

As Reported by the House Ways and Means Committee

133rd General Assembly

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Am. H. B. No. 273

Representatives Ryan, Lipps

**Cosponsors: Representatives Green, Riedel, Romanchuk, Seitz, Hambley,
Becker, Smith, R., Lang, Merrin, Rogers**

A BILL

To amend sections 323.25, 323.69, 5721.03, 5721.14, 1
and 5721.18 of the Revised Code to modify the 2
manner in which property tax foreclosure notices 3
and the delinquent property tax list may be 4
published. 5

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

Section 1. That sections 323.25, 323.69, 5721.03, 5721.14, 6
and 5721.18 of the Revised Code be amended to read as follows: 7

Sec. 323.25. (A) When taxes charged against an entry on 8
the tax duplicate, or any part of those taxes, are not paid 9
within sixty days after delivery of the delinquent land 10
duplicate to the county treasurer as prescribed by section 11
5721.011 of the Revised Code, the county treasurer shall enforce 12
the lien for the taxes by civil action in the treasurer's 13
official capacity as treasurer, for the sale of such premises in 14
the same way mortgage liens are enforced or for the transfer of 15
such premises to an electing subdivision pursuant to section 16
323.28 or 323.78 of the Revised Code, in the court of common 17
pleas of the county, in a municipal court with jurisdiction, or 18

in the county board of revision with jurisdiction pursuant to 19
section 323.66 of the Revised Code. Nothing in this section 20
prohibits the treasurer from instituting such an action before 21
the delinquent tax list or delinquent vacant land tax list that 22
includes the premises has been published pursuant to division 23
(B) of section 5721.03 of the Revised Code if the list is not 24
published within the time prescribed by that division. 25

(B) After the civil action has been instituted, but before 26
the expiration of the applicable redemption period, any person 27
entitled to redeem the land may do so by tendering to the county 28
treasurer an amount sufficient, as determined by the court or 29
board of revision, to pay the taxes, assessments, penalties, 30
interest, and charges then due and unpaid, and the costs 31
incurred in the civil action, and by demonstrating that the 32
property is in compliance with all applicable zoning 33
regulations, land use restrictions, and building, health, and 34
safety codes. 35

(C) If the delinquent land duplicate lists minerals or 36
rights to minerals listed pursuant to sections 5713.04, 5713.05, 37
and 5713.06 of the Revised Code, the county treasurer may 38
enforce the lien for taxes against such minerals or rights to 39
minerals by civil action, in the treasurer's official capacity 40
as treasurer, in the manner prescribed by this section, or 41
proceed as provided under section 5721.46 of the Revised Code. 42

(D) If service by publication is necessary, instead of as 43
provided by the Rules of Civil Procedure, such publication shall 44
either be made (1) once a week for three consecutive weeks 45
~~instead of as provided by the Rules of Civil Procedure, and the~~ 46
~~service in a newspaper of general circulation in the county or~~ 47
(2) once in a newspaper of general circulation in the county 48

and, beginning one week thereafter, on a web site of the county 49
or of the court, as selected by the clerk of the court. 50
Publication on the web site shall continue until one year after 51
the date a finding is entered under section 323.28 of the 52
Revised Code with respect to such property. Any notices 53
published on a web site shall identify the date the notice is 54
first published on the web site. If proceeding under division 55
(D) (1) of this section, the second and third publication of the 56
notice may be abbreviated as authorized under section 7.16 of 57
the Revised Code. 58

Service shall be complete, if proceeding under division 59
(D) (1) of this section, at the expiration of three weeks after 60
the date of the first publication or, if proceeding under 61
division (D) (2) of this section, the date that is two weeks 62
after the clerk causes the notice to be published on the 63
selected web site. If the prosecuting attorney determines that 64
service upon a defendant may be obtained ultimately only by 65
publication, the prosecuting attorney may cause service to be 66
made simultaneously by certified mail, return receipt requested, 67
ordinary mail, and publication. ~~The~~ 68

(E) The county treasurer shall not enforce the lien for 69
taxes against real property to which any of the following 70
applies: 71

~~(A)~~ (1) The real property is the subject of an application 72
for exemption from taxation under section 5715.27 of the Revised 73
Code and does not appear on the delinquent land duplicate; 74

~~(B)~~ (2) The real property is the subject of a valid 75
delinquent tax contract under section 323.31 of the Revised Code 76
for which the county treasurer has not made certification to the 77
county auditor that the delinquent tax contract has become void 78

in accordance with that section; 79

~~(C)~~ (3) A tax certificate respecting that property has 80
been sold under section 5721.32 or 5721.33 of the Revised Code; 81
provided, however, that nothing in this division shall prohibit 82
the county treasurer or the county prosecuting attorney from 83
enforcing the lien of the state and its political subdivisions 84
for taxes against a certificate parcel with respect to any or 85
all of such taxes that at the time of enforcement of such lien 86
are not the subject of a tax certificate. 87

(E) Upon application of the plaintiff, the court shall 88
advance such cause on the docket, so that it may be first heard. 89

The court may order that the proceeding be transferred to 90
the county board of revision if so authorized under section 91
323.691 of the Revised Code. 92

Sec. 323.69. (A) Upon the completion of the title search 93
required by section 323.68 of the Revised Code, the prosecuting 94
attorney, representing the county treasurer, the county land 95
reutilization corporation, or the certificate holder may file 96
with the clerk of court a complaint for the foreclosure of each 97
parcel of abandoned land appearing on the abandoned land list, 98
and for the equity of redemption on each parcel. The complaint 99
shall name all parties having any interest of record in the 100
abandoned land that was discovered in the title search. The 101
prosecuting attorney, county land reutilization corporation, or 102
certificate holder may file such a complaint regardless of 103
whether the parcel has appeared on a delinquent tax list or 104
delinquent vacant land tax list published pursuant to division 105
(B) of section 5721.03 of the Revised Code. 106

(B) (1) In accordance with Civil Rule 4, the clerk of court 107

promptly shall serve notice of the summons and the complaint 108
filed under division (A) of this section to the last known 109
address of the record owner of the abandoned land and to the 110
last known address of each lienholder or other person having a 111
legal or equitable ownership interest or security interest of 112
record identified by the title search. The notice shall inform 113
the addressee that delinquent taxes stand charged against the 114
abandoned land; that the land will be sold at public auction or 115
otherwise disposed of if not redeemed by the owner or other 116
addressee; that the sale or transfer will occur at a date, time, 117
and place, and in the manner prescribed in sections 323.65 to 118
323.79 of the Revised Code; that the owner or other addressee 119
may redeem the land by paying the total of the impositions 120
against the land at any time before confirmation of sale or 121
transfer of the parcel as prescribed in sections 323.65 to 122
323.79 of the Revised Code or before the expiration of the 123
alternative redemption period, as may be applicable to the 124
proceeding; that the case is being prosecuted by the prosecuting 125
attorney of the county in the name of the county treasurer for 126
the county in which the abandoned land is located or by a 127
certificate holder, whichever is applicable; of the name, 128
address, and telephone number of the county board of revision 129
before which the action is pending; of the board case number for 130
the action, which shall be maintained in the official file and 131
docket of the clerk of court; and that all subsequent pleadings, 132
petitions, and papers associated with the case and filed by any 133
interested party must be filed with the clerk of court and will 134
become part of the case file for the board of revision. 135

(2) The notice required by division (B)(1) of this section 136
also shall inform the addressee that any owner of record may, at 137
any time on or before the fourteenth day after service of 138

process is perfected, file a pleading with the clerk of court 139
requesting that the board transfer the case to a court of 140
competent jurisdiction to be conducted in accordance with the 141
applicable laws. 142

(C) Subject to division (D) of this section, subsequent 143
pleadings, motions, or papers associated with the case and filed 144
with the clerk of court shall be served upon all parties of 145
record in accordance with Civil Rules 4 and 5, except that 146
service by publication in any case requiring such service shall 147
require that any such publication shall be advertised in the 148
manner, and for the time periods and frequency, prescribed in 149
section 5721.18 of the Revised Code. Any inadvertent 150
noncompliance with those rules does not serve to defeat or 151
terminate the case, or subject the case to dismissal, as long as 152
actual notice or service of filed papers is shown by a 153
preponderance of the evidence or is acknowledged by the party 154
charged with notice or service, including by having made an 155
appearance or filing in relation to the case. The county board 156
of revision may conduct evidentiary hearings on the sufficiency 157
of process, service of process, or sufficiency of service of 158
papers in any proceeding arising from a complaint filed under 159
this section. Other than the notice and service provisions 160
contained in Civil Rules 4 and 5, the Rules of Civil Procedure 161
shall not be applicable to the proceedings of the board. The 162
board of revision may utilize procedures contained in the Rules 163
of Civil Procedure to the extent that such use facilitates the 164
needs of the proceedings, such as vacating orders, correcting 165
clerical mistakes, and providing notice to parties. To the 166
extent not otherwise provided in sections 323.65 to 323.79 of 167
the Revised Code, the board may apply the procedures prescribed 168
by sections 323.25 to 323.28 or Chapters 5721., 5722., and 5723. 169

of the Revised Code. Board practice shall be in accordance with 170
the practice and rules, if any, of the board that are 171
promulgated by the board under section 323.66 of the Revised 172
Code and are not inconsistent with sections 323.65 to 323.79 of 173
the Revised Code. 174

(D) (1) A party shall be deemed to be in default of the 175
proceedings in an action brought under sections 323.65 to 323.79 176
of the Revised Code if either of the following occurs: 177

(a) The party fails to appear at any hearing after being 178
served with notice of the summons and complaint by certified or 179
ordinary mail. 180

(b) For a party upon whom notice of summons and complaint 181
is required by publication as provided under section 5721.18 of 182
the Revised Code and has been considered ~~served~~ complete 183
pursuant to that section, the party fails to appear, move, or 184
plead to the complaint within twenty-eight days after service by 185
publication is ~~completed~~ considered complete. 186

(2) If a party is deemed to be in default pursuant to 187
division (D) (1) of this section, no further service of any 188
subsequent pleadings, papers, or proceedings is required on the 189
party by the court or any other party. 190

(E) At any time after a foreclosure action is filed under 191
this section, the county board of revision may, upon its own 192
motion, transfer the case to a court pursuant to section 323.691 193
of the Revised Code if it determines that, given the complexity 194
of the case or other circumstances, a court would be a more 195
appropriate forum for the action. 196

Sec. 5721.03. (A) At the time of making the delinquent 197
land list, as provided in section 5721.011 of the Revised Code, 198

the county auditor shall compile a delinquent tax list 199
consisting of all lands on the delinquent land list on which 200
taxes have become delinquent at the close of the collection 201
period immediately preceding the making of the delinquent land 202
list. The auditor shall also compile a delinquent vacant land 203
tax list of all delinquent vacant lands prior to the institution 204
of any foreclosure and forfeiture actions against delinquent 205
vacant lands under section 5721.14 of the Revised Code or any 206
foreclosure actions against delinquent vacant lands under 207
section 5721.18 of the Revised Code. 208

The delinquent tax list, and the delinquent vacant land 209
tax list if one is compiled, shall contain all of the 210
information included on the delinquent land list, except that, 211
if the auditor's records show that the name of the person in 212
whose name the property currently is listed is not the name that 213
appears on the delinquent land list, the name used in the 214
delinquent tax list or the delinquent vacant land tax list shall 215
be the name of the person the auditor's records show as the 216
person in whose name the property currently is listed. 217

Lands that have been included in a previously published 218
delinquent tax list shall not be included in the delinquent tax 219
list so long as taxes have remained delinquent on such lands for 220
the entire intervening time. 221

In either list, there may be included lands that have been 222
omitted in error from a prior list and lands with respect to 223
which the auditor has received a certification that a delinquent 224
tax contract has become void since the publication of the last 225
previously published list, provided the name of the owner was 226
stricken from a prior list under section 5721.02 of the Revised 227
Code. 228

(B) (1) The auditor shall cause the delinquent tax list and 229
the delinquent vacant land tax list, if one is compiled, to be 230
published twice within sixty days after the delivery of the 231
delinquent land duplicate to the county treasurer, ~~—~~. The first 232
publication shall be made in a newspaper of general circulation 233
in the county. The second publication may be made either in a 234
newspaper of general circulation in the county or on a web site 235
maintained or approved by the county. If the second publication 236
is made on a web site maintained or approved by the county, the 237
auditor shall remove or cause to be removed the list or lists 238
from that web site two weeks after publication. 239

(2) When publication is made in a newspaper of general 240
circulation in the county, the auditor shall comply with the 241
following requirements: 242

(a) The newspaper shall meet the requirements of section 243
7.12 of the Revised Code. The auditor may publish the list or 244
lists on a preprinted insert in the newspaper. ~~The~~ If the second 245
publication of the list or lists is made in the newspaper, the 246
cost of the that second publication of the list or lists shall 247
not exceed three-fourths of the cost of the first publication of 248
the list or lists. 249

(b) The auditor shall insert display notices of the 250
forthcoming publication of the delinquent tax list and, if it is 251
to be published, the delinquent vacant land tax list once a week 252
for two consecutive weeks in ~~a the newspaper of general~~ 253
~~circulation in the county~~. The display notices shall contain the 254
times and methods of payment of taxes provided by law, including 255
information concerning installment payments made in accordance 256
with a written delinquent tax contract. The display notice for 257
the delinquent tax list also shall include a notice that an 258

interest charge will accrue on accounts remaining unpaid after 259
the last day of November unless the taxpayer enters into a 260
written delinquent tax contract to pay such taxes in 261
installments. The display notice for the delinquent vacant land 262
tax list, if it is to be published, also shall include a notice 263
that delinquent vacant lands in the list are lands on which 264
taxes have remained unpaid for one year after being certified 265
delinquent, and that they are subject to foreclosure proceedings 266
as provided in section 323.25, sections 323.65 to 323.79, or 267
section 5721.18 of the Revised Code, or foreclosure and 268
forfeiture proceedings as provided in section 5721.14 of the 269
Revised Code. Each display notice also shall state that the 270
lands are subject to a tax certificate sale under section 271
5721.32 or 5721.33 of the Revised Code or assignment to a county 272
land reutilization corporation, as the case may be, and shall 273
include any other information that the auditor considers 274
pertinent to the purpose of the notice. The display notices 275
shall be furnished by the auditor to the newspaper selected to 276
publish the lists at least ten days before their first 277
publication. 278

~~(2)~~ (c) Publication of the list or lists may be made by a 279
newspaper in installments, provided the complete publication of 280
each list is made twice during the sixty-day period as provided 281
in division (B) (1) of this section. 282

(3) ~~There shall be attached to the~~ The delinquent tax list 283
shall be accompanied by a notice that the delinquent lands will 284
be certified for foreclosure by the auditor unless the taxes, 285
assessments, interest, and penalties due and owing on them are 286
paid. ~~There shall be attached to the~~ If a delinquent vacant land 287
tax list, ~~if it~~ is to be published, it shall be accompanied by a 288
notice that delinquent vacant lands will be certified for 289

foreclosure or foreclosure and forfeiture by the auditor unless 290
the taxes, assessments, interest, and penalties due and owing on 291
them are paid within twenty-eight days after the final 292
publication of the notice. 293

(4) The auditor shall review the first publication of each 294
list for accuracy and completeness and may correct any errors 295
appearing in the list in the second publication. 296

(5) Nothing in this section prohibits a foreclosure action 297
from being brought against a parcel of land under section 298
323.25, sections 323.65 to 323.79, or section 5721.18 of the 299
Revised Code before the delinquent tax list or delinquent vacant 300
land tax list that includes the parcel is published pursuant to 301
division (B)(1) of this section if the list is not published 302
within the time prescribed by that division. 303

(C) For the purposes of section 5721.18 of the Revised 304
Code, land is first certified delinquent on the date of the 305
certification of the delinquent land list containing that land. 306

Sec. 5721.14. Subject to division (A)(2) of this section, 307
on receipt of a delinquent vacant land tax certificate or a 308
master list of delinquent vacant tracts, a county prosecuting 309
attorney shall institute a foreclosure proceeding under section 310
323.25, sections 323.65 to 323.79, or section 5721.18 of the 311
Revised Code, or a foreclosure and forfeiture proceeding under 312
this section. If the delinquent vacant land tax certificate or a 313
master list of delinquent vacant tracts lists minerals or rights 314
to minerals listed pursuant to sections 5713.04, 5713.05, and 315
5713.06 of the Revised Code, the county prosecuting attorney may 316
institute a foreclosure proceeding under section 323.25, 317
sections 323.65 to 323.79, or section 5721.18 of the Revised 318
Code or a foreclosure and forfeiture proceeding under this 319

section against such minerals or rights to minerals. 320

(A) (1) The prosecuting attorney shall institute a 321
proceeding under this section by filing, in the name of the 322
county treasurer and with the clerk of a court with 323
jurisdiction, a complaint that requests that the lien of the 324
state on the property identified in the certificate or master 325
list be foreclosed and that the property be forfeited to the 326
state. The prosecuting attorney shall prosecute the proceeding 327
to final judgment and satisfaction. 328

(2) If the delinquent taxes, assessments, charges, 329
penalties, and interest are paid prior to the time a complaint 330
is filed, the prosecuting attorney shall not institute a 331
proceeding under this section. If there is a copy of a written 332
delinquent tax contract attached to the certificate or an 333
asterisk next to an entry on the master list, or if a copy of a 334
delinquent tax contract is received from the county auditor 335
prior to the commencement of the proceeding under this section, 336
the prosecuting attorney shall not institute the proceeding 337
under this section unless the prosecuting attorney receives a 338
certification of the county treasurer that the delinquent tax 339
contract has become void. 340

(B) Foreclosure and forfeiture proceedings instituted 341
under this section constitute an action in rem. Prior to filing 342
such an action in rem, the county prosecuting attorney shall 343
cause a title search to be conducted for the purpose of 344
identifying any lienholders or other persons with interests in 345
the property that is subject to foreclosure and forfeiture. 346
Following the title search, the action in rem shall be 347
instituted by filing in the office of the clerk of a court with 348
jurisdiction a complaint bearing a caption substantially in the 349

form set forth in division (A) of section 5721.15 of the Revised Code. 350
351

Any number of parcels may be joined in one action. Each 352
separate parcel included in a complaint shall be given a serial 353
number and shall be separately indexed and docketed by the clerk 354
of the court in a book kept by the clerk for such purpose. A 355
complaint shall contain the permanent parcel number of each 356
parcel included in it, the full street address of the parcel 357
when available, a description of the parcel as set forth in the 358
certificate or master list, the name and address of the last 359
known owner of the parcel if they appear on the general tax 360
list, the name and address of each lienholder and other person 361
with an interest in the parcel identified in the title search 362
relating to the parcel that is required by this division, and 363
the amount of taxes, assessments, charges, penalties, and 364
interest due and unpaid with respect to the parcel. It is 365
sufficient for the county treasurer to allege in the complaint 366
that the certificate or master list has been duly filed by the 367
county auditor with respect to each parcel listed, that the 368
amount of money with respect to each parcel appearing to be due 369
and unpaid is due and unpaid, and that there is a lien against 370
each parcel, without setting forth any other or special matters. 371
The prayer of the complaint shall be that the court issue an 372
order that the lien of the state on each of the parcels included 373
in the complaint be foreclosed, that the property be forfeited 374
to the state, and that the land be offered for sale in the 375
manner provided in section 5723.06 of the Revised Code. 376

(C) Within thirty days after the filing of a complaint, 377
the clerk of the court in which the complaint was filed shall 378
cause a notice of foreclosure and forfeiture substantially in 379
the form of the notice set forth in division (B) of section 380

5721.15 of the Revised Code to be published either (1) once a 381
week for three consecutive weeks in a newspaper of general 382
circulation in the county or (2) once in a newspaper of general 383
circulation in the county and, beginning one week thereafter, on 384
a web site of the county or of the court, as selected by the 385
clerk. Publication on the web site shall continue until one year 386
after the date a judgment is rendered under section 5721.16 of 387
the Revised Code with respect to such property. Any notice 388
published on a web site shall identify the date the notice is 389
first published on the web site. In lieu of the form prescribed 390
in division (B) of section 5721.15 of the Revised Code, the 391
second and third publication of the notice, if proceeding under 392
division (C) (1) of this section, may be abbreviated as 393
authorized under section 7.16 of the Revised Code. In any county 394
that has adopted a permanent parcel number system, the parcel 395
may be described in the notice by parcel number only, instead of 396
also with a complete legal description, if the county 397
prosecuting attorney determines that the publication of the 398
complete legal description is not necessary to provide 399
reasonable notice of the foreclosure and forfeiture proceeding 400
to the interested parties. If the complete legal description is 401
not published, the notice shall indicate where the complete 402
legal description may be obtained. 403

After the ~~third~~ final newspaper publication, the publisher 404
shall file with the clerk of the court an affidavit stating the 405
fact of the publication and including a copy of the notice of 406
foreclosure and forfeiture as published. Two weeks after the 407
clerk causes the notice to be published on the selected web 408
site, if proceeding under division (C) (2) of this section, the 409
prosecuting attorney shall file with the clerk an affidavit 410
stating the fact of the publication and including a copy of the 411

notice of foreclosure and forfeiture as published. Service of 412
process for purposes of the action in rem shall be considered as 413
complete on the date of the ~~last third newspaper publication or~~ 414
the date that is two weeks after the clerk causes the notice to 415
be published on the selected web site, as applicable. 416

Within thirty days after the filing of a complaint and 417
before the date ~~of the final publication of the notice of~~ 418
~~foreclosure and forfeiture~~service of process is considered 419
complete under this division, the clerk of the court also shall 420
cause a copy of a notice substantially in the form of the notice 421
set forth in division (C) of section 5721.15 of the Revised Code 422
to be mailed by ordinary mail, with postage prepaid, to each 423
person named in the complaint as being the last known owner of a 424
parcel included in it, or as being a lienholder or other person 425
with an interest in a parcel included in it. The notice shall be 426
sent to the address of each such person, as set forth in the 427
complaint, and the clerk shall enter the fact of such mailing 428
upon the appearance docket. If the name and address of the last 429
known owner of a parcel included in a complaint is not set forth 430
in it, the county auditor shall file an affidavit with the clerk 431
stating that the name and address of the last known owner does 432
not appear on the general tax list. 433

(D) (1) An answer may be filed in a foreclosure and 434
forfeiture proceeding by any person owning or claiming any 435
right, title, or interest in, or lien upon, any parcel described 436
in the complaint. The answer shall contain the caption and 437
number of the action and the serial number of the parcel 438
concerned. The answer shall set forth the nature and amount of 439
interest claimed in the parcel and any defense or objection to 440
the foreclosure of the lien of the state for delinquent taxes, 441
assessments, charges, penalties, and interest, as shown in the 442

complaint. The answer shall be filed in the office of the clerk 443
of the court, and a copy of the answer shall be served on the 444
county prosecuting attorney not later than twenty-eight days 445
after the date ~~of final publication of the notice of foreclosure~~ 446
~~and forfeiture~~ service of process is considered complete under 447
division (C) of this section. If an answer is not filed within 448
such time, a default judgment may be taken as to any parcel 449
included in a complaint as to which no answer has been filed. A 450
default judgment is valid and effective with respect to all 451
persons owning or claiming any right, title, or interest in, or 452
lien upon, any such parcel, notwithstanding that one or more of 453
such persons are minors, incompetents, absentees or nonresidents 454
of the state, or convicts in confinement. 455

(2) (a) A receiver appointed pursuant to divisions (C) (2) 456
and (3) of section 3767.41 of the Revised Code may file an 457
answer pursuant to division (D) (1) of this section, but is not 458
required to do so as a condition of receiving proceeds in a 459
distribution under division (B) (2) of section 5721.17 of the 460
Revised Code. 461

(b) When a receivership under section 3767.41 of the 462
Revised Code is associated with a parcel, the notice of 463
foreclosure and forfeiture set forth in division (B) of section 464
5721.15 of the Revised Code and the notice set forth in division 465
(C) of that section shall be modified to reflect the provisions 466
of division (D) (2) (a) of this section. 467

(E) At the trial of a foreclosure and forfeiture 468
proceeding, the delinquent vacant land tax certificate or master 469
list of delinquent vacant tracts filed by the county auditor 470
with the county prosecuting attorney shall be prima-facie 471
evidence of the amount and validity of the taxes, assessments, 472

charges, penalties, and interest appearing due and unpaid on the 473
parcel to which the certificate or master list relates and their 474
nonpayment. If an answer is properly filed, the court may, in 475
its discretion, and shall, at the request of the person filing 476
the answer, grant a severance of the proceedings as to any 477
parcel described in such answer for purposes of trial or appeal. 478

(F) The conveyance by the owner of any parcel against 479
which a complaint has been filed pursuant to this section at any 480
time after the date of publication of the parcel on the 481
delinquent vacant land tax list but before the date of a 482
judgment of foreclosure and forfeiture pursuant to section 483
5721.16 of the Revised Code shall not nullify the right of the 484
county to proceed with the foreclosure and forfeiture. 485

Sec. 5721.18. The county prosecuting attorney, upon the 486
delivery to the prosecuting attorney by the county auditor of a 487
delinquent land or delinquent vacant land tax certificate, or of 488
a master list of delinquent or delinquent vacant tracts, shall 489
institute a foreclosure proceeding under this section in the 490
name of the county treasurer to foreclose the lien of the state, 491
in any court with jurisdiction or in the county board of 492
revision with jurisdiction pursuant to section 323.66 of the 493
Revised Code, unless the taxes, assessments, charges, penalties, 494
and interest are paid prior to the time a complaint is filed, or 495
unless a foreclosure or foreclosure and forfeiture action has 496
been or will be instituted under section 323.25, sections 323.65 497
to 323.79, or section 5721.14 of the Revised Code. If the 498
delinquent land or delinquent vacant land tax certificate or the 499
master list of delinquent or delinquent vacant tracts lists 500
minerals or rights to minerals listed pursuant to sections 501
5713.04, 5713.05, and 5713.06 of the Revised Code, the county 502
prosecuting attorney may institute a foreclosure proceeding in 503

the name of the county treasurer, in any court with 504
jurisdiction, to foreclose the lien of the state against such 505
minerals or rights to minerals, unless the taxes, assessments, 506
charges, penalties, and interest are paid prior to the time the 507
complaint is filed, or unless a foreclosure or foreclosure and 508
forfeiture action has been or will be instituted under section 509
323.25, sections 323.65 to 323.79, or section 5721.14 of the 510
Revised Code. 511

Nothing in this section or section 5721.03 of the Revised 512
Code prohibits the prosecuting attorney from instituting a 513
proceeding under this section before the delinquent tax list or 514
delinquent vacant land tax list that includes the parcel is 515
published pursuant to division (B) of section 5721.03 of the 516
Revised Code if the list is not published within the time 517
prescribed by that division. The prosecuting attorney shall 518
prosecute the proceeding to final judgment and satisfaction. 519
Within ten days after obtaining a judgment, the prosecuting 520
attorney shall notify the treasurer in writing that judgment has 521
been rendered. If there is a copy of a written delinquent tax 522
contract attached to the certificate or an asterisk next to an 523
entry on the master list, or if a copy of a delinquent tax 524
contract is received from the auditor prior to the commencement 525
of the proceeding under this section, the prosecuting attorney 526
shall not institute the proceeding under this section, unless 527
the prosecuting attorney receives a certification of the 528
treasurer that the delinquent tax contract has become void. 529

(A) This division applies to all foreclosure proceedings 530
not instituted and prosecuted under section 323.25 of the 531
Revised Code or division (B) or (C) of this section. The 532
foreclosure proceedings shall be instituted and prosecuted in 533
the same manner as is provided by law for the foreclosure of 534

mortgages on land, except that, if service by publication is 535
necessary, such publication, instead of as provided by the Rules 536
of Civil Procedure, shall either be made (1) once a week for 537
three consecutive weeks ~~instead of as provided by the Rules of~~ 538
~~Civil Procedure,~~ and the service in a newspaper of general 539
circulation in the county or (2) once in a newspaper of general 540
circulation in the county and, beginning one week thereafter, on 541
a web site of the county or of the court, as selected by the 542
clerk of the court. Publication on the web site shall continue 543
until one year after the date a judgment is rendered under 544
section 5721.19 of the Revised Code with respect to such 545
property. Any notices published on a web site shall identify the 546
date the notice is first published on the web site. If 547
proceeding under division (A)(1) of this section, the second and 548
third publication of the notice may be abbreviated as authorized 549
under section 7.16 of the Revised Code. 550

Service shall be complete, if proceeding under division 551
(A)(1) of this section, at the expiration of three weeks after 552
the date of the first publication or, if proceeding under 553
division (A)(2) of this section, the date that is two weeks 554
after the clerk causes the notice to be published on the 555
selected web site. In any proceeding prosecuted under this 556
section, if the prosecuting attorney determines that service 557
upon a defendant may be obtained ultimately only by publication, 558
the prosecuting attorney may cause service to be made 559
simultaneously by certified mail, return receipt requested, 560
ordinary mail, and publication. 561

In any county that has adopted a permanent parcel number 562
system, the parcel may be described in the notice by parcel 563
number only, instead of also with a complete legal description, 564
if the prosecuting attorney determines that the publication of 565

the complete legal description is not necessary to provide 566
reasonable notice of the foreclosure proceeding to the 567
interested parties. If the complete legal description is not 568
published, the notice shall indicate where the complete legal 569
description may be obtained. 570

It is sufficient, having been made a proper party to the 571
foreclosure proceeding, for the treasurer to allege in the 572
treasurer's complaint that the certificate or master list has 573
been duly filed by the auditor, that the amount of money 574
appearing to be due and unpaid is due and unpaid, and that there 575
is a lien against the property described in the certificate or 576
master list, without setting forth in the complaint any other or 577
special matter relating to the foreclosure proceeding. The 578
prayer of the complaint shall be that the court or the county 579
board of revision with jurisdiction pursuant to section 323.66 580
of the Revised Code issue an order that the property be sold or 581
conveyed by the sheriff or otherwise be disposed of, and the 582
equity of redemption be extinguished, according to the 583
alternative redemption procedures prescribed in sections 323.65 584
to 323.79 of the Revised Code, or if the action is in the 585
municipal court by the bailiff, in the manner provided in 586
section 5721.19 of the Revised Code. 587

In the foreclosure proceeding, the treasurer may join in 588
one action any number of lots or lands, but the decree shall be 589
rendered separately, and any proceedings may be severed, in the 590
discretion of the court or board of revision, for the purpose of 591
trial or appeal, and the court or board of revision shall make 592
such order for the payment of costs as is considered proper. The 593
certificate or master list filed by the auditor with the 594
prosecuting attorney is prima-facie evidence at the trial of the 595
foreclosure action of the amount and validity of the taxes, 596

assessments, charges, penalties, and interest appearing due and 597
unpaid and of their nonpayment. 598

(B) Foreclosure proceedings constituting an action in rem 599
may be commenced by the filing of a complaint after the end of 600
the second year from the date on which the delinquency was first 601
certified by the auditor. Prior to filing such an action in rem, 602
the prosecuting attorney shall cause a title search to be 603
conducted for the purpose of identifying any lienholders or 604
other persons with interests in the property subject to 605
foreclosure. Following the title search, the action in rem shall 606
be instituted by filing in the office of the clerk of a court 607
with jurisdiction a complaint bearing a caption substantially in 608
the form set forth in division (A) of section 5721.181 of the 609
Revised Code. 610

Any number of parcels may be joined in one action. Each 611
separate parcel included in a complaint shall be given a serial 612
number and shall be separately indexed and docketed by the clerk 613
of the court in a book kept by the clerk for such purpose. A 614
complaint shall contain the permanent parcel number of each 615
parcel included in it, the full street address of the parcel 616
when available, a description of the parcel as set forth in the 617
certificate or master list, the name and address of the last 618
known owner of the parcel if they appear on the general tax 619
list, the name and address of each lienholder and other person 620
with an interest in the parcel identified in the title search 621
relating to the parcel that is required by this division, and 622
the amount of taxes, assessments, charges, penalties, and 623
interest due and unpaid with respect to the parcel. It is 624
sufficient for the treasurer to allege in the complaint that the 625
certificate or master list has been duly filed by the auditor 626
with respect to each parcel listed, that the amount of money 627

with respect to each parcel appearing to be due and unpaid is 628
due and unpaid, and that there is a lien against each parcel, 629
without setting forth any other or special matters. The prayer 630
of the complaint shall be that the court issue an order that the 631
land described in the complaint be sold in the manner provided 632
in section 5721.19 of the Revised Code. 633

(1) Within thirty days after the filing of a complaint, 634
the clerk of the court in which the complaint was filed shall 635
cause a notice of foreclosure substantially in the form of the 636
notice set forth in division (B) of section 5721.181 of the 637
Revised Code to be published either (a) once a week for three 638
consecutive weeks in a newspaper of general circulation in the 639
county or (b) once in a newspaper of general circulation in the 640
county and, beginning one week thereafter, on a web site of the 641
county or of the court, as selected by the clerk. Publication on 642
the web site shall continue until one year after the date a 643
judgment is rendered under section 5721.19 of the Revised Code 644
with respect to such property. The newspaper shall meet the 645
requirements of section 7.12 of the Revised Code. Any notice 646
published on a web site shall identify the date the notice is 647
first published on that web site. In lieu of the form prescribed 648
in division (B) of section 5721.181 of the Revised Code, the 649
second and third publication of the notice, if proceeding under 650
division (B) (1) (a) of this section, may be abbreviated as 651
authorized under section 7.16 of the Revised Code. In any county 652
that has adopted a permanent parcel number system, the parcel 653
may be described in the notice by parcel number only, instead of 654
also with a complete legal description, if the prosecuting 655
attorney determines that the publication of the complete legal 656
description is not necessary to provide reasonable notice of the 657
foreclosure proceeding to the interested parties. If the 658

complete legal description is not published, the notice shall 659
indicate where the complete legal description may be obtained. 660

After the ~~third~~final newspaper publication, the publisher 661
shall file with the clerk of the court an affidavit stating the 662
fact of the publication and including a copy of the notice of 663
foreclosure as published. Two weeks after the clerk causes the 664
notice to be published on the selected web site, if proceeding 665
under division (B) (1) (b) of this section, the prosecuting 666
attorney shall file with the clerk an affidavit stating the fact 667
of the publication and including a copy of the notice of 668
foreclosure and forfeiture as published. Service of process for 669
purposes of the action in rem shall be considered as complete on 670
the date of the ~~last~~third newspaper publication or the date 671
that is two weeks after the clerk causes the notice to be 672
published on the selected web site, as applicable. 673

Within thirty days after the filing of a complaint and 674
before the ~~final date of publication of the notice of~~ 675
~~foreclosure~~service of process is considered complete under this 676
division, the clerk of the court also shall cause a copy of a 677
notice substantially in the form of the notice set forth in 678
division (C) of section 5721.181 of the Revised Code to be 679
mailed by certified mail, with postage prepaid, to each person 680
named in the complaint as being the last known owner of a parcel 681
included in it, or as being a lienholder or other person with an 682
interest in a parcel included in it. The notice shall be sent to 683
the address of each such person, as set forth in the complaint, 684
and the clerk shall enter the fact of such mailing upon the 685
appearance docket. If the name and address of the last known 686
owner of a parcel included in a complaint is not set forth in 687
it, the auditor shall file an affidavit with the clerk stating 688
that the name and address of the last known owner does not 689

appear on the general tax list. 690

(2) (a) An answer may be filed in an action in rem under 691
this division by any person owning or claiming any right, title, 692
or interest in, or lien upon, any parcel described in the 693
complaint. The answer shall contain the caption and number of 694
the action and the serial number of the parcel concerned. The 695
answer shall set forth the nature and amount of interest claimed 696
in the parcel and any defense or objection to the foreclosure of 697
the lien of the state for delinquent taxes, assessments, 698
charges, penalties, and interest as shown in the complaint. The 699
answer shall be filed in the office of the clerk of the court, 700
and a copy of the answer shall be served on the prosecuting 701
attorney, not later than twenty-eight days after the date ~~of~~ 702
final publication of the notice of foreclosure service of process 703
is considered complete under division (B) (1) of this section. If 704
an answer is not filed within such time, a default judgment may 705
be taken as to any parcel included in a complaint as to which no 706
answer has been filed. A default judgment is valid and effective 707
with respect to all persons owning or claiming any right, title, 708
or interest in, or lien upon, any such parcel, notwithstanding 709
that one or more of such persons are minors, incompetents, 710
absentees or nonresidents of the state, or convicts in 711
confinement. 712

(b) (i) A receiver appointed pursuant to divisions (C) (2) 713
and (3) of section 3767.41 of the Revised Code may file an 714
answer pursuant to division (B) (2) (a) of this section, but is 715
not required to do so as a condition of receiving proceeds in a 716
distribution under division (B) (1) of section 5721.17 of the 717
Revised Code. 718

(ii) When a receivership under section 3767.41 of the 719

Revised Code is associated with a parcel, the notice of 720
foreclosure set forth in division (B) of section 5721.181 of the 721
Revised Code and the notice set forth in division (C) of that 722
section shall be modified to reflect the provisions of division 723
(B) (2) (b) (i) of this section. 724

(3) At the trial of an action in rem under this division, 725
the certificate or master list filed by the auditor with the 726
prosecuting attorney shall be prima-facie evidence of the amount 727
and validity of the taxes, assessments, charges, penalties, and 728
interest appearing due and unpaid on the parcel to which the 729
certificate or master list relates and their nonpayment. If an 730
answer is properly filed, the court may, in its discretion, and 731
shall, at the request of the person filing the answer, grant a 732
severance of the proceedings as to any parcel described in such 733
answer for purposes of trial or appeal. 734

(C) In addition to the actions in rem authorized under 735
division (B) of this section and section 5721.14 of the Revised 736
Code, an action in rem may be commenced under this division. An 737
action commenced under this division shall conform to all of the 738
requirements of division (B) of this section except as follows: 739

(1) The prosecuting attorney shall not cause a title 740
search to be conducted for the purpose of identifying any 741
lienholders or other persons with interests in the property 742
subject to foreclosure, except that the prosecuting attorney 743
shall cause a title search to be conducted to identify any 744
receiver's lien. 745

(2) The names and addresses of lienholders and persons 746
with an interest in the parcel shall not be contained in the 747
complaint, and notice shall not be mailed to lienholders and 748
persons with an interest as provided in division (B) (1) of this 749

section, except that the name and address of a receiver under 750
section 3767.41 of the Revised Code shall be contained in the 751
complaint and notice shall be mailed to the receiver. 752

(3) With respect to the forms applicable to actions 753
commenced under division (B) of this section and contained in 754
section 5721.181 of the Revised Code: 755

(a) The notice of foreclosure prescribed by division (B) 756
of section 5721.181 of the Revised Code shall be revised to 757
exclude any reference to the inclusion of the name and address 758
of each lienholder and other person with an interest in the 759
parcel identified in a statutorily required title search 760
relating to the parcel, and to exclude any such names and 761
addresses from the published notice, except that the revised 762
notice shall refer to the inclusion of the name and address of a 763
receiver under section 3767.41 of the Revised Code and the 764
published notice shall include the receiver's name and address. 765
The notice of foreclosure also shall include the following in 766
boldface type: 767

"If pursuant to the action the parcel is sold, the sale 768
shall not affect or extinguish any lien or encumbrance with 769
respect to the parcel other than a receiver's lien and other 770
than the lien for land taxes, assessments, charges, interest, 771
and penalties for which the lien is foreclosed and in 772
satisfaction of which the property is sold. All other liens and 773
encumbrances with respect to the parcel shall survive the sale." 774

(b) The notice to the owner, lienholders, and other 775
persons with an interest in a parcel shall be a notice only to 776
the owner and to any receiver under section 3767.41 of the 777
Revised Code, and the last two sentences of the notice shall be 778
omitted. 779

(4) As used in this division, a "receiver's lien" means 780
the lien of a receiver appointed pursuant to divisions (C) (2) 781
and (3) of section 3767.41 of the Revised Code that is acquired 782
pursuant to division (H) (2) (b) of that section for any 783
unreimbursed expenses and other amounts paid in accordance with 784
division (F) of that section by the receiver and for the fees of 785
the receiver approved pursuant to division (H) (1) of that 786
section. 787

(D) The conveyance by the owner of any parcel against 788
which a complaint has been filed pursuant to this section at any 789
time after the date of publication of the parcel on the 790
delinquent tax list but before the date of a judgment of 791
foreclosure pursuant to section 5721.19 of the Revised Code 792
shall not nullify the right of the county to proceed with the 793
foreclosure. 794

Section 2. That existing sections 323.25, 323.69, 5721.03, 795
5721.14, and 5721.18 of the Revised Code are hereby repealed. 796