

**As Passed by the House**

**134th General Assembly**

**Regular Session**

**2021-2022**

**H. B. No. 255**

**Representative Lipps**

**Cosponsors: Representatives Kick, Fraizer, Bird, Seitz, Riedel, Merrin, Abrams, Blackshear, Brown, Carruthers, Creech, Crossman, Dean, Denson, Ghanbari, Ginter, Hoops, Ingram, Jarrells, John, Johnson, Jones, Jordan, Lanese, McClain, Miller, A., Miller, J., Patton, Pavliga, Plummer, Ray, Russo, Sobecki, Stephens, Swearingen, Troy, Upchurch, West, White, Wiggam**



**A BILL**

To amend section 5721.03 of the Revised Code to 1  
permit the second publication of a county 2  
delinquent property tax list to be made online 3  
instead of in a newspaper. 4

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

**Section 1.** That section 5721.03 of the Revised Code be 5  
amended to read as follows: 6

**Sec. 5721.03.** (A) At the time of making the delinquent 7  
land list, as provided in section 5721.011 of the Revised Code, 8  
the county auditor shall compile a delinquent tax list 9  
consisting of all lands on the delinquent land list on which 10  
taxes have become delinquent at the close of the collection 11  
period immediately preceding the making of the delinquent land 12  
list. The auditor shall also compile a delinquent vacant land 13  
tax list of all delinquent vacant lands prior to the institution 14  
of any foreclosure and forfeiture actions against delinquent 15

vacant lands under section 5721.14 of the Revised Code or any 16  
foreclosure actions against delinquent vacant lands under 17  
section 5721.18 of the Revised Code. 18

The delinquent tax list, and the delinquent vacant land 19  
tax list if one is compiled, shall contain all of the 20  
information included on the delinquent land list, except that, 21  
if the auditor's records show that the name of the person in 22  
whose name the property currently is listed is not the name that 23  
appears on the delinquent land list, the name used in the 24  
delinquent tax list or the delinquent vacant land tax list shall 25  
be the name of the person the auditor's records show as the 26  
person in whose name the property currently is listed. 27

Lands that have been included in a previously published 28  
delinquent tax list shall not be included in the delinquent tax 29  
list so long as taxes have remained delinquent on such lands for 30  
the entire intervening time. 31

In either list, there may be included lands that have been 32  
omitted in error from a prior list and lands with respect to 33  
which the auditor has received a certification that a delinquent 34  
tax contract has become void since the publication of the last 35  
previously published list, provided the name of the owner was 36  
stricken from a prior list under section 5721.02 of the Revised 37  
Code. 38

(B) (1) The auditor shall cause the delinquent tax list and 39  
the delinquent vacant land tax list, if one is compiled, to be 40  
published twice within sixty days after the delivery of the 41  
delinquent land duplicate to the county treasurer~~7~~. The first 42  
publication shall be made in a newspaper of general circulation 43  
in the county. The ~~newspaper~~ second publication may be made 44  
either in a newspaper of general circulation in the county or on 45

a web site maintained or approved by the county. If the second 46  
publication is made on such a web site, the auditor shall remove 47  
or cause to be removed the list or lists from that web site two 48  
weeks after publication. 49

(2) When publication is made in a newspaper of general 50  
circulation in the county, the auditor shall comply with the 51  
following requirements: 52

(a) The newspaper shall meet the requirements of section 53  
7.12 of the Revised Code. The auditor may publish the list or 54  
lists on a preprinted insert in the newspaper. The cost of ~~the~~ 55  
~~second newspaper publication of the list or lists, if~~ 56  
applicable, shall not exceed three-fourths of the cost of the 57  
first publication of the list or lists. 58

(b) The auditor shall insert display notices of the 59  
forthcoming publication of the delinquent tax list and, if it is 60  
to be published, the delinquent vacant land tax list once a week 61  
for two consecutive weeks in ~~a the newspaper of general~~ 62  
~~circulation in the county.~~ The display notices shall contain the 63  
times and methods of payment of taxes provided by law, including 64  
information concerning installment payments made in accordance 65  
with a written delinquent tax contract. The display notice for 66  
the delinquent tax list also shall include a notice that an 67  
interest charge will accrue on accounts remaining unpaid after 68  
the last day of November unless the taxpayer enters into a 69  
written delinquent tax contract to pay such taxes in 70  
installments. The display notice for the delinquent vacant land 71  
tax list, if it is to be published, also shall include a notice 72  
that delinquent vacant lands in the list are lands on which 73  
taxes have remained unpaid for one year after being certified 74  
delinquent, and that they are subject to foreclosure proceedings 75

as provided in section 323.25, sections 323.65 to 323.79, or 76  
section 5721.18 of the Revised Code, or foreclosure and 77  
forfeiture proceedings as provided in section 5721.14 of the 78  
Revised Code. Each display notice also shall state that the 79  
lands are subject to a tax certificate sale under section 80  
5721.32 or 5721.33 of the Revised Code or assignment to a county 81  
land reutilization corporation, as the case may be, and shall 82  
include any other information that the auditor considers 83  
pertinent to the purpose of the notice. The display notices 84  
shall be furnished by the auditor to the newspaper selected to 85  
publish the lists at least ten days before their first 86  
publication. 87

~~(2)~~ (c) Publication of the list or lists may be made by a 88  
newspaper in installments, provided the complete publication of 89  
each list is made twice during the sixty-day period as provided 90  
in division (B) (1) of this section. 91

(3) ~~There shall be attached to the~~ The delinquent tax list 92  
shall be accompanied by a notice that the delinquent lands will 93  
be certified for foreclosure by the auditor unless the taxes, 94  
assessments, interest, and penalties due and owing on them are 95  
paid. ~~There shall be attached to the~~ If a delinquent vacant land 96  
tax list, ~~if it~~ is to be published, it shall be accompanied by a 97  
notice that delinquent vacant lands will be certified for 98  
foreclosure or foreclosure and forfeiture by the auditor unless 99  
the taxes, assessments, interest, and penalties due and owing on 100  
them are paid within twenty-eight days after the final 101  
publication of the notice. 102

(4) The auditor shall review the first publication of each 103  
list for accuracy and completeness and may correct any errors 104  
appearing in the list in the second publication. 105

(5) Nothing in this section prohibits a foreclosure action 106  
from being brought against a parcel of land under section 107  
323.25, sections 323.65 to 323.79, or section 5721.18 of the 108  
Revised Code before the delinquent tax list or delinquent vacant 109  
land tax list that includes the parcel is published pursuant to 110  
division (B)(1) of this section if the list is not published 111  
within the time prescribed by that division. 112

(C) For the purposes of section 5721.18 of the Revised 113  
Code, land is first certified delinquent on the date of the 114  
certification of the delinquent land list containing that land. 115

**Section 2.** That existing section 5721.03 of the Revised 116  
Code is hereby repealed. 117