



www.lsc.ohio.gov

OHIO LEGISLATIVE SERVICE COMMISSION

Office of Research
and Drafting

Legislative Budget
Office

S.B. 366
136th General Assembly

Bill Analysis

Version: As Introduced

Primary Sponsors: Sens. Blessing and Ingram

Andrew Little, Attorney

SUMMARY

- Requires delinquent property taxes on real property to be paid by the grantor before certain sales may be completed.

DETAILED ANALYSIS

The bill requires, with several exceptions, that delinquent property taxes be paid by the grantor before real property is sold. Under the bill, a county auditor may not complete the transfer of a lot or tract of real estate unless all delinquent taxes have been paid by the grantor. The requirement applies to any transfer, in whole or in part, occurring on or after the bill's 90-day effective date unless the transfer is one of the following:

- Made by the grantor to the grantor;
- Involves the state or a political subdivision;
- By a deed in lieu of foreclosure;
- Made pursuant to a court order;
- Made pursuant to a transfer on death designation affidavit;
- Made pursuant to a certificate of transfer issued by a probate court;
- Made by a settlor, i.e., a person who places property in a trust, to trustees;
- Made pursuant to an heirship affidavit filed under the laws of descent for situations where a person passes without a valid will;

- Made to result in a survivorship tenancy that includes the grantor and at least one other person.¹

HISTORY

Action	Date
Introduced	02-17-26

ANSB0366IN-136/ar

¹ R.C. 319.204, with conforming changes in R.C. 317.22 and 319.20; Section 3.