



delinquent land taxes 18

county treasurer of \_\_\_\_\_, Ohio 19

Plaintiff, 20

vs. 21

parcels of land encumbered with delinquent 22

tax liens, 23

Defendants. 24

25

Whereas, judgment has been rendered against certain 26

parcels of real property for taxes, assessments, charges, 27

penalties, interest, and costs as follows: 28

(Here set out, for each parcel, the respective permanent 29

parcel number, full street address, description of the parcel, 30

name and address of the last known owners of the parcel as shown 31

on the general tax list, and total amount of the judgment) and; 32

Whereas, such judgment orders such real property to be 33

sold or otherwise disposed of according to law by the 34

undersigned to satisfy the total amount of such judgment; 35

Now, therefore, public notice is hereby given that I, 36

\_\_\_\_\_ (officer) of \_\_\_\_\_, 37

Ohio, will either dispose of such property according to law or 38

sell such real property at public auction, for cash, to the 39

highest bidder of an amount that equals at least (insert here, 40

as in the court's or board's order, the fair market value of the 41

parcel as determined by the county auditor, or the total amount 42

of the judgment, including all taxes, assessments, charges, 43

penalties, and interest payable subsequent to the delivery to 44

the prosecuting attorney of the delinquent land tax certificate 45  
or master list of delinquent tracts and prior to the transfer of 46  
the deed of the property to the purchaser following confirmation 47  
of sale), between the hours of \_\_\_\_\_ a.m. and \_\_\_\_\_ p.m., 48  
at (address and location) in \_\_\_\_\_, Ohio, on 49  
\_\_\_\_\_, the \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_ If any 50  
parcel does not receive a sufficient bid or is not otherwise 51  
disposed of according to law, it may be offered for sale, under 52  
the same terms and conditions of the first sale and at the same 53  
time of day and at the same place, on \_\_\_\_\_, the 54  
\_\_\_\_\_ day of \_\_\_\_\_, \_\_\_, for an amount that 55  
equals at least (insert here, as in the court's or board's 56  
order, the fair market value of the parcel as determined by the 57  
county auditor, or the total amount of the judgment, including 58  
all taxes assessments, charges, penalties, and interest payable 59  
subsequent to the delivery to the prosecuting attorney of the 60  
delinquent land tax certificate or master list of delinquent 61  
tracts and prior to the transfer of the deed of the property to 62  
the purchaser following confirmation of sale)." 63

(B) If the title search required by division (B) of 64  
section 5721.18 of the Revised Code that relates to a parcel 65  
subject to an in rem action under that division, or if the title 66  
search that relates to a parcel subject to an in personam action 67  
under division (A) of section 5721.18 of the Revised Code, 68  
indicates that a federal tax lien exists relative to the parcel, 69  
then the form of the advertisement of sale as described in 70  
division (A) of this section additionally shall include the 71  
following statement in boldface type: 72

"PUBLIC NOTICE IS HEREBY GIVEN THAT (INSERT HERE THE 73  
DESCRIPTION OF EACH RELEVANT PARCEL) TO BE SOLD AT PUBLIC 74  
AUCTION IS SUBJECT TO A FEDERAL TAX LIEN THAT MAY NOT BE 75

EXTINGUISHED BY THE SALE. 76

\_\_\_\_\_ 77

(officer)" 78

(C) If the proceedings for foreclosure were instituted 79  
under division (C) of section 5721.18 of the Revised Code, then 80  
the form of the advertisement of sale as described in division 81  
(A) of this section additionally shall include the following 82  
statement in boldface type: 83

"Public notice is hereby given that (insert here the 84  
description of each relevant parcel) to be sold at public 85  
auction will be sold subject to all liens and encumbrances with 86  
respect to the parcel, other than the liens for land taxes, 87  
assessments, charges, penalties, and interest for which the lien 88  
was foreclosed and in satisfaction of which the property is 89  
sold. 90

\_\_\_\_\_ 91

(officer)" 92

(D) If any parcel is located within the boundaries of an 93  
electing subdivision as defined in section 5722.01 of the 94  
Revised Code, then the form of the advertisement of sale as 95  
described in division (A) of this section additionally shall 96  
include the following statement in boldface type: 97

"Public notice is hereby given that all parcels sold at 98  
public auction and located within the boundaries of an electing 99  
subdivision will be sold subject to a right of first refusal by 100  
that electing subdivision pursuant to section 5722.033 of the 101  
Revised Code, whereby the electing subdivision may purchase any 102  
parcel by paying the amount bid by the highest bidder at the 103

sale." 104

Sec. 5722.032. (A) On and after the effective date of an 105  
ordinance or resolution adopted pursuant to section 5722.02 of 106  
the Revised Code, a county treasurer may request that delinquent 107  
land subject to a foreclosure proceeding under section 323.25 or 108  
section 5721.18 of the Revised Code be sold to an electing 109  
subdivision without advertisement and public sale, and in lieu 110  
of utilizing the judicial sales provisions prescribed in section 111  
323.28 or 5721.19 or Chapter 2329. of the Revised Code, in the 112  
manner prescribed in this section. 113

(B) Upon rendering a decree of foreclosure, a court shall 114  
order the sale of delinquent land to an electing subdivision 115  
without advertisement and public sale under this section if all 116  
of the following requirements are met: 117

(1) The foreclosure complaint prayed for the property to 118  
be sold pursuant to this section. The complaint may have also 119  
prayed for the property to be sold pursuant to section 323.28 or 120  
section 5721.19 of the Revised Code. 121

(2) An electing subdivision requests that the treasurer 122  
file a request with the court under division (B)(3) of this 123  
section on its behalf. The electing subdivision shall submit the 124  
request to the treasurer in writing at least ten days prior to 125  
the final hearing on the complaint. The request shall identify 126  
the electing subdivision and include an affirmation that the 127  
electing subdivision will pay the amount required under division 128  
(B)(3) of this section. If more than one electing subdivision 129  
submits a request to the treasurer under this division, the 130  
treasurer shall file the request on behalf of the following: 131

(a) A township or municipality, if the other notice is 132

<u>submitted by a county but not a county land reutilization</u>	133
<u>corporation;</u>	134
<u>(b) A county land reutilization corporation, if the other</u>	135
<u>notice is submitted by a municipality or township but not a</u>	136
<u>county;</u>	137
<u>(c) In all other cases, the county.</u>	138
<u>(3) The treasurer files a written request with the court</u>	139
<u>that the land be sold to the electing subdivision for the</u>	140
<u>greater of the following amounts, except as authorized in</u>	141
<u>division (G) of this section:</u>	142
<u>(a) The amount of taxes, assessments, penalties, interest,</u>	143
<u>and charges due and payable against the property at the time of</u>	144
<u>the proposed sale under this section, plus the cost of the</u>	145
<u>proceeding; or</u>	146
<u>(b) The county auditor's current valuation of the</u>	147
<u>property.</u>	148
<u>The request shall identify the electing subdivision to</u>	149
<u>which the land will be sold and, for each parcel being</u>	150
<u>foreclosed upon, include the parcel number and the amounts</u>	151
<u>described in divisions (B) (3) (a) and (b) of this section</u>	152
<u>applicable to that parcel.</u>	153
<u>(4) The request described in division (B) (3) of this</u>	154
<u>section is filed at least ten days before the final hearing and</u>	155
<u>served in accordance with Civil Rule 5 of the Rules of Civil</u>	156
<u>Procedure upon all parties to the proceeding with a recorded</u>	157
<u>interest in the land as identified in either the preliminary</u>	158
<u>judicial report or final judicial report, unless the lien or</u>	159
<u>interest is barred by lis pendens pursuant to section 2703.26 of</u>	160
<u>the Revised Code or otherwise by law, or unless the party was</u>	161

served with the complaint and failed to answer, plead, or appear 162  
within twenty-eight days of being served. 163

(5) No party has filed a certification requesting a public 164  
sale under division (H) of this section. 165

(C) If the requirements of division (B) are met, the court 166  
shall order the delinquent land to be sold to the applicable 167  
electing subdivision for the amount specified in division (B) (3) 168  
(a) or (b) of this section, as applicable, free and clear of all 169  
liens and encumbrances. The sale shall be in lieu of a public 170  
sale pursuant to section 323.28, 5721.19, or Chapter 2329. of 171  
the Revised Code. 172

The court's journalized order approving the sale and 173  
ordering the distribution of any proceeds in excess of the 174  
amount described in division (B) (3) (a) of this section shall be 175  
deemed a confirmation of the sale and constitute a final 176  
appealable order. No separate order of confirmation of the sale 177  
is required to be filed. 178

(D) Upon approval of a sale to an electing subdivision 179  
under division (C) of this section, the electing subdivision 180  
shall pay the amount specified in division (B) (3) (a) or (b) of 181  
this section, as applicable. The payment shall be made to the 182  
treasurer by cashier's check or other form of immediately 183  
available funds. The proceeds of the sale shall be applied in 184  
the same manner as prescribed in division (D) of section 5721.19 185  
of the Revised Code and, if the property is sold for an amount 186  
exceeding the amount described in division (B) (3) (a) of this 187  
section, then as provided in division (E) of this section. 188

(E) Any proceeds from a sale under this section in excess 189  
of the amount in division (B) (3) (a) of this section shall be 190

transferred to the clerk and the clerk shall report such amounts 191  
to the court. The court shall order the distribution of such 192  
proceeds in the manner provided by law or order further 193  
proceedings to determine the order of priority of such 194  
distribution to the parties or interest holders. 195

(F) The owner or any other party possessing a right of 196  
redemption in the delinquent land by virtue of a recorded 197  
interest may exercise such right of redemption at any time up to 198  
the filing of an order under division (C) of this section 199  
approving the sale and ordering the distribution of any excess 200  
proceeds. Sections 2329.33 and 5721.25 of the Revised Code do 201  
not apply to a sale under this section. 202

Any party entitled to redeem delinquent land that is the 203  
subject of a request filed under division (B) (3) of this section 204  
may do so by paying to the treasurer by cashier's check or other 205  
form of immediately available funds an amount equal to the 206  
amount prescribed in division (B) (3) (a) of this section. Upon 207  
receipt of that amount, the treasurer shall advise the court and 208  
all of the parties to whom notice of the request was given under 209  
division (B) (4) of this section of the receipt of that amount, 210  
and the court shall set aside the sale and dismiss the case. 211

(G) Any party to the proceeding that was served with the 212  
complaint may assert an interest in or entitlement to any excess 213  
proceeds received if the property is sold for an amount greater 214  
than that described in division (B) (3) (a) of this section. Such 215  
party shall file a short and plain attested certification with 216  
the court at any time before the final hearing on the complaint 217  
asserting such interest or entitlement to any excess proceeds 218  
available after the sale proceeds are applied as described in 219  
division (D) of this section. The certification shall include 220



the parcel number or address of the property, a brief 221  
description of the claimed interest or entitlement, and a demand 222  
for any excess proceeds. 223

If no party served with the complaint files a 224  
certification under this division, the court shall order the 225  
property to be sold under division (C) of this section to the 226  
electing subdivision for the amount described in division (B) (3) 227  
(a) of this section. If one or more parties served with the 228  
complaint file a certification under this division, the court 229  
shall order the property to be sold under division (C) of this 230  
section to the electing subdivision for the greater of the 231  
amounts described in division (B) (3) (a) or (b) of this section. 232

(H) Any party served with the foreclosure complaint may 233  
file a short and plain attested certification with the court at 234  
any time before the final hearing on the complaint requesting 235  
that the property be sold at a public sale and not sold pursuant 236  
to division (B) of this section. In such a case, upon an order 237  
of foreclosure, the court shall order that the property be 238  
offered for sale as prescribed in section 323.28 or section 239  
5721.19 of the Revised Code, and no further proceedings shall 240  
occur under this section. 241

(I) If real property is sold in accordance with this 242  
section to an electing subdivision, upon payment of the amount 243  
required in division (B) (3) (a) or (b) of this section, as 244  
applicable, the sheriff shall execute and file for recording a 245  
deed conveying title to the land. Once the deed has been 246  
recorded, the sheriff shall deliver the deed to the electing 247  
subdivision. The sheriff shall collect any applicable statutory 248  
costs. Upon such recordation, title to the land is incontestable 249  
in the electing subdivision and free and clear of all taxes, 250

assessments, penalties, interest, costs, charges and subordinate 251  
liens and encumbrances, except those easements and covenants of 252  
record running with the land and created prior to the time at 253  
which the taxes or assessments, for the nonpayment of which the 254  
land was sold, became due and payable. 255

If an electing subdivision acquires land under this 256  
section before any costs, charges, or assessments have been 257  
incurred against the owner of the land or certified on the tax 258  
list, or any lien has been placed with respect to the property 259  
under section 715.261, 743.04, or 6119.06 of the Revised Code, 260  
the electing subdivision shall be deemed a bona fide purchaser 261  
for value without knowledge of such costs or liens, regardless 262  
of whether the electing subdivision had actual or constructive 263  
knowledge of the costs or liens, and any such lien, costs, 264  
charges or assessments thereunder shall be void and 265  
unenforceable against the electing subdivision and its 266  
successors in title. Any such costs, charges or assessments 267  
filed for record under those sections shall be promptly removed 268  
of record by the county auditor upon request by the electing 269  
subdivision. The auditor is also required to remove such liens, 270  
costs, charges and assessments of record upon request of any 271  
successors of the electing subdivision in the manner prescribed 272  
in section 715.261, 743.04, or 6119.06 of the Revised Code. 273

The title is not invalid because of any irregularity, 274  
informality, or omission of any proceedings under section 275  
323.25, this chapter, or Chapter 5721. of the Revised Code, or 276  
in any processes of taxation, if such irregularity, informality, 277  
or omission does not abrogate any provision of those sections or 278  
chapters for notice to holders of title, lien, or mortgage to, 279  
or other interests in, the foreclosed lands. 280

Sec. 5722.033. (A) On and after the effective date of an 281  
ordinance or resolution adopted pursuant to section 5722.02 of 282  
the Revised Code, an electing subdivision shall have the right 283  
of first refusal to purchase delinquent land within the 284  
subdivision's boundaries that will be offered for public sale 285  
pursuant to a foreclosure proceeding as provided in section 286  
323.25, sections 323.65 to 323.79, or section 5721.18 of the 287  
Revised Code. 288

To exercise this right, the electing subdivision shall, 289  
not more than three business days after the sale, provide 290  
written notice to the officer conducting the public sale 291  
indicating the subdivision's intent to purchase the delinquent 292  
land. The notice shall state that the subdivision will purchase 293  
the land for an amount equal to the amount bid by the highest 294  
bidder at the sale. The electing subdivision shall include a 295  
certificate of service with such notice attesting that the 296  
notice has been served upon all parties to the action, except 297  
for parties that are in default of answer or that have failed to 298  
respond as required after service by publication. 299

(B) Notwithstanding any provision to the contrary in 300  
Chapter 323., 2329., or 5721. of the Revised Code, if an 301  
electing subdivision exercises its right of first refusal 302  
pursuant to this section, the subdivision shall be deemed to 303  
have submitted the highest bid at the sale and the land shall be 304  
sold to the subdivision for the amount of that bid. If more than 305  
one electing subdivision submits a notice prior to the sale 306  
under division (A) of this section, the following shall be 307  
deemed the highest bidder: 308

(1) A township or municipality, if the other notice is 309  
submitted by a county but not a county land reutilization 310

corporation. 311

(2) A county land reutilization corporation, if the other 312  
notice is submitted by a municipality or township but not a 313  
county. 314

(3) In all other cases, the county. 315

The officer conducting the sale shall file a report of 316  
sale, or amend its previously filed report of sale, indicating 317  
that the appropriate electing subdivision is the highest bidder 318  
pursuant to this section. 319

(C) The electing subdivision shall pay the winning bid and 320  
any other statutory costs due and payable to the officer 321  
conducting the sale within thirty days after the sale. The 322  
proceeds of the sale shall be applied in the same manner 323  
prescribed in division (D) of section 5721.19 of the Revised 324  
Code. 325

(D) At any time after exercising its right of first 326  
refusal, an electing subdivision may assign its right to 327  
purchase the land to another electing subdivision within which 328  
the land is located upon mutual written agreement of both 329  
electing subdivisions; provided, however, that payment of the 330  
winning bid shall be paid within thirty days after the sale. An 331  
officer of each electing subdivision shall attest to the 332  
assignment before a notary public and file a record of the 333  
assignment with the court that ordered the sale within thirty 334  
days after the sale. 335

(E) The officer conducting the sale shall collect any 336  
applicable statutory costs from the electing subdivision and, 337  
upon entry of the confirmation of sale, shall execute and file 338  
for recording a deed conveying title to the land to the electing 339

subdivision, unless the land is redeemed under section 323.31 or 340  
5721.18 of the Revised Code. For purposes of recording such 341  
deed, by exercising its right of first refusal, the officer who 342  
makes the sale shall be deemed to have designated the officer as 343  
the electing subdivision's agent for the sole purpose of 344  
accepting delivery of the deed. 345

Upon recordation of the deed, title to the land is 346  
incontestable in the electing subdivision and free and clear of 347  
all liens and encumbrances, except those easements and covenants 348  
of record running with the land and created prior to the time at 349  
which the taxes or assessments, for the nonpayment of which the 350  
land is sold or transferred at foreclosure, became due and 351  
payable. Once the deed has been recorded, the officer shall 352  
deliver the deed to the electing subdivision. 353

If an electing subdivision acquires land under this 354  
section before any costs, charges, or assessments have been 355  
incurred against the owner of the land or certified on the tax 356  
list, or any lien has been placed with respect to the property 357  
under section 715.261, 743.04, or 6119.06 of the Revised Code, 358  
the electing subdivision shall be deemed a bona fide purchaser 359  
for value without knowledge of such costs or liens, regardless 360  
of whether the electing subdivision had actual or constructive 361  
knowledge of the costs or liens, and any such lien, costs, 362  
charges or assessments thereunder shall be void and 363  
unenforceable against the electing subdivision and its 364  
successors in title. Any such costs, charges or assessments 365  
filed for record under those sections shall be promptly removed 366  
of record by the county auditor upon request by the electing 367  
subdivision. The auditor is also required to remove such liens, 368  
costs, charges and assessments of record upon request of any 369  
successors of the electing subdivision in the manner prescribed 370

in section 715.261, 743.04, or 6119.06 of the Revised Code. 371

The title is not invalid because of any irregularity, 372  
informality, or omission of any proceedings under section 373  
323.25, sections 323.65 to 323.79, this chapter, or Chapter 374  
5721. of the Revised Code, or in any processes of taxation, if 375  
such irregularity, informality, or omission does not abrogate 376  
any provision of those sections or chapters for notice to 377  
holders of title, lien, or mortgage to, or other interests in, 378  
the foreclosed lands. 379

**Section 2.** That existing section 5721.191 of the Revised 380  
Code is hereby repealed. 381