

**As Introduced**

**131st General Assembly  
Regular Session  
2015-2016**

**H. B. No. 418**

**Representative Barnes**

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**A BILL**

To amend section 5721.31 of the Revised Code to 1  
enact the "Senior Housing Relief Act" to 2  
prohibit the sale of delinquent property tax 3  
certificates for homesteads owned for at least 4  
20 years by a person aged 65 or older. 5

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

**Section 1.** That section 5721.31 of the Revised Code be 6  
amended to read as follows: 7

**Sec. 5721.31.** (A) (1) After receipt of a duplicate of the 8  
delinquent land list compiled under section 5721.011 of the 9  
Revised Code, or a delinquent land list compiled previously 10  
under that section, the county treasurer may select from the 11  
list parcels of delinquent land the lien against which the 12  
county treasurer may attempt to transfer by the sale of tax 13  
certificates under sections 5721.30 to 5721.43 of the Revised 14  
Code. None of the following parcels may be selected for a tax 15  
certificate sale: 16

(a) A parcel for which the full amount of taxes, 17  
assessments, penalties, interest, and charges have been paid; 18

(b) A parcel for which a valid contract under section 19

323.122, 323.31, or 5713.20 of the Revised Code is in force; 20

(c) A parcel the owner of which has filed a petition in 21  
bankruptcy, so long as the parcel is property of the bankruptcy 22  
estate; 23

(d) A parcel owned and occupied as a homestead, as defined 24  
under section 323.151 of the Revised Code, for at least twenty 25  
of the preceding years by a person who is sixty-five years of 26  
age or older. 27

(2) The county treasurer shall compile a separate list of 28  
parcels selected for tax certificate sales, including the same 29  
information as is required to be included in the delinquent land 30  
list. 31

Upon compiling the list of parcels selected for tax 32  
certificate sales, the county treasurer may conduct a title 33  
search for any parcel on the list. 34

(B) (1) Except as otherwise provided in division (B) (3) of 35  
this section, when tax certificates are to be sold under section 36  
5721.32 of the Revised Code with respect to parcels, the county 37  
treasurer shall send written notice by certified mail to either 38  
the owner of record or all interested parties discoverable 39  
through a title search, or both, of each parcel on the list. A 40  
notice to an owner shall be sent to the owner's last known tax- 41  
mailing address. The notice shall inform the owner or interested 42  
parties that a tax certificate will be offered for sale on the 43  
parcel, and that the owner or interested parties may incur 44  
additional expenses as a result of the sale. 45

(2) Except as otherwise provided in division (B) (3) of 46  
this section, when tax certificates are to be sold or 47  
transferred under section 5721.33 of the Revised Code with 48

respect to parcels, the county treasurer, at least thirty days 49  
prior to the date of sale or transfer of such tax certificates, 50  
shall send written notice of the sale or transfer by certified 51  
mail to the last known tax-mailing address of the record owner 52  
of the property or parcel and may send such notice to all 53  
parties with an interest in the property that has been recorded 54  
in the property records of the county pursuant to section 317.08 55  
of the Revised Code. The notice shall state that a tax 56  
certificate will be offered for sale or transfer on the parcel, 57  
and that the owner or interested parties may incur additional 58  
expenses as a result of the sale or transfer. 59

(3) The county treasurer is not required to send a notice 60  
under division (B) (1) or (B) (2) of this section if the treasurer 61  
previously has attempted to send such notice to the owner of the 62  
parcel and the notice has been returned by the post office as 63  
undeliverable. The absence of a valid tax-mailing address for 64  
the owner of a parcel does not preclude the county treasurer 65  
from selling or transferring a tax certificate for the parcel. 66

(C) The county treasurer shall advertise the sale of tax 67  
certificates under section 5721.32 of the Revised Code in a 68  
newspaper of general circulation in the county once a week for 69  
two consecutive weeks. The newspaper shall meet the requirements 70  
of section 7.12 of the Revised Code. The advertisement shall 71  
include the date, the time, and the place of the public auction, 72  
abbreviated legal descriptions of the parcels, and the names of 73  
the owners of record of the parcels. The advertisement also 74  
shall include the certificate purchase prices of the parcels or 75  
the total purchase price of tax certificates for sale in blocks 76  
of tax certificates. 77

(D) After the county treasurer has compiled the list of 78

parcels selected for tax certificate sales but before a tax 79  
certificate respecting a parcel is sold or transferred, if the 80  
owner of record of the parcel pays to the county treasurer in 81  
cash the delinquent taxes respecting the parcel or otherwise 82  
acts so that any condition in division (A)(1)(a), (b), or (c) of 83  
this section applies to the parcel, the owner of record of the 84  
parcel also shall pay a fee in an amount prescribed by the 85  
treasurer to cover the administrative costs of the treasurer 86  
under this section respecting the parcel. The fee shall be 87  
deposited in the county treasury to the credit of the tax 88  
certificate administration fund. 89

(E) A tax certificate administration fund shall be created 90  
in the county treasury of each county selling tax certificates 91  
under sections 5721.30 to 5721.43 of the Revised Code. The fund 92  
shall be administered by the county treasurer, and used solely 93  
for the purposes of sections 5721.30 to 5721.43 of the Revised 94  
Code or as otherwise permitted in this division. Any fee 95  
received by the treasurer under sections 5721.30 to 5721.43 of 96  
the Revised Code shall be credited to the fund, except the 97  
bidder registration fee under division (B) of section 5721.32 of 98  
the Revised Code and the county prosecuting attorney's fee under 99  
division (B)(3) of section 5721.37 of the Revised Code. To the 100  
extent there is a surplus in the fund from time to time, the 101  
surplus may, with the approval of the county treasurer, be 102  
utilized for the purposes of a county land reutilization 103  
corporation operating in the county. 104

(F) The county treasurers of more than one county may 105  
jointly conduct a regional sale of tax certificates under 106  
section 5721.32 of the Revised Code. A regional sale shall be 107  
held at a single location in one county, where the tax 108  
certificates from each of the participating counties shall be 109

offered for sale at public auction. Before the regional sale, 110  
each county treasurer shall advertise the sale for the parcels 111  
in the treasurer's county as required by division (C) of this 112  
section. At the regional sale, tax certificates shall be sold on 113  
parcels from one county at a time, with all of the certificates 114  
for one county offered for sale before any certificates for the 115  
next county are offered for sale. 116

(G) The tax commissioner shall prescribe the form of the 117  
tax certificate under this section, and county treasurers shall 118  
use the form so prescribed. 119

**Section 2.** That existing section 5721.31 of the Revised 120  
Code is hereby repealed. 121