taxing district's first lien against the property, and an 5370
additional interest charge of up to eighteen per cent per annum 5371
shall be assessed against the parcel. In addition, failure by 5372
the owner of the parcel to redeem the tax certificate may result 5373

in foreclosure proceedings against the parcel. No tax 5374
certificate shall be offered for sale if the owner of the parcel 5375
has either discharged the lien by paying to the county treasurer 5376
in cash the amount of delinquent taxes, assessments, penalties, 5377
interest, and charges charged against the property, or has 5378
entered into a valid delinquent tax contract pursuant to section 5379
323.31 of the Revised Code to pay those amounts in 5380
installments." 5381

~~(B) The form of the notice required to be attached to the~~ 5382
~~published delinquent vacant land tax list by division (B) (3) of~~ 5383
~~section 5721.03 of the Revised Code shall be in substance as~~ 5384
~~follows:~~ 5385

~~"DELINQUENT VACANT LAND TAX NOTICE~~ 5386

~~The delinquent vacant lands, returned delinquent by the~~ 5387
~~county treasurer of _____ county, with the taxes,~~ 5388
~~assessments, interest, and penalties charged against them~~ 5389
~~according to law, and remaining delinquent for one year, are~~ 5390
~~contained and described in the following list: (here insert the~~ 5391
~~list with the names of the owners of the respective tracts of~~ 5392
~~land as designated on the delinquent vacant land tax list. If,~~ 5393
~~prior to seven days before the publication of the list, a~~ 5394
~~delinquent tax contract has been entered into under section~~ 5395
~~323.31 of the Revised Code, the owner's name may be stricken~~ 5396
~~from the list or designated by an asterisk shown in the margin~~ 5397
~~next to the owner's name.)~~ 5398

~~Notice is hereby given that these delinquent vacant lands~~ 5399
~~will be certified for foreclosure or foreclosure and forfeiture~~ 5400
~~by the county auditor pursuant to law unless the whole of the~~ 5401
~~delinquent taxes, assessments, interest, and penalties are paid~~ 5402
~~within twenty-eight days after the final publication of this~~ 5403

~~notice. The names of persons who have entered into a written~~ 5404
~~delinquent tax contract with the county treasurer to discharge~~ 5405
~~the delinquency are designated by an asterisk or have been~~ 5406
~~stricken from the list."~~ 5407

Sec. 5721.13. (A) One year after certification of a 5408
delinquent land list, the county auditor shall make in duplicate 5409
a certificate, to be known as a delinquent land tax certificate, 5410
of each delinquent tract of land, city or town lot, or part of 5411
city or town lot contained in the delinquent land list, upon 5412
which the taxes, assessments, charges, interest, and penalties 5413
have not been paid, describing each tract of land or city or 5414
town lot in the same manner as it is described on the delinquent 5415
tax list and the amount of the taxes, assessments, charges, 5416
interest, and penalties due and unpaid, and stating that the 5417
amount has been certified to the county prosecuting attorney as 5418
delinquent. The certificate shall be signed by the auditor or 5419
~~his~~ the auditor's deputy, and the original certificate shall be 5420
filed with the prosecuting attorney. 5421

~~(B)(1) Twenty-eight days after the final publication of~~ 5422
~~the delinquent vacant land tax list pursuant to section 5721.03~~ 5423
~~of the Revised Code if such list was published, the county~~ 5424
~~auditor shall make in duplicate a certificate, to be known as~~ 5425
~~the delinquent vacant land tax certificate, for each tract of~~ 5426
~~land contained in the delinquent vacant land tax list upon which~~ 5427
~~the taxes, assessments, charges, interest, and penalties have~~ 5428
~~not been paid. The certificate shall describe each tract of land~~ 5429
~~in the same manner as it is described in the list and the amount~~ 5430
~~of taxes, assessments, charges, interest, and penalties due and~~ 5431
~~unpaid. The certificate also shall state that the tract of land~~ 5432
~~identified in it has been certified to the county prosecuting~~ 5433
~~attorney for foreclosure as provided in section 323.25 or~~ 5434

~~5721.18 of the Revised Code, or for foreclosure and forfeiture— 5435~~
~~as provided in section 5721.14 of the Revised Code. The— 5436~~
~~certificate shall be signed by the auditor or his deputy, and— 5437~~
~~the original certificate shall be filed with the prosecuting— 5438~~
~~attorney. 5439~~

~~(2) The auditor shall determine the fair market value of— 5440~~
~~each tract of land for which he prepares a certificate under— 5441~~
~~division (B) (1) of this section and shall compare that value to— 5442~~
~~the total amount of the delinquent taxes, assessments, charges,— 5443~~
~~interest, and penalties levied against that tract of land. If— 5444~~
~~the auditor determines that the delinquent taxes, assessments,— 5445~~
~~charges, interest, and penalties levied against the tract of— 5446~~
~~land exceed its fair market value, he shall include a statement— 5447~~
~~of that fact and the fair market value of the tract of land in— 5448~~
~~the delinquent vacant land tax certificate. 5449~~

~~(C) (B) In lieu of making a separate delinquent land tax— 5450~~
~~certificate or delinquent vacant land tax certificate for each— 5451~~
~~delinquent tract, lot, or part of lot contained in the— 5452~~
~~delinquent land list and for each tract of delinquent vacant— 5453~~
~~land contained in the delinquent vacant land tax list, the— 5454~~
~~county auditor may compile in duplicate a master list of— 5455~~
~~delinquent tracts and a master list of delinquent vacant tracts,— 5456~~
~~each of which contains the same information with respect to each— 5457~~
~~such tract, lot, or part of lot that is required on a delinquent— 5458~~
~~land tax certificate or a delinquent vacant land tax— 5459~~
~~certificate. The auditor shall sign each—the master list and— 5460~~
~~file each—the original list with the county prosecuting— 5461~~
~~attorney. 5462~~

Sec. 5721.17. (A) Upon the delivery by the county auditor 5463
of a delinquent land tax certificate for, ~~a delinquent vacant— 5464~~

~~land tax certificate for,~~ or a master list of ~~delinquent vacant~~ 5465
~~tracts or~~ delinquent tracts that includes, any property on which 5466
is located a building subject to a receivership under section 5467
3767.41 of the Revised Code, the prosecuting attorney may 5468
institute a foreclosure proceeding under section 5721.18 of the 5469
Revised Code ~~or a foreclosure and forfeiture proceeding under~~ 5470
~~section 5721.14 of the Revised Code.~~ The proceeds resulting from 5471
the sale of that property pursuant to a foreclosure or 5472
forfeiture sale shall be distributed in the order set forth in 5473
division (B) ~~(1) or (2)~~ of this section. 5474

(B) ~~(1)~~ In rendering its judgment in a foreclosure 5475
proceeding under section 5721.18 of the Revised Code that 5476
relates to property as described in division (A) of this section 5477
and in ordering the distribution of the proceeds of the 5478
resulting foreclosure sale, a court shall comply with sections 5479
5721.18 and 5721.19 of the Revised Code, except that the court 5480
shall order that the proceeds of the sale shall be distributed 5481
in the following order of priority: 5482

~~(a)~~ (1) First, in satisfaction of any notes issued by the 5483
receiver pursuant to division (F) of section 3767.41 of the 5484
Revised Code, in their order of priority; 5485

~~(b)~~ (2) Second, any unreimbursed expenses and other 5486
amounts paid in accordance with division (F) of section 3767.41 5487
of the Revised Code by the receiver, and the fees of the 5488
receiver approved pursuant to division (H) (1) of that section; 5489

~~(c)~~ (3) Third, any remaining proceeds in the order set 5490
forth in division (D) of section 5721.19 of the Revised Code. 5491

~~(2) In rendering its judgment in a foreclosure and~~ 5492
~~forfeiture proceeding under section 5721.14 of the Revised Code~~ 5493

~~that relates to property as described in division (A) of this~~ 5494
~~section and in ordering the distribution of the proceeds of the~~ 5495
~~resulting forfeiture sale, a court shall comply with sections~~ 5496
~~5721.14 and 5721.16 and Chapter 5723. of the Revised Code,~~ 5497
~~except that the court shall order that the proceeds of the sale~~ 5498
~~shall be distributed in the following order of priority:~~ 5499

~~(a) First, in satisfaction of any notes issued by the~~ 5500
~~receiver pursuant to division (F) of section 3767.41 of the~~ 5501
~~Revised Code, in their order of priority;~~ 5502

~~(b) Second, any unreimbursed expenses and other amounts~~ 5503
~~paid in accordance with division (F) of section 3767.41 of the~~ 5504
~~Revised Code by the receiver, and the fees of the receiver~~ 5505
~~approved pursuant to division (H) (1) of that section;~~ 5506

~~(c) Third, any remaining proceeds in the order set forth~~ 5507
~~in division (A) of section 5723.18 of the Revised Code.~~ 5508

~~(C) If, after the distribution of available proceeds~~ 5509
~~pursuant to division (B) (1) or (2) of this section, the proceeds~~ 5510
~~from the foreclosure or forfeiture sale are insufficient to pay~~ 5511
~~in full the notes, unreimbursed expenses and other amounts, and~~ 5512
~~fees described in divisions (B) (1) (a) and (b) or (B) (2) (a) and~~ 5513
~~(b) of this section, and the amounts due under division (D) of~~ 5514
~~section 5721.19 or division (A) of section 5723.18 of the~~ 5515
~~Revised Code, the court shall enter a deficiency judgment for~~ 5516
~~the unpaid amount pursuant to section 5721.192 of the Revised~~ 5517
~~Code.~~ 5518

~~(D) When property as described in division (A) of this~~ 5519
~~section is the subject of a foreclosure proceeding under section~~ 5520
~~5721.18 of the Revised Code or a foreclosure and forfeiture~~ 5521
~~proceeding under section 5721.14 of the Revised Code, the notice~~ 5522

of foreclosure set forth in division (B) of section 5721.181 of 5523
the Revised Code and the notice set forth in division (C) of 5524
that section, ~~the notice of foreclosure and forfeiture set forth~~ 5525
~~in division (B) of section 5721.15 of the Revised Code and the~~ 5526
~~notice set forth in division (C) of that section,~~ and the 5527
advertisements for sale set forth in sections 5721.191 and 5528
5723.10 of the Revised Code shall be modified to reflect the 5529
provisions of ~~divisions~~ division (B) and (C) of this section. 5530

Sec. 5721.18. The county prosecuting attorney, upon the 5531
delivery to the prosecuting attorney by the county auditor of a 5532
delinquent land ~~or delinquent vacant land~~ tax certificate, or of 5533
a master list of delinquent ~~or delinquent vacant~~ tracts, shall 5534
institute a foreclosure proceeding under this section in the 5535
name of the county treasurer to foreclose the lien of the state, 5536
in any court with jurisdiction ~~or in the county board of~~ 5537
~~revision with jurisdiction pursuant to section 323.66 of the~~ 5538
~~Revised Code,~~ unless the taxes, assessments, charges, penalties, 5539
and interest are paid prior to the time a complaint is filed, or 5540
unless a foreclosure ~~or foreclosure and forfeiture~~ action has 5541
been or will be instituted under section 323.25, or sections 5542
323.65 to 323.79, ~~or section 5721.14~~ of the Revised Code. If the 5543
delinquent land ~~or delinquent vacant land~~ tax certificate or the 5544
master list of delinquent ~~or delinquent vacant~~ tracts lists 5545
minerals or rights to minerals listed pursuant to sections 5546
5713.04, 5713.05, and 5713.06 of the Revised Code, the county 5547
prosecuting attorney may institute a foreclosure proceeding in 5548
the name of the county treasurer, in any court with 5549
jurisdiction, to foreclose the lien of the state against such 5550
minerals or rights to minerals, unless the taxes, assessments, 5551
charges, penalties, and interest are paid prior to the time the 5552
complaint is filed, ~~or unless a foreclosure or foreclosure and~~ 5553

~~forfeiture action has been or will be instituted under section~~ 5554
~~323.25, sections 323.65 to 323.79, or section 5721.14 of the~~ 5555
~~Revised Code.~~ 5556

Nothing in this section or section 5721.03 of the Revised 5557
Code prohibits the prosecuting attorney from instituting a 5558
proceeding under this section before the delinquent tax list ~~or~~ 5559
~~delinquent vacant land tax list~~ that includes the parcel is 5560
published pursuant to division (B) of section 5721.03 of the 5561
Revised Code if the list is not published within the time 5562
prescribed by that division. The prosecuting attorney shall 5563
prosecute the proceeding to final judgment and satisfaction. 5564
Within ten days after obtaining a judgment, the prosecuting 5565
attorney shall notify the treasurer in writing that judgment has 5566
been rendered. If there is a copy of a written delinquent tax 5567
contract attached to the certificate or an asterisk next to an 5568
entry on the master list, or if a copy of a delinquent tax 5569
contract is received from the auditor prior to the commencement 5570
of the proceeding under this section, the prosecuting attorney 5571
shall not institute the proceeding under this section, unless 5572
the prosecuting attorney receives a certification of the 5573
treasurer that the delinquent tax contract has become void. 5574

(A) This division applies to all foreclosure proceedings 5575
not instituted and prosecuted under section 323.25 of the 5576
Revised Code or division (B) or (C) of this section. The 5577
foreclosure proceedings shall be instituted and prosecuted in 5578
the same manner as is provided by law for the foreclosure of 5579
mortgages on land, except that, if service by publication is 5580
necessary, such publication, instead of as provided by the Rules 5581
of Civil Procedure, shall either be made (1) once a week for 5582
three consecutive weeks in a newspaper of general circulation in 5583
the county or (2) once in a newspaper of general circulation in 5584

the county and, beginning one week thereafter, on a web site of 5585
the county or of the court, as selected by the clerk of the 5586
court. Publication on the web site shall continue until one year 5587
after the date a judgment is rendered under section 5721.19 of 5588
the Revised Code with respect to such property. Any notices 5589
published on a web site shall identify the date the notice is 5590
first published on the web site. If proceeding under division 5591
(A) (1) of this section, the second and third publication of the 5592
notice may be abbreviated as authorized under section 7.16 of 5593
the Revised Code. 5594

Service shall be complete, if proceeding under division 5595
(A) (1) of this section, at the expiration of three weeks after 5596
the date of the first publication or, if proceeding under 5597
division (A) (2) of this section, the date that is two weeks 5598
after the clerk causes the notice to be published on the 5599
selected web site. In any proceeding prosecuted under this 5600
section, if the prosecuting attorney determines that service 5601
upon a defendant may be obtained ultimately only by publication, 5602
the prosecuting attorney may cause service to be made 5603
simultaneously by certified mail, return receipt requested, 5604
ordinary mail, and publication. 5605

In any county that has adopted a permanent parcel number 5606
system, the parcel may be described in the notice by parcel 5607
number only, instead of also with a complete legal description, 5608
if the prosecuting attorney determines that the publication of 5609
the complete legal description is not necessary to provide 5610
reasonable notice of the foreclosure proceeding to the 5611
interested parties. If the complete legal description is not 5612
published, the notice shall indicate where the complete legal 5613
description may be obtained. 5614

It is sufficient, having been made a proper party to the 5615
foreclosure proceeding, for the treasurer to allege in the 5616
treasurer's complaint that the certificate or master list has 5617
been duly filed by the auditor, that the amount of money 5618
appearing to be due and unpaid is due and unpaid, and that there 5619
is a lien against the property described in the certificate or 5620
master list, without setting forth in the complaint any other or 5621
special matter relating to the foreclosure proceeding. The 5622
prayer of the complaint shall be that the court ~~or the county~~ 5623
~~board of revision with jurisdiction pursuant to section 323.66~~ 5624
~~of the Revised Code~~ issue an order that the property be sold or 5625
conveyed by the sheriff ~~or otherwise be disposed of, and the~~ 5626
~~equity of redemption be extinguished, according to the~~ 5627
~~alternative redemption procedures prescribed in sections 323.65~~ 5628
~~to 323.79 of the Revised Code, or, if the action is in the~~ 5629
municipal court by the bailiff, in the manner provided in 5630
section 5721.19 of the Revised Code. 5631

In the foreclosure proceeding, the treasurer may join in 5632
one action any number of lots or lands, but the decree shall be 5633
rendered separately, and any proceedings may be severed, in the 5634
discretion of the court ~~or board of revision~~, for the purpose of 5635
trial or appeal, and the court ~~or board of revision~~ shall make 5636
such order for the payment of costs as is considered proper. The 5637
certificate or master list filed by the auditor with the 5638
prosecuting attorney is prima-facie evidence at the trial of the 5639
foreclosure action of the amount and validity of the taxes, 5640
assessments, charges, penalties, and interest appearing due and 5641
unpaid and of their nonpayment. 5642

(B) Foreclosure proceedings constituting an action in rem 5643
may be commenced by the filing of a complaint after the end of 5644
the second year from the date on which the delinquency was first 5645

certified by the auditor. Prior to filing such an action in rem, 5646
the prosecuting attorney shall cause a title search to be 5647
conducted for the purpose of identifying any lienholders or 5648
other persons with interests in the property subject to 5649
foreclosure. Following the title search, the action in rem shall 5650
be instituted by filing in the office of the clerk of a court 5651
with jurisdiction a complaint bearing a caption substantially in 5652
the form set forth in division (A) of section 5721.181 of the 5653
Revised Code. 5654

Any number of parcels may be joined in one action. Each 5655
separate parcel included in a complaint shall be given a serial 5656
number and shall be separately indexed and docketed by the clerk 5657
of the court in a book kept by the clerk for such purpose. A 5658
complaint shall contain the permanent parcel number of each 5659
parcel included in it, the full street address of the parcel 5660
when available, a description of the parcel as set forth in the 5661
certificate or master list, the name and address of the last 5662
known owner of the parcel if they appear on the general tax 5663
list, the name and address of each lienholder and other person 5664
with an interest in the parcel identified in the title search 5665
relating to the parcel that is required by this division, and 5666
the amount of taxes, assessments, charges, penalties, and 5667
interest due and unpaid with respect to the parcel. It is 5668
sufficient for the treasurer to allege in the complaint that the 5669
certificate or master list has been duly filed by the auditor 5670
with respect to each parcel listed, that the amount of money 5671
with respect to each parcel appearing to be due and unpaid is 5672
due and unpaid, and that there is a lien against each parcel, 5673
without setting forth any other or special matters. The prayer 5674
of the complaint shall be that the court issue an order that the 5675
land described in the complaint be sold in the manner provided 5676

in section 5721.19 of the Revised Code.

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(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.

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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

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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 5739
in the parcel and any defense or objection to the foreclosure of 5740
the lien of the state for delinquent taxes, assessments, 5741
charges, penalties, and interest as shown in the complaint. The 5742
answer shall be filed in the office of the clerk of the court, 5743
and a copy of the answer shall be served on the prosecuting 5744
attorney, not later than twenty-eight days after the date 5745
service of process is considered complete under division (B) (1) 5746
of this section. If an answer is not filed within such time, a 5747
default judgment may be taken as to any parcel included in a 5748
complaint as to which no answer has been filed. A default 5749
judgment is valid and effective with respect to all persons 5750
owning or claiming any right, title, or interest in, or lien 5751
upon, any such parcel, notwithstanding that one or more of such 5752
persons are minors, incompetents, absentees or nonresidents of 5753
the state, or convicts in confinement. 5754

(b) (i) A receiver appointed pursuant to divisions (C) (2) 5755
and (3) of section 3767.41 of the Revised Code may file an 5756
answer pursuant to division (B) (2) (a) of this section, but is 5757
not required to do so as a condition of receiving proceeds in a 5758
distribution under division (B) (1) of section 5721.17 of the 5759
Revised Code. 5760

(ii) When a receivership under section 3767.41 of the 5761
Revised Code is associated with a parcel, the notice of 5762
foreclosure set forth in division (B) of section 5721.181 of the 5763
Revised Code and the notice set forth in division (C) of that 5764
section shall be modified to reflect the provisions of division 5765
(B) (2) (b) (i) of this section. 5766

(3) At the trial of an action in rem under this division, 5767
the certificate or master list filed by the auditor with the 5768

prosecuting attorney shall be prima-facie evidence of the amount 5769
and validity of the taxes, assessments, charges, penalties, and 5770
interest appearing due and unpaid on the parcel to which the 5771
certificate or master list relates and their nonpayment. If an 5772
answer is properly filed, the court may, in its discretion, and 5773
shall, at the request of the person filing the answer, grant a 5774
severance of the proceedings as to any parcel described in such 5775
answer for purposes of trial or appeal. 5776

(C) In addition to the actions in rem authorized under 5777
division (B) of this section ~~and section 5721.14 of the Revised~~ 5778
~~Code~~, an action in rem may be commenced under this division. An 5779
action commenced under this division shall conform to all of the 5780
requirements of division (B) of this section except as follows: 5781

(1) The prosecuting attorney shall not cause a title 5782
search to be conducted for the purpose of identifying any 5783
lienholders or other persons with interests in the property 5784
subject to foreclosure, except that the prosecuting attorney 5785
shall cause a title search to be conducted to identify any 5786
receiver's lien. 5787

(2) The names and addresses of lienholders and persons 5788
with an interest in the parcel shall not be contained in the 5789
complaint, and notice shall not be mailed to lienholders and 5790
persons with an interest as provided in division (B) (1) of this 5791
section, except that the name and address of a receiver under 5792
section 3767.41 of the Revised Code shall be contained in the 5793
complaint and notice shall be mailed to the receiver. 5794

(3) With respect to the forms applicable to actions 5795
commenced under division (B) of this section and contained in 5796
section 5721.181 of the Revised Code: 5797

(a) The notice of foreclosure prescribed by division (B) 5798
of section 5721.181 of the Revised Code shall be revised to 5799
exclude any reference to the inclusion of the name and address 5800
of each lienholder and other person with an interest in the 5801
parcel identified in a statutorily required title search 5802
relating to the parcel, and to exclude any such names and 5803
addresses from the published notice, except that the revised 5804
notice shall refer to the inclusion of the name and address of a 5805
receiver under section 3767.41 of the Revised Code and the 5806
published notice shall include the receiver's name and address. 5807
The notice of foreclosure also shall include the following in 5808
boldface type: 5809

"If pursuant to the action the parcel is sold, the sale 5810
shall not affect or extinguish any lien or encumbrance with 5811
respect to the parcel other than a receiver's lien and other 5812
than the lien for land taxes, assessments, charges, interest, 5813
and penalties for which the lien is foreclosed and in 5814
satisfaction of which the property is sold. All other liens and 5815
encumbrances with respect to the parcel shall survive the sale." 5816

(b) The notice to the owner, lienholders, and other 5817
persons with an interest in a parcel shall be a notice only to 5818
the owner and to any receiver under section 3767.41 of the 5819
Revised Code, and the last two sentences of the notice shall be 5820
omitted. 5821

(4) As used in this division, a "receiver's lien" means 5822
the lien of a receiver appointed pursuant to divisions (C) (2) 5823
and (3) of section 3767.41 of the Revised Code that is acquired 5824
pursuant to division (H) (2) (b) of that section for any 5825
unreimbursed expenses and other amounts paid in accordance with 5826
division (F) of that section by the receiver and for the fees of 5827

the receiver approved pursuant to division (H) (1) of that 5828
section. 5829

(D) The conveyance by the owner of any parcel against 5830
which a complaint has been filed pursuant to this section at any 5831
time after the date of publication of the parcel on the 5832
delinquent tax list but before the date of a judgment of 5833
foreclosure pursuant to section 5721.19 of the Revised Code 5834
shall not nullify the right of the county to proceed with the 5835
foreclosure. 5836

Sec. 5721.183. (A) In any foreclosure action instituted 5837
pursuant to section 323.25, 323.65 to 323.79, or 5721.18 of the 5838
Revised Code in which a county land reutilization corporation, 5839
county, municipality, or township determines that the property 5840
being foreclosed upon is nonproductive land as defined in 5841
section 5722.01 of the Revised Code or abandoned land as defined 5842
in section 323.65 of the Revised Code, a county land 5843
reutilization corporation, county, municipality, or township may 5844
enter in and upon the property, including any buildings or other 5845
structures located on the property, for the purpose of 5846
inspecting the property. The inspection shall be for the 5847
purposes of assessing the property for environmental, health, or 5848
safety purposes, or for the presence of nuisance conditions 5849
under section 505.86, 505.87, 715.26, 715.261, or 3767.05 of the 5850
Revised Code. Such entry into the property may be made by 5851
employees or designated agents of the county land reutilization 5852
corporation, county, municipality, or township, and does not 5853
require a search warrant from any court. 5854

(B) (1) Prior to entering the property pursuant to division 5855
(A) of this section, a county land reutilization corporation, 5856
county, municipality, or township shall file a notice with the 5857

court or board of revision in which the action is pending 5858
indicating it has determined that the property is nonproductive 5859
land or abandoned land and that it intends to inspect the 5860
property. A county land reutilization corporation, county, 5861
municipality, or township that files a notice under this 5862
division is not required to intervene in the action to which the 5863
notice relates but shall file the notice in the same manner as 5864
would a party to the action. Upon filing the notice, the county 5865
land reutilization corporation, county, municipality, or 5866
township shall serve a copy of the notice upon all parties, 5867
except any party deemed to be in default under division (D) of 5868
section 323.69 of the Revised Code. 5869

(2) Upon the filing and service of such notice under 5870
division (B)(1) of this section, entry into or upon the property 5871
shall be permitted until any of the following: 5872

(a) The foreclosure action is dismissed. 5873

(b) One or more owners of title of record appear in the 5874
foreclosure action and show by clear and convincing evidence 5875
that the property is occupied. 5876

(c) Any date provided by the court or board of revision; 5877

(d) Journalization of an adjudication of foreclosure. 5878

(3) All inspections shall occur only on weekdays between 5879
the hours of eight a.m. and five p.m. 5880

(C) Upon completion of an inspection authorized under this 5881
section, a county land reutilization corporation, county, 5882
municipality, or township shall secure the property at such 5883
locations as where access was procured, and shall do so in a 5884
manner substantially equal to or greater than how the property 5885
was secured at the time of entry. 5886

(D) An inspection by a county land reutilization 5887
corporation, county, municipality, or township in compliance 5888
with this section shall not constitute the exercise of dominion 5889
or control, or the right thereof by the corporation, county, 5890
municipality, or township. 5891

(E) (1) A county land reutilization corporation, county, 5892
municipality, or township that performs an inspection under this 5893
section shall be immune under Chapter 2744. of the Revised Code 5894
from liability in damages in a civil action for injury, death, 5895
or loss to person or property allegedly caused by any act or 5896
omission of the county land reutilization corporation, county, 5897
municipality, or township or an employee or agent of the county 5898
land reutilization, county, municipality, or township in 5899
connection with the inspection. 5900

(2) A county land reutilization corporation, county, 5901
municipality, or township or an employee or agent of the county 5902
land reutilization, county, municipality, or township that 5903
performs an inspection under this section shall not be liable 5904
for any cause of action under the Revised Code or common law for 5905
criminal or civil trespass, construction eviction, unlawful 5906
entry, or conversion in connection with the inspection. 5907

Sec. 5721.19. (A) In its judgment of foreclosure rendered 5908
with respect to actions filed pursuant to section 5721.18 of the 5909
Revised Code, the court ~~or the county board of revision with~~ 5910
~~jurisdiction pursuant to section 323.66 of the Revised Code~~ 5911
shall enter a finding with respect to each parcel of the amount 5912
of the taxes, assessments, charges, penalties, and interest, and 5913
the costs incurred in the foreclosure proceeding instituted 5914
against it, that are due and unpaid. The court ~~or the county~~ 5915
~~board of revision~~ shall order such premises to be transferred 5916

pursuant to division (I) of this section or section 323.78 of 5917
the Revised Code or may order each parcel to be sold, without 5918
appraisal, for not less than either of the following: 5919

(1) The ~~fair market appraised~~ value of the parcel for 5920
taxation purposes, as determined by the county auditor, plus the 5921
costs incurred in the foreclosure proceeding; 5922

(2) The total amount of the finding entered by the court— 5923
~~or the county board of revision~~, including all taxes, 5924
assessments, charges, penalties, and interest payable subsequent 5925
to the delivery to the county prosecuting attorney of the 5926
delinquent land tax certificate or master list of delinquent 5927
tracts and prior to the transfer of the deed of the parcel to 5928
the purchaser following confirmation of sale, plus the costs 5929
incurred in the foreclosure proceeding. For purposes of 5930
determining such amount, the county treasurer may estimate the 5931
amount of taxes, assessments, interest, penalties, and costs 5932
that will be payable at the time the deed of the property is 5933
transferred to the purchaser. 5934

Notwithstanding the minimum sales price provisions of 5935
divisions (A) (1) and (2) of this section to the contrary, a 5936
parcel sold pursuant to this section shall not be sold for less 5937
than the amount described in division (A) (2) of this section if 5938
the highest bidder is the owner of record of the parcel 5939
immediately prior to the judgment of foreclosure or a member of 5940
the following class of parties connected to that owner: a member 5941
of that owner's immediate family, a person with a power of 5942
attorney appointed by that owner who subsequently transfers the 5943
parcel to the owner, a sole proprietorship owned by that owner 5944
or a member of that owner's immediate family, or a partnership, 5945
trust, business trust, corporation, or association in which the 5946

owner or a member of the owner's immediate family owns or 5947
controls directly or indirectly more than fifty per cent. If a 5948
parcel sells for less than the amount described in division (A) 5949
(2) of this section, the officer conducting the sale shall 5950
require the buyer to complete an affidavit stating that the 5951
buyer is not the owner of record immediately prior to the 5952
judgment of foreclosure or a member of the specified class of 5953
parties connected to that owner, and the affidavit shall become 5954
part of the court records of the proceeding. If the county 5955
auditor discovers within three years after the date of the sale 5956
that a parcel was sold to that owner or a member of the 5957
specified class of parties connected to that owner for a price 5958
less than the amount so described, and if the parcel is still 5959
owned by that owner or a member of the specified class of 5960
parties connected to that owner, the auditor within thirty days 5961
after such discovery shall add the difference between that 5962
amount and the sale price to the amount of taxes that then stand 5963
charged against the parcel and is payable at the next succeeding 5964
date for payment of real property taxes. As used in this 5965
paragraph, "immediate family" means a spouse who resides in the 5966
same household and children. 5967

(B) Each parcel affected by the court's finding and order 5968
of sale shall be separately sold, unless the court orders any of 5969
such parcels to be sold together. 5970

Each parcel shall be advertised and sold by the officer to 5971
whom the order of sale is directed in the manner provided by law 5972
for the sale of real property on execution. The advertisement 5973
for sale of each parcel shall be published once a week for three 5974
consecutive weeks and, if a second sale may be required, shall 5975
include the date on which ~~a~~ the second sale will be conducted if 5976
no bid is accepted at the first sale. Any number of parcels may 5977

be included in one advertisement. 5978

The notice of the advertisement shall be substantially in 5979
the form of the notice set forth in section 5721.191 of the 5980
Revised Code. In any county that has adopted a permanent parcel 5981
number system, the parcel may be described in the notice by 5982
parcel number only, instead of also with a complete legal 5983
description, if the prosecuting attorney determines that the 5984
publication of the complete legal description is not necessary 5985
to provide reasonable notice of the foreclosure sale to 5986
potential bidders. If the complete legal description is not 5987
published, the notice shall indicate where the complete legal 5988
description may be obtained. 5989

(C) (1) Whenever the officer charged to conduct the sale 5990
offers any parcel for sale the officer first shall read aloud a 5991
complete legal description of the parcel, or in the alternative, 5992
may read aloud only a summary description, including the 5993
complete street address of the parcel, if any, and a parcel 5994
number if the county has adopted a permanent parcel number 5995
system and if the advertising notice prepared pursuant to this 5996
section includes a complete legal description or indicates where 5997
the complete legal description may be obtained. Whenever the 5998
officer charged to conduct the sale offers any parcel for sale 5999
and no bids are made equal to the lesser of the amounts 6000
described in divisions (A) (1) and (2) of this section and a 6001
second sale is required by law, the officer shall adjourn the 6002
sale of the parcel to the second date that was specified in the 6003
advertisement of sale. The second date shall be not less than 6004
two weeks or more than six weeks from the day on which the 6005
parcel was first offered for sale. The second sale shall be held 6006
at the same place and commence at the same time as set forth in 6007
the advertisement of sale. The officer shall offer any parcel 6008

not sold at the first sale. Upon the conclusion of any sale, or 6009
if any parcel remains unsold after being offered at two sales or 6010
one sale in the case of abandoned land as defined in section 6011
323.65 of the Revised Code or nonproductive land as defined in 6012
section 5722.01 of the Revised Code, the officer conducting the 6013
sale shall report the results to the court. 6014

(2) (a) If a parcel remains unsold after being offered at 6015
two sales, or one sale in the case of abandoned lands ~~foreclosed~~ 6016
~~under sections 323.65 to 323.79 of the Revised Code~~ as defined 6017
in section 323.65 of the Revised Code or nonproductive lands as 6018
defined in section 5722.01 of the Revised Code, or if a parcel 6019
sells at any sale but the amount of the price is less than the 6020
costs incurred in the proceeding instituted against the parcel 6021
under section 5721.18 of the Revised Code, then the clerk of the 6022
court shall certify to the county auditor the amount of those 6023
costs that remains unpaid. At the next semiannual apportionment 6024
of real property taxes that occurs following any such 6025
certification, the auditor shall reduce the real property taxes 6026
that the auditor otherwise would distribute to each taxing 6027
district. In making the reductions, the auditor shall subtract 6028
from the otherwise distributable real property taxes to a taxing 6029
district an amount that shall be determined by multiplying the 6030
certified costs by a fraction the numerator of which shall be 6031
the amount of the taxes, assessments, charges, penalties, and 6032
interest on the parcel owed to that taxing district at the time 6033
the parcel first was offered for sale pursuant to this section, 6034
and the denominator of which shall be the total of the taxes, 6035
assessments, charges, penalties, and interest on the parcel owed 6036
to all the taxing districts at that time. The auditor promptly 6037
shall pay to the clerk of the court the amounts of the 6038
reductions. 6039

(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 6070
five per cent of such taxes and assessments, shall be credited 6071
to the county land reutilization corporation fund created by 6072
section 321.263 of the Revised Code to pay for the corporation's 6073
expenses. If such a resolution is in effect, the percentage of 6074
such taxes and assessments so provided shall be credited to that 6075
fund. 6076

(3) Following the payment required by division (D) (2) of 6077
this section, the amount found due for taxes, assessments, 6078
charges, penalties, and interest shall be paid, including all 6079
taxes, assessments, charges, penalties, and interest payable 6080
subsequent to the delivery to the county prosecuting attorney of 6081
the delinquent land tax certificate or master list of delinquent 6082
tracts and prior to the transfer of the deed of the parcel to 6083
the purchaser following confirmation of sale. If the proceeds 6084
available for distribution pursuant to division (D) (3) of this 6085
section are sufficient to pay the entire amount of those taxes, 6086
assessments, charges, penalties, and interest, the portion of 6087
the proceeds representing taxes, interest, and penalties shall 6088
be paid to each claimant in proportion to the amount of taxes 6089
levied by the claimant in the preceding tax year, and the amount 6090
representing assessments and other charges shall be paid to each 6091
claimant in the order in which they became due. If the proceeds 6092
are not sufficient to pay that entire amount, the proportion of 6093
the proceeds representing taxes, penalties, and interest shall 6094
be paid to each claimant in the same proportion that the amount 6095
of taxes levied by the claimant against the parcel in the 6096
preceding tax year bears to the taxes levied by all such 6097
claimants against the parcel in the preceding tax year, and the 6098
proportion of the proceeds representing items of assessments and 6099
other charges shall be credited to those items in the order in 6100

which they became due.

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(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.

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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.

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(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

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proceeding, but the state shall be deemed a party to such action 6131
through and be represented by the county treasurer. 6132

(2) Except as otherwise provided in divisions (F) (3) and 6133
(G) of this section, unless such land or lots were previously 6134
redeemed pursuant to section 5721.25 of the Revised Code, upon 6135
the filing of the entry of confirmation of any sale or the 6136
expiration of the alternative redemption period as defined in 6137
section 323.65 of the Revised Code, if applicable, the title to 6138
such land or lots shall be incontestable in the purchaser and 6139
shall be free and clear of all liens and encumbrances, except a 6140
federal tax lien notice of which is properly filed in accordance 6141
with section 317.09 of the Revised Code prior to the date that a 6142
foreclosure proceeding is instituted pursuant to division (B) of 6143
section 5721.18 of the Revised Code and the easements and 6144
covenants of record running with the land or lots that were 6145
created prior to the time the taxes or assessments, for the 6146
nonpayment of which the land or lots are sold at foreclosure, 6147
became due and payable. 6148

(3) When proceedings for foreclosure are instituted under 6149
division (C) of section 5721.18 of the Revised Code, unless the 6150
land or lots were previously redeemed pursuant to section 6151
5721.25 of the Revised Code or before the expiration of the 6152
alternative redemption period, upon the filing of the entry of 6153
confirmation of sale or after the expiration of the alternative 6154
redemption period, as may apply to the case, the title to such 6155
land or lots shall be incontestable in the purchaser and shall 6156
be free of any receiver's lien as defined in division (C) (4) of 6157
section 5721.18 of the Revised Code and, except as otherwise 6158
provided in division (G) of this section, the liens for land 6159
taxes, assessments, charges, interest, and penalties for which 6160
the lien was foreclosed and in satisfaction of which the 6161

property was sold. All other liens and encumbrances with respect 6162
to the land or lots shall survive the sale. 6163

(4) The title shall not be invalid because of any 6164
irregularity, informality, or omission of any proceedings under 6165
this chapter, or in any processes of taxation, if such 6166
irregularity, informality, or omission does not abrogate the 6167
provision for notice to holders of title, lien, or mortgage to, 6168
or other interests in, such foreclosed lands or lots, as 6169
prescribed in this chapter. 6170

(G) If a parcel is sold under this section for the amount 6171
described in division (A) (2) of this section, and the county 6172
treasurer's estimate exceeds the amount of taxes, assessments, 6173
interest, penalties, and costs actually payable when the deed is 6174
transferred to the purchaser, the officer who conducted the sale 6175
shall refund to the purchaser the difference between the 6176
estimate and the amount actually payable. If the amount of 6177
taxes, assessments, interest, penalties, and costs actually 6178
payable when the deed is transferred to the purchaser exceeds 6179
the county treasurer's estimate, the officer shall certify the 6180
amount of the excess to the treasurer, who shall enter that 6181
amount on the real and public utility property tax duplicate 6182
opposite the property; the amount of the excess shall be payable 6183
at the next succeeding date prescribed for payment of taxes in 6184
section 323.12 of the Revised Code. 6185

(H) If a parcel is sold or transferred under this section 6186
or ~~sections~~ section 323.28 and or 323.65 to 323.79 of the 6187
Revised Code, the officer who conducted the sale or made the 6188
transfer of the property shall collect the recording fee and any 6189
associated costs to cover the recording from the purchaser or 6190
transferee at the time of the sale or transfer and, following 6191

confirmation of the sale or transfer, shall execute and record 6192
the deed conveying title to the parcel to the purchaser or 6193
transferee. For purposes of recording such deed, by placement of 6194
a bid or making a statement of interest by any party ultimately 6195
awarded the parcel, that purchaser or transferee thereby 6196
appoints the officer who makes the sale or is charged with 6197
executing and delivering the deed as agent for the purchaser or 6198
transferee for the sole purpose of accepting delivery of the 6199
deed. For such purposes, the confirmation of any such sale or 6200
order to transfer the parcel without appraisal or sale shall be 6201
deemed delivered upon the confirmation of such sale or transfer. 6202

~~(I)~~ (I) (1) Notwithstanding section 5722.03 of the Revised 6203
Code, and subject to section 5721.193 of the Revised Code, if 6204
the complaint alleges that the property is ~~delinquent vacant~~ 6205
~~land as defined in section 5721.01 of the Revised Code,~~ 6206
abandoned ~~lands~~ land as defined in section 323.65 of the Revised 6207
Code, ~~or lands described in division (F) of nonproductive land~~ 6208
as defined in section 5722.01 of the Revised Code, and if an 6209
electing subdivision indicates its desires to acquire the parcel 6210
by way of an affidavit filed in the case prior to adjudication 6211
of foreclosure, and the value of the taxes, assessments, 6212
penalties, interest, and all other charges and costs of the 6213
action exceed the auditor's ~~fair market~~ appraised value of the 6214
parcel for taxation purposes, then the court or board of 6215
revision having jurisdiction over the matter on motion of the 6216
plaintiff, or on the court's or board's own motion, shall, upon 6217
any adjudication of foreclosure, order, without appraisal and 6218
without sale, the fee simple title of the property to be 6219
transferred to and vested in an electing subdivision as defined 6220
in ~~division (A) of section 5722.01 of the Revised Code. For~~ 6221
~~purposes of determining whether the taxes, assessments,~~ 6222

~~penalties, interest, and all other charges and costs of the~~ 6223
~~action exceed the actual fair market value of the parcel, the~~ 6224
~~auditor's most current valuation shall be rebuttably presumed to~~ 6225
~~be, and constitute prima-facie evidence of, the fair market~~ 6226
~~value of the parcel. In such case, the~~ 6227

(2) The filing for journalization of a decree of 6228
foreclosure ordering that direct transfer without appraisal or 6229
sale shall constitute confirmation of the transfer and thereby 6230
terminate any further statutory or common law right of 6231
redemption. 6232

(3) Upon the journalization of a decree of foreclosure 6233
ordering direct transfer without appraisal and sale pursuant to 6234
division (I)(1) of this section, the sheriff shall execute and 6235
record a deed transferring the property to the electing 6236
subdivision named in the order, subject to division (H) of this 6237
section. Once the deed is recorded, title to the property is 6238
incontestable in the electing subdivision and free and clear of 6239
all liens for taxes, penalties, interest, charges, assessments, 6240
and all other liens and encumbrances, except for easements and 6241
covenants of record running with the land and created prior to 6242
the time at which the taxes or assessments, for the nonpayment 6243
of which the abandoned land or nonproductive land was 6244
transferred to the electing subdivision, became due and payable. 6245

Sec. 5721.192. (A) If the proceeds from a sale of a parcel 6246
under section 5721.19 or 5723.06 of the Revised Code are 6247
insufficient to pay in full the amount of the taxes, 6248
assessments, charges, penalties, and interest which are due and 6249
unpaid; the costs incurred in the foreclosure proceeding, ~~the~~ 6250
~~foreclosure and forfeiture proceeding,~~ or both foreclosure and 6251
forfeiture proceedings which are due and unpaid; and, if 6252

division (B) ~~(1) or (2)~~ of section 5721.17 of the Revised Code is 6253
applicable, any notes issued by a receiver pursuant to division 6254
(F) of section 3767.41 of the Revised Code and any receiver's 6255
lien as defined in division (C) (4) of section 5721.18 of the 6256
Revised Code, the court may enter a deficiency judgment for the 6257
unpaid amount as authorized by sections 5721.17, 5721.19, 6258
5723.05, and 5723.18 of the Revised Code, in accordance with 6259
this section. 6260

(B) Before entering the deficiency judgment, the court 6261
shall notify the board of revision of the county in which the 6262
parcel is located, of its intention to enter the judgment, and 6263
request the board to make a recommendation with respect to 6264
whether the judgment should be entered and to specify the 6265
reasons why it should or should not be entered. The notification 6266
shall list, and shall require the board to consider in making 6267
its recommendation, the factors that the court is required to 6268
consider under divisions (C) (1) to (3) of this section, but, in 6269
making its recommendation, the board also may consider other 6270
relevant factors. Additionally, if a corporate owner of record 6271
of foreclosed lands or a corporate last owner of record of 6272
forfeited lands is involved, the court shall specify in its 6273
notification whether the judgment is proposed to be made against 6274
the corporation or the majority stockholder of the corporation. 6275
To assist the board in making its recommendation, the board may 6276
invite the person against whom the judgment would be entered to 6277
appear before it. The board shall make a recommendation to the 6278
court within thirty days from the date that the court notified 6279
it under this division. 6280

(C) In determining whether to enter the deficiency 6281
judgment, the court shall consider all relevant factors, 6282
including, but not limited to, the following: 6283

(1) Whether the owner of record or, in the case of 6284
forfeited lands, the last owner of record, appears to have owned 6285
the parcel only for speculative purposes, and had the means to 6286
pay, but purposely did not pay, the taxes, assessments, charges, 6287
penalties, and interest due; 6288

(2) Whether the owner of record or, in the case of 6289
forfeited lands, the last owner of record purposely failed to 6290
pay the delinquent taxes, assessments, charges, penalties, and 6291
interest, ~~although he~~ despite having had the means to do so; 6292

(3) Whether there are other circumstances that would make 6293
it inequitable to enter the deficiency judgment. 6294

(D) At least thirty days from the date of any notification 6295
to the board of revision under division (B) of this section, and 6296
if the court proposes to enter a deficiency judgment, the clerk 6297
of the court shall notify the person against whom the judgment 6298
is proposed to be entered, by ordinary mail, of the proposed 6299
entry of the judgment and its amount. The notification shall 6300
state that the person against whom the judgment is proposed to 6301
be entered may file, within ten days from the date the notice is 6302
mailed, a motion with the court protesting the proposed entry of 6303
the judgment and requesting an opportunity to appear and show 6304
cause why the judgment should not be entered. The notification 6305
also shall state that, if such a motion is not filed within the 6306
ten-day period, the judgment shall be entered and shall be 6307
considered to be a final judgment. If the proposed judgment 6308
would be entered against the majority stockholder of a 6309
corporation, the notification shall be sent to ~~him~~ the majority 6310
stockholder at the address of the principal office of the 6311
corporation. 6312

(E) Proceeds paid pursuant to the entry and satisfaction 6313

of a deficiency judgment shall be distributed as if they had 6314
been received as a part of the proceeds from the sale of the 6315
parcel under section 5721.19 or 5723.06 of the Revised Code to 6316
satisfy the amount of the taxes, assessments, charges, 6317
penalties, and interest which are due and unpaid; the costs 6318
incurred in the associated proceeding or proceedings which were 6319
due and unpaid; and, if division (B)~~(1) or (2)~~ of section 6320
5721.17 of the Revised Code is applicable, any notes issued by a 6321
receiver pursuant to division (F) of section 3767.41 of the 6322
Revised Code and any receiver's lien as defined in division (C) 6323
(4) of section 5721.18 of the Revised Code. 6324

Sec. 5721.193. (A) Notwithstanding a county treasurer's 6325
invocation of the alternative redemption period pursuant to 6326
section 323.78 of the Revised Code, and notwithstanding any 6327
contrary provisions of that section or section 323.28, 323.65, 6328
323.73, or 5721.19 of the Revised Code, real property subject to 6329
foreclosure proceedings under section 323.28, sections 323.65 to 6330
323.79, or section 5721.18 of the Revised Code shall be offered 6331
for sale at public auction if all of the following conditions 6332
are met: 6333

(1) The owner of record of the property or party 6334
possessing an interest of record in the property files a plain 6335
statement with the court or board of revision requesting a 6336
public auction of the property. 6337

(2) The statement is filed with the court or board of 6338
revision at or before the final hearing. 6339

(3) The statement meets all of the following requirements: 6340

(a) It identifies the property by parcel number or common 6341
address. 6342

(b) It is signed by the party filing the statement or the 6343
party's counsel. 6344

(c) It states the party's interest of record in the 6345
property. 6346

(4) The party filing the statement serves all parties to 6347
the proceeding except those in default of answer. If the party 6348
filing the statement is a pro se individual, the party shall be 6349
exempt from this service requirement. 6350

(B) If a statement is duly filed in accordance with 6351
division (A) of this section, no person shall have the right to 6352
contest the requested public auction of the property. 6353

(C) Real property offered for sale at public auction in 6354
accordance with division (A) of this section shall be disposed 6355
of in accordance with section 323.73 or 5721.19, or Chapter 6356
5722. or 5723. of the Revised Code, as applicable. 6357

(D) If no statement is filed in accordance with division 6358
(A) of this section, it is prima facie evidence and a rebuttable 6359
presumption that the actual fair market value of the property is 6360
less than the amount of delinquent taxes and costs owed to the 6361
county treasurer as set forth in the decree of foreclosure. 6362

Sec. 5721.20. Except in cases where the property is 6363
transferred without sale to a municipal corporation, township, 6364
county, community development organization, or county land 6365
reutilization corporation pursuant to the alternative redemption 6366
period procedures contained in section 323.78 of the Revised 6367
Code, any residue of moneys from the sale or foreclosure of 6368
lands under sections 323.25 to 323.28, 323.65 to 323.79, or 6369
5721.01 to 5721.28 of the Revised Code remaining to the owner on 6370
the order of distribution, and unclaimed by such owner within 6371

sixty days from its receipt, shall be paid into the county 6372
treasury and shall be charged separately to the county treasurer 6373
by the county auditor, in the name of the supposed owner. The 6374
treasurer shall retain such excess in the treasury for the 6375
proper owner of such lands upon which the foreclosure was had, 6376
and upon demand by such owner, within ~~three~~two years from the 6377
date of receipt, shall pay such excess to the owner. If the 6378
owner does not demand payment of the excess within ~~three~~two 6379
years, then the excess shall be forfeited to the delinquent tax 6380
and assessment collection fund created under section ~~323.261~~ 6381
321.261 of the Revised Code, or in counties that have 6382
established a county land reutilization corporation fund under 6383
section ~~323.263~~ 321.263 of the Revised Code, to the county land 6384
reutilization corporation fund. 6385

Sec. 5721.25. All delinquent land upon which the taxes, 6386
assessments, penalties, interest, or charges have become 6387
delinquent may be redeemed before foreclosure proceedings have 6388
been instituted by tendering to the county treasurer an amount 6389
sufficient, as determined by the court, to pay the taxes, 6390
assessments, penalties, interest, and charges then due and 6391
unpaid, and the costs incurred in any proceeding instituted 6392
against such land under Chapter 323. or this chapter of the 6393
Revised Code. 6394

After a foreclosure proceeding has been instituted under 6395
Chapter 323. or this chapter of the Revised Code with respect to 6396
delinquent land, but before the filing of an entry of 6397
confirmation of sale pursuant to the proceeding or before the 6398
expiration of the alternative redemption period as may apply 6399
under section 323.78 of the Revised Code, any person entitled to 6400
redeem the land may do so by tendering to the county treasurer 6401
an amount sufficient, as determined by the court, to pay the 6402

taxes, assessments, penalties, interest, and charges then due 6403
and unpaid, and the costs incurred in any proceeding instituted 6404
against such land under Chapter 323. or this chapter of the 6405
Revised Code, and by demonstrating that the property is in 6406
compliance with all applicable zoning regulations, land use 6407
restrictions, and building, health, and safety codes. 6408

In addition,~~after a~~ at any time prior to an adjudication 6409
of foreclosure proceeding has been instituted, but before the 6410
filing of an entry of confirmation of sale pursuant to the 6411
proceeding or before the expiration of the alternative 6412
redemption period as may apply under section 323.78 of the 6413
Revised Code, any person entitled to redeem the land, pursuant 6414
to division (A) (1) of section 323.31 of the Revised Code who has 6415
not previously defaulted on a delinquent tax contract under 6416
section 323.31 of the Revised Code with respect to that 6417
delinquent land may enter into a delinquent tax contract with 6418
the county treasurer for the payment of the taxes, assessments, 6419
penalties, interest, and charges found to be due and unpaid on 6420
such land, together with the costs incurred in the proceeding as 6421
determined by the court or board of revision, upon demonstrating 6422
that the property is in compliance with all applicable zoning 6423
regulations, land use restrictions, and building, health, and 6424
safety codes. The execution of a delinquent tax contract shall 6425
not stop the prosecution of a proceeding to judgment. The 6426
delinquent tax contract shall be paid as prescribed by section 6427
323.31 of the Revised Code over a period not to exceed five 6428
years after the date of the first payment made under the 6429
contract. The delinquent tax contract may be terminated if the 6430
court or board of revision determines that the property is not 6431
in compliance with all applicable zoning regulations, land use 6432
restrictions, and building, health, and safety codes during the 6433

term of the contract. The court or board of revision shall 6434
retain jurisdiction over the delinquent land until the total 6435
amount set forth in the delinquent tax contract is paid, 6436
notwithstanding any conveyance of the land to another owner 6437
during the period that the delinquent tax contract is 6438
outstanding. 6439

If any payment under a delinquent tax contract is not paid 6440
when due, or if the contract is terminated because the property 6441
is not in compliance with all applicable zoning regulations, 6442
land use restrictions, and building, health, and safety codes, 6443
the county treasurer shall, at the time the payment is due and 6444
unpaid or the contract is terminated, advise the court or board 6445
of revision rendering the judgment of foreclosure, and the court 6446
or board of revision shall order such land sold for the amount 6447
of taxes, assessments, penalties, interest, and charges then due 6448
and owing on such land in the manner provided in section 5721.19 6449
of the Revised Code, or disposed of as otherwise applicable 6450
under sections 323.65 to 323.79 of the Revised Code, without 6451
appraisal or sale. 6452

Upon the receipt of each payment pursuant to any 6453
delinquent tax contract, the county treasurer shall enter the 6454
amount of such payment on the tax duplicate, and, upon request, 6455
shall give a receipt for the amount paid to the person paying 6456
it. The receipt shall be in the form prescribed by the tax 6457
commissioner. 6458

Except as otherwise provided in this section, the portion 6459
of the amount tendered under this section representing taxes, 6460
and penalties and interest thereon, shall be apportioned among 6461
the several taxing districts in the same proportion that the 6462
amount of taxes levied by each district against the delinquent 6463

property in the preceding tax year bears to the taxes levied by 6464
all such districts against the property in the preceding tax 6465
year. The portion of the payment representing assessments and 6466
other charges shall be credited to those items in the order in 6467
which they became due. To the extent that the county treasurer, 6468
under section 321.341 of the Revised Code, had made advance 6469
payments to the several taxing districts, from sources other 6470
than the later collection of such taxes, of the current year 6471
unpaid taxes or current year delinquent taxes during the year 6472
when such taxes were levied for collection, such taxes, together 6473
with the penalties and interest charged on such taxes during 6474
such year, shall, upon collection, not be apportioned among the 6475
several taxing districts, but shall be retained by the county 6476
treasurer and applied in accordance with section 321.341 of the 6477
Revised Code. 6478

Sec. 5721.26. When joint tenants pursuant to a joint 6479
tenancy created prior to April 4, 1985, tenants with a right of 6480
survivorship, tenants in common, or coparceners have a property 6481
right in lands or town lots, or parts of lots described in any 6482
delinquent land tax certificate ~~or delinquent vacant land tax~~ 6483
~~certificate,~~ and a person having such right in that property 6484
fails to join in the redemption of such delinquent land tax or 6485
for any cause cannot be joined in any such redemption, the 6486
county auditor may entertain the application of so many of such 6487
persons as join in the application, and may make a certificate 6488
releasing such portion of the land or lot as the person making 6489
such application is entitled to in severalty upon partition, 6490
upon payment of the amount due under such delinquent land tax 6491
certificate ~~or delinquent vacant land tax certificate,~~ as is 6492
covered by the applicant's portion of the land described in such 6493
certificate. 6494

Sec. 5721.30. As used in sections 5721.30 to 5721.43 of 6495
the Revised Code: 6496

(A) "Tax certificate," "certificate," or "duplicate 6497
certificate" means a document that may be issued as a physical 6498
certificate, in book-entry form, or through an electronic 6499
medium, at the discretion of the county treasurer. Such document 6500
shall contain the information required by section 5721.31 of the 6501
Revised Code and shall be prepared, transferred, or redeemed in 6502
the manner prescribed by sections 5721.30 to 5721.43 of the 6503
Revised Code. As used in those sections, "tax certificate," 6504
"certificate," and "duplicate certificate" do not refer to the 6505
delinquent land tax certificate ~~or the delinquent vacant land-~~ 6506
~~tax certificate~~ issued under section 5721.13 of the Revised 6507
Code. 6508

(B) "Certificate parcel" means the parcel of delinquent 6509
land that is the subject of and is described in a tax 6510
certificate. 6511

(C) "Certificate holder" means a person, including a 6512
county land reutilization corporation, that purchases or 6513
otherwise acquires a tax certificate under section 5721.32, 6514
5721.33, or 5721.42 of the Revised Code, or a person to whom a 6515
tax certificate has been transferred pursuant to section 5721.36 6516
of the Revised Code. 6517

(D) "Certificate purchase price" means, with respect to 6518
the sale of tax certificates under sections 5721.32, 5721.33, 6519
and 5721.42 of the Revised Code, the amount equal to delinquent 6520
taxes charged against a certificate parcel at the time the tax 6521
certificate respecting that parcel is sold or transferred, not 6522
including any delinquent taxes the lien for which has been 6523
conveyed to a certificate holder through a prior sale of a tax 6524

certificate respecting that parcel. Payment of the certificate 6525
purchase price in a sale under section 5721.33 of the Revised 6526
Code may be made wholly in cash or partially in cash and 6527
partially by noncash consideration acceptable to the county 6528
treasurer from the purchaser, and, in the case of a county land 6529
reutilization corporation, with notes. In the event that any 6530
such noncash consideration is delivered to pay a portion of the 6531
certificate purchase price, such noncash consideration may be 6532
subordinate to the rights of the holders of other obligations 6533
whose proceeds paid the cash portion of the certificate purchase 6534
price. 6535

"Certificate purchase price" also includes the amount of 6536
the fee charged by the county treasurer to the purchaser of the 6537
certificate under division (H) of section 5721.32 of the Revised 6538
Code. 6539

(E) (1) With respect to a sale of tax certificates under 6540
section 5721.32 of the Revised Code, and except as provided in 6541
division (E) (2) of this section, "certificate redemption price" 6542
means the certificate purchase price plus the greater of the 6543
following: 6544

(a) Simple interest, at the certificate rate of interest, 6545
accruing during the certificate interest period on the 6546
certificate purchase price, calculated in accordance with 6547
section 5721.41 of the Revised Code; 6548

(b) Six per cent of the certificate purchase price. 6549

(2) If the certificate rate of interest equals zero, the 6550
certificate redemption price equals the certificate purchase 6551
price plus the fee charged by the county treasurer to the 6552
purchaser of the certificate under division (H) of section 6553

5721.32 of the Revised Code. 6554

(F) With respect to a sale or transfer of tax certificates 6555
under section 5721.33 of the Revised Code, "certificate 6556
redemption price" means the amount equal to the sum of the 6557
following: 6558

(1) The certificate purchase price; 6559

(2) Interest accrued on the certificate purchase price at 6560
the certificate rate of interest from the date on which a tax 6561
certificate is delivered through and including the day 6562
immediately preceding the day on which the certificate 6563
redemption price is paid; 6564

(3) The fee, if any, charged by the county treasurer to 6565
the purchaser of the certificate under division (J) of section 6566
5721.33 of the Revised Code; 6567

(4) Any other fees charged by any county office in 6568
connection with the recording of tax certificates. 6569

(G) "Certificate rate of interest" means the rate of 6570
simple interest per year bid by the winning bidder in an auction 6571
of a tax certificate held under section 5721.32 of the Revised 6572
Code, or the rate of simple interest per year not to exceed 6573
eighteen per cent per year fixed pursuant to section 5721.42 of 6574
the Revised Code or by the county treasurer with respect to any 6575
tax certificate sold or transferred pursuant to a negotiated 6576
sale under section 5721.33 of the Revised Code. The certificate 6577
rate of interest shall not be less than zero per cent per year. 6578

(H) "Cash" means United States currency, certified checks, 6579
money orders, bank drafts, electronic transfer of funds, or 6580
other forms of payment authorized by the county treasurer, and 6581
excludes any other form of payment not so authorized. 6582

(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 6613
profits of at least one hundred million dollars. 6614

(L) "Tax certificate sale/purchase agreement" means the 6615
purchase and sale agreement described in division (C) of section 6616
5721.33 of the Revised Code setting forth the certificate 6617
purchase price, plus any applicable premium or less any 6618
applicable discount, including, without limitation, the amount 6619
to be paid in cash and the amount and nature of any noncash 6620
consideration, the date of delivery of the tax certificates, and 6621
the other terms and conditions of the sale, including, without 6622
limitation, the rate of interest that the tax certificates shall 6623
bear. 6624

(M) "Noncash consideration" means any form of 6625
consideration other than cash, including, but not limited to, 6626
promissory notes whether subordinate or otherwise. 6627

(N) "Private attorney" means any attorney licensed to 6628
practice law in this state whose license has not been revoked 6629
and is not currently suspended, and who is retained to bring 6630
foreclosure proceedings pursuant to section 5721.37 of the 6631
Revised Code on behalf of a certificate holder. 6632

(O) "Related certificate parcel" means, with respect to a 6633
certificate holder, the certificate parcel with respect to which 6634
the certificate holder has purchased and holds a tax certificate 6635
pursuant to sections 5721.30 to 5721.43 of the Revised Code and, 6636
with respect to a tax certificate, the certificate parcel 6637
against which the tax certificate has been sold pursuant to 6638
those sections. 6639

(P) "Delinquent taxes" means delinquent taxes as defined 6640
in section 323.01 of the Revised Code and includes assessments 6641

and charges, and penalties and interest computed under section 6642
323.121 of the Revised Code. 6643

(Q) "Certificate period" means the period of time after 6644
the sale or delivery of a tax certificate within which a 6645
certificate holder must initiate an action to foreclose the tax 6646
lien represented by the certificate as specified under division 6647
(A) of section 5721.32 of the Revised Code or as negotiated 6648
under section 5721.33 of the Revised Code. 6649

(R) "Internet identifier of record" has the same meaning 6650
as in section 9.312 of the Revised Code. 6651

Sec. 5721.32. (A) The sale of tax certificates by public 6652
auction may be conducted at any time after completion of the 6653
advertising of the sale under section 5721.31 of the Revised 6654
Code, on the date and at the time and place designated in the 6655
advertisements, and may be continued from time to time as the 6656
county treasurer directs. The county treasurer may offer the tax 6657
certificates for sale in blocks of tax certificates, consisting 6658
of any number of tax certificates as determined by the county 6659
treasurer, and may specify a certificate period of not less than 6660
three years and not more than six years. 6661

(B) (1) The sale of tax certificates under this section 6662
shall be conducted at a public auction by the county treasurer 6663
or a designee of the county treasurer. 6664

(2) No person shall be permitted to bid without completing 6665
a bidder registration form, in the form prescribed by the tax 6666
commissioner, and without filing the form with the county 6667
treasurer prior to the start of the auction, together with 6668
remittance of a registration fee, in cash, of five hundred 6669
dollars. The bidder registration form shall include a tax 6670

identification number of the registrant. The registration fee is 6671
refundable at the end of bidding on the day of the auction, 6672
unless the registrant is the winning bidder for one or more tax 6673
certificates or one or more blocks of tax certificates, in which 6674
case the fee may be applied toward the deposit required by this 6675
section. 6676

(3) The county treasurer may require a person who wishes 6677
to bid on one or more parcels to submit a letter from a 6678
financial institution stating that the bidder has sufficient 6679
funds available to pay the purchase price of the parcels and a 6680
written authorization for the treasurer to verify such 6681
information with the financial institution. The county treasurer 6682
may require submission of the letter and authorization 6683
sufficiently in advance of the auction to allow for 6684
verification. No person who fails to submit the required letter 6685
and authorization, or whose financial institution fails to 6686
provide the requested verification, shall be permitted to bid. 6687

(C) At the public auction, the county treasurer or the 6688
treasurer's designee or agent shall begin the bidding at 6689
eighteen per cent per year simple interest, and accept lower 6690
bids in even increments of one-fourth of one per cent to the 6691
rate of zero per cent. The county treasurer, designee, or agent 6692
shall award the tax certificate to the person bidding the lowest 6693
certificate rate of interest. The county treasurer shall decide 6694
which person is the winning bidder in the event of a tie for the 6695
lowest bid offered, or if a person contests the lowest bid 6696
offered. The county treasurer's decision is not appealable. 6697

(D) (1) The winning bidder shall pay the county treasurer a 6698
cash deposit of at least ten per cent of the certificate 6699
purchase price not later than the close of business on the day 6700

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 6731
or custodian for the purchaser or secured party. The county 6732
treasurer also shall transfer the tax certificate to the 6733
certificate holder. The county treasurer shall apportion the 6734
part of the proceeds from the sale representing taxes, 6735
penalties, and interest among the several taxing districts in 6736
the same proportion that the amount of taxes levied by each 6737
district against the certificate parcel in the preceding tax 6738
year bears to the taxes levied by all such districts against the 6739
certificate parcel in the preceding tax year, and credit the 6740
part of the proceeds representing assessments and other charges 6741
to the items of assessments and charges in the order in which 6742
those items became due. Upon issuing a tax certificate, the 6743
delinquent taxes that make up the certificate purchase price are 6744
transferred, and the superior lien of the state and its taxing 6745
districts for those delinquent taxes is conveyed intact to the 6746
certificate holder. 6747

(F) If a tax certificate is offered for sale under this 6748
section but is not sold, the county treasurer may sell the 6749
certificate in a negotiated sale authorized under section 6750
5721.33 of the Revised Code, or may strike the corresponding 6751
certificate parcel from the list of parcels selected for tax 6752
certificate sales. The lien for taxes, assessments, charges, 6753
penalties, and interest against a parcel stricken from the list 6754
thereafter may be foreclosed in the manner prescribed by section 6755
323.25, sections 323.65 to 323.79, or section ~~5721.14~~ or 5721.18 6756
of the Revised Code unless, prior to the institution of such 6757
proceedings against the parcel, the county treasurer restores 6758
the parcel to the list of parcels selected for tax certificate 6759
sales. 6760

(G) A certificate holder shall not be liable for damages 6761

arising from a violation of sections 3737.87 to ~~3737.891~~ 3737.89 6762
or Chapter 3704., 3734., 3745., 3746., 3750., 3751., 3752., 6763
6109., or 6111. of the Revised Code, or a rule adopted or order, 6764
permit, license, variance, or plan approval issued under any of 6765
those chapters, that is or was committed by another person in 6766
connection with the parcel for which the tax certificate is 6767
held. 6768

(H) When selling a tax certificate under this section, the 6769
county treasurer shall charge a fee to the purchaser of the 6770
certificate. The county treasurer shall set the fee at a 6771
reasonable amount that covers the treasurer's costs of 6772
administering the sale of the tax certificate. The county 6773
treasurer shall deposit the fee in the county treasury to the 6774
credit of the tax certificate administration fund. 6775

(I) After selling a tax certificate under this section, 6776
the county treasurer shall send written notice to the owner of 6777
the certificate parcel by certified mail or, if the treasurer 6778
has record of an internet identifier of record associated with 6779
the owner, by ordinary mail and by that internet identifier of 6780
record. A mailed notice shall be sent to the owner's last known 6781
tax-mailing address. The notice shall inform the owner that the 6782
tax certificate was sold, shall describe the owner's options to 6783
redeem the parcel, including entering into a redemption payment 6784
plan under division (C) (1) of section 5721.38 of the Revised 6785
Code, and shall name the certificate holder and its secured 6786
party, if any. However, the county treasurer is not required to 6787
send a notice under this division if the treasurer previously 6788
has attempted to send a notice to the owner of the parcel at the 6789
owner's last known tax-mailing address, and the postal service 6790
has returned the notice as undeliverable. 6791

(J) A tax certificate shall not be sold to the owner of 6792
the certificate parcel. 6793

Sec. 5721.33. (A) A county treasurer may, in the 6794
treasurer's discretion, negotiate the sale or transfer of any 6795
number of tax certificates with one or more persons, including a 6796
county land reutilization corporation. Terms that may be 6797
negotiated include, without limitation, any of the following: 6798

(1) A premium to be added to or discount to be subtracted 6799
from the certificate purchase price for the tax certificates; 6800

(2) Different time frames under which the certificate 6801
holder may initiate a foreclosure action than are otherwise 6802
allowed under sections 5721.30 to 5721.43 of the Revised Code, 6803
not to exceed six years after the date the tax certificate was 6804
sold or transferred; 6805

(3) The amount to be paid in private attorney's fees 6806
related to tax certificate foreclosures, subject to section 6807
5721.371 of the Revised Code; 6808

(4) Any other terms of the sale or transfer that the 6809
county treasurer, in the treasurer's discretion, determines 6810
appropriate or necessary for the sale or transfer. 6811

(B) The sale or transfer of tax certificates under this 6812
section shall be governed by the criteria established by the 6813
county treasurer pursuant to division (E) of this section. 6814

(C) The county treasurer may execute a tax certificate 6815
sale/purchase agreement and other necessary agreements with a 6816
designated purchaser or purchasers to complete a negotiated sale 6817
or transfer of tax certificates. 6818

(D) The tax certificate may be sold at a premium to or 6819

discount from the certificate purchase price. The county 6820
treasurer may establish as one of the terms of the negotiated 6821
sale the portion of the certificate purchase price, plus any 6822
applicable premium or less any applicable discount, that the 6823
purchaser or purchasers shall pay in cash on the date the tax 6824
certificates are sold and the portion, if any, of the 6825
certificate purchase price, plus any applicable premium or less 6826
any applicable discount, that the purchaser or purchasers shall 6827
pay in noncash consideration and the nature of that 6828
consideration. 6829

The county treasurer shall sell such tax certificates at a 6830
certificate purchase price, plus any applicable premium and less 6831
any applicable discount, and at a certificate rate of interest 6832
that, in the treasurer's determination, are in the best 6833
interests of the county. 6834

(E) (1) The county treasurer shall adopt rules governing 6835
the eligibility of persons to purchase tax certificates or to 6836
otherwise participate in a negotiated sale under this section. 6837
The rules may provide for precertification of such persons, 6838
including a requirement for disclosure of income, assets, and 6839
any other financial information the county treasurer determines 6840
appropriate. The rules also may prohibit any person that is 6841
delinquent in the payment of any tax to the county or to the 6842
state, or that is in default in or on any other obligation to 6843
the county or to the state, from purchasing a tax certificate or 6844
otherwise participating in a negotiated sale of tax certificates 6845
under this section. The rules may also authorize the purchase of 6846
certificates by a county land reutilization corporation, and 6847
authorize the county treasurer to receive notes in lieu of cash, 6848
with such notes being payable to the treasurer upon the receipt 6849
or enforcement of such taxes, assessments, charges, costs, 6850

penalties, and interest, and as otherwise further agreed between 6851
the corporation and the treasurer. The eligibility information 6852
required shall include the tax identification number of the 6853
purchaser and may include the tax identification number of the 6854
participant. The county treasurer, upon request, shall provide a 6855
copy of the rules adopted under this section. 6856

(2) Any person that intends to purchase a tax certificate 6857
in a negotiated sale shall submit an affidavit to the county 6858
treasurer that establishes compliance with the applicable 6859
eligibility criteria and includes any other information required 6860
by the treasurer. Any person that fails to submit such an 6861
affidavit is ineligible to purchase a tax certificate. Any 6862
person that knowingly submits a false or misleading affidavit 6863
shall forfeit any tax certificate or certificates purchased by 6864
the person at a sale for which the affidavit was submitted, 6865
shall be liable for payment of the full certificate purchase 6866
price, plus any applicable premium and less any applicable 6867
discount, of the tax certificate or certificates, and shall be 6868
disqualified from participating in any tax certificate sale 6869
conducted in the county during the next five years. 6870

(3) A tax certificate shall not be sold to the owner of 6871
the certificate parcel or to any corporation, partnership, or 6872
association in which such owner has an interest. No person that 6873
purchases a tax certificate in a negotiated sale shall assign or 6874
transfer the tax certificate to the owner of the certificate 6875
parcel or to any corporation, partnership, or association in 6876
which the owner has an interest. Any person that knowingly or 6877
negligently transfers or assigns a tax certificate to the owner 6878
of the certificate parcel or to any corporation, partnership, or 6879
association in which such owner has an interest shall be liable 6880
for payment of the full certificate purchase price, plus any 6881

applicable premium and less any applicable discount, and shall 6882
not be entitled to a refund of any amount paid. Such tax 6883
certificate shall be deemed void and the tax lien sold under the 6884
tax certificate shall revert to the county as if no sale of the 6885
tax certificate had occurred. 6886

(F) The purchaser in a negotiated sale under this section 6887
shall deliver the certificate purchase price or other 6888
consideration, plus any applicable premium and less any 6889
applicable discount and including any noncash consideration, to 6890
the county treasurer not later than the close of business on the 6891
date the tax certificates are delivered to the purchaser. The 6892
certificate purchase price, less any applicable discount, or 6893
portion of the price, that is paid in cash shall be deposited in 6894
the county's general fund to the credit of the account to which 6895
ad valorem real property taxes are credited and further credited 6896
as provided in division (G) of this section. Any applicable 6897
premium that is paid shall be, at the discretion of the county 6898
treasurer, apportioned to and deposited in any authorized county 6899
fund. The purchaser also shall pay on the date the tax 6900
certificates are delivered to the purchaser the fee, if any, 6901
negotiated under division (J) of this section. If the purchaser 6902
fails to pay the certificate purchase price, plus any applicable 6903
premium and less any applicable discount, and any such fee, 6904
within the time periods required by this section, the county 6905
treasurer shall retain the tax certificate and may attempt to 6906
sell it at any auction or negotiated sale conducted at a later 6907
date. 6908

(G) Upon receipt of the full payment from the purchaser of 6909
the certificate purchase price or other agreed-upon 6910
consideration, plus any applicable premium and less any 6911
applicable discount, and the negotiated fee, if any, the county 6912

treasurer, or a qualified trustee whom the treasurer has engaged 6913
for such purpose, shall issue the tax certificate and record the 6914
tax certificate sale by entering into a tax certificate register 6915
the certificate purchase price, any premium paid or discount 6916
taken, the certificate rate of interest, the date the 6917
certificates were sold, the name and address of the certificate 6918
holder or, in the case of issuance of the tax certificates in a 6919
book-entry system, the name and address of the nominee, and any 6920
other information the county treasurer considers necessary. The 6921
county treasurer may keep the tax certificate register in a 6922
hard-copy format or an electronic format. The name and address 6923
of the certificate holder or nominee may be, upon receipt of 6924
instructions from the purchaser, that of the secured party of 6925
the actual purchaser, or an agent or custodian for the purchaser 6926
or secured party. The county treasurer also shall transfer the 6927
tax certificates to the certificate holder. The county treasurer 6928
shall apportion the part of the cash proceeds from the sale 6929
representing taxes, penalties, and interest among the several 6930
taxing districts in the same proportion that the amount of taxes 6931
levied by each district against the certificate parcels in the 6932
preceding tax year bears to the taxes levied by all such 6933
districts against the certificate parcels in the preceding tax 6934
year, and credit the part of the proceeds representing 6935
assessments and other charges to the items of assessments and 6936
charges in the order in which those items became due. If the 6937
cash proceeds from the sale are not sufficient to fully satisfy 6938
the items of taxes, assessments, penalties, interest, and 6939
charges on the certificate parcels against which tax 6940
certificates were sold, the county treasurer shall credit the 6941
cash proceeds to such items pro rata based upon the proportion 6942
that each item of taxes, assessments, penalties, interest, and 6943
charges bears to the aggregate of all such items, or by any 6944

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 6975
county treasurer in the tax certificate sale/purchase agreement. 6976
Such fees, if any, shall be added to the certificate purchase 6977
price and shall be paid by the purchaser on the date of delivery 6978
of the tax certificate. The county treasurer shall deposit the 6979
fees in the county treasury to the credit of the tax certificate 6980
administration fund. 6981

(K) After selling tax certificates under this section, the 6982
county treasurer shall send written notice to the owner of the 6983
certificate parcel by either certified mail or, if the treasurer 6984
has record of an internet identifier of record associated with 6985
the owner, by ordinary mail and by that internet identifier of 6986
record. A mailed notice shall be sent to the owner's last known 6987
tax-mailing address. The notice shall inform the owner that a 6988
tax certificate with respect to such owner's parcel was sold or 6989
transferred and shall describe the owner's options to redeem the 6990
parcel, including entering into a redemption payment plan under 6991
division (C)(2) of section 5721.38 of the Revised Code. However, 6992
the county treasurer is not required to send a notice under this 6993
division if the treasurer previously has attempted to send a 6994
notice to the owner of the parcel at the owner's last known tax- 6995
mailing address and the postal service has returned the notice 6996
as undeliverable. 6997

Sec. 5721.37. (A)(1) At any time after one year from the 6998
date shown on the tax certificate as the date the tax 6999
certificate was sold, and not later than the end of the 7000
certificate period, a certificate holder, except for a county 7001
land reutilization corporation, may file with the county 7002
treasurer a request for foreclosure, or a private attorney on 7003
behalf of the certificate holder may file with the county 7004
treasurer a notice of intent to foreclose, on a form prescribed 7005

by the tax commissioner, provided the certificate parcel has not 7006
been redeemed under division (A) or (C) of section 5721.38 of 7007
the Revised Code and at least one certificate respecting the 7008
certificate parcel, held by the certificate holder filing the 7009
request for foreclosure or notice of intent to foreclose and 7010
eligible to be enforced through a foreclosure proceeding, has 7011
not been voided under section 5721.381 of the Revised Code. If 7012
the certificate holder is a county land reutilization 7013
corporation, the corporation may institute a foreclosure action 7014
under the statutes pertaining to the foreclosure of mortgages or 7015
as permitted under sections 323.65 to 323.79 of the Revised Code 7016
at any time after it acquires the tax certificate. 7017

(2) If, before the expiration of the certificate period, 7018
the owner of the property files a petition in bankruptcy, the 7019
county treasurer, upon being notified of the filing of the 7020
petition, shall notify the certificate holder by ordinary first- 7021
class or certified mail or by binary means of the filing of the 7022
petition. It is the obligation of the certificate holder to file 7023
a proof of claim with the bankruptcy court to protect the 7024
holder's interest in the certificate parcel. The last day on 7025
which the certificate holder may file a request for foreclosure 7026
or a notice of intent to foreclose is the later of the 7027
expiration of the certificate period or one hundred eighty days 7028
after the certificate parcel is no longer property of the 7029
bankruptcy estate; however, the certificate period is tolled 7030
while the property owner's bankruptcy case remains open. If the 7031
certificate holder is a county land reutilization corporation, 7032
the corporation may institute a foreclosure action under the 7033
statutes pertaining to the foreclosure of mortgages or as 7034
permitted under sections 323.65 to 323.79 of the Revised Code at 7035
any time after it acquires such tax certificate, subject to any 7036

restrictions under such bankruptcy law or proceeding. 7037

Interest at the certificate rate of interest continues to 7038
accrue during any extension of time required by division (A) (2) 7039
of this section unless otherwise provided under Title 11 of the 7040
United States Code. 7041

(3) If, before the expiration of three years from the date 7042
a tax certificate was sold, the owner of property for which the 7043
certificate was sold applies for an exemption under section 7044
3735.67 or 5715.27 of the Revised Code or under any other 7045
section of the Revised Code under the jurisdiction of the 7046
director of environmental protection, the county treasurer shall 7047
notify the certificate holder by ordinary first-class or 7048
certified mail or by binary means of the filing of the 7049
application. Once a determination has been made on the exemption 7050
application, the county treasurer shall notify the certificate 7051
holder of the determination by ordinary first-class or certified 7052
mail or by binary means. Except with respect to a county land 7053
reutilization corporation, the last day on which the certificate 7054
holder may file a request for foreclosure shall be the later of 7055
three years from the date the certificate was sold or forty-five 7056
days after notice of the determination was provided. 7057

(B) When a request for foreclosure or a notice of intent 7058
to foreclose is filed under this section, the certificate holder 7059
shall submit a payment to the county treasurer equal to the sum 7060
of the following: 7061

(1) The certificate redemption prices of all outstanding 7062
tax certificates that have been sold on the parcel, other than 7063
tax certificates held by the person requesting foreclosure; 7064

(2) Any taxes, assessments, penalties, interest, and 7065

charges appearing on the tax duplicate charged against the 7066
certificate parcel that is the subject of the foreclosure 7067
proceedings and that are not covered by a tax certificate, but 7068
such amounts are not payable if the certificate holder is a 7069
county land reutilization corporation; 7070

(3) If the foreclosure proceedings are filed by the county 7071
prosecuting attorney pursuant to section 323.25, sections 323.65 7072
to 323.79, or section ~~5721.14~~ or 5721.18 of the Revised Code, a 7073
fee in the amount prescribed by the county prosecuting attorney 7074
to cover the prosecuting attorney's legal costs incurred in the 7075
foreclosure proceeding. 7076

(C) (1) With respect to a certificate purchased under 7077
section 5721.32, 5721.33, or 5721.42 of the Revised Code, if the 7078
certificate parcel has not been redeemed and at least one 7079
certificate respecting the certificate parcel, held by the 7080
certificate holder filing the request for foreclosure and 7081
eligible to be enforced through a foreclosure proceeding, has 7082
not been voided under section 5721.381 of the Revised Code, the 7083
county treasurer, within five days after receiving a foreclosure 7084
request and the payment required under division (B) of this 7085
section, shall certify notice to that effect to the county 7086
prosecuting attorney and shall provide a copy of the foreclosure 7087
request. The county treasurer also shall send notice by ordinary 7088
first class or certified mail to all certificate holders other 7089
than the certificate holder requesting foreclosure that 7090
foreclosure has been requested by a certificate holder and that 7091
payment for the tax certificates is forthcoming. Within ninety 7092
days of receiving the copy of the foreclosure request, the 7093
prosecuting attorney shall commence a foreclosure proceeding in 7094
the name of the county treasurer in the manner provided under 7095
section 323.25, sections 323.65 to 323.79, or section ~~5721.14~~ or 7096

5721.18 of the Revised Code, to enforce the lien vested in the 7097
certificate holder by the certificate. The prosecuting attorney 7098
shall attach to the complaint the foreclosure request and the 7099
county treasurer's written certification. 7100

(2) With respect to a certificate purchased under section 7101
5721.32, 5721.33, or 5721.42 of the Revised Code, if the 7102
certificate parcel has not been redeemed, at least one 7103
certificate respecting the certificate parcel, held by the 7104
certificate holder filing the notice of intent to foreclose and 7105
eligible to be enforced through a foreclosure proceeding, has 7106
not been voided under section 5721.381 of the Revised Code, a 7107
notice of intent to foreclose has been filed, and the payment 7108
required under division (B) of this section has been made, the 7109
county treasurer shall certify notice to that effect to the 7110
private attorney. The county treasurer also shall send notice by 7111
ordinary first class or certified mail or by binary means to all 7112
certificate holders other than the certificate holder 7113
represented by the attorney that a notice of intent to foreclose 7114
has been filed and that payment for the tax certificates is 7115
forthcoming. After receipt of the treasurer's certification and 7116
not later than one hundred twenty days after the filing of the 7117
intent to foreclose or the number of days specified under the 7118
terms of a negotiated sale under section 5721.33 of the Revised 7119
Code, the private attorney shall commence a foreclosure 7120
proceeding in the name of the certificate holder in the manner 7121
provided under division (F) of this section to enforce the lien 7122
vested in the certificate holder by the certificate. The private 7123
attorney shall attach to the complaint the notice of intent to 7124
foreclose and the county treasurer's written certification. 7125

(D) The county treasurer shall credit the amount received 7126
under division (B) (1) of this section to the tax certificate 7127

redemption fund. The tax certificates respecting the payment 7128
shall be paid as provided in division (D) of section 5721.38 of 7129
the Revised Code. The amount received under division (B) (2) of 7130
this section shall be distributed to the taxing districts to 7131
which the delinquent and unpaid amounts are owed. The county 7132
treasurer shall deposit the fee received under division (B) (3) 7133
of this section in the county treasury to the credit of the 7134
delinquent tax and assessment collection fund. 7135

(E) (1) Except with respect to a county land reutilization 7136
corporation, if the certificate holder does not file with the 7137
county treasurer a request for foreclosure or a notice of intent 7138
to foreclose with respect to a certificate parcel with the 7139
required payment within the certificate period or any extension 7140
of that period pursuant to division (C) (2) of section 5721.38 of 7141
the Revised Code, or within the period provided under division 7142
(A) (2) of this section, and during that time the certificate has 7143
not been voided under section 5721.381 of the Revised Code and 7144
the certificate parcel has not been redeemed or foreclosed upon, 7145
the certificate holder's lien against the parcel is canceled and 7146
the certificate is voided, subject to division (E) (2) of this 7147
section. 7148

(2) In the case of any tax certificate purchased under 7149
section 5721.32 of the Revised Code or under section 5721.42 of 7150
the Revised Code by the holder of a certificate issued under 7151
section 5721.32 of the Revised Code prior to June 24, 2008, the 7152
county treasurer, upon application by the certificate holder, 7153
may sell to the certificate holder a new certificate extending 7154
the three-year period prescribed by division (E) (1) of this 7155
section, as that division existed prior to that date, to six 7156
years after the date shown on the original certificate as the 7157
date it was sold or any extension of that date. 7158

The county treasurer and the certificate holder shall 7159
negotiate the premium, in cash, to be paid for a new certificate 7160
sold under division (E) (2) of this section. If the county 7161
treasurer and certificate holder do not negotiate a mutually 7162
acceptable premium, the county treasurer and certificate holder 7163
may agree to engage a person experienced in the valuation of 7164
financial assets to appraise a fair premium for the new 7165
certificate. The certificate holder has the option to purchase 7166
the new certificate for the fair premium so appraised. Not less 7167
than one-half of the fee of the person so engaged shall be paid 7168
by the certificate holder requesting the new certificate; the 7169
remainder of the fee shall be paid from the proceeds of the sale 7170
of the new certificate. If the certificate holder does not 7171
purchase the new certificate for the premium so appraised, the 7172
certificate holder shall pay the entire fee. The county 7173
treasurer shall credit the remaining proceeds from the sale to 7174
the items of taxes, assessments, penalties, interest, and 7175
charges in the order in which they became due. 7176

A certificate issued under division (E) (2) of this section 7177
vests in the certificate holder and its secured party, if any, 7178
the same rights, interests, privileges, and immunities as are 7179
vested by the original certificate under sections 5721.30 to 7180
5721.43 of the Revised Code. The certificate shall be issued in 7181
the same form as the form prescribed for the original 7182
certificate issued except for any modifications necessary, in 7183
the county treasurer's discretion, to reflect the extension 7184
under this division of the certificate holder's lien to six 7185
years after the date shown on the original certificate as the 7186
date it was sold or any extension of that date. The certificate 7187
holder may record a certificate issued under division (E) (2) of 7188
this section or memorandum thereof as provided in division (B) 7189

of section 5721.35 of the Revised Code, and the county recorder 7190
shall index the certificate and record any subsequent 7191
cancellation of the lien as provided in that section. The sale 7192
of a certificate extending the lien under division (E) (2) of 7193
this section does not impair the right of redemption of the 7194
owner of record of the certificate parcel or of any other person 7195
entitled to redeem the property. 7196

(3) If the holder of a certificate purchased under section 7197
5721.32, 5721.33, or 5721.42 of the Revised Code submits a 7198
notice of intent to foreclose to the county treasurer but fails 7199
to file a foreclosure action in a court of competent 7200
jurisdiction within the time specified in division (C) (2) of 7201
this section, the liens represented by all tax certificates 7202
respecting the certificate parcel held by that certificate 7203
holder, and for which the deadline for filing a notice of intent 7204
to foreclose has passed, are canceled and the certificates 7205
voided, and the certificate holder forfeits the payment of the 7206
amounts described in division (B) (2) of this section. 7207

(F) With respect to tax certificates purchased under 7208
section 5721.32, 5721.33, or 5721.42 of the Revised Code, upon 7209
the delivery to the private attorney by the county treasurer of 7210
the certification provided for under division (C) (2) of this 7211
section, the private attorney shall institute a foreclosure 7212
proceeding under this division in the name of the certificate 7213
holder to enforce the holder's lien, in any court or board of 7214
revision with jurisdiction, unless the certificate redemption 7215
price is paid prior to the time a complaint is filed. The 7216
attorney shall prosecute the proceeding to final judgment and 7217
satisfaction, whether through sale of the property or the 7218
vesting of title and possession in the certificate holder or 7219
other disposition under sections 323.65 to 323.79 of the Revised 7220

Code or as may otherwise be provided by law. 7221

The foreclosure proceedings under this division, except as 7222
otherwise provided in this division, shall be instituted and 7223
prosecuted in the same manner as is provided by law for the 7224
foreclosure of mortgages on land, except that, if service by 7225
publication is necessary, such publication shall be made once a 7226
week for three consecutive weeks and the service shall be 7227
complete at the expiration of three weeks after the date of the 7228
first publication. 7229

Any notice given under this division shall include the 7230
name of the owner of the parcel as last set forth in the records 7231
of the county recorder, the owner's last known mailing address, 7232
the address of the subject parcel if different from that of the 7233
owner, and a complete legal description of the subject parcel. 7234
In any county that has adopted a permanent parcel number system, 7235
such notice may include the permanent parcel number in addition 7236
to a complete legal description. 7237

It is sufficient, having been made a proper party to the 7238
foreclosure proceeding, for the certificate holder to allege in 7239
such holder's complaint that the tax certificate has been duly 7240
purchased by the certificate holder, that the certificate 7241
redemption price is due and unpaid, that there is a lien against 7242
the property described in the tax certificate, and, if 7243
applicable, that the certificate holder desires to invoke the 7244
alternative redemption period prescribed in sections 323.65 to 7245
323.79 of the Revised Code, without setting forth in such 7246
holder's complaint any other special matter relating to the 7247
foreclosure proceeding. The complaint shall pray for an order 7248
directing the sheriff, or the bailiff if the complaint is filed 7249
in municipal court, to offer the property for sale in the manner 7250

provided in section 5721.19 of the Revised Code or otherwise 7251
transferred according to any applicable procedures provided in 7252
sections 323.65 to 323.79 of the Revised Code, unless the 7253
complaint documents that the county auditor has determined that 7254
the true value of the certificate parcel is less than the 7255
certificate purchase price. In that case, the prayer of the 7256
complaint shall request that fee simple title to the property be 7257
transferred to and vested in the certificate holder free and 7258
clear of all subordinate liens. 7259

In the foreclosure proceeding, the certificate holder may 7260
join in one action any number of tax certificates relating to 7261
the same owner. However, the decree for each tax certificate 7262
shall be rendered separately and any proceeding may be severed, 7263
in the discretion of the court or board of revision, for the 7264
purpose of trial or appeal. Except as may otherwise be provided 7265
in sections 323.65 to 323.79 of the Revised Code, upon 7266
confirmation of sale, the court or board of revision shall order 7267
payment of all costs related directly or indirectly to the tax 7268
certificate, including, without limitation, attorney's fees of 7269
the holder's attorney in accordance with section 5721.371 of the 7270
Revised Code. The tax certificate purchased by the certificate 7271
holder is presumptive evidence in all courts and boards of 7272
revision and in all proceedings, including, without limitation, 7273
at the trial of the foreclosure action, of the amount and 7274
validity of the taxes, assessments, charges, penalties by the 7275
court and added to such principal amount, and interest appearing 7276
due and unpaid and of their nonpayment. 7277

(G) If a parcel is sold under this section, the officer 7278
who conducted the sale shall collect the recording fee from the 7279
purchaser at the time of the sale and, following confirmation of 7280
the sale, shall prepare and record the deed conveying the title 7281

to the parcel to the purchaser.

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Sec. 5722.01. As used in this chapter:

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~~(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.~~

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

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~~(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.~~

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(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.

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(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; 7341

(3) None of the buildings or other structures located on 7342
the parcel are in the occupancy of any person, and the township 7343
or municipal corporation within whose boundaries the parcel is 7344
situated has instituted proceedings under section 505.86 or 7345
715.26 of the Revised Code, or Section 3 of Article XVIII, Ohio 7346
Constitution, for the removal or demolition of such buildings or 7347
other structures by the township or municipal corporation 7348
because of their insecure, unsafe, or structurally defective 7349
condition; 7350

(4) None of the buildings or structures located on the 7351
parcel are in the occupancy of any person at the time the 7352
foreclosure proceeding is initiated, and the municipal 7353
corporation, county, township, or county land reutilization 7354
corporation determines that the parcel is eligible for 7355
acquisition through a land reutilization program. 7356

(G) "Occupancy" means the actual, continuous, and 7357
exclusive use and possession of a parcel by a person having a 7358
lawful right to such use and possession. 7359

(H) "Land within an electing subdivision's boundaries" 7360
does not include land within the boundaries of a municipal 7361
corporation, unless the electing subdivision is the municipal 7362
corporation or the municipal corporation adopts an ordinance 7363
that gives consent to the electing subdivision to include such 7364
land. 7365

Sec. 5722.02. (A) Any municipal corporation, county, or 7366
township may elect to adopt and implement the procedures set 7367
forth in sections 5722.02 to 5722.15 of the Revised Code to 7368
facilitate the effective reutilization of nonproductive land 7369

situated within its boundaries. Such election shall be made by 7370
ordinance in the case of a municipal corporation, and by 7371
resolution in the case of a county or township. The ordinance or 7372
resolution shall state that the existence of nonproductive land 7373
within its boundaries is such as to necessitate the 7374
implementation of a land reutilization program to foster either 7375
the return of such nonproductive land to tax revenue generating 7376
status or the devotion thereof to public use. 7377

(B) Any county adopting a resolution under division (A) of 7378
this section may direct in the resolution that a county land 7379
reutilization corporation be organized under Chapter 1724. of 7380
the Revised Code to act on behalf of and cooperate with the 7381
county in exercising the powers and performing the duties of the 7382
county under this chapter. The powers extended to a county land 7383
reutilization corporation shall not be construed as a limitation 7384
on the powers granted to a county land reutilization corporation 7385
under Chapter 1724. of the Revised Code, but shall be construed 7386
as additional powers. 7387

(C) An electing subdivision shall promptly deliver 7388
certified copies of such ordinance or resolution to the auditor, 7389
treasurer, and the prosecutor of each county in which the 7390
electing subdivision is situated. On and after the effective 7391
date of such ordinance or resolution, the foreclosure, sale, 7392
management, and disposition of all nonproductive land situated 7393
within the electing subdivision's boundaries shall be governed 7394
by the procedures set forth in sections 5722.02 to 5722.15 of 7395
the Revised Code, and, in the case of a county land 7396
reutilization corporation, as authorized under Chapter 1724. of 7397
the Revised Code. When a county adopts a resolution organizing a 7398
county land reutilization corporation pursuant to this chapter, 7399
the county shall deliver a copy of the resolution to the county 7400

auditor, county treasurer, and county prosecuting attorney. 7401

(D) A county, a county land reutilization corporation, and 7402
a municipal corporation or township may enter into an agreement 7403
to implement the procedures in sections 5722.02 to 5722.15 of 7404
the Revised Code within the boundaries of the municipal 7405
corporation or township if the county and the township or 7406
municipal corporation are electing subdivisions and the county 7407
has, by resolution, designated a county land reutilization 7408
corporation to act on its behalf under this chapter. 7409

~~Any property acquired by a county land reutilization 7410
corporation in a transaction other than the tax foreclosure 7411
procedures in Chapter 323., 5721., or 5723. of the Revised Code 7412
shall be subject to a priority right of acquisition by a 7413
municipal corporation or township in which the property is 7414
located for a period of thirty days after the county land 7415
reutilization corporation first records the deed evidencing 7416
acquisition of such property with the county recorder. A 7417
municipal corporation or township claiming a priority right of 7418
acquisition shall file, and the county recorder shall record, an 7419
instrument evidencing such right within the thirty-day period. 7420
The instrument shall include the name and address of the 7421
applicable municipal corporation or township, the parcel or 7422
other identifying number and an affirmative statement by the 7423
municipal corporation or township that it intends to acquire the 7424
property. If the municipal corporation or township records such 7425
an instrument within the thirty-day period, then the priority 7426
right of acquisition shall be effective for a period of ninety 7427
days after the instrument is recorded. If the municipal 7428
corporation or township does not record the instrument 7429
expressing its intent to acquire the property or, if having 7430
timely recorded such instrument does not thereafter acquire and 7431~~

~~record a deed within the ninety-day period following the~~ 7432
~~recording of its intent to acquire the property, then the county~~ 7433
~~land reutilization corporation may dispose of such property free~~ 7434
~~and clear of any claim or interest of such municipal corporation~~ 7435
~~or township. If a municipal corporation or township does not~~ 7436
~~record an instrument of intent to acquire property within the~~ 7437
~~thirty-day period, or if a municipal corporation or township,~~ 7438
~~after timely recording an instrument of intent to acquire a~~ 7439
~~parcel, does not thereafter acquire the parcel within ninety~~ 7440
~~days and record a deed thereto with the county recorder, the~~ 7441
~~municipal corporation or township has no statutory, legal, or~~ 7442
~~equitable claim or estate in property acquired by the county~~ 7443
~~land reutilization corporation. This section shall not be~~ 7444
~~construed to constitute an exception to free and clear title to~~ 7445
~~the property held by a county land reutilization corporation or~~ 7446
~~any of its subsequent transferees, or to preclude a county land~~ 7447
~~reutilization corporation and any municipal corporation or~~ 7448
~~township from entering into an agreement that disposes of~~ 7449
~~property on terms to which they may thereafter mutually agree.~~ 7450

Sec. 5722.03. (A) On and after the effective date of an 7451
ordinance or resolution adopted pursuant to section 5722.02 of 7452
the Revised Code, nonproductive land within an electing 7453
subdivision's boundaries that the subdivision wishes to acquire 7454
and that has either been advertised and offered for sale or is 7455
otherwise available for acquisition pursuant to a foreclosure 7456
proceeding as provided in section 323.25, sections 323.65 to 7457
323.79, or section 5721.18 of the Revised Code, but is not sold 7458
for want of a minimum bid, shall be sold or transferred to the 7459
electing subdivision in the manner set forth in this section or 7460
sections 323.65 to 323.79 of the Revised Code. 7461

(B) Upon receipt of an ordinance or resolution under 7462

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 7494
323.79 of the Revised Code. Except as otherwise authorized in 7495
section 323.78 of the Revised Code, all nonproductive lands so 7496
selected, when advertised for sale pursuant to a foreclosure 7497
proceeding, shall be advertised separately from the 7498
advertisement applicable to other delinquent lands. 7499
Notwithstanding division (A) of section 5721.191 of the Revised 7500
Code, the minimum amount for which selected nonproductive lands 7501
subject to a foreclosure proceeding pursuant to section 5721.18 7502
of the Revised Code will be sold, as specified in the 7503
advertisement for sale, shall equal the sum of the taxes, 7504
assessments, charges, penalties, interest, and costs due on the 7505
parcel as determined under division (A) (2) of section 5721.19 of 7506
the Revised Code. Notwithstanding provisions to the contrary in 7507
division (A) of section 323.28 of the Revised Code, the minimum 7508
amount for which selected nonproductive lands subject to a 7509
foreclosure proceeding pursuant to section 323.25 of the Revised 7510
Code will be sold, as specified in the advertisement for sale, 7511
shall equal the amount specified in division (A) (1) of section 7512
323.28 of the Revised Code. The advertisement relating to the 7513
selected nonproductive lands also shall include a statement that 7514
the lands have been determined by the electing subdivision to be 7515
nonproductive lands and that, if at a foreclosure sale no bid 7516
for the appropriate amount specified in this division is 7517
received, such lands shall be sold or transferred to the 7518
electing subdivision. 7519

(D) If any nonproductive land selected by an electing 7520
subdivision is advertised and offered for sale at one sale 7521
pursuant to this section but is not sold for want of a minimum 7522
bid, the electing subdivision that selected the nonproductive 7523
land shall be deemed to have submitted the winning bid at such 7524

sale, and the land is deemed sold to the electing subdivision 7525
for no consideration other than the amounts charged under 7526
divisions (E) ~~and (F)~~ of this section. If both a county and a 7527
township within that county have adopted a resolution pursuant 7528
to section 5722.02 of the Revised Code and both subdivisions 7529
select the same parcel or parcels of land, the subdivision that 7530
first notifies the prosecuting attorney of such selection shall 7531
be the electing subdivision deemed to have submitted the winning 7532
bid under this division. If a municipal corporation and a county 7533
land reutilization corporation select the same parcel or parcels 7534
of land, the municipal corporation shall be deemed the winning 7535
bidder under this division. The officer conducting the sale 7536
shall announce the bid of the electing subdivision at the sale 7537
and shall report the proceedings to the court or board of 7538
revision for confirmation of sale. 7539

(E) Upon the sale or transfer of any nonproductive land to 7540
an electing subdivision, the county auditor shall charge the 7541
costs, as determined by the court or board of revision, incurred 7542
in the foreclosure proceeding instituted under section 323.25, 7543
sections 323.65 to 323.79, or section 5721.18 of the Revised 7544
Code and applicable to the nonproductive land to the taxing 7545
districts, including the electing subdivision, in direct 7546
proportion to their interest in the taxes, assessments, charges, 7547
penalties, and interest on the nonproductive land due and 7548
payable at the time the land was sold pursuant to the 7549
foreclosure proceeding. The interest of each taxing district in 7550
the taxes, assessments, charges, penalties, and interest on the 7551
nonproductive land shall bear the same proportion to the amount 7552
of those taxes, assessments, charges, penalties, and interest 7553
that the amount of taxes levied by each district against the 7554
nonproductive land in the preceding tax year bears to the taxes 7555

levied by all such districts against the nonproductive land in 7556
the preceding tax year. If the electing subdivision is a county 7557
land reutilization corporation and the nonproductive land is 7558
sold or transferred to the corporation, the corporation shall be 7559
deemed to have the proportionate interest of the county on whose 7560
behalf it has been designated and organized in the taxes, 7561
assessments, charges, penalties, and interest on the 7562
nonproductive land in that county. In making a semiannual 7563
apportionment of funds, the auditor shall retain at the next 7564
apportionment the amount charged to each such taxing district, 7565
except that in the case of nonproductive land sold or 7566
transferred to a county land reutilization corporation, the 7567
auditor shall provide an invoice to the corporation for the 7568
amount charged to it. The costs retained by the auditor shall be 7569
deposited to the credit of the county treasurer's delinquent tax 7570
and assessment collection fund and the county prosecutor's 7571
delinquent tax and assessment collection fund under section 7572
321.261 of the Revised Code to reimburse the treasurer and 7573
prosecutor according to actual identified and advanced costs 7574
expended by the prosecutor or treasurer, equally, or in 7575
proportion to the percentage that each of their costs bears to 7576
the total costs. 7577

(F) The officer conducting the sale shall execute and file 7578
for recording a deed conveying title to the land upon the filing 7579
of the entry of the confirmation of sale, unless the 7580
nonproductive land is redeemed under section 323.31 or 5721.18 7581
of the Revised Code. If the alternative redemption period 7582
applies under section 323.78 of the Revised Code, the officer 7583
shall not execute the deed and file it for recording until the 7584
alternative redemption period expires. In either case, once the 7585
deed has been recorded, the officer shall deliver the deed to 7586

the electing subdivision; thereupon, title to the land is 7587
incontestable in the electing subdivision and free and clear of 7588
all liens and encumbrances, except those easements and covenants 7589
of record running with the land and created prior to the time at 7590
which the taxes or assessments, for the nonpayment of which the 7591
land is sold or transferred at foreclosure, became due and 7592
payable. 7593

When title to a parcel of land upon which a lien has been 7594
placed under section 715.261, 743.04, or 6119.06 of the Revised 7595
Code is transferred to a county land reutilization corporation 7596
under this section, the lien on the parcel shall be extinguished 7597
if the lien is for costs or charges that were incurred before 7598
the date of the transfer to the corporation and if the 7599
corporation did not incur the costs or charges, regardless of 7600
whether the lien was attached or the costs or charges were 7601
certified before the date of transfer. In such a case, the 7602
corporation and its successors in title shall take title to the 7603
property free and clear of any such lien and shall be immune 7604
from liability in any action to collect such costs or charges. 7605

If a county land reutilization corporation takes title to 7606
property under this chapter before any costs or charges have 7607
been certified or any lien has been placed with respect to the 7608
property under section 715.261, 743.04, or 6119.06 of the 7609
Revised Code, the corporation shall be deemed a bona fide 7610
purchaser for value without knowledge of such costs or lien, 7611
regardless of whether the corporation had actual or constructive 7612
knowledge of the costs or lien, and any such lien shall be void 7613
and unenforceable against the corporation and its successors in 7614
title. 7615

At the time of the sale or transfer, the officer shall 7616

collect and the electing subdivision shall pay the fee required 7617
by law for transferring and recording of deeds. In accordance 7618
with section ~~1724.10~~ 317.32 of the Revised Code, an electing 7619
subdivision ~~that is a county land reutilization corporation~~ 7620
shall not be required to pay any ~~such~~ recording fee. 7621

The title is not invalid because of any irregularity, 7622
informality, or omission of any proceedings under section 7623
323.25, sections 323.65 to 323.79, this chapter, or Chapter 7624
5721. of the Revised Code, or in any processes of taxation, if 7625
such irregularity, informality, or omission does not abrogate 7626
any provision of such chapters for notice to record holders of 7627
title, lien, or mortgage to, or other interests in, the 7628
foreclosed lands. 7629

Sec. 5722.031. (A) If, in any foreclosure proceeding 7630
initiated under section 323.25, sections 323.65 to 323.79, or 7631
section 5721.18 of the Revised Code, a county board of revision, 7632
court of common pleas, or municipal court issues a decree of 7633
foreclosure, order of sale, order of transfer, or confirmation 7634
of sale under section 5722.03 of the Revised Code that transfers 7635
a delinquent parcel to an electing subdivision, the electing 7636
subdivision may file a petition with the board or court to 7637
vacate the decree, order, or confirmation of sale on the basis 7638
that such electing subdivision does not wish to acquire the 7639
parcel or for any other reason. The electing subdivision may 7640
file such a petition notwithstanding any prior request by the 7641
electing subdivision or a party acting on behalf of the electing 7642
subdivision to acquire the parcel. 7643

If the electing subdivision files the petition within 7644
sixty days after the journalization of the decree, order, or 7645
confirmation of sale, the board or court shall vacate the 7646

decree, order, or confirmation of sale. If the electing 7647
subdivision files the petition more than sixty days after the 7648
journalization of the decree, order, or confirmation of sale, 7649
the board or court may vacate the decree, order, or confirmation 7650
of sale at its discretion utilizing standards of review 7651
prescribed in or consistent with Civil Rule 60. 7652

(B) An electing subdivision that files a petition under 7653
division (A) of this section shall not be required to intervene 7654
in the proceeding to which the petition relates, but shall file 7655
the petition in the same manner as would a party to the action. 7656
Upon filing the petition, the electing subdivision shall serve 7657
notice of the petition upon all parties to the action, except 7658
any party that previously failed to answer, plead, or appear in 7659
the proceeding as required in Civil Rule 12 or that is deemed to 7660
be in default under division (D) of section 323.69 of the 7661
Revised Code. 7662

(C) Upon the vacation of a decree, order, or confirmation 7663
of sale under division (A) of this section, the court of common 7664
pleas, municipal court, or board of revision shall reinstate the 7665
proceeding and schedule any further hearing or disposition 7666
required by law. The court or board shall not issue any further 7667
decree, order, or confirmation of sale transferring the 7668
delinquent parcel to the electing subdivision unless the 7669
electing subdivision petitions the court or board to acquire the 7670
parcel under sections 323.28, ~~323.74~~, 323.78, 5721.19, or 7671
5722.03 of the Revised Code at least seven days before a 7672
scheduled final hearing or sale of the parcel pursuant to the 7673
proceeding. In such a case, the electing subdivision shall not 7674
file, and the court or board shall not approve, any subsequent 7675
petition to vacate a decree, order, or confirmation of sale 7676
transferring the parcel to the electing subdivision. 7677

Sec. 5722.04. (A) Upon receipt of an ordinance or 7678
resolution adopted pursuant to section 5722.02 of the Revised 7679
Code, the county auditor shall deliver to the electing 7680
subdivision a list of all delinquent lands within an electing 7681
subdivision's boundaries that have been forfeited to the state 7682
pursuant to section 5723.01 of the Revised Code and thereafter 7683
shall notify the electing subdivision of any additions to or 7684
deletions from such list. 7685

The electing subdivision shall select from such lists the 7686
forfeited lands that constitute nonproductive lands that the 7687
subdivision wishes to acquire, and shall notify the county 7688
auditor of its selection prior to the advertisement and sale of 7689
such lands. Notwithstanding the sales price provisions of 7690
division (A)(1) of section 5723.06 of the Revised Code, the 7691
selected nonproductive lands shall be advertised for sale and be 7692
sold to the highest bidder for an amount at least sufficient to 7693
pay the amount determined under division ~~(A)(2)~~ (A)(1)(b) of 7694
section ~~5721.16~~ 5723.06 of the Revised Code. All nonproductive 7695
lands forfeited to the state and selected by an electing 7696
subdivision, when advertised for sale pursuant to the relevant 7697
procedures set forth in Chapter 5723. of the Revised Code, shall 7698
be advertised separately from the advertisement applicable to 7699
other forfeited lands. The advertisement relating to the 7700
selected nonproductive lands also shall include a statement that 7701
the lands have been selected by the electing subdivision as 7702
nonproductive lands that it wishes to acquire and that, if at 7703
the forfeiture sale no bid for the sum of the taxes, 7704
assessments, charges, penalties, interest, and costs due on the 7705
parcel as determined under division ~~(A)(1)(a)~~ (A)(1)(b) of 7706
section 5723.06 of the Revised Code is received, the lands shall 7707
be sold to the electing subdivision. 7708

(B) If any nonproductive land that has been forfeited to 7709
the state and selected by an electing subdivision is advertised 7710
and offered for sale by the auditor pursuant to Chapter 5723. of 7711
the Revised Code, but no minimum bid is received, the electing 7712
subdivision shall be deemed to have submitted the winning bid, 7713
and the land is deemed sold to the electing subdivision for no 7714
consideration other than the fee charged under division (C) of 7715
this section. If both a county and a township in that county 7716
have adopted a resolution pursuant to section 5722.02 of the 7717
Revised Code and both subdivisions select the same parcel or 7718
parcels of land, the electing subdivision deemed to have 7719
submitted the winning bid under this division shall be 7720
determined pursuant to division (D) of section 5722.03 of the 7721
Revised Code. 7722

The auditor shall announce the bid at the sale and shall 7723
declare the selected nonproductive land to be sold to the 7724
electing subdivision. The auditor shall deliver to the electing 7725
subdivision a certificate of sale. 7726

(C) On the returning of the certificate of sale to the 7727
auditor, the auditor shall execute and file for recording a deed 7728
conveying title to the selected nonproductive land and, once the 7729
deed has been recorded, deliver it to the electing subdivision. 7730
Thereupon, all previous title is extinguished, and the title in 7731
the electing subdivision is incontestable and free and clear 7732
from all liens and encumbrances, except ~~taxes and special~~ 7733
~~assessments that are not due at the time of the sale and any~~ 7734
easements and covenants of record running with the land and 7735
created prior to the time at which the taxes or assessments, for 7736
the nonpayment of which the nonproductive land was forfeited, 7737
became due and payable. 7738

When title to a parcel of land upon which a lien has been 7739
placed under section 715.261, 743.04, or 6119.06 of the Revised 7740
Code is transferred to a county land reutilization corporation 7741
under this section, the lien on the parcel shall be extinguished 7742
if the lien is for costs or charges that were incurred before 7743
the date of the transfer to the corporation and if the 7744
corporation did not incur the costs or charges, regardless of 7745
whether the lien was attached or the costs or charges were 7746
certified before the date of transfer. In such a case, the 7747
corporation and its successors in title shall take title to the 7748
property free and clear of any such lien and shall be immune 7749
from liability in any action to collect such costs or charges. 7750

If a county land reutilization corporation takes title to 7751
property before any costs or charges have been certified or any 7752
lien has been placed with respect to the property under section 7753
715.261, 743.04, or 6119.06 of the Revised Code, the corporation 7754
shall be deemed a bona fide purchaser for value without 7755
knowledge of such costs or lien, regardless of whether the 7756
corporation had actual or constructive knowledge of the costs or 7757
lien, and any such lien shall be void and unenforceable against 7758
the corporation and its successors in title. 7759

At the time of the sale, the auditor shall collect and the 7760
electing subdivision shall pay the fee required by law for 7761
transferring and recording of deeds. 7762

Upon delivery of a deed conveying any nonproductive land 7763
to an electing subdivision, the county auditor shall charge all 7764
costs incurred in any proceeding instituted under section 7765
~~5721.14 or~~ 5721.18 of the Revised Code or incurred as a result 7766
of the forfeiture and sale of the nonproductive land to the 7767
taxing districts, including the electing subdivision, in direct 7768

proportion to their interest in the taxes, assessments, charges, 7769
interest, and penalties on the nonproductive land due and 7770
payable at the time the land was sold at the forfeiture sale. 7771
The interest of each taxing district in the taxes, assessments, 7772
charges, penalties, and interest on the nonproductive land shall 7773
bear the same proportion to the amount of those taxes, 7774
assessments, charges, penalties, and interest that the amount of 7775
taxes levied by each district against the nonproductive land in 7776
the preceding tax year bears to the taxes levied by all such 7777
districts against the nonproductive land in the preceding tax 7778
year. If the electing subdivision is a county land reutilization 7779
corporation and the nonproductive land is sold or transferred to 7780
the corporation, the corporation shall be deemed to have the 7781
proportionate interest of the county designating or organizing 7782
such corporation in the taxes, assessments, charges, penalties, 7783
and interest on the nonproductive land in the county. In making 7784
a semiannual apportionment of funds, the auditor shall retain at 7785
the next apportionment the amount charged to each such taxing 7786
district, except that in the case of nonproductive land conveyed 7787
to a county land reutilization corporation the auditor shall 7788
invoice the corporation the amount charged to it. 7789

(D) If no political subdivision has requested to purchase 7790
a parcel of land at a foreclosure sale, any lands otherwise 7791
forfeited to the state for want of a bid at the foreclosure sale 7792
may, upon the request of a county land reutilization 7793
corporation, be transferred directly without cost to the 7794
corporation without appraisal or public bidding. 7795

Sec. 5722.05. Whenever nonproductive land is sold or 7796
transferred under section 323.65 to 323.79, 5721.19, 5722.03-~~or~~, 7797
5722.04, or 5723.04 of the Revised Code to an electing 7798
subdivision, no action shall be commenced, nor shall any defense 7799

be asserted, after one year from the date the deed conveying 7800
such land to the electing subdivision is filed for record, to 7801
question the validity of the title vested in the electing 7802
subdivision by such sale or transfer for any irregularity, 7803
informality, or omission in the proceedings relative to the 7804
foreclosure, forfeiture, ~~or sale~~, or transfer of such 7805
nonproductive land to the electing subdivision. 7806

Sec. 5722.06. An electing subdivision, other than a county 7807
land reutilization corporation, shall assume possession and 7808
control of any nonproductive land acquired by it under section 7809
5722.03, 5722.04, or 5722.10 of the Revised Code and any other 7810
land it acquires from whatever source acquired as a part of its 7811
land reutilization program. The electing subdivision shall hold 7812
and administer such property in a governmental capacity for the 7813
benefit of itself and of other taxing districts having an 7814
interest in the taxes, assessments, charges, interest, and 7815
penalties due and owing thereon at the time of the property's 7816
acquisition by the electing subdivision. In its administration 7817
of such nonproductive land as a part of a land reutilization 7818
program, the electing subdivision shall: 7819

(A) Manage, maintain, and protect, or temporarily use for 7820
a public purpose such land in such manner as it deems 7821
appropriate; 7822

(B) Compile and maintain a written inventory of all such 7823
land. The inventory shall be available for public inspection and 7824
distribution at all times. 7825

(C) ~~Study, analyze, and evaluate potential, present, and~~ 7826
~~future uses for such land which would provide for the effective~~ 7827
~~reutilization of the nonproductive land;~~ 7828

~~(D)~~ Plan for, and use its best efforts to consummate, the 7829
sale or other disposition of such land at such times and upon 7830
such terms and conditions as it deems appropriate to the 7831
fulfillment of the purposes and objectives of its land 7832
reutilization program; 7833

~~(E)~~ (D) Establish and maintain records and accounts 7834
reflecting all transactions, expenditures, and revenues relating 7835
to its land reutilization program, including separate 7836
itemizations of all transactions, expenditures, and revenues 7837
concerning each individual parcel of real property acquired as a 7838
part of such program. 7839

A county land reutilization corporation acquiring title to 7840
lands under section 5722.03, 5722.04, ~~or~~ 5722.10, 5723.01, or 7841
5723.04 of the Revised Code, and to any other land it acquires_ 7842
from whatever source acquired as a part of its land 7843
reutilization program, shall maintain, operate, hold, transact, 7844
and dispose of such land as provided in its plan and pursuant to 7845
its purposes under Chapter 1724. of the Revised Code. 7846

Sec. 5722.07. ~~As used in this section, "fair market value"~~ 7847
~~means the appraised value of the nonproductive land made with~~ 7848
~~reference to such redevelopment and reutilization restrictions~~ 7849
~~as may be imposed by the electing subdivision as a condition of~~ 7850
~~sale or as may be otherwise applicable to such land.~~ 7851

An electing subdivision may, without appraisal or 7852
competitive bidding, sell any land acquired by it as a part of 7853
its land reutilization program at such times, to such persons, 7854
and upon such terms and conditions, and subject to such 7855
restrictions and covenants as it deems necessary or appropriate 7856
to assure promote the land's effective reutilization. ~~Except~~ 7857
~~with respect to a sale by or to a county land reutilization~~ 7858

corporation, such land shall be sold at not less than its fair- 7859
market value. However, except with respect to land held by a- 7860
county land reutilization corporation, upon the approval of the- 7861
legislative authorities of those taxing districts entitled to- 7862
share in the proceeds from the sale thereof, the An electing 7863
subdivision may either retain such land for devotion by it to 7864
land reutilization purposes or public use, or sell, lease, or 7865
otherwise transfer any such land to ~~another~~ a political 7866
subdivision ~~for the devotion to public use by such political-~~ 7867
~~subdivision for a consideration less than fair market value,~~ 7868
another electing subdivision, or any other person with or 7869
without consideration and without reference to fair market value 7870
in order to promote the land's effective reutilization. 7871

~~Whenever an electing subdivision sells any land acquired-~~ 7872
~~as part of its land reutilization program for an amount equal to~~ 7873
~~or greater than fair market value, it shall execute and deliver-~~ 7874
~~all agreements and instruments incident thereto. The electing-~~ 7875
~~subdivision may execute and deliver all agreements and-~~ 7876
~~instruments without procuring any approval, consent, conveyance,~~ 7877
~~or other instrument from any other person or entity, including-~~ 7878
~~the other taxing districts entitled to share in the proceeds-~~ 7879
~~from the sale thereof.~~ 7880

An electing subdivision may, for purposes of land 7881
disposition, consolidate, assemble, or subdivide individual 7882
parcels of land acquired as part of its land reutilization 7883
program. 7884

Sec. 5722.08. When an any electing subdivision, ~~other than~~ 7885
~~a county land reutilization corporation,~~ sells any land acquired 7886
as a part of its land reutilization program, the proceeds from 7887
such sale shall be applied and distributed in the following 7888

order without reporting or accounting to the taxing districts: 7889

(A) To the electing subdivision in reimbursement of its 7890
expenses incurred on account of the acquisition, administration, 7891
management, maintenance, and disposition of such land, and such 7892
other expenses of the land reutilization program as the electing 7893
subdivision may apportion to such land; 7894

~~(B) To the county treasurer to reimburse those taxing 7895
districts to which the county auditor charged the costs of 7896
foreclosure pursuant to section 5722.03 of the Revised Code, or 7897
costs of forfeiture pursuant to section 5722.04 of the Revised 7898
Code. If the proceeds of the sale of the nonproductive lands, 7899
after making the payment required under this division, are not 7900
sufficient to reimburse the full amounts charged to taxing 7901
districts as costs under section 5722.03 or 5722.04 of the 7902
Revised Code, the balance of the proceeds shall be used to 7903
reimburse the taxing districts in the same proportion as the 7904
costs were charged. 7905~~

~~(C) To the county treasurer for distribution to the taxing 7906
districts charged costs under section 5722.03 or 5722.04 of the 7907
Revised Code, in the same proportion as they were charged costs 7908
by the county auditor, an amount representing both of the 7909
following: 7910~~

~~(1) The taxes, assessments, charges, penalties, and 7911
interest due and owing on such land as of the date of 7912
acquisition by the electing subdivision; 7913~~

~~(2) The taxes, assessments, charges, penalties, and 7914
interest that would have been due and payable with respect to 7915
such land from such date of acquisition were such land not 7916
exempt from taxation pursuant to section 5722.11 of the Revised 7917~~

Code. 7918

~~(D) The balance, if any, to be retained by the electing~~ 7919
~~subdivision for application to the payment of costs and expenses~~ 7920
~~of its land reutilization program.~~ 7921

~~All proceeds from the sale of lands held by a county land~~ 7922
~~reutilization corporation shall be retained by the county land~~ 7923
~~reutilization corporation for the purposes for which it was~~ 7924
~~organized without further reporting or accounting to the taxing~~ 7925
~~districts.~~ electing subdivision to be used for land reutilization 7926
purposes, public purposes, and, in the case of county land 7927
reutilization corporations, any purpose enumerated in Chapter 7928
1724. of the Revised Code. 7929

Sec. 5722.10. An electing subdivision may accept a 7930
conveyance in lieu of foreclosure of delinquent land from the 7931
owners ~~thereof~~ of the delinquent land, regardless of whether a 7932
tax foreclosure has been filed against the delinquent land. Such 7933
conveyance may only be accepted with the consent of the county 7934
auditor acting as the agent of the state pursuant to section 7935
5721.09 of the Revised Code. If an electing subdivision or 7936
county land reutilization corporation certifies to the auditor 7937
in writing that the delinquent land is abandoned land as defined 7938
in section 323.65 of the Revised Code, the auditor shall consent 7939
to the conveyance. Such consent shall be given regardless of 7940
whether there exists any liens, encumbrances, or other interests 7941
of record on the abandoned delinquent land, except that upon 7942
such conveyance, the liens, encumbrances, or other interests of 7943
record shall remain with the land as conveyed to the electing 7944
subdivision or county land reutilization corporation. If the 7945
electing subdivision or county land reutilization corporation 7946
does not certify to the auditor in writing that the delinquent 7947

land is abandoned land, the auditor may consent to the 7948
conveyance for any reason authorized in this chapter. The owners 7949
or the electing ~~municipal corporation or township subdivision~~ 7950
shall pay all expenses incurred by the county in connection with 7951
any foreclosure ~~or foreclosure and forfeiture~~ proceeding filed 7952
pursuant to section 323.25, sections 323.65 to 323.79, or 7953
section 5721.18 ~~or 5721.14~~ of the Revised Code relative to such 7954
land. ~~When the electing subdivision is the county or county land~~ 7955
~~reutilization corporation acting on behalf of a county, it may~~ 7956
~~require the owner to pay the expenses.~~ The owner shall present 7957
the electing subdivision with evidence satisfactory to the 7958
subdivision that it will obtain by such conveyance fee simple 7959
title to such delinquent land. Unless otherwise agreed to by the 7960
electing subdivision accepting the conveyance, the title shall 7961
be free and clear of all liens and encumbrances, except such 7962
easements and covenants of record running with the land as were 7963
created prior to the time of the conveyance and delinquent 7964
taxes, assessments, penalties, interest, and charges, and taxes 7965
and special assessments that are a lien on the real property at 7966
the time of the conveyance. Any costs, charges, or liens that 7967
have been assessed, certified, or placed under section 715.261, 7968
743.04, or 6119.06 of the Revised Code with respect to real 7969
property acquired by or transferred to a county land 7970
reutilization corporation under this section shall, at the time 7971
of the conveyance to the corporation, be extinguished and of no 7972
force and effect as against the corporation, its successors, or 7973
its assignees, provided that the lien is for charges or costs 7974
that were incurred before the date of transfer to the 7975
corporation and that were not incurred by the corporation. 7976

Real property acquired by an electing subdivision under 7977
this section shall not be subject to foreclosure or forfeiture 7978

under Chapter 5721. or 5723. of the Revised Code. ~~The sale or~~ 7979
~~other transfer, as authorized by section 5722.07 of the Revised~~ 7980
~~Code, of real property acquired under this section shall~~ 7981
~~extinguish the lien on the title for all taxes, assessments,~~ 7982
~~penalties, interest, and charges delinquent at the time of the~~ 7983
~~conveyance of the delinquent land to the electing subdivision.~~ 7984
The conveyance of real property under this section shall 7985
extinguish all liens on the title for taxes, assessments, 7986
penalties, interest, and charges at the time of the conveyance 7987
of the delinquent land to the electing subdivision. 7988

Sec. 5722.11. All lands acquired and held by an electing 7989
subdivision pursuant to this chapter shall be deemed real 7990
property used for a public purpose and, notwithstanding section 7991
5709.08 of the Revised Code, shall be exempt from taxation until 7992
sold. An exemption authorized under this section shall commence 7993
on the day title to the property is transferred to the electing 7994
subdivision and shall continue while title is held by the 7995
electing subdivision. The exemption shall end on the last day of 7996
the tax year in which the instrument transferring title from the 7997
electing subdivision to an owner whose use of the property does 7998
not qualify for an exemption pursuant to any other section of 7999
the Revised Code is recorded. If the title to the property is 8000
transferred to the electing subdivision and from the electing 8001
subdivision in the same tax year, then the exemption shall 8002
continue to the end of that tax year. The entire amount of taxes 8003
that are a lien but not yet determined, assessed, and levied for 8004
the tax year in which title is transferred to the electing 8005
subdivision shall be remitted by the county auditor. 8006

Sec. 5722.14. If nonproductive land is subsequently 8007
included within an impacted cities project, as defined in 8008
section 1728.01 of the Revised Code, taxes on the land in the 8009

base period of the year immediately preceding the initial 8010
acquisition, as provided in section 1728.111 of the Revised 8011
Code, shall be determined by applying the land valuation as it 8012
existed in either the year preceding such initial acquisition, 8013
or in the next succeeding year after such nonproductive land is 8014
sold pursuant to section 5722.07 ~~or 5722.13~~ of the Revised Code, 8015
whichever valuation is greater. 8016

This section does not apply to nonproductive land acquired 8017
and held by a county land reutilization corporation. 8018

Sec. 5722.15. ~~(A)~~ When an electing subdivision ~~purchases~~ 8019
acquires nonproductive land under section sections 323.65 to 8020
323.79, 5722.03 ~~or~~, 5722.04, 5722.10, or 5723.04 of the Revised 8021
Code, the county auditor shall remove from the auditor's tax 8022
lists and duplicates all taxes, assessments, charges, penalties, 8023
and interest that are due and payable on the land at the time of 8024
the ~~sale~~ acquisition in the same manner as if the property had 8025
been sold to any other buyer at the foreclosure or forfeiture 8026
sale. 8027

~~(B) The county auditor shall certify to an electing~~ 8028
~~subdivision, other than a county land reutilization corporation,~~ 8029
~~that purchases nonproductive land under section 5722.03 or~~ 8030
~~5722.04 of the Revised Code a record of all of the taxes,~~ 8031
~~assessments, charges, interest, and penalties that were due on~~ 8032
~~the parcel at the time of the sale; the taxing districts to~~ 8033
~~which they were owed; and the proportion of that amount that was~~ 8034
~~owed to each taxing district. Except with respect to a county~~ 8035
~~land reutilization corporation, the certification shall be used~~ 8036
~~by such an electing subdivision in distributing the proceeds of~~ 8037
~~any sale of the land in accordance with division (C) (1) of~~ 8038
~~section 5722.08 of the Revised Code.~~ 8039

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~~ 8069
~~declaration under division (B) of this section is in effect.~~ 8070

(B) The legislative authority of a municipal corporation 8071
may declare by ordinance, or a board of county commissioners, a 8072
board of township trustees, or the board of directors of a 8073
county land reutilization corporation may declare by resolution, 8074
that it is in the public interest for the county, municipal 8075
corporation, township, or county land reutilization corporation 8076
to acquire tax-delinquent real property within the county, 8077
municipal corporation, or township for the public purpose of 8078
redeveloping the property or otherwise rendering it suitable for 8079
productive, tax-paying use. ~~In any county, municipal~~ 8080
~~corporation, or township in which~~ The eligible delinquent land 8081
may be acquired from any person, including another political 8082
subdivision or an electing subdivision. When such a declaration 8083
is in effect, the county, municipal corporation, township, or 8084
county land reutilization corporation may purchase or otherwise 8085
acquire title to eligible delinquent land, other than by 8086
appropriation, and the title shall pass free and clear of ~~the~~ 8087
~~lien all liens for delinquent taxes as provided in division (D)~~ 8088
~~of this section~~ and costs, including foreclosure costs, which 8089
shall be extinguished simultaneously with the transfer of title 8090
to the county, municipal corporation, township, or county land 8091
reutilization corporation. The authority granted by this section 8092
is supplemental to the authority granted under sections 5722.01 8093
to 5722.15 of the Revised Code. 8094

(C) ~~With respect to any parcel of eligible delinquent land~~ 8095
~~purchased or acquired by a county, municipal corporation,~~ 8096
~~township, or county land reutilization corporation in which a~~ 8097
~~declaration is in effect under this section, the county,~~ 8098
~~municipal corporation, or township may obtain the consent of~~ 8099

~~each taxing authority for release of any claim on the delinquent 8100
taxes and associated costs attaching to that property at the 8101
time of conveyance to the county, municipal corporation, or 8102
township. Consent shall be obtained in writing, and shall be 8103
certified by the taxing authority granting consent or by the 8104
fiscal officer or other person authorized by the taxing 8105
authority to provide such consent. Consent may be obtained 8106
before or after title to the eligible delinquent land is 8107
transferred to the county, municipal corporation, or township. A 8108
county that has organized and designated a county land 8109
reutilization corporation for purposes of this chapter is not 8110
required to obtain such consent. Upon conveyance to a county 8111
land reutilization corporation, the consent shall be deemed to 8112
have been given to the extent that the corporation requires 8113
consent.— 8114~~

~~The taxing authority of a taxing unit and a county, 8115
municipal corporation, or township in which a declaration is in 8116
effect under this section may enter into an agreement whereby 8117
the taxing authority consents in advance to release of the 8118
taxing authority's claim on delinquent taxes and associated 8119
costs with respect to all or a specified number of parcels of 8120
eligible delinquent land that may be purchased or acquired by 8121
the county, municipal corporation, or township for the purposes 8122
of this section. The agreement shall provide for any terms and 8123
conditions on the release of such claim as are mutually 8124
agreeable to the taxing authority and county, municipal 8125
corporation, or township, including any notice to be provided by 8126
the county, municipal corporation, or township to the taxing 8127
authority of the purchase or acquisition of eligible delinquent 8128
land situated in the taxing unit; any option vesting in the 8129
taxing authority to revoke its release with respect to any 8130~~

~~parcel of eligible delinquent land before the release becomes~~ 8131
~~effective; and the manner in which notice of such revocation~~ 8132
~~shall be effected. Nothing in this section or in such an~~ 8133
~~agreement shall be construed to bar a taxing authority from~~ 8134
~~revoking its advance consent with respect to any parcels of~~ 8135
~~eligible delinquent land purchased or acquired by the county,~~ 8136
~~municipal corporation, or township before the county, municipal~~ 8137
~~corporation, or township enters into a purchase or other~~ 8138
~~agreement for acquisition of the parcels.~~ 8139

~~A county that has organized and designated a county land~~ 8140
~~reutilization corporation is not required to enter into such an~~ 8141
~~agreement with a taxing authority.~~ 8142

~~(D) The lien for the delinquent taxes and associated costs~~ 8143
~~for which all of the taxing authorities have consented to~~ 8144
~~release their claims under this section is hereby extinguished,~~ 8145
~~and the transfer of title to such delinquent land to the county,~~ 8146
~~municipal corporation, or township shall be transferred free and~~ 8147
~~clear of the lien for such taxes and costs. If a taxing~~ 8148
~~authority does not consent to the release of its claim on~~ 8149
~~delinquent taxes and associated costs, the entire amount of the~~ 8150
~~lien for such taxes and costs shall continue as otherwise~~ 8151
~~provided by law until paid or otherwise discharged according to~~ 8152
~~law. If a county land reutilization corporation acquires title~~ 8153
~~to eligible delinquent land under this section, the lien for~~ 8154
~~delinquent taxes and costs with respect to land acquired by the~~ 8155
~~corporation shall be extinguished simultaneously with the~~ 8156
~~transfer of title to the corporation, notwithstanding that the~~ 8157
~~taxing authorities have not consented to release their claims~~ 8158
~~under this section.~~ 8159

~~(E) All eligible delinquent land acquired by a county,~~ 8160

municipal corporation, township, or county land reutilization 8161
corporation under this section is real property held for a 8162
public purpose and is exempted from taxation until the county, 8163
municipal corporation, township, or county land reutilization 8164
corporation sells or otherwise disposes of property. An 8165
exemption authorized under this section shall commence on the 8166
day title to the eligible delinquent land is transferred to the 8167
county, municipal corporation, township, or county land 8168
reutilization corporation and shall continue while title is held 8169
by the county, municipal corporation, township, or county land 8170
reutilization corporation. The exemption shall end on the last 8171
day of the tax year in which the instrument transferring title 8172
from the county, municipal corporation, township, or county land 8173
reutilization corporation to an owner whose use of the property 8174
does not qualify for an exemption pursuant to any other section 8175
of the Revised Code is recorded. If the title to the property is 8176
transferred to and from the county, municipal corporation, 8177
township, or county land reutilization corporation in the same 8178
tax year, then the exemption shall continue to the end of that 8179
tax year. 8180

~~(F)-(D)~~ If a county, municipal corporation, township, or 8181
county land reutilization corporation sells or otherwise 8182
disposes of delinquent land it purchased or acquired ~~and for~~ 8183
~~which all or a portion of a taxing authority's claim for~~ 8184
~~delinquent taxes was released~~ under this section, ~~whether by~~ 8185
~~consent of the taxing authority or pursuant to division (D) of~~ 8186
~~this section,~~ the net proceeds from such sale or disposition 8187
shall be used for such redevelopment purposes the board of 8188
county commissioners, the legislative authority of the municipal 8189
corporation, the board of township trustees, or the board of 8190
directors of the county land reutilization corporation considers 8191

necessary or appropriate. 8192

Sec. 5722.22. ~~A~~ Neither a county land reutilization 8193
corporation nor its wholly owned subsidiary is ~~not~~ liable for 8194
damages, or subject to equitable remedies, for breach of a 8195
common law duty, or for violation of sections 3737.87 to 8196
~~3737.891~~ 3737.89 of the Revised Code or Chapter 3704., 3734., 8197
3745., 3746., 3750., 3751., 3752., 6101., or 6111. of the 8198
Revised Code or any rule adopted or order, permit, license, 8199
variance, or plan approval issued under any of those chapters in 8200
connection with a parcel of land acquired by the county land 8201
reutilization corporation or its wholly owned subsidiary, which 8202
retains sovereign immunity under Chapter 2744. of the Revised 8203
Code. 8204

Sec. 5723.01. (A) ~~(1)~~ Every tract of land and town lot, 8205
which, pursuant to foreclosure proceedings under section 323.25, 8206
sections 323.65 to 323.79, or section 5721.18 of the Revised 8207
Code, has been advertised and offered for sale on two separate 8208
occasions, not less than two weeks apart, or in the case of 8209
abandoned land as defined in section 323.65 of the Revised Code 8210
or nonproductive land as defined in section 5722.01 of the 8211
Revised Code, advertised and offered for sale on one occasion, 8212
and not sold for want of bidders, shall be forfeited to the 8213
state ~~or to a political subdivision, school district, or county-~~ 8214
~~land reutilization corporation pursuant to division (A) (3) of~~ 8215
~~this section.~~ 8216

~~(2)~~ (B) The county prosecuting attorney shall certify to 8217
the court or, in the case of foreclosure proceedings under 8218
sections 323.65 to 323.79 of the Revised Code, to the board of 8219
revision that such tract of land or town lot has been twice 8220
offered for sale or once offered for sale in the case of 8221

abandoned land or nonproductive land and not sold for want of a 8222
bidder. Such forfeiture of lands and town lots shall be 8223
effective ~~when the court by~~ upon the journalization of an entry 8224
that orders such lands and town lots forfeited to the state ~~or~~ 8225
~~to a political subdivision, school district, or county land~~ 8226
~~reutilization corporation pursuant to division (A) (3) of this~~ 8227
~~section. Upon journalization, all right, title, claim, and~~ 8228
~~interest of the former owner is transferred to and vested in the~~ 8229
~~state to be disposed of in conformity with this chapter. The~~ 8230
~~court or board of revision shall order that forfeited land be~~ 8231
~~disposed of in accordance with Chapter 5723. of the Revised~~ 8232
~~Code.~~ 8233

(C) A copy of ~~such the~~ entry described in division (B) of 8234
~~this section~~ shall be certified to the county auditor ~~and, after~~ 8235
~~the date of the certification, all the right, title, claim, and~~ 8236
~~interest of the former owner is transferred to and vested in the~~ 8237
~~state to be disposed of in compliance with this chapter. The~~ 8238
~~county auditor shall record a copy of the entry with the county~~ 8239
~~recorder. Notwithstanding any provision of the Revised Code to~~ 8240
~~the contrary, the county recorder shall record a copy of the~~ 8241
~~entry presented for recording by the county auditor even if it~~ 8242
~~is not a certified copy. In such case, the recording shall be~~ 8243
~~deemed to constitute certification of the entry.~~ 8244

~~(3) After having been notified pursuant to division (A) (2)~~ 8245
~~of this section that the tract of land or town lot has been~~ 8246
~~twice offered for sale and not sold for want of bidders, the~~ 8247
~~court shall notify the political subdivision and school district~~ 8248
~~in which the property is located, and any county land~~ 8249
~~reutilization corporation in the county, and offer to forfeit~~ 8250
~~the property to the political subdivision, school district, or~~ 8251
~~corporation, or to an electing subdivision as defined in section~~ 8252

~~5722.01 of the Revised Code, upon a petition from the political- 8253
subdivision, school district, or corporation. If no such 8254
petition is filed with the court within ten days after 8255
notification by the court, the court shall forfeit the property- 8256
to the state in accordance with division (A)(2) of this section. 8257
If a political subdivision, school district, or corporation 8258
requests through a petition to receive the property through 8259
forfeiture, the forfeiture of land and town lots is effective- 8260
when, by entry, the court orders such lands and town lots 8261
forfeited to the political subdivision, school district, or 8262
corporation. The court shall certify a copy of the entry to the 8263
county auditor and, after the date of certification, all the 8264
right, title, claim, and interest of the former owner is 8265
transferred to and vested in the political subdivision, school- 8266
district, or corporation. 8267~~

~~(4)-(D) From and after the date of journalization of the 8268
order forfeiting a tract of land or a town lot to the state 8269
pursuant to division (A)(2)-(B) of this section and until such 8270
forfeited land has been redeemed by the former owner pursuant to 8271
section 5723.03 of the Revised Code or sold or transferred 8272
pursuant to section 5723.04 of the Revised Code, any political 8273
subdivision in which the forfeited land is located or the county 8274
land reutilization corporation of the county in which the 8275
forfeited land is located, or an officer, agent, or employee of 8276
the subdivision or corporation, upon knowledge or belief that 8277
the forfeited land is unoccupied as defined in section 323.65 of 8278
the Revised Code, may enter the forfeited lands and any 8279
buildings, structures, or other improvements located on that 8280
land, for any of the following purposes: 8281~~

~~(a)-(1) Conducting an appraisal or inspection of the 8282
buildings, structures, or other improvements located on the 8283~~

forfeited land; 8284

~~(b)~~ (2) Conducting a voluntary action as defined in 8285
Chapter 3746. of the Revised Code or other environment 8286
assessment of the forfeited land and any buildings, structures, 8287
or other improvements located on that land; 8288

~~(c)~~ (3) Conducting any other health and safety inspection 8289
of the forfeited land and any buildings, structures, or other 8290
improvements located on that land. 8291

Unless an action or omission of a political subdivision or 8292
county land reutilization corporation, or an officer, agent, or 8293
employee of the subdivision or corporation, by clear and 8294
convincing evidence, constitutes willful or wanton misconduct or 8295
intentionally tortious conduct, the political subdivision or 8296
county land reutilization corporation, or an officer, agent, or 8297
employee of a subdivision or corporation, that enters the 8298
forfeited land pursuant to this division is not liable in any 8299
civil or administrative action, including an action in trespass, 8300
resulting from the entry onto the forfeited land or for any tort 8301
action as defined in section 3746.24 of the Revised Code 8302
resulting from the testing for or actual presence of hazardous 8303
substances or petroleum at, or the release of hazardous 8304
substances or petroleum from, a property where a voluntary 8305
action is being or has been conducted pursuant to Chapter 3746. 8306
of the Revised Code and the rules adopted under it. This 8307
immunity is in addition to any immunities from civil liability 8308
or defenses established by any other section of the Revised Code 8309
or available at common law. Any entry upon forfeited land and 8310
any buildings, structures, or improvements located on that land 8311
pursuant to division ~~(A) (4)~~ (D) of this section shall not 8312
constitute the exercise of dominion or control over the land or 8313

buildings, structures, or improvements on the land when that 8314
entry is for the purposes described in divisions ~~(A) (4) (a)~~ (D) 8315
(1) to (e) (3) of this section. 8316

~~(B) Every parcel against which a judgment of foreclosure 8317
and forfeiture is made in accordance with section 5721.16 of the 8318
Revised Code is forfeited to the state on the date the court 8319
enters a finding under that section. After that date, all the 8320
right, title, claim, and interest of the former owner is 8321
transferred to the state to be disposed of in compliance with 8322
the relevant provisions of this chapter. 8323~~

Sec. 5723.03. If the former owner of real property that 8324
has been forfeited, at any time before the state has disposed of 8325
such property, pays into the treasury of the county in which the 8326
property is situated, all the taxes, assessments, penalties, 8327
interest, and costs incurred in the foreclosure ~~or foreclosure~~ 8328
~~and forfeiture~~ proceedings under section 323.25, ~~5721.14, or~~ 8329
5721.18, or sections 323.65 to 323.79 of the Revised Code or in 8330
proceedings under this chapter that stand charged against the 8331
property at the time of such payment, the state shall relinquish 8332
to such former owner all claim to such property. The county 8333
auditor shall then reenter the property on the auditor's tax 8334
list, under the name of the proper owner. The county auditor 8335
shall then add as due and payable on the next succeeding date 8336
for the payment of real estate taxes the amount of taxes, 8337
assessments, charges, penalties, and interest that were remitted 8338
pursuant to section 5723.02 of the Revised Code and all other 8339
taxes, assessments, charges, penalties, and interest that would 8340
have been due and payable with respect to the property from the 8341
date it was forfeited to the state. 8342

Sec. 5723.04. (A) The county auditor shall maintain a list 8343

of forfeited lands and shall ~~offer~~ conduct annually a sale of 8344
one or more tracts of such lands ~~for sale~~ annually, or more 8345
frequently if the auditor determines that more frequent sales 8346
are necessary. Subject to division (D) of this section, the 8347
auditor shall select the tract or tracts of forfeited lands to 8348
be included in such a sale. The auditor shall not be required to 8349
do either of the following: 8350

(1) Include all tracts of forfeited land on the list in 8351
any sale; 8352

(2) Offer any particular tract of forfeited land for sale 8353
at a particular time or within a given interval. 8354

~~(B) Notwithstanding division (A) of this section~~ any other 8355
provision of this chapter, upon the request of a county land 8356
reutilization corporation organized under Chapter 1724. of the 8357
Revised Code, the county auditor shall promptly transfer to such 8358
corporation, by auditor's deed, the fee simple title to a parcel 8359
on the list of forfeited lands, which shall pass to such 8360
corporation free and clear of all taxes, assessments, charges, 8361
penalties, interest, and costs. Subject to division (C) of this 8362
section, any subordinate liens shall be deemed fully and forever 8363
satisfied and discharged. Upon such request, the land is deemed 8364
sold by the state for no consideration. The county land 8365
reutilization corporation or its agent shall file the deed for 8366
recording. 8367

(C) When title to a parcel of land upon which a lien has 8368
been placed under section 715.261, 743.04, or 6119.06 of the 8369
Revised Code is transferred to a county land reutilization 8370
corporation under this section, the lien on the parcel shall be 8371
extinguished if the lien is for costs or charges that were 8372
incurred before the date of the transfer to the corporation and 8373

if the corporation did not incur the costs or charges, 8374
regardless of whether the lien was attached or the costs or 8375
charges were certified before the date of transfer. In such a 8376
case, the corporation and its successors in title shall take 8377
title to the property free and clear of any such lien and shall 8378
be immune from liability in any action to collect such costs or 8379
charges. 8380

If a county land reutilization corporation takes title to 8381
property before any costs or charges have been certified or any 8382
lien has been placed with respect to the property under section 8383
715.261, 743.04, or 6119.06 of the Revised Code, the corporation 8384
shall be deemed a bona fide purchaser for value without 8385
knowledge of such costs or lien, regardless of whether the 8386
corporation had actual or constructive knowledge of the costs or 8387
lien, and any such lien shall be void and unenforceable against 8388
the corporation and its successors in title. 8389

(D) If a county land reutilization corporation organized 8390
under Chapter 1724. of the Revised Code requests that a tract or 8391
tracts of forfeited lands on the list of forfeited lands not be 8392
offered for sale at any time before the second publication in a 8393
newspaper, then the county auditor shall not offer that parcel 8394
for sale. Such a request by the county land reutilization 8395
corporation shall not obligate the corporation to acquire the 8396
tract or tracts pursuant to division (B) of this section or 8397
section 5722.04 of the Revised Code. A county land reutilization 8398
corporation shall not request that a tract of forfeited land not 8399
be offered for sale if, as a result of one or more previous 8400
requests of the county land reutilization corporation, the tract 8401
of land has not been offered for sale for three consecutive 8402
years. 8403

Sec. 5723.05. If the taxes, assessments, charges, 8404
penalties, interest, and costs due on the forfeited lands have 8405
not been paid when the county auditor fixes the date for the 8406
sale of forfeited lands, the auditor shall give notice of them 8407
once a week for two consecutive weeks prior to the date fixed by 8408
the auditor for the sale, as provided in section 5721.03 of the 8409
Revised Code. The notice shall state that if the taxes, 8410
assessments, charges, penalties, interest, and costs charged 8411
against the lands forfeited to the state for nonpayment of taxes 8412
are not paid into the county treasury, and the county 8413
treasurer's receipt produced for the payment before the time 8414
specified in the notice for the sale of the lands, which day 8415
shall be named in the notice, each forfeited tract on which the 8416
taxes, assessments, charges, penalties, interest, and costs 8417
remain unpaid will be offered for sale beginning on the date set 8418
by the auditor, ~~at the courthouse in the county,~~ in order to 8419
satisfy the unpaid taxes, assessments, charges, penalties, 8420
interest, and costs, and that the sale will continue from day to 8421
day until each of the tracts in the sale is sold or offered for 8422
sale. 8423

The notice also shall state that, if the forfeited land is 8424
sold for an amount that is less than the amount of the 8425
delinquent taxes, assessments, charges, penalties, and interest 8426
against it, and, ~~if division (B) (2) of section 5721.17 of the~~ 8427
~~Revised Code is applicable, any notes issued by a receiver~~ 8428
~~pursuant to division (F) of section 3767.41 of the Revised Code~~ 8429
~~and any receiver's lien as defined in division (C) (4) of section~~ 8430
5721.18 of the Revised Code, the court, in a separate order, may 8431
enter a deficiency judgment against the last owner of record of 8432
the land before its forfeiture to the state, for the amount of 8433
the difference; and that, if that owner of record is a 8434

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 8494
taxes, assessments, penalties, interest, and costs that stand 8495
charged against it, the officer conducting the sale shall 8496
require the buyer to complete an affidavit prepared by the 8497
officer stating that the buyer is not the owner of record 8498
immediately prior to the judgment of foreclosure ~~or foreclosure~~ 8499
~~and forfeiture,~~ or a member of the specified class of parties 8500
connected to that owner, and the affidavit shall become part of 8501
the court records of the proceeding. If the county auditor 8502
discovers within three years after the date of the sale that a 8503
parcel was sold to that owner or a member of the specified class 8504
of parties connected to that owner for a price less than the 8505
amount so described, and if the parcel is still owned by that 8506
owner or a member of the specified class of parties connected to 8507
that owner, the auditor within thirty days after such discovery 8508
shall add the difference between that amount and the sale price 8509
to the amount of taxes that then stand charged against the 8510
parcel and is payable at the next succeeding date for payment of 8511
real property taxes. As used in this paragraph, "immediate 8512
family" means a spouse who resides in the same household and 8513
children. 8514

(B) The director of natural resources may give written 8515
notice to the auditor prior to the time of the sale of the 8516
director's intention to purchase forfeited land for the state. 8517
Such notice is a legal minimum bid at the time of the sale, and, 8518
if no bid is received in an amount sufficient to pay the lesser 8519
of the amounts described in ~~divisions~~ division (A) (1) ~~and (2)~~ of 8520
this ~~section 5721.16 of the Revised Code,~~ the land is deemed 8521
sold to the state for no consideration. The director of natural 8522
resources shall record the deed. 8523

(C) The sale of forfeited land under this section conveys 8524

the title to the tract or parcel of land, divested of all 8525
liability for any taxes, assessments, charges, penalties, 8526
interest, and costs due at the time of sale that remain after 8527
applying the amount for which it was sold, except as otherwise 8528
provided in division (D) of this section. 8529

(D) If the parcel is sold for the amount described in 8530
division ~~(A) (2) of section 5721.16 of the Revised Code~~ (A) (1) (b) 8531
of this section, and the county treasurer's estimate of that 8532
amount exceeds the amount of taxes, assessments, interest, 8533
penalties, and costs actually payable when the ~~deed is~~ 8534
~~transferred to the purchaser~~ land is forfeited to the state, the 8535
county auditor shall refund to the purchaser the difference 8536
between the estimate and the amount actually payable. If the 8537
amount of taxes, assessments, interest, penalties, and costs 8538
actually payable when the ~~deed is transferred to the purchaser~~ 8539
land is forfeited to the state exceeds the county treasurer's 8540
estimate, the county auditor shall certify the amount of the 8541
excess to the treasurer, who shall enter that amount on the real 8542
and public utility property tax duplicate opposite the property; 8543
the amount of the excess shall be payable at the next succeeding 8544
date prescribed for payment of taxes in section 323.12 of the 8545
Revised Code. 8546

(E) The successful bidder shall pay the county auditor a 8547
deposit of at least ten per cent of the sale price in cash, or 8548
by bank draft or official bank check, at the time of the public 8549
auction, and shall pay the balance of the sale price within 8550
thirty days after the day on which the auction was held. At the 8551
time of the public auction and before the successful bidder pays 8552
the deposit, the county auditor may provide notice to the 8553
successful bidder that failure to pay the balance of the sale 8554
price within the prescribed period shall be considered a default 8555

under the terms of the sale and shall result in retention of the 8556
deposit as payment for the costs associated with advertising and 8557
offering the forfeited land for sale at a future public auction. 8558
If such a notice is provided to the successful bidder and the 8559
bidder fails to pay the balance of the sale price within the 8560
prescribed period, the sale shall be voided due to default, and 8561
the county auditor shall retain the full amount of the deposit. 8562
In such a case, voiding of the sale shall occur automatically 8563
without any action necessary on the part of the county auditor. 8564
If the amount retained by the county auditor is less than the 8565
total costs of advertising and offering that tract of forfeited 8566
land for sale at a future public auction, the county auditor may 8567
initiate an action to recover the amount of any deficiency from 8568
the bidder in the court of common pleas of the county or in a 8569
municipal court with jurisdiction. 8570

Following a default and voiding of a sale under this 8571
division, the forfeited land involved in the voided sale shall 8572
be put back on the forfeited land list and disposed of in 8573
accordance with this chapter. The defaulting bidder, any member 8574
of the bidder's immediate family, any person with a power of 8575
attorney granted by the bidder, and any pass-through entity, 8576
trust, corporation, association, or other entity directly or 8577
indirectly owned or controlled by the bidder or a member of the 8578
defaulting bidder's immediate family shall be prohibited from 8579
bidding on forfeited land at any future public auction for five 8580
years from the date of the bidder's default. 8581

(F) The sale of land forfeited under this chapter bars any 8582
dower rights that may exist in the property pursuant to section 8583
2103.02 of the Revised Code regardless of whether the person 8584
holding those rights was made a party to the action that 8585
resulted in the forfeiture. 8586

Sec. 5723.10. (A) The notice of sale prescribed in section 8587
5723.05 of the Revised Code, shall be in substance as follows: 8588

FORFEITED LAND SALES 8589

The lands, lots, and parts of lots, in the county of 8590
_____, forfeited to the state for the nonpayment of 8591
taxes, together with the taxes, assessments, charges, penalties, 8592
interest, and costs charged on them, agreeably to law, and the 8593
dates on which the lands, lots, and parts of lots will be 8594
offered for sale, are contained and described in the following 8595
list: 8596

(Here insert list, together with the day on which each 8597
parcel or groups of parcels will be offered for sale for the 8598
first time and the location of the sale.) 8599

Notice is hereby given to all concerned, that if the 8600
taxes, assessments, charges, penalties, interest, and costs 8601
charged on the list are not paid into the county treasury, and 8602
the county treasurer's receipt produced for the payment, before 8603
the respective dates mentioned in this notice for the sale, each 8604
tract, lot, and part of lot, so forfeited, on which the taxes, 8605
assessments, charges, penalties, interest, and costs remain 8606
unpaid, will be offered for sale on the respective dates 8607
mentioned in this notice for the sale, ~~at the courthouse in the~~ 8608
~~county,~~ in order to satisfy such taxes, assessments, charges, 8609
penalties, interest, and costs, and that the sale will be 8610
adjourned from day to day until each tract, lot, and part of lot 8611
~~specified in the list~~ sale has been disposed of, or offered for 8612
sale. 8613

If the tract, lot, or part of lot, so forfeited, is sold 8614
for an amount that is less than the amount of the delinquent 8615

taxes, assessments, charges, penalties, and interest against it, 8616
the court, in a separate order, may enter a deficiency judgment 8617
against the last owner of record of the tract, lot, or part of 8618
lot before its forfeiture to the state, for the amount of the 8619
difference; if that owner of record is a corporation, the court 8620
may enter the deficiency judgment against the stockholder 8621
holding a majority of the corporation's stock. 8622

(B) If the title search that is required by ~~division (B)~~ 8623
~~of section 5721.14 or section 5721.18~~ of the Revised Code that 8624
relates to a parcel subject to an in rem action, or if the 8625
search that relates to a parcel subject to an in personam action 8626
under division (A) of section 5721.18 of the Revised Code, 8627
indicated that a federal tax lien exists relative to the parcel, 8628
then the notice of sale as described in division (A) of this 8629
section additionally shall include the following statement in 8630
boldface type: 8631

NOTICE IS HEREBY GIVEN TO ALL CONCERNED, THAT THE 8632
FOLLOWING FORFEITED TRACTS, LOTS, AND PARTS OF LOTS THAT ARE 8633
OFFERED FOR SALE PURSUANT TO THIS NOTICE ARE SUBJECT TO A 8634
FEDERAL TAX LIEN THAT MAY NOT BE EXTINGUISHED BY THE SALE OR ARE 8635
SUBJECT TO THE RIGHT OF THE UNITED STATES TO REDEEM ANY TRACT, 8636
LOT, OR PART OF A LOT THAT IS SUBJECT TO THE FEDERAL TAX LIEN: 8637

(INSERT HERE THE DESCRIPTION OF EACH RELEVANT TRACT, LOT, 8638
OR PART OF LOT). 8639

County Auditor 8640
8641

(Date of Notice) 8642
8643

(C) If the forfeited lands were foreclosed upon as a 8644
result of proceedings for foreclosure instituted under division 8645
(C) of section 5721.18 of the Revised Code, then the form of the 8646
advertisement of sale as described in division (A) of this 8647
section with respect to those lands additionally shall include 8648
the following statement in boldface type: 8649

"Notice is hereby given to all concerned that the 8650
following forfeited tracts, lots, and parts of lots that are 8651
offered for sale pursuant to this notice will be sold subject to 8652
all liens and encumbrances with respect to those tracts, lots, 8653
and parts of lots, other than the liens for land taxes, 8654
assessments, charges, penalties, and interest for which the lien 8655
was foreclosed and in satisfaction of which the property is 8656
sold: 8657

(Insert here the description of each relevant tract, lot, 8658
or part of lot). 8659

County Auditor 8660
8661

(Date of Notice)" 8662
8663

Sec. 5723.12. (A) The Except in the case of a sale made 8664
under division (B) of section 5723.04 of the Revised Code, the 8665
county auditor, on making a sale of a tract of land to any 8666
person under this chapter, shall give the purchaser a 8667
certificate of sale. On producing or returning to the auditor 8668
the certificate of sale, the auditor, on payment to the auditor 8669
by the purchaser, the purchaser's heirs, or assigns, of the sum 8670
of forty-five dollars, shall execute and file for recording a 8671
deed, which deed shall be prima-facie evidence of title in the 8672

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. 8704

(C) When a tract of forfeited land that was foreclosed 8705
upon as a result of proceedings for foreclosure instituted under 8706
~~section 323.25, sections 323.65 to 323.79, or division (C) of~~ 8707
section 5721.18 of the Revised Code is sold ~~or transferred to~~ 8708
~~any person, including a county land reutilization corporation,~~ 8709
under this chapter, the conveyance of the real estate by the 8710
auditor shall extinguish all previous title and invest the 8711
purchaser or transferee with a new title free from the lien for 8712
land taxes, assessments, charges, penalties, and interest for 8713
which the lien was foreclosed, the property was forfeited to the 8714
state, and in satisfaction of which the property was sold or 8715
transferred under this chapter. ~~In all such cases, the purchaser~~ 8716
~~or transferee shall be deemed a bona fide purchaser for value in~~ 8717
~~accordance with division (C) of section 5723.04 of the Revised~~ 8718
~~Code, but subject to all other liens and encumbrances with~~ 8719
respect to the tract. 8720

Sec. 5723.13. Whenever real property in this state is sold 8721
or transferred under sections 5721.01 to 5721.28, inclusive, or 8722
5723.01 to 5723.19, inclusive, of the Revised Code, no action 8723
shall be commenced, nor shall any defense be set up to question 8724
the validity of the title of the purchasers ~~at such sale~~ or 8725
transferees for any irregularity, informality, or omission in 8726
the proceedings relative to the foreclosure, forfeiture, 8727
transfer, or sale, unless such action is commenced or defense 8728
set up within one year after the deed to such property is filed 8729
for record. 8730

Sec. 5723.18. (A) Except as otherwise provided in division 8731
~~(B) (2) of section 5721.17 and division (B) of section 319.43 of~~ 8732
the Revised Code, the proceeds from a forfeiture sale shall be 8733

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 8764
this section, if a county land reutilization corporation is 8765
operating in the county, then an additional ten per cent of the 8766
total proceeds arising from the sale shall be deposited into the 8767
county land reutilization corporation fund created pursuant to 8768
section 321.263 of the Revised Code. 8769

(4) Following the ~~payment~~ payments required by ~~division~~ 8770
divisions (A) (2) and (A) (3) of this section, the remaining 8771
proceeds arising from the sale shall be distributed by the 8772
auditor to the appropriate subdivisions to pay the taxes, 8773
assessments, charges, penalties, and interest which are due and 8774
unpaid. If the proceeds available for distribution under this 8775
division are insufficient to pay the entire amount of those 8776
taxes, assessments, charges, penalties, and interest, the 8777
auditor shall distribute the proceeds available for distribution 8778
under this division to the appropriate subdivisions in 8779
proportion to the amount of those taxes, assessments, charges, 8780
penalties, and interest that each is due. 8781

(B) If the proceeds from the sale of forfeited land are 8782
insufficient to pay in full the amount of the taxes, 8783
assessments, charges, penalties, and interest~~+~~, the costs 8784
incurred in the proceedings instituted pursuant to this chapter 8785
and section 5721.18 of the Revised Code, ~~or the foreclosure and~~ 8786
~~forfeiture proceeding instituted pursuant to section 5721.14 of~~ 8787
~~the Revised Code; and, if division (B) (2) of section 5721.17 of~~ 8788
~~the Revised Code is applicable, any notes issued by a receiver~~ 8789
~~pursuant to division (F) of section 3767.41 of the Revised Code~~ 8790
and any receiver's lien as defined in division (C) (4) of section 8791
5721.18 of the Revised Code, the court may enter a deficiency 8792
judgment against the last owner of record of the land before its 8793
forfeiture to the state, for the unpaid amount. The court shall 8794

enter the judgment pursuant to section 5721.192 of the Revised 8795
Code. Except as otherwise provided in division (B) of section 8796
319.43 of the Revised Code, the proceeds paid pursuant to the 8797
entry and satisfaction of such a judgment shall be distributed 8798
as if they had been received as a part of the proceeds from the 8799
sale of the land to satisfy the amount of the taxes, 8800
assessments, charges, penalties, and interest which are due and 8801
unpaid; the costs incurred in the associated proceedings which 8802
were due and unpaid; and, ~~if division (B) (2) of section 5721.17~~ 8803
~~of the Revised Code is applicable, any notes issued by a~~ 8804
~~receiver pursuant to division (F) of section 3767.41 of the~~ 8805
~~Revised Code and any receiver's lien as defined in division (C)~~ 8806
(4) of section 5721.18 of the Revised Code. 8807

Sec. 5723.20. No county or its officers or employees shall 8808
be liable for damages, or subject to equitable remedies, for 8809
violation of sections 3737.87 to 3737.89 of the Revised Code or 8810
Chapters 3704., 3734., 3745., 3746., 3750., 3751., 3752., 6101., 8811
or 6111. of the Revised Code or any rule adopted or order, 8812
permit, license, variance, or plan approval issued under any of 8813
those sections or chapters in connection with property forfeited 8814
to the state under this chapter. 8815

Sec. 5739.02. For the purpose of providing revenue with 8816
which to meet the needs of the state, for the use of the general 8817
revenue fund of the state, for the purpose of securing a 8818
thorough and efficient system of common schools throughout the 8819
state, for the purpose of affording revenues, in addition to 8820
those from general property taxes, permitted under 8821
constitutional limitations, and from other sources, for the 8822
support of local governmental functions, and for the purpose of 8823
reimbursing the state for the expense of administering this 8824
chapter, an excise tax is hereby levied on each retail sale made 8825

in this state. 8826

(A) (1) The tax shall be collected as provided in section 8827
5739.025 of the Revised Code. The rate of the tax shall be five 8828
and three-fourths per cent. The tax applies and is collectible 8829
when the sale is made, regardless of the time when the price is 8830
paid or delivered. 8831

(2) In the case of the lease or rental, with a fixed term 8832
of more than thirty days or an indefinite term with a minimum 8833
period of more than thirty days, of any motor vehicles designed 8834
by the manufacturer to carry a load of not more than one ton, 8835
watercraft, outboard motor, or aircraft, or of any tangible 8836
personal property, other than motor vehicles designed by the 8837
manufacturer to carry a load of more than one ton, to be used by 8838
the lessee or renter primarily for business purposes, the tax 8839
shall be collected by the vendor at the time the lease or rental 8840
is consummated and shall be calculated by the vendor on the 8841
basis of the total amount to be paid by the lessee or renter 8842
under the lease agreement. If the total amount of the 8843
consideration for the lease or rental includes amounts that are 8844
not calculated at the time the lease or rental is executed, the 8845
tax shall be calculated and collected by the vendor at the time 8846
such amounts are billed to the lessee or renter. In the case of 8847
an open-end lease or rental, the tax shall be calculated by the 8848
vendor on the basis of the total amount to be paid during the 8849
initial fixed term of the lease or rental, and for each 8850
subsequent renewal period as it comes due. As used in this 8851
division, "motor vehicle" has the same meaning as in section 8852
4501.01 of the Revised Code, and "watercraft" includes an 8853
outdrive unit attached to the watercraft. 8854

A lease with a renewal clause and a termination penalty or 8855

similar provision that applies if the renewal clause is not 8856
exercised is presumed to be a sham transaction. In such a case, 8857
the tax shall be calculated and paid on the basis of the entire 8858
length of the lease period, including any renewal periods, until 8859
the termination penalty or similar provision no longer applies. 8860
The taxpayer shall bear the burden, by a preponderance of the 8861
evidence, that the transaction or series of transactions is not 8862
a sham transaction. 8863

(3) Except as provided in division (A) (2) of this section, 8864
in the case of a sale, the price of which consists in whole or 8865
in part of the lease or rental of tangible personal property, 8866
the tax shall be measured by the installments of that lease or 8867
rental. 8868

(4) In the case of a sale of a physical fitness facility 8869
service or recreation and sports club service, the price of 8870
which consists in whole or in part of a membership for the 8871
receipt of the benefit of the service, the tax applicable to the 8872
sale shall be measured by the installments thereof. 8873

(B) The tax does not apply to the following: 8874

(1) Sales to the state or any of its political 8875
subdivisions, or to any other state or its political 8876
subdivisions if the laws of that state exempt from taxation 8877
sales made to this state and its political subdivisions 8878
including either of the following: 8879

(a) Sales or rentals of tangible personal property by 8880
construction contractors or subcontractors to provide temporary 8881
traffic control or temporary structures, including material and 8882
equipment used to comply with the Ohio manual of uniform traffic 8883
control devices adopted pursuant to section 4511.09 of the 8884

Revised Code, whereby the state or any of its political 8885
subdivisions take title to, or permanent or temporary possession 8886
of, such tangible personal property for use by the state or any 8887
of its political subdivisions, including for use by the general 8888
public thereof; 8889

(b) Sales of services by construction contractors or 8890
subcontractors to provide temporary traffic control or 8891
structures, including labor used to comply with the Ohio manual 8892
of uniform traffic control devices adopted pursuant to section 8893
4511.09 of the Revised Code, whereby the state or any of its 8894
political subdivisions, including the general public thereof, 8895
receive the benefit of such services. 8896

As used in divisions (B) (1) (a) and (b) of this section, 8897
"temporary structures" include temporary roads, bridges, drains, 8898
and pavement. 8899

(2) Sales of food for human consumption off the premises 8900
where sold; 8901

(3) Sales of food sold to students only in a cafeteria, 8902
dormitory, fraternity, or sorority maintained in a private, 8903
public, or parochial school, college, or university; 8904

(4) Sales of newspapers and sales or transfers of 8905
magazines distributed as controlled circulation publications; 8906

(5) The furnishing, preparing, or serving of meals without 8907
charge by an employer to an employee provided the employer 8908
records the meals as part compensation for services performed or 8909
work done; 8910

(6) (a) Sales of motor fuel upon receipt, use, 8911
distribution, or sale of which in this state a tax is imposed by 8912
the law of this state, but this exemption shall not apply to the 8913

sale of motor fuel on which a refund of the tax is allowable 8914
under division (A) of section 5735.14 of the Revised Code; and 8915
the tax commissioner may deduct the amount of tax levied by this 8916
section applicable to the price of motor fuel when granting a 8917
refund of motor fuel tax pursuant to division (A) of section 8918
5735.14 of the Revised Code and shall cause the amount deducted 8919
to be paid into the general revenue fund of this state; 8920

(b) Sales of motor fuel other than that described in 8921
division (B) (6) (a) of this section and used for powering a 8922
refrigeration unit on a vehicle other than one used primarily to 8923
provide comfort to the operator or occupants of the vehicle. 8924

(7) Sales of natural gas by a natural gas company or 8925
municipal gas utility, of water by a water-works company, or of 8926
steam by a heating company, if in each case the thing sold is 8927
delivered to consumers through pipes or conduits, and all sales 8928
of communications services by a telegraph company, all terms as 8929
defined in section 5727.01 of the Revised Code, and sales of 8930
electricity delivered through wires; 8931

(8) Casual sales by a person, or auctioneer employed 8932
directly by the person to conduct such sales, except as to such 8933
sales of motor vehicles, watercraft or outboard motors required 8934
to be titled under section 1548.06 of the Revised Code, 8935
watercraft documented with the United States coast guard, 8936
snowmobiles, and all-purpose vehicles as defined in section 8937
4519.01 of the Revised Code; 8938

(9) (a) Sales of services or tangible personal property, 8939
other than motor vehicles, mobile homes, and manufactured homes, 8940
by churches, organizations exempt from taxation under section 8941
501(c) (3) of the Internal Revenue Code of 1986, or nonprofit 8942
organizations operated exclusively for charitable purposes as 8943

defined in division (B) (12) of this section, provided that the 8944
number of days on which such tangible personal property or 8945
services, other than items never subject to the tax, are sold 8946
does not exceed six in any calendar year, except as otherwise 8947
provided in division (B) (9) (b) of this section. If the number of 8948
days on which such sales are made exceeds six in any calendar 8949
year, the church or organization shall be considered to be 8950
engaged in business and all subsequent sales by it shall be 8951
subject to the tax. In counting the number of days, all sales by 8952
groups within a church or within an organization shall be 8953
considered to be sales of that church or organization. 8954

(b) The limitation on the number of days on which tax- 8955
exempt sales may be made by a church or organization under 8956
division (B) (9) (a) of this section does not apply to sales made 8957
by student clubs and other groups of students of a primary or 8958
secondary school, or a parent-teacher association, booster 8959
group, or similar organization that raises money to support or 8960
fund curricular or extracurricular activities of a primary or 8961
secondary school. 8962

(c) Divisions (B) (9) (a) and (b) of this section do not 8963
apply to sales by a noncommercial educational radio or 8964
television broadcasting station. 8965

(10) Sales not within the taxing power of this state under 8966
the Constitution or laws of the United States or the 8967
Constitution of this state including either of the following: 8968

(a) Sales or rentals of tangible personal property by 8969
construction contractors or subcontractors to provide temporary 8970
traffic control or temporary structures, including material and 8971
equipment used to comply with the Ohio manual of uniform traffic 8972
control devices adopted pursuant to section 4511.09 of the 8973

Revised Code, whereby the United States takes title to, or 8974
permanent or temporary possession of, such tangible personal 8975
property for use by the United States including for use by the 8976
general public thereof; 8977

(b) Sales of services by construction contractors or 8978
subcontractors to provide temporary traffic control or 8979
structures, including labor used to comply with the Ohio manual 8980
of uniform traffic control devices adopted pursuant to section 8981
4511.09 of the Revised Code, whereby the United States, 8982
including the general public thereof, receives the benefit of 8983
such services. 8984

As used in divisions (B) (10) (a) and (b) of this section, 8985
"temporary structures" include temporary roads, bridges, drains, 8986
and pavement. 8987

(11) Except for transactions that are sales under division 8988
(B) (3) (p) of section 5739.01 of the Revised Code, the 8989
transportation of persons or property, unless the transportation 8990
is by a private investigation and security service; 8991

(12) Sales of tangible personal property or services to 8992
churches, to organizations exempt from taxation under section 8993
501(c) (3) of the Internal Revenue Code of 1986, and to any other 8994
nonprofit organizations operated exclusively for charitable 8995
purposes in this state, no part of the net income of which 8996
inures to the benefit of any private shareholder or individual, 8997
and no substantial part of the activities of which consists of 8998
carrying on propaganda or otherwise attempting to influence 8999
legislation; sales to offices administering one or more homes 9000
for the aged or one or more hospital facilities exempt under 9001
section 140.08 of the Revised Code; and sales to organizations 9002
described in division (D) of section 5709.12 of the Revised 9003

Code. 9004

"Charitable purposes" means the relief of poverty; the 9005
improvement of health through the alleviation of illness, 9006
disease, or injury; the operation of an organization exclusively 9007
for the provision of professional, laundry, printing, and 9008
purchasing services to hospitals or charitable institutions; the 9009
operation of a home for the aged, as defined in section 5701.13 9010
of the Revised Code; the operation of a radio or television 9011
broadcasting station that is licensed by the federal 9012
communications commission as a noncommercial educational radio 9013
or television station; the operation of a nonprofit animal 9014
adoption service or a county humane society; the promotion of 9015
education by an institution of learning that maintains a faculty 9016
of qualified instructors, teaches regular continuous courses of 9017
study, and confers a recognized diploma upon completion of a 9018
specific curriculum; the operation of a parent-teacher 9019
association, booster group, or similar organization primarily 9020
engaged in the promotion and support of the curricular or 9021
extracurricular activities of a primary or secondary school; the 9022
operation of a community or area center in which presentations 9023
in music, dramatics, the arts, and related fields are made in 9024
order to foster public interest and education therein; the 9025
production of performances in music, dramatics, and the arts; or 9026
the promotion of education by an organization engaged in 9027
carrying on research in, or the dissemination of, scientific and 9028
technological knowledge and information primarily for the 9029
public. 9030

Nothing in this division shall be deemed to exempt sales 9031
to any organization for use in the operation or carrying on of a 9032
trade or business, or sales to a home for the aged for use in 9033
the operation of independent living facilities as defined in 9034

division (A) of section 5709.12 of the Revised Code. 9035

(13) Building and construction materials and services sold 9036
to construction contractors for incorporation into a structure 9037
or improvement to real property under a construction contract 9038
with this state or a political subdivision of this state, or 9039
with the United States government or any of its agencies; 9040
building and construction materials and services sold to 9041
construction contractors for incorporation into a structure or 9042
improvement to real property that are accepted for ownership by 9043
this state or any of its political subdivisions, or by the 9044
United States government or any of its agencies at the time of 9045
completion of the structures or improvements; building and 9046
construction materials sold to construction contractors for 9047
incorporation into a horticulture structure or livestock 9048
structure for a person engaged in the business of horticulture 9049
or producing livestock; building materials and services sold to 9050
a construction contractor for incorporation into a house of 9051
public worship or religious education, or a building used 9052
exclusively for charitable purposes under a construction 9053
contract with an organization whose purpose is as described in 9054
division (B)(12) of this section; building materials and 9055
services sold to a construction contractor for incorporation 9056
into a building under a construction contract with an 9057
organization exempt from taxation under section 501(c)(3) of the 9058
Internal Revenue Code of 1986 when the building is to be used 9059
exclusively for the organization's exempt purposes; building and 9060
construction materials and services sold to construction 9061
contractors for incorporation into a structure or improvement to 9062
real property under a construction contract with a county land 9063
reutilization corporation organized under Chapter 1724. of the 9064
Revised Code or its wholly owned subsidiary; tangible personal 9065

property sold for incorporation into the construction of a 9066
sports facility under section 307.696 of the Revised Code; 9067
building and construction materials and services sold to a 9068
construction contractor for incorporation into real property 9069
outside this state if such materials and services, when sold to 9070
a construction contractor in the state in which the real 9071
property is located for incorporation into real property in that 9072
state, would be exempt from a tax on sales levied by that state; 9073
building and construction materials for incorporation into a 9074
transportation facility pursuant to a public-private agreement 9075
entered into under sections 5501.70 to 5501.83 of the Revised 9076
Code; until one calendar year after the construction of a 9077
convention center that qualifies for property tax exemption 9078
under section 5709.084 of the Revised Code is completed, 9079
building and construction materials and services sold to a 9080
construction contractor for incorporation into the real property 9081
comprising that convention center; and building and construction 9082
materials sold for incorporation into a structure or improvement 9083
to real property that is used primarily as, or primarily in 9084
support of, a manufacturing facility or research and development 9085
facility and that is to be owned by a megaproject operator upon 9086
completion and located at the site of a megaproject that 9087
satisfies the criteria described in division (A) (11) (a) (ii) of 9088
section 122.17 of the Revised Code, provided that the sale 9089
occurs during the period that the megaproject operator has an 9090
agreement for such megaproject with the tax credit authority 9091
under division (D) of section 122.17 of the Revised Code that 9092
remains in effect and has not expired or been terminated. 9093

(14) Sales of ships or vessels or rail rolling stock used 9094
or to be used principally in interstate or foreign commerce, and 9095
repairs, alterations, fuel, and lubricants for such ships or 9096

vessels or rail rolling stock; 9097

(15) Sales to persons primarily engaged in any of the 9098
activities mentioned in division (B) (42) (a), (g), or (h) of this 9099
section, to persons engaged in making retail sales, or to 9100
persons who purchase for sale from a manufacturer tangible 9101
personal property that was produced by the manufacturer in 9102
accordance with specific designs provided by the purchaser, of 9103
packages, including material, labels, and parts for packages, 9104
and of machinery, equipment, and material for use primarily in 9105
packaging tangible personal property produced for sale, 9106
including any machinery, equipment, and supplies used to make 9107
labels or packages, to prepare packages or products for 9108
labeling, or to label packages or products, by or on the order 9109
of the person doing the packaging, or sold at retail. "Packages" 9110
includes bags, baskets, cartons, crates, boxes, cans, bottles, 9111
bindings, wrappings, and other similar devices and containers, 9112
but does not include motor vehicles or bulk tanks, trailers, or 9113
similar devices attached to motor vehicles. "Packaging" means 9114
placing in a package. Division (B) (15) of this section does not 9115
apply to persons engaged in highway transportation for hire. 9116

(16) Sales of food to persons using supplemental nutrition 9117
assistance program benefits to purchase the food. As used in 9118
this division, "food" has the same meaning as in 7 U.S.C. 2012 9119
and federal regulations adopted pursuant to the Food and 9120
Nutrition Act of 2008. 9121

(17) Sales to persons engaged in farming, agriculture, 9122
horticulture, or floriculture, of tangible personal property for 9123
use or consumption primarily in the production by farming, 9124
agriculture, horticulture, or floriculture of other tangible 9125
personal property for use or consumption primarily in the 9126

production of tangible personal property for sale by farming, 9127
agriculture, horticulture, or floriculture; or material and 9128
parts for incorporation into any such tangible personal property 9129
for use or consumption in production; and of tangible personal 9130
property for such use or consumption in the conditioning or 9131
holding of products produced by and for such use, consumption, 9132
or sale by persons engaged in farming, agriculture, 9133
horticulture, or floriculture, except where such property is 9134
incorporated into real property; 9135

(18) Sales of drugs for a human being that may be 9136
dispensed only pursuant to a prescription; insulin as recognized 9137
in the official United States pharmacopoeia; urine and blood 9138
testing materials when used by diabetics or persons with 9139
hypoglycemia to test for glucose or acetone; hypodermic syringes 9140
and needles when used by diabetics for insulin injections; 9141
epoetin alfa when purchased for use in the treatment of persons 9142
with medical disease; hospital beds when purchased by hospitals, 9143
nursing homes, or other medical facilities; and medical oxygen 9144
and medical oxygen-dispensing equipment when purchased by 9145
hospitals, nursing homes, or other medical facilities; 9146

(19) Sales of prosthetic devices, durable medical 9147
equipment for home use, or mobility enhancing equipment, when 9148
made pursuant to a prescription and when such devices or 9149
equipment are for use by a human being. 9150

(20) Sales of emergency and fire protection vehicles and 9151
equipment to nonprofit organizations for use solely in providing 9152
fire protection and emergency services, including trauma care 9153
and emergency medical services, for political subdivisions of 9154
the state; 9155

(21) Sales of tangible personal property manufactured in 9156

this state, if sold by the manufacturer in this state to a 9157
retailer for use in the retail business of the retailer outside 9158
of this state and if possession is taken from the manufacturer 9159
by the purchaser within this state for the sole purpose of 9160
immediately removing the same from this state in a vehicle owned 9161
by the purchaser; 9162

(22) Sales of services provided by the state or any of its 9163
political subdivisions, agencies, instrumentalities, 9164
institutions, or authorities, or by governmental entities of the 9165
state or any of its political subdivisions, agencies, 9166
instrumentalities, institutions, or authorities; 9167

(23) Sales of motor vehicles to nonresidents of this state 9168
under the circumstances described in division (B) of section 9169
5739.029 of the Revised Code; 9170

(24) Sales to persons engaged in the preparation of eggs 9171
for sale of tangible personal property used or consumed directly 9172
in such preparation, including such tangible personal property 9173
used for cleaning, sanitizing, preserving, grading, sorting, and 9174
classifying by size; packages, including material and parts for 9175
packages, and machinery, equipment, and material for use in 9176
packaging eggs for sale; and handling and transportation 9177
equipment and parts therefor, except motor vehicles licensed to 9178
operate on public highways, used in intraplant or interplant 9179
transfers or shipment of eggs in the process of preparation for 9180
sale, when the plant or plants within or between which such 9181
transfers or shipments occur are operated by the same person. 9182
"Packages" includes containers, cases, baskets, flats, fillers, 9183
filler flats, cartons, closure materials, labels, and labeling 9184
materials, and "packaging" means placing therein. 9185

(25) (a) Sales of water to a consumer for residential use; 9186

(b) Sales of water by a nonprofit corporation engaged	9187
exclusively in the treatment, distribution, and sale of water to	9188
consumers, if such water is delivered to consumers through pipes	9189
or tubing.	9190
(26) Fees charged for inspection or reinspection of motor	9191
vehicles under section 3704.14 of the Revised Code;	9192
(27) Sales to persons licensed to conduct a food service	9193
operation pursuant to section 3717.43 of the Revised Code, of	9194
tangible personal property primarily used directly for the	9195
following:	9196
(a) To prepare food for human consumption for sale;	9197
(b) To preserve food that has been or will be prepared for	9198
human consumption for sale by the food service operator, not	9199
including tangible personal property used to display food for	9200
selection by the consumer;	9201
(c) To clean tangible personal property used to prepare or	9202
serve food for human consumption for sale.	9203
(28) Sales of animals by nonprofit animal adoption	9204
services or county humane societies;	9205
(29) Sales of services to a corporation described in	9206
division (A) of section 5709.72 of the Revised Code, and sales	9207
of tangible personal property that qualifies for exemption from	9208
taxation under section 5709.72 of the Revised Code;	9209
(30) Sales and installation of agricultural land tile, as	9210
defined in division (B) (5) (a) of section 5739.01 of the Revised	9211
Code;	9212
(31) Sales and erection or installation of portable grain	9213
bins, as defined in division (B) (5) (b) of section 5739.01 of the	9214

Revised Code; 9215

(32) The sale, lease, repair, and maintenance of, parts 9216
for, or items attached to or incorporated in, motor vehicles 9217
that are primarily used for transporting tangible personal 9218
property belonging to others by a person engaged in highway 9219
transportation for hire, except for packages and packaging used 9220
for the transportation of tangible personal property; 9221

(33) Sales to the state headquarters of any veterans' 9222
organization in this state that is either incorporated and 9223
issued a charter by the congress of the United States or is 9224
recognized by the United States veterans administration, for use 9225
by the headquarters; 9226

(34) Sales to a telecommunications service vendor, mobile 9227
telecommunications service vendor, or satellite broadcasting 9228
service vendor of tangible personal property and services used 9229
directly and primarily in transmitting, receiving, switching, or 9230
recording any interactive, one- or two-way electromagnetic 9231
communications, including voice, image, data, and information, 9232
through the use of any medium, including, but not limited to, 9233
poles, wires, cables, switching equipment, computers, and record 9234
storage devices and media, and component parts for the tangible 9235
personal property. The exemption provided in this division shall 9236
be in lieu of all other exemptions under division (B) (42) (a) or 9237
(n) of this section to which the vendor may otherwise be 9238
entitled, based upon the use of the thing purchased in providing 9239
the telecommunications, mobile telecommunications, or satellite 9240
broadcasting service. 9241

(35) (a) Sales where the purpose of the consumer is to use 9242
or consume the things transferred in making retail sales and 9243
consisting of newspaper inserts, catalogues, coupons, flyers, 9244

gift certificates, or other advertising material that prices and 9245
describes tangible personal property offered for retail sale. 9246

(b) Sales to direct marketing vendors of preliminary 9247
materials such as photographs, artwork, and typesetting that 9248
will be used in printing advertising material; and of printed 9249
matter that offers free merchandise or chances to win sweepstake 9250
prizes and that is mailed to potential customers with 9251
advertising material described in division (B) (35) (a) of this 9252
section; 9253

(c) Sales of equipment such as telephones, computers, 9254
facsimile machines, and similar tangible personal property 9255
primarily used to accept orders for direct marketing retail 9256
sales. 9257

(d) Sales of automatic food vending machines that preserve 9258
food with a shelf life of forty-five days or less by 9259
refrigeration and dispense it to the consumer. 9260

For purposes of division (B) (35) of this section, "direct 9261
marketing" means the method of selling where consumers order 9262
tangible personal property by United States mail, delivery 9263
service, or telecommunication and the vendor delivers or ships 9264
the tangible personal property sold to the consumer from a 9265
warehouse, catalogue distribution center, or similar fulfillment 9266
facility by means of the United States mail, delivery service, 9267
or common carrier. 9268

(36) Sales to a person engaged in the business of 9269
horticulture or producing livestock of materials to be 9270
incorporated into a horticulture structure or livestock 9271
structure; 9272

(37) Sales of personal computers, computer monitors, 9273

computer keyboards, modems, and other peripheral computer 9274
equipment to an individual who is licensed or certified to teach 9275
in an elementary or a secondary school in this state for use by 9276
that individual in preparation for teaching elementary or 9277
secondary school students; 9278

(38) Sales of tangible personal property that is not 9279
required to be registered or licensed under the laws of this 9280
state to a citizen of a foreign nation that is not a citizen of 9281
the United States, provided the property is delivered to a 9282
person in this state that is not a related member of the 9283
purchaser, is physically present in this state for the sole 9284
purpose of temporary storage and package consolidation, and is 9285
subsequently delivered to the purchaser at a delivery address in 9286
a foreign nation. As used in division (B) (38) of this section, 9287
"related member" has the same meaning as in section 5733.042 of 9288
the Revised Code, and "temporary storage" means the storage of 9289
tangible personal property for a period of not more than sixty 9290
days. 9291

(39) Sales of used manufactured homes and used mobile 9292
homes, as defined in section 5739.0210 of the Revised Code, made 9293
on or after January 1, 2000; 9294

(40) Sales of tangible personal property and services to a 9295
provider of electricity used or consumed directly and primarily 9296
in generating, transmitting, or distributing electricity for use 9297
by others, including property that is or is to be incorporated 9298
into and will become a part of the consumer's production, 9299
transmission, or distribution system and that retains its 9300
classification as tangible personal property after 9301
incorporation; fuel or power used in the production, 9302
transmission, or distribution of electricity; energy conversion 9303

equipment as defined in section 5727.01 of the Revised Code; and 9304
tangible personal property and services used in the repair and 9305
maintenance of the production, transmission, or distribution 9306
system, including only those motor vehicles as are specially 9307
designed and equipped for such use. The exemption provided in 9308
this division shall be in lieu of all other exemptions in 9309
division (B) (42) (a) or (n) of this section to which a provider 9310
of electricity may otherwise be entitled based on the use of the 9311
tangible personal property or service purchased in generating, 9312
transmitting, or distributing electricity. 9313

(41) Sales to a person providing services under division 9314
(B) (3) (p) of section 5739.01 of the Revised Code of tangible 9315
personal property and services used directly and primarily in 9316
providing taxable services under that section. 9317

(42) Sales where the purpose of the purchaser is to do any 9318
of the following: 9319

(a) To incorporate the thing transferred as a material or 9320
a part into tangible personal property to be produced for sale 9321
by manufacturing, assembling, processing, or refining; or to use 9322
or consume the thing transferred directly in producing tangible 9323
personal property for sale by mining, including, without 9324
limitation, the extraction from the earth of all substances that 9325
are classed geologically as minerals, or directly in the 9326
rendition of a public utility service, except that the sales tax 9327
levied by this section shall be collected upon all meals, 9328
drinks, and food for human consumption sold when transporting 9329
persons. This paragraph does not exempt from "retail sale" or 9330
"sales at retail" the sale of tangible personal property that is 9331
to be incorporated into a structure or improvement to real 9332
property. 9333

- (b) To hold the thing transferred as security for the 9334
performance of an obligation of the vendor; 9335
- (c) To resell, hold, use, or consume the thing transferred 9336
as evidence of a contract of insurance; 9337
- (d) To use or consume the thing directly in commercial 9338
fishing; 9339
- (e) To incorporate the thing transferred as a material or 9340
a part into, or to use or consume the thing transferred directly 9341
in the production of, magazines distributed as controlled 9342
circulation publications; 9343
- (f) To use or consume the thing transferred in the 9344
production and preparation in suitable condition for market and 9345
sale of printed, imprinted, overprinted, lithographic, 9346
multilithic, blueprinted, photostatic, or other productions or 9347
reproductions of written or graphic matter; 9348
- (g) To use the thing transferred, as described in section 9349
5739.011 of the Revised Code, primarily in a manufacturing 9350
operation to produce tangible personal property for sale; 9351
- (h) To use the benefit of a warranty, maintenance or 9352
service contract, or similar agreement, as described in division 9353
(B) (7) of section 5739.01 of the Revised Code, to repair or 9354
maintain tangible personal property, if all of the property that 9355
is the subject of the warranty, contract, or agreement would not 9356
be subject to the tax imposed by this section; 9357
- (i) To use the thing transferred as qualified research and 9358
development equipment; 9359
- (j) To use or consume the thing transferred primarily in 9360
storing, transporting, mailing, or otherwise handling purchased 9361

sales inventory in a warehouse, distribution center, or similar 9362
facility when the inventory is primarily distributed outside 9363
this state to retail stores of the person who owns or controls 9364
the warehouse, distribution center, or similar facility, to 9365
retail stores of an affiliated group of which that person is a 9366
member, or by means of direct marketing. This division does not 9367
apply to motor vehicles registered for operation on the public 9368
highways. As used in this division, "affiliated group" has the 9369
same meaning as in division (B) (3) (e) of section 5739.01 of the 9370
Revised Code and "direct marketing" has the same meaning as in 9371
division (B) (35) of this section. 9372

(k) To use or consume the thing transferred to fulfill a 9373
contractual obligation incurred by a warrantor pursuant to a 9374
warranty provided as a part of the price of the tangible 9375
personal property sold or by a vendor of a warranty, maintenance 9376
or service contract, or similar agreement the provision of which 9377
is defined as a sale under division (B) (7) of section 5739.01 of 9378
the Revised Code; 9379

(l) To use or consume the thing transferred in the 9380
production of a newspaper for distribution to the public; 9381

(m) To use tangible personal property to perform a service 9382
listed in division (B) (3) of section 5739.01 of the Revised 9383
Code, if the property is or is to be permanently transferred to 9384
the consumer of the service as an integral part of the 9385
performance of the service; 9386

(n) To use or consume the thing transferred primarily in 9387
producing tangible personal property for sale by farming, 9388
agriculture, horticulture, or floriculture. Persons engaged in 9389
rendering farming, agriculture, horticulture, or floriculture 9390
services for others are deemed engaged primarily in farming, 9391

agriculture, horticulture, or floriculture. This paragraph does 9392
not exempt from "retail sale" or "sales at retail" the sale of 9393
tangible personal property that is to be incorporated into a 9394
structure or improvement to real property. 9395

(o) To use or consume the thing transferred in acquiring, 9396
formatting, editing, storing, and disseminating data or 9397
information by electronic publishing; 9398

(p) To provide the thing transferred to the owner or 9399
lessee of a motor vehicle that is being repaired or serviced, if 9400
the thing transferred is a rented motor vehicle and the 9401
purchaser is reimbursed for the cost of the rented motor vehicle 9402
by a manufacturer, warrantor, or provider of a maintenance, 9403
service, or other similar contract or agreement, with respect to 9404
the motor vehicle that is being repaired or serviced; 9405

(q) To use or consume the thing transferred directly in 9406
production of crude oil and natural gas for sale. Persons 9407
engaged in rendering production services for others are deemed 9408
engaged in production. 9409

As used in division (B) (42) (q) of this section, 9410
"production" means operations and tangible personal property 9411
directly used to expose and evaluate an underground reservoir 9412
that may contain hydrocarbon resources, prepare the wellbore for 9413
production, and lift and control all substances yielded by the 9414
reservoir to the surface of the earth. 9415

(i) For the purposes of division (B) (42) (q) of this 9416
section, the "thing transferred" includes, but is not limited 9417
to, any of the following: 9418

(I) Services provided in the construction of permanent 9419
access roads, services provided in the construction of the well 9420

site, and services provided in the construction of temporary	9421
impoundments;	9422
(II) Equipment and rigging used for the specific purpose	9423
of creating with integrity a wellbore pathway to underground	9424
reservoirs;	9425
(III) Drilling and workover services used to work within a	9426
subsurface wellbore, and tangible personal property directly	9427
used in providing such services;	9428
(IV) Casing, tubulars, and float and centralizing	9429
equipment;	9430
(V) Trailers to which production equipment is attached;	9431
(VI) Well completion services, including cementing of	9432
casing, and tangible personal property directly used in	9433
providing such services;	9434
(VII) Wireline evaluation, mud logging, and perforation	9435
services, and tangible personal property directly used in	9436
providing such services;	9437
(VIII) Reservoir stimulation, hydraulic fracturing, and	9438
acidizing services, and tangible personal property directly used	9439
in providing such services, including all material pumped	9440
downhole;	9441
(IX) Pressure pumping equipment;	9442
(X) Artificial lift systems equipment;	9443
(XI) Wellhead equipment and well site equipment used to	9444
separate, stabilize, and control hydrocarbon phases and produced	9445
water;	9446
(XII) Tangible personal property directly used to control	9447

production equipment. 9448

(ii) For the purposes of division (B) (42) (q) of this 9449
section, the "thing transferred" does not include any of the 9450
following: 9451

(I) Tangible personal property used primarily in the 9452
exploration and production of any mineral resource regulated 9453
under Chapter 1509. of the Revised Code other than oil or gas; 9454

(II) Tangible personal property used primarily in storing, 9455
holding, or delivering solutions or chemicals used in well 9456
stimulation as defined in section 1509.01 of the Revised Code; 9457

(III) Tangible personal property used primarily in 9458
preparing, installing, or reclaiming foundations for drilling or 9459
pumping equipment or well stimulation material tanks; 9460

(IV) Tangible personal property used primarily in 9461
transporting, delivering, or removing equipment to or from the 9462
well site or storing such equipment before its use at the well 9463
site; 9464

(V) Tangible personal property used primarily in gathering 9465
operations occurring off the well site, including gathering 9466
pipelines transporting hydrocarbon gas or liquids away from a 9467
crude oil or natural gas production facility; 9468

(VI) Tangible personal property that is to be incorporated 9469
into a structure or improvement to real property; 9470

(VII) Well site fencing, lighting, or security systems; 9471

(VIII) Communication devices or services; 9472

(IX) Office supplies; 9473

(X) Trailers used as offices or lodging; 9474

(XI) Motor vehicles of any kind; 9475

(XII) Tangible personal property used primarily for the 9476
storage of drilling byproducts and fuel not used for production; 9477

(XIII) Tangible personal property used primarily as a 9478
safety device; 9479

(XIV) Data collection or monitoring devices; 9480

(XV) Access ladders, stairs, or platforms attached to 9481
storage tanks. 9482

The enumeration of tangible personal property in division 9483
(B) (42) (q) (ii) of this section is not intended to be exhaustive, 9484
and any tangible personal property not so enumerated shall not 9485
necessarily be construed to be a "thing transferred" for the 9486
purposes of division (B) (42) (q) of this section. 9487

The commissioner shall adopt and promulgate rules under 9488
sections 119.01 to 119.13 of the Revised Code that the 9489
commissioner deems necessary to administer division (B) (42) (q) 9490
of this section. 9491

As used in division (B) (42) of this section, "thing" 9492
includes all transactions included in divisions (B) (3) (a), (b), 9493
and (e) of section 5739.01 of the Revised Code. 9494

(43) Sales conducted through a coin operated device that 9495
activates vacuum equipment or equipment that dispenses water, 9496
whether or not in combination with soap or other cleaning agents 9497
or wax, to the consumer for the consumer's use on the premises 9498
in washing, cleaning, or waxing a motor vehicle, provided no 9499
other personal property or personal service is provided as part 9500
of the transaction. 9501

(44) Sales of replacement and modification parts for 9502

engines, airframes, instruments, and interiors in, and paint 9503
for, aircraft used primarily in a fractional aircraft ownership 9504
program, and sales of services for the repair, modification, and 9505
maintenance of such aircraft, and machinery, equipment, and 9506
supplies primarily used to provide those services. 9507

(45) Sales of telecommunications service that is used 9508
directly and primarily to perform the functions of a call 9509
center. As used in this division, "call center" means any 9510
physical location where telephone calls are placed or received 9511
in high volume for the purpose of making sales, marketing, 9512
customer service, technical support, or other specialized 9513
business activity, and that employs at least fifty individuals 9514
that engage in call center activities on a full-time basis, or 9515
sufficient individuals to fill fifty full-time equivalent 9516
positions. 9517

(46) Sales by a telecommunications service vendor of 900 9518
service to a subscriber. This division does not apply to 9519
information services. 9520

(47) Sales of value-added non-voice data service. This 9521
division does not apply to any similar service that is not 9522
otherwise a telecommunications service. 9523

(48) Sales of feminine hygiene products. 9524

(49) Sales of materials, parts, equipment, or engines used 9525
in the repair or maintenance of aircraft or avionics systems of 9526
such aircraft, and sales of repair, remodeling, replacement, or 9527
maintenance services in this state performed on aircraft or on 9528
an aircraft's avionics, engine, or component materials or parts. 9529
As used in division (B) (49) of this section, "aircraft" means 9530
aircraft of more than six thousand pounds maximum certified 9531

takeoff weight or used exclusively in general aviation. 9532

(50) Sales of full flight simulators that are used for 9533
pilot or flight-crew training, sales of repair or replacement 9534
parts or components, and sales of repair or maintenance services 9535
for such full flight simulators. "Full flight simulator" means a 9536
replica of a specific type, or make, model, and series of 9537
aircraft cockpit. It includes the assemblage of equipment and 9538
computer programs necessary to represent aircraft operations in 9539
ground and flight conditions, a visual system providing an out- 9540
of-the-cockpit view, and a system that provides cues at least 9541
equivalent to those of a three-degree-of-freedom motion system, 9542
and has the full range of capabilities of the systems installed 9543
in the device as described in appendices A and B of part 60 of 9544
chapter 1 of title 14 of the Code of Federal Regulations. 9545

(51) Any transfer or lease of tangible personal property 9546
between the state and JobsOhio in accordance with section 9547
4313.02 of the Revised Code. 9548

(52) (a) Sales to a qualifying corporation. 9549

(b) As used in division (B) (52) of this section: 9550

(i) "Qualifying corporation" means a nonprofit corporation 9551
organized in this state that leases from an eligible county 9552
land, buildings, structures, fixtures, and improvements to the 9553
land that are part of or used in a public recreational facility 9554
used by a major league professional athletic team or a class A 9555
to class AAA minor league affiliate of a major league 9556
professional athletic team for a significant portion of the 9557
team's home schedule, provided the following apply: 9558

(I) The facility is leased from the eligible county 9559
pursuant to a lease that requires substantially all of the 9560

revenue from the operation of the business or activity conducted 9561
by the nonprofit corporation at the facility in excess of 9562
operating costs, capital expenditures, and reserves to be paid 9563
to the eligible county at least once per calendar year. 9564

(II) Upon dissolution and liquidation of the nonprofit 9565
corporation, all of its net assets are distributable to the 9566
board of commissioners of the eligible county from which the 9567
corporation leases the facility. 9568

(ii) "Eligible county" has the same meaning as in section 9569
307.695 of the Revised Code. 9570

(53) Sales to or by a cable service provider, video 9571
service provider, or radio or television broadcast station 9572
regulated by the federal government of cable service or 9573
programming, video service or programming, audio service or 9574
programming, or electronically transferred digital audiovisual 9575
or audio work. As used in division (B) (53) of this section, 9576
"cable service" and "cable service provider" have the same 9577
meanings as in section 1332.01 of the Revised Code, and "video 9578
service," "video service provider," and "video programming" have 9579
the same meanings as in section 1332.21 of the Revised Code. 9580

(54) Sales of a digital audio work electronically 9581
transferred for delivery through use of a machine, such as a 9582
juke box, that does all of the following: 9583

(a) Accepts direct payments to operate; 9584

(b) Automatically plays a selected digital audio work for 9585
a single play upon receipt of a payment described in division 9586
(B) (54) (a) of this section; 9587

(c) Operates exclusively for the purpose of playing 9588
digital audio works in a commercial establishment. 9589

(55) (a) Sales of the following occurring on the first 9590
Friday of August and the following Saturday and Sunday of any 9591
year, except in 2024 or any subsequent year in which a sales tax 9592
holiday is held pursuant to section 5739.41 of the Revised Code: 9593

(i) An item of clothing, the price of which is seventy- 9594
five dollars or less; 9595

(ii) An item of school supplies, the price of which is 9596
twenty dollars or less; 9597

(iii) An item of school instructional material, the price 9598
of which is twenty dollars or less. 9599

(b) As used in division (B) (55) of this section: 9600

(i) "Clothing" means all human wearing apparel suitable 9601
for general use. "Clothing" includes, but is not limited to, 9602
aprons, household and shop; athletic supporters; baby receiving 9603
blankets; bathing suits and caps; beach capes and coats; belts 9604
and suspenders; boots; coats and jackets; costumes; diapers, 9605
children and adult, including disposable diapers; earmuffs; 9606
footlets; formal wear; garters and garter belts; girdles; gloves 9607
and mittens for general use; hats and caps; hosiery; insoles for 9608
shoes; lab coats; neckties; overshoes; pantyhose; rainwear; 9609
rubber pants; sandals; scarves; shoes and shoe laces; slippers; 9610
sneakers; socks and stockings; steel-toed shoes; underwear; 9611
uniforms, athletic and nonathletic; and wedding apparel. 9612
"Clothing" does not include items purchased for use in a trade 9613
or business; clothing accessories or equipment; protective 9614
equipment; sports or recreational equipment; belt buckles sold 9615
separately; costume masks sold separately; patches and emblems 9616
sold separately; sewing equipment and supplies including, but 9617
not limited to, knitting needles, patterns, pins, scissors, 9618

sewing machines, sewing needles, tape measures, and thimbles; 9619
and sewing materials that become part of "clothing" including, 9620
but not limited to, buttons, fabric, lace, thread, yarn, and 9621
zippers. 9622

(ii) "School supplies" means items commonly used by a 9623
student in a course of study. "School supplies" includes only 9624
the following items: binders; book bags; calculators; cellophane 9625
tape; blackboard chalk; compasses; composition books; crayons; 9626
erasers; folders, expandable, pocket, plastic, and manila; glue, 9627
paste, and paste sticks; highlighters; index cards; index card 9628
boxes; legal pads; lunch boxes; markers; notebooks; paper, 9629
loose-leaf ruled notebook paper, copy paper, graph paper, 9630
tracing paper, manila paper, colored paper, poster board, and 9631
construction paper; pencil boxes and other school supply boxes; 9632
pencil sharpeners; pencils; pens; protractors; rulers; scissors; 9633
and writing tablets. "School supplies" does not include any item 9634
purchased for use in a trade or business. 9635

(iii) "School instructional material" means written 9636
material commonly used by a student in a course of study as a 9637
reference and to learn the subject being taught. "School 9638
instructional material" includes only the following items: 9639
reference books, reference maps and globes, textbooks, and 9640
workbooks. "School instructional material" does not include any 9641
material purchased for use in a trade or business. 9642

(56) (a) Sales of adult diapers or incontinence underpads 9643
sold pursuant to a prescription, for the benefit of a medicaid 9644
recipient with a diagnosis of incontinence, and by a medicaid 9645
provider that maintains a valid provider agreement under section 9646
5164.30 of the Revised Code with the department of medicaid, 9647
provided that the medicaid program covers diapers or 9648

incontinence underpads as an incontinence garment. 9649

(b) As used in division (B) (56) (a) of this section, 9650
"incontinence underpad" means an absorbent product, not worn on 9651
the body, designed to protect furniture or other tangible 9652
personal property from soiling or damage due to human 9653
incontinence. 9654

(57) Sales of investment metal bullion and investment 9655
coins. "Investment metal bullion" means any bullion described in 9656
section 408(m) (3) (B) of the Internal Revenue Code, regardless of 9657
whether that bullion is in the physical possession of a trustee. 9658
"Investment coin" means any coin composed primarily of gold, 9659
silver, platinum, or palladium. 9660

(58) Sales of tangible personal property used primarily 9661
for any of the following purposes by a megaproject operator at 9662
the site of a megaproject that satisfies the criteria described 9663
in division (A) (11) (a) (ii) of section 122.17 of the Revised 9664
Code, provided that the sale occurs during the period that the 9665
megaproject operator has an agreement for such megaproject with 9666
the tax credit authority under division (D) of section 122.17 of 9667
the Revised Code that remains in effect and has not expired or 9668
been terminated: 9669

(a) To store, transmit, convey, distribute, recycle, 9670
circulate, or clean water, steam, or other gases used in or 9671
produced as a result of manufacturing activity, including items 9672
that support or aid in the operation of such property; 9673

(b) To clean or prepare inventory, at any stage of storage 9674
or production, or equipment used in a manufacturing activity, 9675
including chemicals, solvents, catalysts, soaps, and other items 9676
that support or aid in the operation of property; 9677

(c) To regulate, treat, filter, condition, improve, clean,	9678
maintain, or monitor environmental conditions within areas where	9679
manufacturing activities take place;	9680
(d) To handle, transport, or convey inventory during	9681
production or manufacturing.	9682
(59) Documentary services charges imposed pursuant to	9683
section 4517.261 or 4781.24 of the Revised Code.	9684
(60) Sales of children's diapers.	9685
(61) Sales of therapeutic or preventative creams and wipes	9686
marketed primarily for use on the skin of children.	9687
(62) Sales of a child restraint device or booster seat	9688
that meets the national highway traffic safety administration	9689
standard for child restraint systems under 49 C.F.R. 571.213.	9690
(63) Sales of cribs intended to provide sleeping	9691
accommodations for children that comply with the United States	9692
consumer product safety commission's safety standard for full-	9693
size baby cribs under 16 C.F.R. 1219 or the commission's safety	9694
standard for non-full-size baby cribs under 16 C.F.R. 1220.	9695
(64) Sales of strollers meant for transporting children	9696
from infancy to about thirty-six months of age that meet the	9697
United States consumer product safety commission safety standard	9698
for carriages and strollers under 16 C.F.R. 1227.2.	9699
(65) The fee imposed by section 3743.22 of the Revised	9700
Code, if it is separately stated on the invoice, bill of sale,	9701
or similar document given by the vendor to the consumer for a	9702
retail sale made in this state.	9703
(66) Sales of eligible tangible personal property	9704
occurring during the period of a sales tax holiday held pursuant	9705

to section 5739.41 of the Revised Code. 9706

(67) Sales to a county land reutilization corporation 9707
organized under Chapter 1724. of the Revised Code or its wholly 9708
owned subsidiary and sales by the county land reutilization 9709
corporation or its wholly owned subsidiary. 9710

(C) For the purpose of the proper administration of this 9711
chapter, and to prevent the evasion of the tax, it is presumed 9712
that all sales made in this state are subject to the tax until 9713
the contrary is established. 9714

(D) The tax collected by the vendor from the consumer 9715
under this chapter is not part of the price, but is a tax 9716
collection for the benefit of the state, and of counties levying 9717
an additional sales tax pursuant to section 5739.021 or 5739.026 9718
of the Revised Code and of transit authorities levying an 9719
additional sales tax pursuant to section 5739.023 of the Revised 9720
Code. Except for the discount authorized under section 5739.12 9721
of the Revised Code and the effects of any rounding pursuant to 9722
section 5703.055 of the Revised Code, no person other than the 9723
state or such a county or transit authority shall derive any 9724
benefit from the collection or payment of the tax levied by this 9725
section or section 5739.021, 5739.023, or 5739.026 of the 9726
Revised Code. 9727

Section 2. That existing sections 319.48, 319.54, 321.261, 9728
321.263, 321.343, 323.25, 323.26, 323.28, 323.31, 323.33, 9729
323.47, 323.65, 323.66, 323.67, 323.68, 323.69, 323.691, 323.70, 9730
323.71, 323.72, 323.73, 323.75, 323.76, 323.77, 323.78, 323.79, 9731
505.86, 715.261, 721.28, 1721.10, 1724.02, 2329.153, 3737.87, 9732
3745.11, 3767.41, 5709.12, 5709.91, 5709.911, 5713.083, 5715.02, 9733
5721.01, 5721.02, 5721.03, 5721.04, 5721.06, 5721.13, 5721.17, 9734
5721.18, 5721.19, 5721.192, 5721.20, 5721.25, 5721.26, 5721.30, 9735

5721.32, 5721.33, 5721.37, 5722.01, 5722.02, 5722.03, 5722.031, 9736
5722.04, 5722.05, 5722.06, 5722.07, 5722.08, 5722.10, 5722.11, 9737
5722.14, 5722.15, 5722.21, 5722.22, 5723.01, 5723.03, 5723.04, 9738
5723.05, 5723.06, 5723.10, 5723.12, 5723.13, 5723.18, and 9739
5739.02 of the Revised Code are hereby repealed. 9740

Section 3. That sections 323.74, 5721.14, 5721.15, 9741
5721.16, 5722.09, and 5722.13 of the Revised Code are hereby 9742
repealed. 9743

Section 4. This act shall be known as the Gus Frangos Act. 9744