As Introduced

132nd General Assembly Regular Session 2017-2018

H. B. No. 205

Representative Barnes

A BILL

| То | amend sections 323.25, 5721.18, and 5721.31 of | 1 |
|----|--------------------------------------------------|---|
| | the Revised Code to enact the "Senior Housing | 2 |
| | Relief Act" to prohibit the sale of delinquent | 3 |
| | property tax certificates for homesteads owned | 4 |
| | for at least 20 years by a person aged 65 or | 5 |
| | older at the time of the sale and to prohibit | 6 |
| | tax foreclosure on such property when the senior | 7 |
| | homeowner has paid the current taxes in all but | 8 |
| | five or fewer taxable years. | 9 |

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

| Section 1. That Sections 323.23, 3721.10, and 3721.31 01 | T (|
|------------------------------------------------------------------|-----|
| the Revised Code be amended to read as follows: | 11 |
| Sec. 323.25. When taxes charged against an entry on the | 12 |
| tax duplicate, or any part of those taxes, are not paid within | 13 |
| sixty days after delivery of the delinquent land duplicate to | 14 |
| the county treasurer as prescribed by section 5721.011 of the | 15 |
| Revised Code, the county treasurer shall enforce the lien for | 16 |
| the taxes by civil action in the treasurer's official capacity | 17 |
| as treasurer, for the sale of such premises in the same way | 18 |
| mortgage liens are enforced or for the transfer of such premises | 19 |

3.5

| to an electing subdivision pursuant to section 323.28 or 323.78 |
|------------------------------------------------------------------|
| of the Revised Code, in the court of common pleas of the county, |
| in a municipal court with jurisdiction, or in the county board |
| of revision with jurisdiction pursuant to section 323.66 of the |
| Revised Code. Nothing in this section prohibits the treasurer |
| from instituting such an action before the delinquent tax list |
| or delinquent vacant land tax list that includes the premises |
| has been published pursuant to division (B) of section 5721.03 |
| of the Revised Code if the list is not published within the time |
| prescribed by that division. |

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

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

If service by publication is necessary, such publication 47 shall be made once a week for three consecutive weeks instead of 48 as provided by the Rules of Civil Procedure, and the service 49

| shall be complete at the expiration of three weeks after the | 50 |
|---------------------------------------------------------------------|----|
| date of the first publication. If the prosecuting attorney | 51 |
| determines that service upon a defendant may be obtained | 52 |
| ultimately only by publication, the prosecuting attorney may | 53 |
| cause service to be made simultaneously by certified mail, | 54 |
| return receipt requested, ordinary mail, and publication. The | 55 |
| The county treasurer shall not enforce the lien for taxes | 56 |
| <u>under this section</u> against real property to which any of the | 57 |
| following applies: | 58 |
| (A) The real property is the subject of an application for | 59 |
| exemption from taxation under section 5715.27 of the Revised | 60 |
| Code and does not appear on the delinquent land duplicate \div . | 61 |
| (B) The real property is the subject of a valid delinquent | 62 |
| tax contract under section 323.31 of the Revised Code for which | 63 |
| the county treasurer has not made certification to the county | 64 |
| auditor that the delinquent tax contract has become void in | 65 |
| accordance with that section +. | 66 |
| (C) A tax certificate respecting that property has been | 67 |
| sold under section 5721.32 or 5721.33 of the Revised Code; | 68 |
| provided, however, that nothing in this division shall prohibit | 69 |
| the county treasurer or the county prosecuting attorney from | 70 |
| enforcing the lien of the state and its political subdivisions | 71 |
| for taxes against a certificate parcel with respect to any or | 72 |
| all of such taxes that at the time of enforcement of such lien | 73 |
| are not the subject of a tax certificate. | 74 |
| (D) The real property is a senior-owned homestead and the | 75 |
| lien relates to delinquent taxes charged for five or fewer tax | 76 |
| years during the current owner's ownership of the property. As | 77 |
| used in this division, "senior-owned homestead" means a parcel | 78 |

| owned and occupied as a homestead, as defined under section | 79 |
|------------------------------------------------------------------|-----|
| 323.151 of the Revised Code, for at least twenty of the | 80 |
| preceding years by a person who is sixty-five years of age or | 81 |
| older at the time the county treasurer seeks to enforce the | 82 |
| lien. | 83 |
| Upon application of the plaintiff, the court shall advance | 84 |
| such cause on the docket, so that it may be first heard. | 85 |
| | 0.6 |
| The court may order that the proceeding be transferred to | 86 |
| the county board of revision if so authorized under section | 87 |
| 323.691 of the Revised Code. | 88 |
| Sec. 5721.18. The Subject to division (E) of this section, | 89 |
| the county prosecuting attorney, upon the delivery to the | 90 |
| prosecuting attorney by the county auditor of a delinquent land | 91 |
| or delinquent vacant land tax certificate, or of a master list | 92 |
| of delinquent or delinquent vacant tracts, shall institute a | 93 |
| foreclosure proceeding under this section in the name of the | 94 |
| county treasurer to foreclose the lien of the state, in any | 95 |
| court with jurisdiction or in the county board of revision with | 96 |
| jurisdiction pursuant to section 323.66 of the Revised Code, | 97 |
| unless the taxes, assessments, charges, penalties, and interest | 98 |
| are paid prior to the time a complaint is filed, or unless a | 99 |
| foreclosure or foreclosure and forfeiture action has been or | 100 |
| will be instituted under section 323.25, sections 323.65 to | 101 |
| 323.79, or section 5721.14 of the Revised Code. If the | 102 |
| delinquent land or delinquent vacant land tax certificate or the | 103 |
| master list of delinquent or delinquent vacant tracts lists | 104 |
| minerals or rights to minerals listed pursuant to sections | 105 |
| 5713.04, 5713.05, and 5713.06 of the Revised Code, the county | 106 |
| prosecuting attorney may institute a foreclosure proceeding in | 107 |

108

the name of the county treasurer, in any court with

| jurisdiction, to foreclose the lien of the state against such | 109 |
|-----------------------------------------------------------------|-----|
| minerals or rights to minerals, unless the taxes, assessments, | 110 |
| charges, penalties, and interest are paid prior to the time the | 111 |
| complaint is filed, or unless a foreclosure or foreclosure and | 112 |
| forfeiture action has been or will be instituted under section | 113 |
| 323.25, sections 323.65 to 323.79, or section 5721.14 of the | 114 |
| Revised Code. | 115 |

Nothing in this section or section 5721.03 of the Revised 116 Code prohibits the prosecuting attorney from instituting a 117 proceeding under this section before the delinquent tax list or 118 delinguent vacant land tax list that includes the parcel is 119 published pursuant to division (B) of section 5721.03 of the 120 Revised Code if the list is not published within the time 121 prescribed by that division. The prosecuting attorney shall 122 prosecute the proceeding to final judgment and satisfaction. 123 Within ten days after obtaining a judgment, the prosecuting 124 attorney shall notify the treasurer in writing that judgment has 125 been rendered. If there is a copy of a written delinquent tax 126 contract attached to the certificate or an asterisk next to an 127 entry on the master list, or if a copy of a delinquent tax 128 contract is received from the auditor prior to the commencement 129 of the proceeding under this section, the prosecuting attorney 130 shall not institute the proceeding under this section, unless 131 the prosecuting attorney receives a certification of the 132 treasurer that the delinquent tax contract has become void. 133

(A) This division applies to all foreclosure proceedings not instituted and prosecuted under section 323.25 of the Revised Code or division (B) or (C) of this section. The foreclosure proceedings shall be instituted and prosecuted in the same manner as is provided by law for the foreclosure of mortgages on land, except that, if service by publication is

134

135

136

137

138

139

| necessary, such publication shall be made once a week for three | 140 |
|-----------------------------------------------------------------|-----|
| consecutive weeks instead of as provided by the Rules of Civil | 141 |
| Procedure, and the service shall be complete at the expiration | 142 |
| of three weeks after the date of the first publication. In any | 143 |
| proceeding prosecuted under this section, if the prosecuting | 144 |
| attorney determines that service upon a defendant may be | 145 |
| obtained ultimately only by publication, the prosecuting | 146 |
| attorney may cause service to be made simultaneously by | 147 |
| certified mail, return receipt requested, ordinary mail, and | 148 |
| publication. | 149 |

In any county that has adopted a permanent parcel number 150 system, the parcel may be described in the notice by parcel 151 number only, instead of also with a complete legal description, 152 if the prosecuting attorney determines that the publication of 153 the complete legal description is not necessary to provide 154 reasonable notice of the foreclosure proceeding to the 155 interested parties. If the complete legal description is not 156 published, the notice shall indicate where the complete legal 157 description may be obtained. 158

It is sufficient, having been made a proper party to the 159 foreclosure proceeding, for the treasurer to allege in the 160 treasurer's complaint that the certificate or master list has 161 been duly filed by the auditor, that the amount of money 162 appearing to be due and unpaid is due and unpaid, and that there 163 is a lien against the property described in the certificate or 164 master list, without setting forth in the complaint any other or 165 special matter relating to the foreclosure proceeding. The 166 prayer of the complaint shall be that the court or the county 167 board of revision with jurisdiction pursuant to section 323.66 168 of the Revised Code issue an order that the property be sold or 169 conveyed by the sheriff or otherwise be disposed of, and the 170

| equity of redemption be extinguished, according to the | 171 |
|-----------------------------------------------------------------|-----|
| alternative redemption procedures prescribed in sections 323.65 | 172 |
| to 323.79 of the Revised Code, or if the action is in the | 173 |
| municipal court by the bailiff, in the manner provided in | 174 |
| section 5721.19 of the Revised Code. | 175 |

In the foreclosure proceeding, the treasurer may join in 176 one action any number of lots or lands, but the decree shall be 177 rendered separately, and any proceedings may be severed, in the 178 discretion of the court or board of revision, for the purpose of 179 trial or appeal, and the court or board of revision shall make 180 such order for the payment of costs as is considered proper. The 181 certificate or master list filed by the auditor with the 182 prosecuting attorney is prima-facie evidence at the trial of the 183 foreclosure action of the amount and validity of the taxes, 184 assessments, charges, penalties, and interest appearing due and 185 unpaid and of their nonpayment. 186

(B) Foreclosure proceedings constituting an action in rem 187 may be commenced by the filing of a complaint after the end of 188 the second year from the date on which the delinquency was first 189 certified by the auditor. Prior to filing such an action in rem, 190 the prosecuting attorney shall cause a title search to be 191 conducted for the purpose of identifying any lienholders or 192 other persons with interests in the property subject to 193 foreclosure. Following the title search, the action in rem shall 194 be instituted by filing in the office of the clerk of a court 195 with jurisdiction a complaint bearing a caption substantially in 196 the form set forth in division (A) of section 5721.181 of the 197 Revised Code. 198

Any number of parcels may be joined in one action. Each

199
separate parcel included in a complaint shall be given a serial

200

H. B. No. 205

Page 8

As Introduced

| number and shall be separately indexed and docketed by the clerk | 201 |
|------------------------------------------------------------------|-----|
| of the court in a book kept by the clerk for such purpose. A | 202 |
| complaint shall contain the permanent parcel number of each | 203 |
| parcel included in it, the full street address of the parcel | 204 |
| when available, a description of the parcel as set forth in the | 205 |
| certificate or master list, the name and address of the last | 206 |
| known owner of the parcel if they appear on the general tax | 207 |
| list, the name and address of each lienholder and other person | 208 |
| with an interest in the parcel identified in the title search | 209 |
| relating to the parcel that is required by this division, and | 210 |
| the amount of taxes, assessments, charges, penalties, and | 211 |
| interest due and unpaid with respect to the parcel. It is | 212 |
| sufficient for the treasurer to allege in the complaint that the | 213 |
| certificate or master list has been duly filed by the auditor | 214 |
| with respect to each parcel listed, that the amount of money | 215 |
| with respect to each parcel appearing to be due and unpaid is | 216 |
| due and unpaid, and that there is a lien against each parcel, | 217 |
| without setting forth any other or special matters. The prayer | 218 |
| of the complaint shall be that the court issue an order that the | 219 |
| land described in the complaint be sold in the manner provided | 220 |
| in section 5721.19 of the Revised Code. | 221 |

(1) Within thirty days after the filing of a complaint, 222 the clerk of the court in which the complaint was filed shall 223 cause a notice of foreclosure substantially in the form of the 224 notice set forth in division (B) of section 5721.181 of the 225 Revised Code to be published once a week for three consecutive 226 weeks in a newspaper of general circulation in the county. The 227 newspaper shall meet the requirements of section 7.12 of the 228 Revised Code. In any county that has adopted a permanent parcel 229 number system, the parcel may be described in the notice by 230 parcel number only, instead of also with a complete legal 231

| description, if the prosecuting attorney determines that the | 232 |
|------------------------------------------------------------------|-----|
| publication of the complete legal description is not necessary | 233 |
| to provide reasonable notice of the foreclosure proceeding to | 234 |
| the interested parties. If the complete legal description is not | 235 |
| published, the notice shall indicate where the complete legal | 236 |
| description may be obtained. | 237 |

After the third 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 foreclosure as

published. Service of process for purposes of the action in rem

shall be considered as complete on the date of the last

publication.

Within thirty days after the filing of a complaint and 244 before the final date of publication of the notice of 245 foreclosure, the clerk of the court also shall cause a copy of a 246 notice substantially in the form of the notice set forth in 247 division (C) of section 5721.181 of the Revised Code to be 248 mailed by certified mail, with postage prepaid, to each person 249 named in the complaint as being the last known owner of a parcel 250 included in it, or as being a lienholder or other person with an 2.51 interest in a parcel included in it. The notice shall be sent to 252 the address of each such person, as set forth in the complaint, 253 and the clerk shall enter the fact of such mailing upon the 254 appearance docket. If the name and address of the last known 255 owner of a parcel included in a complaint is not set forth in 256 it, the auditor shall file an affidavit with the clerk stating 257 that the name and address of the last known owner does not 258 appear on the general tax list. 259

(2) (a) An answer may be filed in an action in rem under 260 this division by any person owning or claiming any right, title, 261

| and interest in the line of the same and the | 262 |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| or interest in, or lien upon, any parcel described in the | 262 |
| complaint. The answer shall contain the caption and number of | 263 |
| the action and the serial number of the parcel concerned. The | 264 |
| answer shall set forth the nature and amount of interest claimed | 265 |
| in the parcel and any defense or objection to the foreclosure of | 266 |
| the lien of the state for delinquent taxes, assessments, | 267 |
| charges, penalties, and interest as shown in the complaint. The | 268 |
| answer shall be filed in the office of the clerk of the court, | 269 |
| and a copy of the answer shall be served on the prosecuting | 270 |
| attorney, not later than twenty-eight days after the date of | 271 |
| final publication of the notice of foreclosure. If an answer is | 272 |
| not filed within such time, a default judgment may be taken as | 273 |
| to any parcel included in a complaint as to which no answer has | 274 |
| been filed. A default judgment is valid and effective with | 275 |
| respect to all persons owning or claiming any right, title, or | 276 |
| interest in, or lien upon, any such parcel, notwithstanding that | 277 |
| one or more of such persons are minors, incompetents, absentees | 278 |
| or nonresidents of the state, or convicts in confinement. | 279 |
| (b)(i) A receiver appointed pursuant to divisions (C)(2) | 280 |

- and (3) of section 3767.41 of the Revised Code may file an 281 answer pursuant to division (B)(2)(a) of this section, but is 282 not required to do so as a condition of receiving proceeds in a 283 distribution under division (B)(1) of section 5721.17 of the 284 Revised Code.
- (ii) When a receivership under section 3767.41 of the 286
 Revised Code is associated with a parcel, the notice of 287
 foreclosure set forth in division (B) of section 5721.181 of the 288
 Revised Code and the notice set forth in division (C) of that 289
 section shall be modified to reflect the provisions of division 290
 (B) (2) (b) (i) of this section. 291

| (3) At the trial of an action in rem under this division, | 292 |
|------------------------------------------------------------------|-----|
| the certificate or master list filed by the auditor with the | 293 |
| prosecuting attorney shall be prima-facie evidence of the amount | 294 |
| and validity of the taxes, assessments, charges, penalties, and | 295 |
| interest appearing due and unpaid on the parcel to which the | 296 |
| certificate or master list relates and their nonpayment. If an | 297 |
| answer is properly filed, the court may, in its discretion, and | 298 |
| shall, at the request of the person filing the answer, grant a | 299 |
| severance of the proceedings as to any parcel described in such | 300 |
| answer for purposes of trial or appeal. | 301 |
| (C) In addition to the actions in rem authorized under | 302 |
| | 303 |
| division (B) of this section and section 5721.14 of the Revised | 303 |
| Code, an action in rem may be commenced under this division. An | 304 |
| action commenced under this division shall conform to all of the | 305 |

(1) The prosecuting attorney shall not cause a title 307 search to be conducted for the purpose of identifying any 308 lienholders or other persons with interests in the property 309 subject to foreclosure, except that the prosecuting attorney 310 shall cause a title search to be conducted to identify any 311 receiver's lien.

requirements of division (B) of this section except as follows:

306

- (2) The names and addresses of lienholders and persons

 with an interest in the parcel shall not be contained in the

 complaint, and notice shall not be mailed to lienholders and

 persons with an interest as provided in division (B)(1) of this

 section, except that the name and address of a receiver under

 section 3767.41 of the Revised Code shall be contained in the

 complaint and notice shall be mailed to the receiver.

 313
- (3) With respect to the forms applicable to actions 320 commenced under division (B) of this section and contained in 321

section 5721.181 of the Revised Code: 322 (a) The notice of foreclosure prescribed by division (B) 323 of section 5721.181 of the Revised Code shall be revised to 324 exclude any reference to the inclusion of the name and address 325 of each lienholder and other person with an interest in the 326 parcel identified in a statutorily required title search 327 relating to the parcel, and to exclude any such names and 328 addresses from the published notice, except that the revised 329 notice shall refer to the inclusion of the name and address of a 330 receiver under section 3767.41 of the Revised Code and the 331 published notice shall include the receiver's name and address. 332 The notice of foreclosure also shall include the following in 333 boldface type: 334 "If pursuant to the action the parcel is sold, the sale 335 shall not affect or extinguish any lien or encumbrance with 336 respect to the parcel other than a receiver's lien and other 337 than the lien for land taxes, assessments, charges, interest, 338 and penalties for which the lien is foreclosed and in 339 satisfaction of which the property is sold. All other liens and 340 encumbrances with respect to the parcel shall survive the sale." 341 (b) The notice to the owner, lienholders, and other 342 persons with an interest in a parcel shall be a notice only to 343 the owner and to any receiver under section 3767.41 of the 344 Revised Code, and the last two sentences of the notice shall be 345 omitted. 346 (4) As used in this division, a "receiver's lien" means 347 the lien of a receiver appointed pursuant to divisions (C)(2) 348 and (3) of section 3767.41 of the Revised Code that is acquired 349 pursuant to division (H)(2)(b) of that section for any 350

unreimbursed expenses and other amounts paid in accordance with

351

| division (F) of that section by the receiver and for the fees of | 352 |
|------------------------------------------------------------------|-----|
| the receiver approved pursuant to division (H)(1) of that | 353 |
| section. | 354 |
| (D) The conveyance by the owner of any parcel against | 355 |
| which a complaint has been filed pursuant to this section at any | 356 |
| time after the date of publication of the parcel on the | 357 |
| delinquent tax list but before the date of a judgment of | 358 |
| foreclosure pursuant to section 5721.19 of the Revised Code | 359 |
| shall not nullify the right of the county to proceed with the | 360 |
| foreclosure. | 361 |
| (E) The county prosecuting attorney shall not institute a | 362 |
| foreclosure proceeding under this section against a senior-owned | 363 |
| homestead if delinquent taxes charged against the parcel relate | 364 |
| to five or fewer tax years during the current owner's ownership | 365 |
| of the parcel. As used in this division, "senior-owned | 366 |
| homestead" means a parcel owned and occupied as a homestead, as | 367 |
| defined under section 323.151 of the Revised Code, for at least | 368 |
| twenty of the preceding years by a person who is sixty-five | 369 |
| years of age or older at the time a foreclosure proceeding would | 370 |
| be instituted. | 371 |
| Sec. 5721.31. (A) (1) After receipt of a duplicate of the | 372 |
| delinquent land list compiled under section 5721.011 of the | 373 |
| Revised Code, or a delinquent land list compiled previously | 374 |
| under that section, the county treasurer may select from the | 375 |
| list parcels of delinquent land the lien against which the | 376 |
| county treasurer may attempt to transfer by the sale of tax | 377 |
| certificates under sections 5721.30 to 5721.43 of the Revised | 378 |
| Code. None of the following parcels may be selected for a tax | 379 |
| certificate sale: | 380 |
| (a) A parcel for which the full amount of taxes, | 381 |

| assessments, penalties, interest, and charges have been paid; | 382 |
|------------------------------------------------------------------|-----|
| (b) A parcel for which a valid contract under section | 383 |
| 323.122, 323.31, or 5713.20 of the Revised Code is in force; | 384 |
| (c) A parcel the owner of which has filed a petition in | 385 |
| bankruptcy, so long as the parcel is property of the bankruptcy | 386 |
| estate <u>;</u> | 387 |
| (d) A parcel owned and occupied as a homestead, as defined | 388 |
| under section 323.151 of the Revised Code, for at least twenty | 389 |
| of the preceding years by a person who is sixty-five years of | 390 |
| age or older at the time the parcel would be selected for a tax | 391 |
| certificate sale. | 392 |
| (2) The county treasurer shall compile a separate list of | 393 |
| parcels selected for tax certificate sales, including the same | 394 |
| information as is required to be included in the delinquent land | 395 |
| list. | 396 |
| Upon compiling the list of parcels selected for tax | 397 |
| certificate sales, the county treasurer may conduct a title | 398 |
| search for any parcel on the list. | 399 |
| (B)(1) Except as otherwise provided in division (B)(3) of | 400 |
| this section, when tax certificates are to be sold under section | 401 |
| 5721.32 of the Revised Code with respect to parcels, the county | 402 |
| treasurer shall send written notice by certified mail to either | 403 |
| the owner of record or all interested parties discoverable | 404 |
| through a title search, or both, of each parcel on the list. A | 405 |
| notice to an owner shall be sent to the owner's last known tax- | 406 |
| mailing address. The notice shall inform the owner or interested | 407 |
| parties that a tax certificate will be offered for sale on the | 408 |
| parcel, and that the owner or interested parties may incur | 409 |
| additional expenses as a result of the sale. | 410 |

| (2) Except as otherwise provided in division (B)(3) of | 411 |
|------------------------------------------------------------------|-----|
| this section, when tax certificates are to be sold or | 412 |
| transferred under section 5721.33 of the Revised Code with | 413 |
| respect to parcels, the county treasurer, at least thirty days | 414 |
| prior to the date of sale or transfer of such tax certificates, | 415 |
| shall send written notice of the sale or transfer by certified | 416 |
| mail to the last known tax-mailing address of the record owner | 417 |
| of the property or parcel and may send such notice to all | 418 |
| parties with an interest in the property that has been recorded | 419 |
| in the property records of the county pursuant to section 317.08 | 420 |
| of the Revised Code. The notice shall state that a tax | 421 |
| certificate will be offered for sale or transfer on the parcel, | 422 |
| and that the owner or interested parties may incur additional | 423 |
| expenses as a result of the sale or transfer. | 424 |

- (3) The county treasurer is not required to send a notice 425 under division (B)(1) or (B)(2) of this section if the treasurer 426 previously has attempted to send such notice to the owner of the 427 parcel and the notice has been returned by the post office as 428 undeliverable. The absence of a valid tax-mailing address for 429 the owner of a parcel does not preclude the county treasurer 430 from selling or transferring a tax certificate for the parcel. 431
- 432 (C) The county treasurer shall advertise the sale of tax certificates under section 5721.32 of the Revised Code in a 433 newspaper of general circulation in the county once a week for 434 two consecutive weeks. The newspaper shall meet the requirements 435 of section 7.12 of the Revised Code. The advertisement shall 436 include the date, the time, and the place of the public auction, 437 abbreviated legal descriptions of the parcels, and the names of 438 the owners of record of the parcels. The advertisement also 439 shall include the certificate purchase prices of the parcels or 440 the total purchase price of tax certificates for sale in blocks 441

of tax certificates. 442

- (D) After the county treasurer has compiled the list of 443 parcels selected for tax certificate sales but before a tax 444 certificate respecting a parcel is sold or transferred, if the 445 owner of record of the parcel pays to the county treasurer in 446 cash the delinquent taxes respecting the parcel or otherwise 447 acts so that any condition in division (A)(1)(a), (b), or (c) of 448 this section applies to the parcel, the owner of record of the 449 parcel also shall pay a fee in an amount prescribed by the 450 treasurer to cover the administrative costs of the treasurer 451 under this section respecting the parcel. The fee shall be 452 deposited in the county treasury to the credit of the tax 453 certificate administration fund. 454
- (E) A tax certificate administration fund shall be created 455 in the county treasury of each county selling tax certificates 456 under sections 5721.30 to 5721.43 of the Revised Code. The fund 457 shall be administered by the county treasurer, and used solely 458 for the purposes of sections 5721.30 to 5721.43 of the Revised 459 Code or as otherwise permitted in this division. Any fee 460 received by the treasurer under sections 5721.30 to 5721.43 of 461 the Revised Code shall be credited to the fund, except the 462 bidder registration fee under division (B) of section 5721.32 of 463 the Revised Code and the county prosecuting attorney's fee under 464 division (B)(3) of section 5721.37 of the Revised Code. To the 465 extent there is a surplus in the fund from time to time, the 466 surplus may, with the approval of the county treasurer, be 467 utilized for the purposes of a county land reutilization 468 corporation operating in the county. 469
- (F) The county treasurers of more than one county may

 jointly conduct a regional sale of tax certificates under

 470

| section 5721.32 of the Revised Code. A regional sale shall be | 472 |
|------------------------------------------------------------------|-----|
| held at a single location in one county, where the tax | 473 |
| certificates from each of the participating counties shall be | 474 |
| offered for sale at public auction. Before the regional sale, | 475 |
| each county treasurer shall advertise the sale for the parcels | 476 |
| in the treasurer's county as required by division (C) of this | 477 |
| section. At the regional sale, tax certificates shall be sold on | 478 |
| parcels from one county at a time, with all of the certificates | 479 |
| for one county offered for sale before any certificates for the | 480 |
| next county are offered for sale. | 481 |
| (G) The tax commissioner shall prescribe the form of the | 482 |
| tax certificate under this section, and county treasurers shall | 483 |
| use the form so prescribed. | 484 |
| Section 2. That existing sections 323.25, 5721.18, and | 485 |
| 5721.31 of the Revised Code are hereby repealed. | 486 |