

As Introduced

**134th General Assembly
Regular Session
2021-2022**

H. B. No. 241

Representative Patton



A BILL

To amend sections 317.32, 319.48, 319.54, 321.261, 1
321.263, 321.343, 323.25, 323.26, 323.28, 2
323.31, 323.33, 323.65, 323.66, 323.67, 323.69, 3
323.691, 323.70, 323.71, 323.72, 323.73, 323.75, 4
323.76, 323.77, 323.79, 505.86, 715.261, 721.28, 5
1721.10, 1724.02, 1724.11, 3737.87, 3745.11, 6
5709.12, 5721.01, 5721.02, 5721.03, 5721.04, 7
5721.06, 5721.13, 5721.17, 5721.18, 5721.19, 8
5721.192, 5721.20, 5721.25, 5721.26, 5721.30, 9
5721.32, 5721.33, 5721.37, 5722.01, 5722.02, 10
5722.03, 5722.031, 5722.04, 5722.05, 5722.06, 11
5722.07, 5722.08, 5722.10, 5722.11, 5722.14, 12
5722.15, 5722.21, 5723.01, 5723.03, 5723.04, 13
5723.05, 5723.06, 5723.10, 5723.13, 5723.18, and 14
5739.02; to enact sections 5721.182, 5721.183, 15
5722.111, and 5723.20; and to repeal sections 16
323.74, 5721.14, 5721.15, 5721.16, 5722.09, and 17
5722.13 of the Revised Code to make changes to 18
the law relating to tax foreclosures and county 19
land reutilization corporations. 20

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

Section 1. That sections 317.32, 319.48, 319.54, 321.261, 21
321.263, 321.343, 323.25, 323.26, 323.28, 323.31, 323.33, 22
323.65, 323.66, 323.67, 323.69, 323.691, 323.70, 323.71, 323.72, 23
323.73, 323.75, 323.76, 323.77, 323.79, 505.86, 715.261, 721.28, 24
1721.10, 1724.02, 1724.11, 3737.87, 3745.11, 5709.12, 5721.01, 25
5721.02, 5721.03, 5721.04, 5721.06, 5721.13, 5721.17, 5721.18, 26
5721.19, 5721.192, 5721.20, 5721.25, 5721.26, 5721.30, 5721.32, 27
5721.33, 5721.37, 5722.01, 5722.02, 5722.03, 5722.031, 5722.04, 28
5722.05, 5722.06, 5722.07, 5722.08, 5722.10, 5722.11, 5722.14, 29
5722.15, 5722.21, 5723.01, 5723.03, 5723.04, 5723.05, 5723.06, 30
5723.10, 5723.13, 5723.18, and 5739.02 be amended and sections 31
5721.182, 5721.183, 5722.111, and 5723.20 of the Revised Code be 32
enacted to read as follows: 33

Sec. 317.32. The county recorder shall charge and collect 34
the following fees, to include, except as otherwise provided in 35
division (A)(2) of this section, base fees for the recorder's 36
services and housing trust fund fees collected pursuant to 37
section 317.36 of the Revised Code: 38

(A) (1) Except as otherwise provided in division (A)(2) of 39
this section, for recording and indexing an instrument if the 40
photocopy or any similar process is employed, a base fee of 41
seventeen dollars for the first two pages and a housing trust 42
fund fee of seventeen dollars, and a base fee of four dollars 43
and a housing trust fund fee of four dollars for each subsequent 44
page, size eight and one-half inches by fourteen inches, or 45
fraction of a page, including the caption page, of such 46
instrument; 47

(2) For recording and indexing an instrument described in 48
division (D) of section 317.08 of the Revised Code if the 49
photocopy or any similar process is employed, a fee of twenty- 50

eight dollars for the first two pages to be deposited as 51
specified elsewhere in this division, and a fee of eight dollars 52
to be deposited in the same manner for each subsequent page, 53
size eight and one-half inches by fourteen inches, or fraction 54
of a page, including the caption page, of that instrument. If 55
the county recorder's technology fund has been established under 56
section 317.321 of the Revised Code, of the twenty-eight 57
dollars, fourteen dollars shall be deposited into the county 58
treasury to the credit of the county recorder's technology fund 59
and fourteen dollars shall be deposited into the county treasury 60
to the credit of the county general fund. If the county 61
recorder's technology fund has not been established, the twenty- 62
eight dollars shall be deposited into the county treasury to the 63
credit of the county general fund. 64

(B) For certifying a photocopy from the record previously 65
recorded, a base fee of one dollar and a housing trust fund fee 66
of one dollar per page, size eight and one-half inches by 67
fourteen inches, or fraction of a page; for each certification 68
if the recorder's seal is required, except as to instruments 69
issued by the armed forces of the United States, a base fee of 70
fifty cents and a housing trust fund fee of fifty cents; 71

(C) For entering any marginal reference by separate 72
recorded instrument, a base fee of two dollars and a housing 73
trust fund fee of two dollars for each marginal reference set 74
out in that instrument, in addition to the fees set forth in 75
division (A) (1) of this section; 76

(D) For indexing in the real estate mortgage records, 77
pursuant to section 1309.519 of the Revised Code, financing 78
statements covering crops growing or to be grown, timber to be 79
cut, minerals or the like, including oil and gas, accounts 80

subject to section 1309.301 of the Revised Code, or fixture 81
filings made pursuant to section 1309.334 of the Revised Code, a 82
base fee of two dollars and a housing trust fund fee of two 83
dollars for each name indexed; 84

(E) For filing zoning resolutions, including text and 85
maps, in the office of the recorder as required under sections 86
303.11 and 519.11 of the Revised Code, a base fee of twenty-five 87
dollars and a housing trust fund fee of twenty-five dollars, 88
regardless of the size or length of the resolutions; 89

(F) For filing zoning amendments, including text and maps, 90
in the office of the recorder as required under sections 303.12 91
and 519.12 of the Revised Code, a base fee of ten dollars and a 92
housing trust fund fee of ten dollars regardless of the size or 93
length of the amendments; 94

(G) For photocopying a document, other than at the time of 95
recording and indexing as provided for in division (A)(1) or (2) 96
of this section, a base fee of one dollar and a housing trust 97
fund fee of one dollar per page, size eight and one-half inches 98
by fourteen inches, or fraction thereof; 99

(H) For local facsimile transmission of a document, a base 100
fee of one dollar and a housing trust fund fee of one dollar per 101
page, size eight and one-half inches by fourteen inches, or 102
fraction thereof; for long distance facsimile transmission of a 103
document, a base fee of two dollars and a housing trust fund fee 104
of two dollars per page, size eight and one-half inches by 105
fourteen inches, or fraction thereof; 106

(I) For recording a declaration executed pursuant to 107
section 2133.02 of the Revised Code or a durable power of 108
attorney for health care executed pursuant to section 1337.12 of 109

the Revised Code, or both a declaration and a durable power of attorney for health care, a base fee of at least fourteen dollars but not more than twenty dollars and a housing trust fund fee of at least fourteen dollars but not more than twenty dollars.

In any county in which the recorder employs the photostatic or any similar process for recording maps, plats, or prints the recorder shall determine, charge, and collect for the recording or rerecording of any map, plat, or print, a base fee of five cents and a housing trust fund fee of five cents per square inch, for each square inch of the map, plat, or print filed for that recording or rerecording, with a minimum base fee of twenty dollars and a minimum housing trust fund fee of twenty dollars; for certifying a copy from the record, a base fee of two cents and a housing trust fund fee of two cents per square inch of the record, with a minimum base fee of two dollars and a minimum housing trust fund fee of two dollars.

The fees provided in this section shall be paid upon the presentation of the instruments for record or upon the application for any certified copy of the record, except that the payment of fees for providing copies of instruments conveying or extinguishing agricultural easements to the office of farmland preservation in the department of agriculture under division (H) of section 5301.691 of the Revised Code shall be governed by that division.

The fees provided for in this section shall not apply to the recording, indexing, or making of a certified copy or to the filing of any instrument by a county land reutilization corporation, or its wholly owned subsidiary, or any other. For electing ~~subdivision~~ subdivisions, other than a county land

reutilization corporation, the fees provided for in this section 140
shall not apply to the recording, indexing, or making of a 141
certified copy or to the filing of any instrument that transfers 142
land to the electing subdivision's land reutilization program as 143
those terms are defined in section 5722.01 of the Revised Code, 144
if the instrument states that the land is being acquired by the 145
electing subdivision as part of its land reutilization program. 146

Sec. 319.48. (A) The county auditor shall maintain a real 147
property tax suspension list of tracts and lots certified to ~~him~~ 148
the auditor under section 323.33 of the Revised Code as being 149
charged with delinquent amounts most likely uncollectible except 150
through foreclosure ~~or through foreclosure and forfeiture.~~ 151
Tracts and lots on the list shall be listed in the same form and 152
order or sequence as on the general tax list of real and public 153
utility property. The list also shall include a description of 154
the tract or lot and the name of the person under whom it is 155
listed. 156

(B) When the county auditor enters current taxes and 157
delinquent amounts on the general tax list and duplicate of real 158
and public utility property under section 319.30 of the Revised 159
Code, ~~he the auditor~~ shall enter against a tract or lot that is 160
on the suspension list only the current taxes levied against the 161
tract or lot; ~~he the auditor~~ shall not enter on the general tax 162
list and duplicate the delinquent taxes, penalties, and interest 163
charged against the tract or lot. Instead, ~~he the auditor~~ shall 164
indicate on the general tax list and duplicate with an asterisk 165
or other marking that the tract or lot appears on the real 166
property tax suspension list, that delinquent taxes, penalties, 167
and interest stand charged against it, and that the amount of 168
the delinquency may be obtained through the county auditor or 169
treasurer. 170

(C) If a tract or lot is foreclosed upon ~~or foreclosed~~ 171
~~upon and forfeited~~ for payment of delinquent taxes, penalties, 172
and interest or is redeemed by the owner or another authorized 173
taxpayer, the county auditor shall immediately strike the tract 174
or lot from the real property tax suspension list. 175

Sec. 319.54. (A) On all moneys collected by the county 176
treasurer on any tax duplicate of the county, other than estate 177
tax duplicates, and on all moneys received as advance payments 178
of personal property and classified property taxes, the county 179
auditor, on settlement with the treasurer and tax commissioner, 180
on or before the date prescribed by law for such settlement or 181
any lawful extension of such date, shall be allowed as 182
compensation for the county auditor's services the following 183
percentages: 184

(1) On the first one hundred thousand dollars, two and 185
one-half per cent; 186

(2) On the next two million dollars, eight thousand three 187
hundred eighteen ten-thousandths of one per cent; 188

(3) On the next two million dollars, six thousand six 189
hundred fifty-five ten-thousandths of one per cent; 190

(4) On all further sums, one thousand six hundred sixty- 191
three ten-thousandths of one per cent. 192

If any settlement is not made on or before the date 193
prescribed by law for such settlement or any lawful extension of 194
such date, the aggregate compensation allowed to the auditor 195
shall be reduced one per cent for each day such settlement is 196
delayed after the prescribed date. No penalty shall apply if the 197
auditor and treasurer grant all requests for advances up to 198
ninety per cent of the settlement pursuant to section 321.34 of 199

the Revised Code. The compensation allowed in accordance with 200
this section on settlements made before the dates prescribed by 201
law, or the reduced compensation allowed in accordance with this 202
section on settlements made after the date prescribed by law or 203
any lawful extension of such date, shall be apportioned ratably 204
by the auditor and deducted from the shares or portions of the 205
revenue payable to the state as well as to the county, 206
townships, municipal corporations, and school districts. 207

(B) For the purpose of reimbursing county auditors for the 208
expenses associated with the increased number of applications 209
for reductions in real property taxes under sections 323.152 and 210
4503.065 of the Revised Code that result from the amendment of 211
those sections by Am. Sub. H.B. 119 of the 127th general 212
assembly, there shall be paid from the state's general revenue 213
fund to the county treasury, to the credit of the real estate 214
assessment fund created by section 325.31 of the Revised Code, 215
an amount equal to one per cent of the total annual amount of 216
property tax relief reimbursement paid to that county under 217
sections 323.156 and 4503.068 of the Revised Code for the 218
preceding tax year. Payments made under this division shall be 219
made at the same times and in the same manner as payments made 220
under section 323.156 of the Revised Code. 221

(C) From all moneys collected by the county treasurer on 222
any tax duplicate of the county, other than estate tax 223
duplicates, and on all moneys received as advance payments of 224
personal property and classified property taxes, there shall be 225
paid into the county treasury to the credit of the real estate 226
assessment fund created by section 325.31 of the Revised Code, 227
an amount to be determined by the county auditor, which shall 228
not exceed the percentages prescribed in divisions (C) (1) and 229
(2) of this section. 230

(1) For payments made after June 30, 2007, and before 2011, the following percentages:	231 232
(a) On the first five hundred thousand dollars, four per cent;	233 234
(b) On the next five million dollars, two per cent;	235
(c) On the next five million dollars, one per cent;	236
(d) On all further sums not exceeding one hundred fifty million dollars, three-quarters of one per cent;	237 238
(e) On amounts exceeding one hundred fifty million dollars, five hundred eighty-five thousandths of one per cent.	239 240
(2) For payments made in or after 2011, the following percentages:	241 242
(a) On the first five hundred thousand dollars, four per cent;	243 244
(b) On the next ten million dollars, two per cent;	245
(c) On amounts exceeding ten million five hundred thousand dollars, three-fourths of one per cent.	246 247
Such compensation shall be apportioned ratably by the auditor and deducted from the shares or portions of the revenue payable to the state as well as to the county, townships, municipal corporations, and school districts.	248 249 250 251
(D) Each county auditor shall receive four per cent of the amount of tax collected and paid into the county treasury, on property omitted and placed by the county auditor on the tax duplicate.	252 253 254 255
(E) On all estate tax moneys collected by the county treasurer, the county auditor, on settlement annually with the	256 257

tax commissioner, shall be allowed, as compensation for the 258
auditor's services under Chapter 5731. of the Revised Code, the 259
following percentages: 260

(1) Four per cent on the first one hundred thousand 261
dollars; 262

(2) One-half of one per cent on all additional sums. 263

Such percentages shall be computed upon the amount 264
collected and reported at each annual settlement, and shall be 265
for the use of the general fund of the county. 266

(F) On all cigarette license moneys collected by the 267
county treasurer, the county auditor, on settlement semiannually 268
with the treasurer, shall be allowed as compensation for the 269
auditor's services in the issuing of such licenses one-half of 270
one per cent of such moneys, to be apportioned ratably and 271
deducted from the shares of the revenue payable to the county 272
and subdivisions, for the use of the general fund of the county. 273

(G) The county auditor shall charge and receive fees as 274
follows: 275

(1) For deeds of land sold for taxes to be paid by the 276
purchaser, ~~five~~forty-five dollars; 277

(2) For the transfer or entry of land, lot, or part of 278
lot, or the transfer or entry on or after January 1, 2000, of a 279
used manufactured home or mobile home as defined in section 280
5739.0210 of the Revised Code, fifty cents for each transfer or 281
entry, to be paid by the person requiring it; 282

(3) For receiving statements of value and administering 283
section 319.202 of the Revised Code, one dollar, or ten cents 284
for each one hundred dollars or fraction of one hundred dollars, 285

whichever is greater, of the value of the real property	286
transferred or, for sales occurring on or after January 1, 2000,	287
the value of the used manufactured home or used mobile home, as	288
defined in section 5739.0210 of the Revised Code, transferred,	289
except no fee shall be charged when the transfer is made:	290
(a) To or from the United States, this state, or any	291
instrumentality, agency, or political subdivision of the United	292
States or this state;	293
(b) Solely in order to provide or release security for a	294
debt or obligation;	295
(c) To confirm or correct a deed previously executed and	296
recorded or when a current owner on any record made available to	297
the general public on the internet or a publicly accessible	298
database and the general tax list of real and public utility	299
property and the general duplicate of real and public utility	300
property is a peace officer, parole officer, prosecuting	301
attorney, assistant prosecuting attorney, correctional employee,	302
youth services employee, firefighter, EMT, or investigator of	303
the bureau of criminal identification and investigation and is	304
changing the current owner name listed on any record made	305
available to the general public on the internet or a publicly	306
accessible database and the general tax list of real and public	307
utility property and the general duplicate of real and public	308
utility property to the initials of the current owner as	309
prescribed in division (B)(1) of section 319.28 of the Revised	310
Code;	311
(d) To evidence a gift, in trust or otherwise and whether	312
revocable or irrevocable, between husband and wife, or parent	313
and child or the spouse of either;	314

(e) On sale for delinquent taxes or assessments;	315
(f) Pursuant to court order, to the extent that such transfer is not the result of a sale effected or completed pursuant to such order;	316 317 318
(g) Pursuant to a reorganization of corporations or unincorporated associations or pursuant to the dissolution of a corporation, to the extent that the corporation conveys the property to a stockholder as a distribution in kind of the corporation's assets in exchange for the stockholder's shares in the dissolved corporation;	319 320 321 322 323 324
(h) By a subsidiary corporation to its parent corporation for no consideration, nominal consideration, or in sole consideration of the cancellation or surrender of the subsidiary's stock;	325 326 327 328
(i) By lease, whether or not it extends to mineral or mineral rights, unless the lease is for a term of years renewable forever;	329 330 331
(j) When the value of the real property or the manufactured or mobile home or the value of the interest that is conveyed does not exceed one hundred dollars;	332 333 334
(k) Of an occupied residential property, including a manufactured or mobile home, being transferred to the builder of a new residence or to the dealer of a new manufactured or mobile home when the former residence is traded as part of the consideration for the new residence or new manufactured or mobile home;	335 336 337 338 339 340
(l) To a grantee other than a dealer in real property or in manufactured or mobile homes, solely for the purpose of, and as a step in, the prompt sale of the real property or	341 342 343

manufactured or mobile home to others;	344
(m) To or from a person when no money or other valuable	345
and tangible consideration readily convertible into money is	346
paid or to be paid for the real estate or manufactured or mobile	347
home and the transaction is not a gift;	348
(n) Pursuant to division (B) of section 317.22 of the	349
Revised Code, or section 2113.61 of the Revised Code, between	350
spouses or to a surviving spouse pursuant to section 5302.17 of	351
the Revised Code as it existed prior to April 4, 1985, between	352
persons pursuant to section 5302.17 or 5302.18 of the Revised	353
Code on or after April 4, 1985, to a person who is a surviving,	354
survivorship tenant pursuant to section 5302.17 of the Revised	355
Code on or after April 4, 1985, or pursuant to section 5309.45	356
of the Revised Code;	357
(o) To a trustee acting on behalf of minor children of the	358
deceased;	359
(p) Of an easement or right-of-way when the value of the	360
interest conveyed does not exceed one thousand dollars;	361
(q) Of property sold to a surviving spouse pursuant to	362
section 2106.16 of the Revised Code;	363
(r) To or from an organization exempt from federal income	364
taxation under section 501(c)(3) of the "Internal Revenue Code	365
of 1986," 100 Stat. 2085, 26 U.S.C.A. 1, as amended, provided	366
such transfer is without consideration and is in furtherance of	367
the charitable or public purposes of such organization;	368
(s) Among the heirs at law or devisees, including a	369
surviving spouse, of a common decedent, when no consideration in	370
money is paid or to be paid for the real property or	371
manufactured or mobile home;	372

(t) To a trustee of a trust, when the grantor of the trust has reserved an unlimited power to revoke the trust;	373 374
(u) To the grantor of a trust by a trustee of the trust, when the transfer is made to the grantor pursuant to the exercise of the grantor's power to revoke the trust or to withdraw trust assets;	375 376 377 378
(v) To the beneficiaries of a trust if the fee was paid on the transfer from the grantor of the trust to the trustee or if the transfer is made pursuant to trust provisions which became irrevocable at the death of the grantor;	379 380 381 382
(w) To a corporation for incorporation into a sports facility constructed pursuant to section 307.696 of the Revised Code;	383 384 385
(x) Between persons pursuant to section 5302.18 of the Revised Code;	386 387
(y) From a county land reutilization corporation organized under Chapter 1724. of the Revised Code, or its wholly owned subsidiary, to a third party.	388 389 390
(4) For the cost of publishing the delinquent manufactured home tax list, <u>and</u> the delinquent tax list, and the delinquent vacant land tax list, a flat fee, as determined by the county auditor, to be charged to the owner of a home on the delinquent manufactured home tax list or the property owner of land on the delinquent tax list or the delinquent vacant land tax list.	391 392 393 394 395 396
The auditor shall compute and collect the fee. The auditor shall maintain a numbered receipt system, as prescribed by the tax commissioner, and use such receipt system to provide a receipt to each person paying a fee. The auditor shall deposit the receipts of the fees on conveyances in the county treasury	397 398 399 400 401

daily to the credit of the general fund of the county, except 402
that fees charged and received under division (G) (3) of this 403
section for a transfer of real property to a county land 404
reutilization corporation shall be credited to the county land 405
reutilization corporation fund established under section 321.263 406
of the Revised Code. 407

The real property transfer fee provided for in division 408
(G) (3) of this section shall be applicable to any conveyance of 409
real property presented to the auditor on or after January 1, 410
1968, regardless of its time of execution or delivery. 411

The transfer fee for a used manufactured home or used 412
mobile home shall be computed by and paid to the county auditor 413
of the county in which the home is located immediately prior to 414
the transfer. 415

Sec. 321.261. (A) In each county treasury there shall be 416
created the treasurer's delinquent tax and assessment collection 417
fund and the prosecuting attorney's delinquent tax and 418
assessment collection fund. Except as otherwise provided in this 419
division, two and one-half per cent of all delinquent real 420
property, personal property, and manufactured and mobile home 421
taxes and assessments collected by the county treasurer shall be 422
deposited in the treasurer's delinquent tax and assessment 423
collection fund, and two and one-half per cent of such 424
delinquent taxes and assessments shall be deposited in the 425
prosecuting attorney's delinquent tax and assessment collection 426
fund. The board of county commissioners shall appropriate to the 427
county treasurer from the treasurer's delinquent tax and 428
assessment collection fund, and shall appropriate to the 429
prosecuting attorney from the prosecuting attorney's delinquent 430
tax and assessment collection fund, money to the credit of the 431

respective fund, and except as provided in division (D) of this 432
section, the appropriation shall be used only for the following 433
purposes: 434

(1) By the county treasurer or the county prosecuting 435
attorney in connection with the collection of delinquent real 436
property, personal property, and manufactured and mobile home 437
taxes and assessments, including proceedings related to 438
foreclosure of the state's lien for such taxes against such 439
property; 440

(2) With respect to any portion of the amount appropriated 441
from the treasurer's delinquent tax and assessment collection 442
fund for the benefit of a county land reutilization corporation 443
organized under Chapter 1724. of the Revised Code, the county 444
land reutilization corporation. Upon the deposit of amounts in 445
the treasurer's delinquent tax and assessment collection fund, 446
any amounts allocated at the direction of the treasurer to the 447
support of the county land reutilization corporation shall be 448
paid out of such fund to the corporation upon a warrant of the 449
county auditor. 450

If the balance in the treasurer's or prosecuting 451
attorney's delinquent tax and assessment collection fund exceeds 452
three times the amount deposited into the fund in the preceding 453
year, the treasurer or prosecuting attorney, on or before the 454
twentieth day of October of the current year, may direct the 455
county auditor to forgo the allocation of delinquent taxes and 456
assessments to that officer's respective fund in the ensuing 457
year. If the county auditor receives such direction, the auditor 458
shall cause the portion of taxes and assessments that otherwise 459
would be credited to the fund under this section in that ensuing 460
year to be allocated and distributed among taxing units' funds 461

as otherwise provided in this chapter and other applicable law. 462

(B) During the period of time that a county land 463
reutilization corporation is functioning as such on behalf of a 464
county, the board of county commissioners, upon the request of 465
the county treasurer, a county commissioner, or the county land 466
reutilization corporation, may designate by resolution that an 467
additional amount, not exceeding five per cent of all 468
collections of delinquent real property, personal property, and 469
manufactured and mobile home taxes and assessments, shall be 470
deposited in the ~~treasurer's delinquent tax and assessment~~ 471
~~collection~~ county land reutilization corporation fund 472
established under section 321.263 of the Revised Code and be 473
available for appropriation by the board for the use of the 474
corporation. Any such amounts so deposited and appropriated 475
under this division shall be paid out of the ~~treasurer's~~ 476
~~delinquent tax and assessment collection~~ county land 477
reutilization corporation fund to the corporation upon a warrant 478
of the county auditor. 479

(C) Annually by the first day of December, the county 480
treasurer and the prosecuting attorney each shall submit a 481
report to the board of county commissioners regarding the use of 482
the moneys appropriated from their respective delinquent tax and 483
assessment collection funds. Each report shall specify the 484
amount appropriated from the fund during the current calendar 485
year, an estimate of the amount so appropriated that will be 486
expended by the end of the year, a summary of how the amount 487
appropriated has been expended in connection with delinquent tax 488
collection activities or land reutilization, and an estimate of 489
the amount that will be credited to the fund during the ensuing 490
calendar year. 491

The annual report of a county land reutilization corporation required by section 1724.05 of the Revised Code shall include information regarding the amount and use of the moneys that the corporation received from the ~~treasurer's delinquent tax and assessment collection~~ county land reutilization corporation fund.

(D) (1) In any county, if the county treasurer or prosecuting attorney determines that the balance to the credit of that officer's corresponding delinquent tax and assessment collection fund exceeds the amount required to be used as prescribed by division (A) of this section, the county treasurer or prosecuting attorney may expend the excess to prevent residential mortgage foreclosures in the county and to address problems associated with other foreclosed real property. The amount used for that purpose in any year may not exceed the amount that would cause the fund to have a reserve of less than twenty per cent of the amount expended in the preceding year for the purposes of division (A) of this section.

Money authorized to be expended under division (D) (1) of this section shall be used to provide financial assistance in the form of loans to borrowers in default on their home mortgages, including for the payment of late fees, to clear arrearage balances, and to augment moneys used in the county's foreclosure prevention program. The money also may be used to assist county land reutilization corporations, municipal corporations, or townships in the county, upon their application to the county treasurer, prosecuting attorney, or the county department of development, in the nuisance abatement of deteriorated residential buildings in foreclosure, or vacant, abandoned, tax-delinquent, or blighted real property, including paying the costs of boarding up such buildings, lot maintenance,

and demolition. 523

(2) In a county having a population of more than one 524
hundred thousand according to the department of development's 525
2006 census estimate, if the county treasurer or prosecuting 526
attorney determines that the balance to the credit of that 527
officer's corresponding delinquent tax and assessment collection 528
fund exceeds the amount required to be used as prescribed by 529
division (A) of this section, the county treasurer or 530
prosecuting attorney may expend the excess to assist county land 531
reutilization corporations, townships, or municipal corporations 532
located in the county as provided in division (D) (2) of this 533
section, provided that the combined amount so expended each year 534
in a county shall not exceed five million dollars. Upon 535
application for the funds by a county land reutilization 536
corporation, township, or municipal corporation, the county 537
treasurer or prosecuting attorney may assist the county land 538
reutilization corporation, township, or municipal corporation in 539
abating foreclosed residential nuisances, including paying the 540
costs of securing such buildings, lot maintenance, and 541
demolition. At the prosecuting attorney's discretion, the 542
prosecuting attorney also may apply the funds to costs of 543
prosecuting alleged violations of criminal and civil laws 544
governing real estate and related transactions, including fraud 545
and abuse. 546

Sec. 321.263. A county land reutilization corporation fund 547
shall be established in the county treasury of each county in 548
which a county land reutilization corporation has been organized 549
under Chapter 1724. of the Revised Code ~~and in which~~. Any 550
amount in the county land reutilization corporation fund 551
appropriated by a board of county commissioners shall be paid to 552
the corporation, upon the corporation's written request, by the 553

county treasurer upon the warrant of the county auditor. 554

If the county treasurer has made advance payments under 555
section 321.341 of the Revised Code. ~~The, the~~ county treasurer 556
shall credit all penalties and interest on the current year 557
unpaid taxes and the current year delinquent taxes advanced to 558
the fund as provided under section 321.341 of the Revised Code 559
when the current year unpaid taxes and current year delinquent 560
taxes are collected. 561

~~Any amount in the county land reutilization corporation~~ 562
~~fund appropriated by a board of county commissioners shall be~~ 563
~~paid to the corporation, upon its written request, by the county~~ 564
~~treasurer upon the warrant of the county auditor.~~ At the end of 565
the year immediately following the year in which an amount of 566
penalties and interest was deposited in the county land 567
reutilization corporation fund, any balance of that amount of 568
penalties and interest remaining in the fund shall be encumbered 569
for the repayment of any borrowed money, and interest accrued 570
thereon, that was used to make an advance payment under section 571
321.341 of the Revised Code, and that has not yet been repaid. 572
The balance remaining in the fund from any amount of penalties 573
and interest deposited in the fund shall be determined as if all 574
amounts deposited into the fund are drawn from the fund on a 575
first-in, first-out basis. The amount encumbered shall not 576
exceed the county's aggregate liability for the borrowed money 577
and interest, and shall be determined as if the liability were 578
to be discharged on the termination or maturity date of the 579
instrument under which the money was borrowed. If the balance of 580
penalties and interest is not or will not be reserved for 581
appropriation or reappropriation to the corporation in a 582
succeeding fiscal year, it shall be transferred by the county 583
treasurer to the undivided general tax fund of the county. Such 584

amounts of penalties and interest shall be apportioned and 585
distributed to the appropriate taxing districts in the same 586
manner as the distribution of delinquent taxes and assessments. 587

Sec. 321.343. A county treasurer of a county in which a 588
county land reutilization corporation has been organized under 589
Chapter 1724. of the Revised Code may enter into an agreement 590
with the county land reutilization corporation for the benefit 591
of the holders of debt obligations of the corporation for the 592
repayment of which will be pledged the penalties and interest on 593
current year unpaid taxes and current year delinquent taxes, as 594
defined in and available under section 321.341 of the Revised 595
Code. The pledge agreement may include, without limitation, a 596
pledge by the county treasurer of and a grant of a security 597
interest in the penalties and interest deposited into the county 598
land reutilization corporation fund to the payment of debt 599
service on the debt obligations and a covenant of the county 600
treasurer to continue to make the special tax advances 601
authorized under section 321.341 of the Revised Code when the 602
debt obligations remain outstanding if necessary to generate 603
from the penalties and interest at least the amount needed to 604
pay the debt service on the debt obligations when due. The 605
penalties and interest so pledged and so deposited are 606
immediately subject to the pledge and security interest without 607
any physical delivery thereof or further act. The pledge and 608
security interest are valid, binding, and enforceable against 609
all parties having claims of any kind against the county land 610
reutilization corporation or the county treasurer, irrespective 611
of notice thereof, and such pledge and grant of a security 612
interest creates a perfected security interest for all purposes 613
of Chapter 1309. of the Revised Code, without the necessity for 614
separation or delivery or possession of the pledged penalties 615

and interest, or for the filing or recording of the document by 616
which the pledge and security interest are created. The 617
penalties and interest so deposited may be applied to the 618
purposes for which pledged without necessity for any act of 619
appropriation. The performance under this pledge agreement is 620
expressly determined and declared to be a duty specifically 621
enjoined by law upon the county treasurer and each officer and 622
employee having authority to perform the duty of the county 623
treasurer resulting from an office, trust, or station, within 624
the meaning of section 2731.01 of the Revised Code, enforceable 625
by writ of mandamus. 626

Sec. 323.25. When taxes charged against an entry on the 627
tax duplicate, or any part of those taxes, are not paid within 628
sixty days after delivery of the delinquent land duplicate to 629
the county treasurer as prescribed by section 5721.011 of the 630
Revised Code, the county treasurer shall enforce the lien for 631
the taxes by civil action in the treasurer's official capacity 632
as treasurer, for the sale of such premises in the same way 633
mortgage liens are enforced or for the transfer of such premises 634
to an electing subdivision pursuant to section 323.28 or 323.78 635
of the Revised Code, in the court of common pleas of the county, 636
in a municipal court with jurisdiction, or in the county board 637
of revision with jurisdiction pursuant to section 323.66 of the 638
Revised Code. Nothing in this section prohibits the treasurer 639
from instituting such an action before the delinquent tax list 640
~~or delinquent vacant land tax list~~ that includes the premises 641
has been published pursuant to division (B) of section 5721.03 642
of the Revised Code if the list is not published within the time 643
prescribed by that division. 644

After the civil action has been instituted, but before the 645
expiration of the applicable redemption period, any person 646

entitled to redeem the land may do so by tendering to the county 647
treasurer an amount sufficient, as determined by the court or 648
board of revision, to pay the taxes, assessments, penalties, 649
interest, and charges then due and unpaid, and the costs 650
incurred in the civil action, and by demonstrating that the 651
property is in compliance with all applicable zoning 652
regulations, land use restrictions, and building, health, and 653
safety codes. 654

If the delinquent land duplicate lists minerals or rights 655
to minerals listed pursuant to sections 5713.04, 5713.05, and 656
5713.06 of the Revised Code, the county treasurer may enforce 657
the lien for taxes against such minerals or rights to minerals 658
by civil action, in the treasurer's official capacity as 659
treasurer, in the manner prescribed by this section, or proceed 660
as provided under section 5721.46 of the Revised Code. 661

If service by publication is necessary, such publication 662
shall be made once a week for three consecutive weeks instead of 663
as provided by the Rules of Civil Procedure, and the service 664
shall be complete at the expiration of three weeks after the 665
date of the first publication, or published electronically for 666
fourteen consecutive days pursuant to section 5721.182 of the 667
Revised Code. If the prosecuting attorney determines that 668
service upon a defendant may be obtained ultimately only by 669
publication, the prosecuting attorney may cause service to be 670
made simultaneously by certified mail, return receipt requested, 671
ordinary mail, and publication. The county treasurer shall not 672
enforce the lien for taxes against real property to which any of 673
the following applies: 674

(A) The real property is the subject of an application for 675
exemption from taxation under section 5715.27 of the Revised 676

Code and does not appear on the delinquent land duplicate; 677

(B) The real property is the subject of a valid delinquent 678
tax contract under section 323.31 of the Revised Code for which 679
the county treasurer has not made certification to the county 680
auditor that the delinquent tax contract has become void in 681
accordance with that section; 682

(C) A tax certificate respecting that property has been 683
sold under section 5721.32 or 5721.33 of the Revised Code; 684
provided, however, that nothing in this division shall prohibit 685
the county treasurer or the county prosecuting attorney from 686
enforcing the lien of the state and its political subdivisions 687
for taxes against a certificate parcel with respect to any or 688
all of such taxes that at the time of enforcement of such lien 689
are not the subject of a tax certificate. 690

Upon application of the plaintiff, the court shall advance 691
such cause on the docket, so that it may be first heard. 692

The court may order that the proceeding be transferred to 693
the county board of revision if so authorized under section 694
323.691 of the Revised Code. 695

Sec. 323.26. Having ~~made~~named the proper parties in a 696
suit under section 323.25 of the Revised Code, it shall be 697
sufficient for the county treasurer to allege in the treasurer's 698
petition that the taxes are charged on the tax duplicate against 699
lands, lots, or parcels thereof, the amount of the taxes, and 700
that the taxes are unpaid, and the treasurer shall not be 701
required to set forth in the petition any other or further 702
special matter relating to such taxes. A certified copy of the 703
entry on the tax duplicate or an affidavit from the county 704
treasurer or deputy treasurer describing the lands, lots, or 705

parcels and the amount of the taxes, assessments, charges, 706
interest, and penalties due and unpaid, and stating that the 707
amount has been certified by the auditor to the county treasurer 708
as delinquent shall be prima-facie evidence of such allegations 709
and the validity of the taxes. In the petition, the county 710
treasurer of a county in which a county land reutilization 711
corporation is organized under Chapter 1724. of the Revised Code 712
may invoke the alternative redemption period provided under 713
section 323.78 of the Revised Code. Notwithstanding the 714
provisions for sale of property foreclosed under Chapters 323. 715
and 5721. of the Revised Code, if the treasurer's petition 716
invokes the alternative redemption period, upon the expiration 717
of the alternative redemption period, title to the parcels may 718
be transferred by deed to a municipal corporation, county, 719
township, school district, or a county land reutilization 720
corporation in accordance with section 323.78 of the Revised 721
Code. 722

Sec. 323.28. (A) A finding shall be entered in a 723
proceeding under section 323.25 of the Revised Code for taxes, 724
assessments, penalties, interest, and charges due and payable at 725
the time the deed of real property sold or transferred under 726
this section is transferred to the purchaser or transferee, plus 727
the cost of the proceeding. For purposes of determining such 728
amount, the county treasurer may estimate the amount of taxes, 729
assessments, interest, penalties, charges, and costs that will 730
be payable at the time the deed of the property is transferred 731
to the purchaser or transferee. 732

The court of common pleas, a municipal court with 733
jurisdiction, or the county board of revision with jurisdiction 734
pursuant to section 323.66 of the Revised Code shall order such 735
premises to be transferred pursuant to division (E) of this 736

section or shall order such premises to be sold for payment of 737
the finding, but for not less than either of the following, 738
unless the county treasurer applies for an appraisal: 739

(1) The total amount of such finding; 740

(2) The fair market value of the premises, as determined 741
by the county auditor, plus the cost of the proceeding. 742

If the county treasurer applies for an appraisal, the 743
premises shall be appraised in the manner provided by section 744
2329.17 of the Revised Code, and shall be sold for at least two- 745
thirds of the appraised value. 746

Notwithstanding the minimum sales price provisions of 747
divisions (A) (1) and (2) of this section to the contrary, a 748
parcel sold pursuant to this section shall not be sold for less 749
than the amount described in division (A) (1) of this section if 750
the highest bidder is the owner of record of the parcel 751
immediately prior to the judgment of foreclosure or a member of 752
the following class of parties connected to that owner: a member 753
of that owner's immediate family, a person with a power of 754
attorney appointed by that owner who subsequently transfers the 755
parcel to the owner, a sole proprietorship owned by that owner 756
or a member of the owner's immediate family, or partnership, 757
trust, business trust, corporation, or association in which the 758
owner or a member of the owner's immediate family owns or 759
controls directly or indirectly more than fifty per cent. If a 760
parcel sells for less than the amount described in division (A) 761
(1) of this section, the officer conducting the sale shall 762
require the buyer to complete an affidavit stating that the 763
buyer is not the owner of record immediately prior to the 764
judgment of foreclosure or a member of the specified class of 765
parties connected to that owner, and the affidavit shall become 766

part of the court records of the proceeding. If the county 767
auditor discovers within three years after the date of the sale 768
that a parcel was sold to that owner or a member of the 769
specified class of parties connected to that owner for a price 770
less than the amount so described, and if the parcel is still 771
owned by that owner or a member of the specified class of 772
parties connected to that owner, the auditor within thirty days 773
after such discovery shall add the difference between that 774
amount and the sale price to the amount of taxes that then stand 775
charged against the parcel and is payable at the next succeeding 776
date for payment of real property taxes. As used in this 777
paragraph, "immediate family" means a spouse who resides in the 778
same household and children. 779

(B) From the proceeds of the sale the costs shall be first 780
paid, next the amount found due for taxes, then the amount of 781
any taxes accruing after the entry of the finding and before the 782
deed of the property is transferred to the purchaser following 783
the sale, all of which taxes shall be deemed satisfied, though 784
the amount applicable to them is deficient, and any balance 785
shall be distributed according to section 5721.20 of the Revised 786
Code. No statute of limitations shall apply to such action. Upon 787
sale, all liens for taxes due at the time the deed of the 788
property is transferred to the purchaser following the sale, and 789
liens subordinate to liens for taxes, shall be deemed satisfied 790
and discharged unless otherwise provided by the order of sale. 791

(C) If the county treasurer's estimate of the amount of 792
the finding under division (A) of this section exceeds the 793
amount of taxes, assessments, interest, penalties, and costs 794
actually payable when the deed is transferred to the purchaser, 795
the officer who conducted the sale shall refund to the purchaser 796
the difference between the estimate and the amount actually 797

payable. If the amount of taxes, assessments, interest, 798
penalties, and costs actually payable when the deed is 799
transferred to the purchaser exceeds the county treasurer's 800
estimate, the officer shall certify the amount of the excess to 801
the treasurer, who shall enter that amount on the real and 802
public utility property tax duplicate opposite the property; the 803
amount of the excess shall be payable at the next succeeding 804
date prescribed for payment of taxes in section 323.12 of the 805
Revised Code, and shall not be deemed satisfied and discharged 806
pursuant to division (B) of this section. 807

(D) Premises ordered to be sold under this section but 808
remaining unsold for want of bidders after being offered for 809
sale on two separate occasions, not less than two weeks apart, 810
or after being offered for sale on one occasion in the case of 811
abandoned land as defined in section 323.65 of the Revised Code, 812
shall be forfeited to the state ~~or to a political subdivision,~~ 813
~~school district, or county land reutilization corporation~~ 814
pursuant to Chapter 5722. ~~or section 5723.01 of the Revised~~ 815
~~Code, and shall be disposed of pursuant to Chapter 5722. or~~ 816
5723. of the Revised Code. 817

(E) Notwithstanding section 5722.03 of the Revised Code, 818
if the complaint alleges that the property is ~~delinquent vacant~~ 819
~~land as defined in section 5721.01 of the Revised Code,~~ 820
~~abandoned lands~~ land as defined in section 323.65 of the 821
Revised Code, ~~or lands described in division (F) of~~ 822
nonproductive land as defined in section 5722.01 of the Revised 823
Code, and if an electing subdivision indicates its desire to 824
acquire the parcel by way of an affidavit filed in the case 825
prior to the adjudication of foreclosure, and if the value of 826
the taxes, assessments, penalties, interest, and all other 827
charges and costs of the action exceed the auditor's fair market 828

value of the parcel, then the court or board of revision having 829
jurisdiction over the matter on motion of the plaintiff, or on 830
the court's or board's own motion, shall, upon any adjudication 831
of foreclosure, order, without appraisal and without sale, the 832
fee simple title of the property to be transferred to and vested 833
in an electing subdivision as defined in ~~division (A) of~~ section 834
5722.01 of the Revised Code. For purposes of determining whether 835
the taxes, assessments, penalties, interest, and all other 836
charges and costs of the action exceed the actual fair market 837
value of the parcel, the auditor's most current valuation shall 838
be rebuttably presumed to be, and constitute prima-facie 839
evidence of, the fair market value of the parcel regardless of 840
what the actual fair market value may in fact be. In such case, 841
the filing for journalization of a decree of foreclosure 842
ordering that direct transfer without appraisal or sale shall 843
constitute confirmation of the transfer and thereby terminate 844
any further statutory or common law right of redemption. 845

(F) Whenever the officer charged to conduct the sale 846
offers any parcel for sale, the officer first shall read aloud a 847
complete legal description of the parcel, or in the alternative, 848
may read aloud only a summary description and a parcel number if 849
the county has adopted a permanent parcel number system and if 850
the advertising notice published prior to the sale includes a 851
complete legal description or indicates where the complete legal 852
description may be obtained. 853

Sec. 323.31. (A) (1) A person who owns agricultural real 854
property or owns and occupies residential real property or a 855
manufactured or mobile home that does not have an outstanding 856
tax lien certificate or judgment of foreclosure against it, and 857
a person who is a vendee of such property under a purchase 858
agreement or land contract and who occupies the property, shall 859

have at least one opportunity to pay any delinquent or unpaid 860
current taxes, or both, charged against the property by entering 861
into a written delinquent tax contract with the county treasurer 862
in a form prescribed or approved by the tax commissioner. 863
Subsequent opportunities to enter into a delinquent tax contract 864
shall be at the county treasurer's sole discretion. 865

(2) The treasurer may enter into a delinquent tax contract 866
in accordance with division (A) of this section with an owner or 867
vendee of real property, other than residential real property or 868
a manufactured or mobile home that is occupied by the owner, and 869
other than agricultural real property. 870

(3) The delinquent tax contract described in division (A) 871
of this section may be entered into at any time prior to an 872
adjudication of foreclosure pursuant to proceedings by the 873
county treasurer and the county prosecuting attorney pursuant to 874
section 323.25 or 323.65 to 323.79 of the Revised Code or by the 875
county prosecuting attorney pursuant to section 5721.18 of the 876
Revised Code, the adjudication of foreclosure pursuant to 877
proceedings by a private attorney pursuant to section 5721.37 of 878
the Revised Code, ~~the commencement of foreclosure and forfeiture~~ 879
~~proceedings pursuant to section 5721.14 of the Revised Code, or~~ 880
the commencement of collection proceedings pursuant to division 881
(H) of section 4503.06 of the Revised Code by the filing of a 882
civil action as provided in that division. A duplicate copy of 883
each delinquent tax contract shall be filed with the county 884
auditor, who shall attach the copy to the delinquent land tax 885
certificate, ~~delinquent vacant land tax certificate~~, or the 886
delinquent manufactured home tax list, or who shall enter an 887
asterisk in the margin next to the entry for the tract or lot on 888
the master list of delinquent tracts, ~~master list of delinquent~~ 889
~~vacant tracts~~, or next to the entry for the home on the 890

delinquent manufactured home tax list, prior to filing it with 891
the prosecuting attorney under section 5721.13 of the Revised 892
Code, or, in the case of the delinquent manufactured home tax 893
list, prior to delivering it to the county treasurer under 894
division (H) (2) of section 4503.06 of the Revised Code. If the 895
delinquent tax contract is entered into after the certificate or 896
the master list has been filed with the prosecuting attorney, 897
the treasurer shall file the duplicate copy with the prosecuting 898
attorney. 899

(4) A delinquent tax contract entered into under division 900
(A) of this section shall provide for the payment of any 901
delinquent or unpaid current taxes, or both, in installments 902
over a period, beginning on the date of the first payment made 903
under the contract, not to exceed one of the following: 904

(a) Five years for a person entering into a contract on 905
the basis of residential real property the person owns and 906
occupies, except the period shall be not less than two years if 907
the person so requests; 908

(b) Ten years for a person entering into a contract on the 909
basis of a qualifying athletic complex, as defined in section 910
5709.57 of the Revised Code; 911

(c) Five years for a person entering into a contract on 912
the basis of property other than that described in division (A) 913
(4) (a) or (b) of this section. 914

(5) For each delinquent tax contract entered into under 915
division (A) of this section, the county treasurer shall 916
determine and shall specify in the delinquent tax contract the 917
number of installments, the amount of each installment, and the 918
schedule for payment of the installments. Except as otherwise 919

provided for taxes, penalties, and interest under division (B) 920
of section 319.43 of the Revised Code, the part of each 921
installment payment representing taxes and penalties and 922
interest thereon shall be apportioned among the several taxing 923
districts in the same proportion that the amount of taxes levied 924
by each district against the entry in the preceding tax year 925
bears to the taxes levied by all such districts against the 926
entry in the preceding tax year. The part of each payment 927
representing assessments and other charges shall be credited to 928
those items in the order in which they became due. Each payment 929
made to a taxing district shall be apportioned among the taxing 930
district's several funds for which taxes or assessments have 931
been levied. 932

(6) When an installment payment is not received by the 933
treasurer when due under a delinquent tax contract entered into 934
under division (A) of this section or any current taxes or 935
special assessments charged against the property become unpaid, 936
the delinquent tax contract becomes void unless the treasurer 937
permits a new delinquent tax contract to be entered into; if the 938
treasurer does not permit a new delinquent tax contract to be 939
entered into, the treasurer shall certify to the auditor that 940
the delinquent tax contract has become void. 941

(7) Upon receipt of certification described in division 942
(A) (6) of this section, the auditor shall destroy the duplicate 943
copy of the voided delinquent tax contract. If such copy has 944
been filed with the prosecuting attorney, the auditor 945
immediately shall deliver the certification to the prosecuting 946
attorney, who shall attach it to the appropriate certificate and 947
the duplicate copy of the voided delinquent tax contract or 948
strike through the asterisk entered in the margin of the master 949
list next to the entry for the tract or lot that is the subject 950

of the voided delinquent tax contract. The prosecuting attorney 951
then shall institute a proceeding to foreclose the lien of the 952
state in accordance with section 323.25, sections 323.65 to 953
323.79, or section 5721.18 of the Revised Code ~~or, in the case~~ 954
~~of delinquent vacant land, a foreclosure proceeding in~~ 955
~~accordance with section 323.25, sections 323.65 to 323.79, or~~ 956
~~section 5721.18 of the Revised Code, or a foreclosure and~~ 957
~~forfeiture proceeding in accordance with section 5721.14 of the~~ 958
~~Revised Code.~~ In the case of a manufactured or mobile home, the 959
county treasurer shall cause a civil action to be brought as 960
provided under division (H) of section 4503.06 of the Revised 961
Code. 962

(B) If there is an outstanding tax certificate respecting 963
a delinquent parcel under section 5721.32 or 5721.33 of the 964
Revised Code, a written delinquent tax contract may not be 965
entered into under this section. To redeem a tax certificate in 966
installments, the owner or other person seeking to redeem the 967
tax certificate shall enter into a redemption payment plan under 968
division (C) of section 5721.38 of the Revised Code. 969

(C) As used in this section, "unpaid current taxes" means 970
any current taxes charged on the general tax list and duplicate 971
of real and public utility property or the manufactured home tax 972
list and duplicate that remain unpaid after the last day 973
prescribed for payment of the first installment of such taxes 974
without penalty, and any penalties associated with such taxes. 975

Sec. 323.33. If a county treasurer determines, for a tract 976
or lot of real property on the delinquent land list and 977
duplicate on which no taxes have been paid for at least five 978
years, that the delinquent amounts are most likely uncollectible 979
except through foreclosure ~~or through foreclosure and~~ 980

~~forfeiture, he the treasurer~~ may certify that determination 981
together with ~~his the treasurer's~~ reasons for it to the county 982
board of revision and the prosecuting attorney. If the board of 983
revision and the prosecuting attorney determine that the 984
delinquent amounts are most likely uncollectible except through 985
foreclosure or through foreclosure and forfeiture, they shall 986
certify that determination to the county auditor. Upon receipt 987
of the determination, the county auditor shall place the tract 988
or lot on the real property tax suspension list maintained under 989
section 319.48 of the Revised Code. 990

Sec. 323.65. As used in sections 323.65 to 323.79 of the 991
Revised Code: 992

(A) "Abandoned land" means delinquent lands ~~or delinquent~~ 993
~~vacant lands~~, including any improvements on the lands, that are 994
unoccupied and that first appeared on the list compiled under 995
division (C) of section 323.67 of the Revised Code, or the 996
delinquent tax list ~~or delinquent vacant land tax list~~ compiled 997
under section 5721.03 of the Revised Code, at whichever of the 998
following times is applicable: 999

(1) In the case of lands other than agricultural lands, at 1000
any time after the county auditor makes the certification of the 1001
delinquent land list under section 5721.011 of the Revised Code; 1002

(2) In the case of agricultural lands, at any time after 1003
two years after the county auditor makes the certification of 1004
the delinquent land list under section 5721.011 of the Revised 1005
Code. 1006

(B) "Agricultural land" means lands on the agricultural 1007
land tax list maintained under section 5713.33 of the Revised 1008
Code. 1009

(C) "Clerk of court" means the clerk of the court of 1010
common pleas of the county in which specified abandoned land is 1011
located. 1012

(D) "Delinquent lands" ~~and "delinquent vacant lands" have~~ 1013
has the same ~~meanings~~ meaning as in section 5721.01 of the 1014
Revised Code. 1015

(E) "Impositions" means delinquent taxes, assessments, 1016
penalties, interest, costs, reasonable attorney's fees of a 1017
certificate holder, applicable and permissible costs of the 1018
prosecuting attorney of a county, and other permissible charges 1019
against abandoned land. 1020

(F) (1) "Unoccupied," with respect to a parcel of land, 1021
means any of the following: 1022

(a) No building, structure, land, or other improvement 1023
that is subject to taxation and that is located on the parcel is 1024
physically inhabited as a dwelling; 1025

(b) No trade or business is actively being conducted on 1026
the parcel by the owner, a tenant, or another party occupying 1027
the parcel pursuant to a lease or other legal authority, or in a 1028
building, structure, or other improvement that is subject to 1029
taxation and that is located on the parcel; 1030

(c) The parcel is uninhabited and there are no signs that 1031
it is undergoing a change in tenancy and remains legally 1032
habitable, or that it is undergoing improvements, as indicated 1033
by an application for a building permit or other facts 1034
indicating that the parcel is experiencing ongoing improvements. 1035

(2) For purposes of division (F) (1) of this section, it is 1036
prima-facie evidence and a rebuttable presumption that may be 1037
rebutted to the county board of revision that a parcel of land 1038

is unoccupied if, at the time the county ~~auditor makes the~~ 1039
~~certification under section 5721.011 of the Revised Code~~ 1040
prosecutor files the complaint in the foreclosure action, the 1041
parcel is not agricultural land, and two or more of the 1042
following apply: 1043

(a) At the time of the inspection of the parcel by a 1044
county, municipal corporation, or township in which the parcel 1045
is located, no person, trade, or business inhabits, or is 1046
visibly present from an exterior inspection of, the parcel. 1047

(b) No utility connections, including, but not limited to, 1048
water, sewer, natural gas, or electric connections, service the 1049
parcel, or no such utility connections are actively being billed 1050
by any utility provider regarding the parcel. 1051

(c) The parcel or any improvement thereon is boarded up or 1052
otherwise sealed because, immediately prior to being boarded up 1053
or sealed, it was deemed by a political subdivision pursuant to 1054
its municipal, county, state, or federal authority to be open, 1055
vacant, or vandalized. 1056

(d) The parcel or any improvement thereon is, upon visible 1057
inspection, insecure, vacant, or vandalized. 1058

(G) "Community development organization" means a nonprofit 1059
corporation that is formed or organized under Chapter 1702. or 1060
1724. of the Revised Code and to which both of the following 1061
apply: 1062

(1) The organization is in good standing under law at the 1063
time the county auditor makes the certification under section 1064
5721.011 of the Revised Code and has remained in good standing 1065
uninterrupted for at least the two years immediately preceding 1066
the time of that certification or, in the case of a county land 1067

reutilization corporation, has remained so from the date of 1068
organization if less than two years. 1069

(2) As of the time the county auditor makes the 1070
certification under section 5721.011 of the Revised Code, the 1071
organization has received from the county, municipal 1072
corporation, or township in which abandoned land is located 1073
official authority or agreement by a duly authorized officer of 1074
that county, municipal corporation, or township to accept the 1075
owner's fee simple interest in the abandoned land and to the 1076
abandoned land being foreclosed, and that official authority or 1077
agreement had been delivered to the county treasurer or county 1078
board of revision in a form that will reasonably confirm the 1079
county's, municipal corporation's, or township's assent to 1080
transfer the land to that community development organization 1081
under section ~~323.74~~323.71 or 323.78 of the Revised Code. No 1082
such official authority or agreement by a duly authorized 1083
officer of a county, municipal corporation, or township must be 1084
received if a county land reutilization corporation is 1085
authorized to receive tax-foreclosed property under its articles 1086
of incorporation, regulations, or Chapter 1724. of the Revised 1087
Code. 1088

(H) "Certificate holder" has the same meaning as in 1089
section 5721.30 of the Revised Code. 1090

(I) "Abandoned land list" means the list of abandoned 1091
lands compiled under division (A) of section 323.67 of the 1092
Revised Code. 1093

(J) "Alternative redemption period," in any action to 1094
foreclose the state's lien for unpaid delinquent taxes, 1095
assessments, charges, penalties, interest, and costs on a parcel 1096
of real property pursuant to section 323.25, sections 323.65 to 1097

323.79, or section 5721.18 of the Revised Code, means twenty- 1098
eight days after an adjudication of foreclosure of the parcel is 1099
journalized by a court or county board of revision having 1100
jurisdiction over the foreclosure proceedings. Upon the 1101
expiration of the alternative redemption period, the right and 1102
equity of redemption of any owner or party shall terminate 1103
without further order of the court or board of revision. As used 1104
in any section of the Revised Code and for any proceeding under 1105
this chapter or section 5721.18 of the Revised Code, for 1106
purposes of determining the alternative redemption period, the 1107
period commences on the day immediately following the 1108
journalization of the adjudication of foreclosure and ends on 1109
and includes the twenty-eighth day thereafter. 1110

(K) "County land reutilization corporation" means a 1111
corporation organized under Chapter 1724. of the Revised Code. 1112

Sec. 323.66. (A) In lieu of utilizing the judicial 1113
foreclosure proceedings and other procedures and remedies 1114
available under sections 323.25 to 323.28 or under Chapter 1115
5721., 5722., or 5723. of the Revised Code, a county board of 1116
revision created under section 5715.01 of the Revised Code, upon 1117
the board's initiative, expressed by resolution, may foreclose 1118
the state's lien for real estate taxes upon abandoned land in 1119
the county and, upon the complaint of a certificate holder or 1120
county land reutilization corporation, foreclose the lien of the 1121
state or the certificate holder held under sections 5721.30 to 1122
5721.43 of the Revised Code. The board shall order disposition 1123
of the abandoned land by public auction or by other conveyance 1124
in the manner prescribed by sections 323.65 to 323.79 of the 1125
Revised Code. 1126

(B) (1) A county board of revision may adopt rules as are 1127

necessary to administer cases subject to its jurisdiction under 1128
Chapter 5715. or adjudicated under sections 323.65 to 323.79 of 1129
the Revised Code, as long as the rules are ~~consistent~~ not 1130
irreconcilably inconsistent with rules adopted by the tax 1131
commissioner under Chapter 5715. of the Revised Code. Rules 1132
adopted by a board shall be limited to rules relating to hearing 1133
procedure, the scheduling and location of proceedings, case 1134
management, motions, and practice forms. 1135

(2) A county board of revision, upon any adjudication of 1136
foreclosure under sections 323.65 to 323.79 of the Revised Code, 1137
may prepare final orders of sale and deeds. For such purposes, 1138
the board may create its own order of sale and deed forms. The 1139
sheriff or clerk of court shall execute and deliver any forms 1140
prepared under this division in the manner prescribed in 1141
sections 323.65 to 323.79 of the Revised Code. 1142

(3) Section 2703.26 of the Revised Code shall apply to all 1143
complaints filed pursuant to sections 323.65 to 323.79 of the 1144
Revised Code. 1145

(C) In addition to all other duties and functions provided 1146
by law, under sections 323.65 to 323.79 of the Revised Code the 1147
clerk of court, in the same manner as in civil actions, shall 1148
provide summons and notice of hearings, maintain an official 1149
case file, docket all proceedings, and tax as costs all 1150
necessary actions in connection therewith in furtherance of the 1151
foreclosure of abandoned land under those sections. The county 1152
board of revision shall file with the clerk of court all orders 1153
and adjudications of the board, and the clerk shall docket, as 1154
needed, and journalize all orders and adjudications so filed by 1155
the board. The clerk may utilize the court's existing journal or 1156
maintain a separate journal for purposes of sections 323.65 to 1157

323.79 of the Revised Code. Other than notices of hearings, the 1158
orders and adjudications of the board shall not become effective 1159
until journalized by the clerk. Staff of the board of revision 1160
may schedule and execute, and file with the clerk of courts, 1161
notices of hearings. 1162

(D) For the purpose of efficiently and promptly 1163
implementing sections 323.65 to 323.79 of the Revised Code, the 1164
prosecuting attorney of the county, the county treasurer, the 1165
clerk of court of the county, the county auditor, and the 1166
sheriff of the county may promulgate rules, not inconsistent 1167
with sections 323.65 to 323.79 of the Revised Code, regarding 1168
practice forms, forms of notice for hearings and notice to 1169
parties, forms of orders and adjudications, fees, publication, 1170
and other procedures customarily within their official purview 1171
and respective duties. 1172

Sec. 323.67. (A) The county treasurer, county auditor, a 1173
county land reutilization corporation, or a certificate holder, 1174
from the list compiled under division (C) of this section or the 1175
delinquent tax list ~~or delinquent vacant land tax list~~ compiled 1176
under section 5721.03 of the Revised Code, may identify and 1177
compile a list of the parcels in the county that the treasurer, 1178
auditor, corporation, or certificate holder determines to be 1179
abandoned lands suitable for disposition under sections 323.65 1180
to 323.79 of the Revised Code. The list may contain one or more 1181
parcels and may be transmitted to the board of revision in such 1182
a form and manner that allows the board to reasonably discern 1183
that the parcels constitute abandoned lands. 1184

(B) (1) From the list of parcels compiled under division 1185
(A) of this section, the county treasurer or prosecuting 1186
attorney, for purposes of collecting the delinquent taxes, 1187

interest, penalties, and charges levied on those parcels and 1188
expeditiously restoring them to the tax list, may proceed to 1189
foreclose the lien for those impositions in the manner 1190
prescribed by sections 323.65 to 323.79 of the Revised Code. 1191

(2) If a certificate holder or county land reutilization 1192
corporation compiles a list of parcels under division (A) of 1193
this section that the certificate holder determines to be 1194
abandoned lands suitable for disposition under sections 323.65 1195
to 323.79 of the Revised Code, the certificate holder or 1196
corporation may proceed under sections 323.68 and 323.69 of the 1197
Revised Code. 1198

(C) For purposes of sections 323.65 to 323.79 of the 1199
Revised Code, the county auditor or county treasurer may compile 1200
or certify a list of abandoned lands in any manner and at such 1201
times as will give effect to the expedited foreclosure of 1202
abandoned land. 1203

Sec. 323.69. (A) Upon the completion of the title search 1204
required by section 323.68 of the Revised Code, the prosecuting 1205
attorney or designated counsel hired by the prosecuting 1206
attorney, representing the county treasurer, the county land 1207
reutilization corporation, or the certificate holder may file 1208
with the clerk of court a complaint for the foreclosure of each 1209
parcel of abandoned land appearing on the abandoned land list, 1210
and for the equity of redemption on each parcel. The complaint 1211
shall name all parties having any interest of record in the 1212
abandoned land that was discovered in the title search. The 1213
prosecuting attorney, county land reutilization corporation, or 1214
certificate holder may file such a complaint regardless of 1215
whether the parcel has appeared on a delinquent tax list ~~or~~ 1216
~~delinquent vacant land tax list~~ published pursuant to division 1217

(B) of section 5721.03 of the Revised Code. 1218

(B) (1) In accordance with Civil Rule 4, the clerk of court 1219
promptly shall serve notice of the summons and the complaint 1220
filed under division (A) of this section to the last known 1221
address of the record owner of the abandoned land and to the 1222
last known address of each lienholder or other person having a 1223
legal or equitable ownership interest or security interest of 1224
record identified by the title search. The notice shall inform 1225
the addressee that delinquent taxes stand charged against the 1226
abandoned land; that the land will be sold at public auction or 1227
otherwise disposed of if not redeemed by the owner or other 1228
addressee; that the sale or transfer will occur at a date, time, 1229
and place, and in the manner prescribed in sections 323.65 to 1230
323.79 of the Revised Code; that the owner or other addressee 1231
may redeem the land by paying the total of the impositions 1232
against the land and otherwise in accordance with section 323.25 1233
of the Revised Code at any time before confirmation of sale or 1234
transfer of the parcel as prescribed in sections 323.65 to 1235
323.79 of the Revised Code or before the expiration of the 1236
alternative redemption period, as may be applicable to the 1237
proceeding; that the case is being prosecuted by the prosecuting 1238
attorney of the county or its designated counsel in the name of 1239
the county treasurer for the county in which the abandoned land 1240
is located or by a certificate holder, whichever is applicable; 1241
~~of the name,~~ address, and telephone number of the county board 1242
of revision before which the action is pending; of the board 1243
case number for the action, which shall be maintained in the 1244
official file and docket of the clerk of court; and that all 1245
subsequent pleadings, petitions, and papers associated with the 1246
case and filed by any interested party must be filed with the 1247
clerk of court and will become part of the case file for the 1248

board of revision. 1249

(2) The notice required by division (B)(1) of this section 1250
also shall inform the addressee that any owner of record may, at 1251
any time on or before the fourteenth day after service of 1252
process is perfected on such owner, file a pleading with the 1253
clerk of court requesting that the board transfer the case to a 1254
court of competent jurisdiction to be conducted in accordance 1255
with the applicable laws. 1256

(C) Subject to division (D) of this section, subsequent 1257
pleadings, motions, or papers associated with the case and filed 1258
with the clerk of court shall be served upon all parties of 1259
record in accordance with Civil Rules 4 and 5, except that 1260
service by publication ~~in any case requiring such service shall~~ 1261
~~require that any such publication, if required, shall be~~ 1262
advertised in the manner, and for the time periods and 1263
frequency, prescribed in section 5721.18 of the Revised Code or 1264
as prescribed in section 5721.182 of the Revised Code. Any 1265
inadvertent noncompliance with those rules does not serve to 1266
defeat or terminate the case, or subject the case to dismissal, 1267
as long as actual notice or service of filed papers is shown by 1268
a preponderance of the evidence or is acknowledged by the party 1269
charged with notice or service, including by having made an 1270
appearance or filing in relation to the case. The county board 1271
of revision may conduct evidentiary hearings on the sufficiency 1272
of process, service of process, or sufficiency of service of 1273
papers in any proceeding arising from a complaint filed under 1274
this section. Other than the notice and service provisions 1275
contained in Civil Rules 4 and 5 and electronic publication as 1276
prescribed in section 5721.182 of the Revised Code, the Rules of 1277
Civil Procedure shall not be applicable to the proceedings of 1278
the board. The board of revision may utilize procedures 1279

contained in the Rules of Civil Procedure to the extent that 1280
such use facilitates the needs of the proceedings, such as 1281
vacating orders, correcting clerical mistakes, and providing 1282
notice to parties. To the extent not otherwise provided in 1283
sections 323.65 to 323.79 of the Revised Code, the board may 1284
apply the procedures prescribed by sections 323.25 to 323.28 or 1285
Chapters 5721., 5722., and 5723. of the Revised Code. Board 1286
practice shall be in accordance with the practice and rules, if 1287
any, of the board that are promulgated by the board under 1288
section 323.66 of the Revised Code and are not inconsistent with 1289
sections 323.65 to 323.79 of the Revised Code. 1290

(D) (1) A party shall be deemed to be in default of the 1291
proceedings in an action brought under sections 323.65 to 323.79 1292
of the Revised Code if either of the following occurs: 1293

(a) The party fails to appear at any hearing after being 1294
served with notice of the summons and complaint by certified or 1295
ordinary mail. 1296

(b) For a party upon whom notice of summons and complaint 1297
is required by publication as provided under section 5721.18 of 1298
the Revised Code and has been considered served pursuant to that 1299
section, the party fails to appear, move, or plead to the 1300
complaint within twenty-eight days after service by publication 1301
is completed. 1302

(2) If a party is deemed to be in default pursuant to 1303
division (D) (1) of this section, no further service of any 1304
subsequent pleadings, papers, or proceedings is required on the 1305
party by the court or any other party. 1306

(E) At any time after a foreclosure action is filed under 1307
this section, the county board of revision may, upon its own 1308

motion, transfer the case to a court pursuant to section 323.691 1309
of the Revised Code if it determines, upon a preponderance of 1310
evidence provided by the parties, that, ~~given the complexity of~~ 1311
~~the case or other circumstances,~~ a court would be a more 1312
~~appropriate forum for the action~~ the property is not abandoned 1313
land. 1314

Sec. 323.691. (A) (1) A county board of revision may order 1315
that a proceeding arising from a complaint filed under section 1316
323.69 of the Revised Code be transferred to the court of common 1317
pleas or to a municipal court with jurisdiction. The board may 1318
only order such a transfer upon the motion of the record owner 1319
of the parcel pursuant to division (B) (2) of section 323.69 of 1320
the Revised Code, or upon the motion of the county prosecuting 1321
attorney or designated counsel hired by the prosecuting 1322
attorney, representing the county treasurer, or upon ~~its~~ the 1323
board's own motion pursuant to division (E) of section 323.69 of 1324
the Revised Code. 1325

(2) A court of common pleas or municipal court may order 1326
that a proceeding arising from a complaint filed under sections 1327
323.25 to 323.28 or Chapter 5721. of the Revised Code be 1328
transferred to a county board of revision if the court 1329
determines that the real property that is the subject of the 1330
complaint is abandoned land, provided that the appropriate board 1331
of revision has adopted a resolution under section 323.66 of the 1332
Revised Code to adjudicate cases as provided under sections 1333
323.65 to 323.79 of the Revised Code. There is a rebuttable 1334
presumption that a parcel of land is unoccupied if any of the 1335
factors described in division (F) (2) of section 323.65 of the 1336
Revised Code apply to the parcel. The court may order a transfer 1337
under this division upon the motion of the record owner of the 1338
parcel or the county prosecuting attorney, representing the 1339

county treasurer, or upon its own motion. 1340

(B) On or before the twenty-eighth day after the 1341
journalization of an order of transfer issued pursuant to 1342
division (A) of this section, the county prosecuting attorney 1343
shall file a copy of the journalized order of transfer and a 1344
notice of transfer and dismissal with the clerk of court and 1345
with the court or board to which the case was transferred. In 1346
any action transferred to a county board of revision, the 1347
prosecuting attorney shall serve the notice of transfer upon all 1348
parties to the action except any party that previously failed to 1349
answer, plea, or appear in the proceeding as required in Civil 1350
Rule 12. In any action transferred to a court, the prosecuting 1351
attorney shall serve the notice of transfer upon all parties to 1352
the action except those parties deemed to be in default under 1353
division (D) of section 323.69 of the Revised Code. 1354

(C) Upon journalization of the order of transfer, the 1355
clerk of court shall proceed as if the transferred complaint had 1356
been filed with the court or board to which the proceeding was 1357
transferred, except that the clerk is not required to perfect a 1358
notice of summons and complaint to any party that had already 1359
been served such notice. When the prosecuting attorney files the 1360
notice of transfer as prescribed in division (B) of this 1361
section, the clerk shall stamp or otherwise indicate on the 1362
notice a new case number for the proceeding. The clerk shall 1363
assign the entire case file to the court or board to which the 1364
proceeding was transferred, including any preliminary or final 1365
reports, documents, or other evidence made available to the 1366
transferring court or board. All such reports, documents, and 1367
other evidence shall be received by the court or board to which 1368
the proceeding was transferred as competent evidence for the 1369
purposes of adjudicating the proceeding. That court or board 1370

shall accept all such reports, documents, and evidence in the 1371
case file unless otherwise required by law or unless the court 1372
or board determines that doing so would not be in the interests 1373
of justice. 1374

The court or board to which the proceeding is transferred 1375
shall serve notice of the summons and the complaint as required 1376
in Civil Rule 4 or section 323.69 of the Revised Code, as 1377
applicable, upon any parties not yet served such notice in the 1378
proceeding. 1379

(D) If a county prosecuting attorney does not file a 1380
notice of transfer as required under division (B) of this 1381
section on or before the twenty-eighth day after the 1382
journalization of an order of transfer issued under division (A) 1383
of this section, ~~or upon the motion of the prosecuting attorney,~~ 1384
~~court, or board before that date,~~ the complaint that is the 1385
subject of the order of transfer ~~shall be deemed to have been~~ 1386
may be dismissed without prejudice by both the court and the 1387
board of revision. 1388

(E) Upon the journalization of an order of transfer issued 1389
under division (A) of this section, the case shall be deemed to 1390
have been dismissed without prejudice by the transferring court 1391
or board. 1392

Sec. 323.70. (A) Subject to this section and to sections 1393
323.71 and 323.72 of the Revised Code, a county board of 1394
revision shall conduct a final hearing on the merits of a 1395
complaint filed under section 323.69 of the Revised Code, 1396
including the validity or amount of any impositions alleged in 1397
the complaint, not sooner than thirty days after the service of 1398
notice of summons and complaint has been perfected. If, after a 1399
hearing, the board finds that the validity or amount of all or a 1400

portion of the impositions is not supported by a preponderance 1401
of the evidence, the board may order the county auditor to 1402
remove from the tax list and duplicate amounts the board finds 1403
invalid or not supported by a preponderance of the evidence. The 1404
auditor shall remove all such amounts from the tax list and 1405
duplicate as ordered by the board of revision, including any 1406
impositions asserted under sections 715.26 and 715.261 of the 1407
Revised Code. 1408

(B) If, on or before the fourteenth day after service of 1409
process is perfected under division (B) of section 323.69 of the 1410
Revised Code, a record owner files with the clerk of court a 1411
motion requesting that the county board of revision order the 1412
case to be transferred to a court pursuant to section 323.691 of 1413
the Revised Code, the board shall, without conducting a hearing 1414
on the matter, promptly transfer the case for foreclosure of 1415
that land to a court pursuant to section 323.691 of the Revised 1416
Code to be conducted in accordance with the applicable laws. 1417

(C) A county board of revision, in accordance with rule 45 1418
of the Rules of Civil Procedure, may issue subpoenas compelling 1419
the attendance of witnesses and the production of papers, books, 1420
accounts, and testimony as necessary to conduct a hearing under 1421
this section or to otherwise adjudicate a case under sections 1422
323.65 to 323.79 of the Revised Code. 1423

Sec. 323.71. (A) (1) If the county board of revision, upon 1424
its own motion or pursuant to a hearing under division (A) (2) of 1425
this section, determines that the impositions against a parcel 1426
of abandoned land that is the subject of a complaint filed under 1427
section 323.69 of the Revised Code exceed the fair market value 1428
of that parcel as currently shown by the latest valuation by the 1429
auditor of the county in which the land is located, then the 1430

board may proceed to hear and adjudicate the case as provided 1431
under sections 323.70 and 323.72 of the Revised Code. Upon entry 1432
of an order of foreclosure, the parcel may be disposed of as 1433
prescribed by division (G) of section 323.73 of the Revised 1434
Code. 1435

If the board of revision, upon its own motion or pursuant 1436
to a hearing under division (A)(2) of this section, determines 1437
that the impositions against a parcel do not exceed the fair 1438
market value of the parcel as shown by the county auditor's 1439
then-current valuation of the parcel, the parcel shall not be 1440
disposed of as prescribed by division (G) of section 323.73 of 1441
the Revised Code, but may be disposed of as otherwise provided 1442
in section 323.73, ~~323.74, 323.75,~~ 323.77, or 323.78 of the 1443
Revised Code. 1444

(2) By a motion filed not later than seven days before a 1445
final hearing on a complaint is held under section 323.70 of the 1446
Revised Code, an owner or lienholder may file with the county 1447
board of revision a good faith appraisal of the parcel from a 1448
licensed professional appraiser and request a hearing to 1449
determine whether the impositions against the parcel of 1450
abandoned land exceed or do not exceed the fair market value of 1451
that parcel as shown by the auditor's then-current valuation of 1452
that parcel. If the motion is timely filed, the board of 1453
revision shall conduct a hearing and shall make a factual 1454
finding as to whether the impositions against the parcel exceed 1455
or do not exceed the fair market value of that parcel as shown 1456
by the auditor's then-current valuation of that parcel. An owner 1457
or lienholder must show by a preponderance of the evidence that 1458
the impositions against the parcel do not exceed the auditor's 1459
then-current valuation of the parcel in order to preclude the 1460
application of division (G) of section 323.73 of the Revised 1461

Code. Notwithstanding such determination, the board of revision 1462
may order the parcel disposed of pursuant to section 323.78 of 1463
the Revised Code. 1464

(B) Notwithstanding sections 323.65 to 323.79 of the 1465
Revised Code to the contrary, for purposes of determining in any 1466
proceeding under those sections whether the total of the 1467
impositions against the abandoned land exceed the fair market 1468
value of the abandoned land, it is prima-facie evidence and a 1469
rebuttable presumption that may be rebutted to the county board 1470
of revision that the auditor's then-current valuation of that 1471
abandoned land is the fair market value of the land, regardless 1472
of whether an independent appraisal has been performed and 1473
regardless of what the actual fair market value may in fact be. 1474
Notwithstanding such determination, the board of revision may 1475
order the parcel disposed of pursuant to section 323.78 of the 1476
Revised Code. 1477

Sec. 323.72. (A) (1) At any time after a complaint is filed 1478
under section 323.69 of the Revised Code, and before a decree of 1479
foreclosure is entered, the record owner or another person 1480
having a legal or equitable ownership interest in the abandoned 1481
land may plead only that the impositions shown by the notice to 1482
be due and outstanding have been paid in full or are invalid or 1483
inapplicable in whole or in part, and may raise issues 1484
pertaining to service of process and the parcel's status as 1485
abandoned land. 1486

(2) At any time before a decree of foreclosure is filed 1487
under section 323.69 of the Revised Code, a lienholder or 1488
another person having a security interest of record in the 1489
abandoned land may plead ~~either of the following:~~ 1490

~~(a) That~~ that the impositions shown by the notice to be 1491

due and outstanding have been paid in full+ 1492

~~(b) Subject to division (C) of this section, that in order 1493
to preserve the lienholder's or other person's security interest 1494
of record in the land, the abandoned land should not be disposed 1495
of as provided in sections 323.65 to 323.79 of the Revised Code 1496
and the case should be transferred to a court pursuant to 1497
section 323.691 of the Revised Code. 1498~~

(B) If the record owner or another person having a legal 1499
or equitable ownership interest in a parcel of abandoned land 1500
files a pleading with the county board of revision under 1501
division (A) (1) of this section, or if a lienholder or another 1502
person having a security interest of record in the abandoned 1503
land files a pleading with the board under division (A) (2) of 1504
this section that asserts that the impositions have been paid in 1505
full, the board shall schedule a hearing for a date not sooner 1506
than thirty days, and not later than ninety days, after the 1507
board receives the pleading. Upon scheduling the hearing, the 1508
board shall notify the person that filed the pleading and all 1509
interested parties, other than parties in default, of the date, 1510
time, and place of the hearing, and shall conduct the hearing. 1511
The only questions to be considered at the hearing are the 1512
amount and validity of all or a portion of the impositions, 1513
whether those impositions have in fact been paid in full, and, 1514
under division (A) (1) of this section, whether valid issues 1515
pertaining to service of process and the parcel's status as 1516
abandoned land have been raised. If the record owner, 1517
lienholder, or other person shows by a preponderance of the 1518
evidence that all impositions against the parcel have been paid, 1519
the board shall dismiss the complaint and remove the parcel of 1520
abandoned land from the abandoned land list, and that land shall 1521
not be offered for sale or otherwise conveyed under sections 1522

323.65 to 323.79 of the Revised Code. If the record owner, 1523
lienholder, or other person fails to appear, or appears and 1524
fails to show by a preponderance of the evidence that all 1525
impositions against the parcel have been paid, the board shall 1526
proceed in the manner prescribed in section 323.73 of the 1527
Revised Code. A hearing under this division may be consolidated 1528
with any final hearing on the matter under section 323.70 of the 1529
Revised Code. 1530

If the board determines that the impositions have been 1531
paid, then the board, on its own motion, may dismiss the case 1532
without a hearing. 1533

~~(C) If a lienholder or another person having a security 1534
interest of record in the abandoned land, other than the owner, 1535
timely files a pleading under division (A) (2) (b) of this section 1536
requesting that the abandoned land not be disposed of as 1537
provided in sections 323.65 to 323.79 of the Revised Code and 1538
the complaint be transferred to a court pursuant to section 1539
323.691 of the Revised Code in order to preserve the 1540
lienholder's or other person's security interest, the county 1541
board of revision may approve the request if the board finds 1542
that the sale or other conveyance of the parcel of land under 1543
sections 323.65 to 323.79 of the Revised Code would unreasonably 1544
jeopardize the lienholder's or other person's ability to enforce 1545
the security interest or to otherwise preserve the lienholder's 1546
or other person's security interest. The board may conduct a 1547
hearing on the request and make a ruling based on the available 1548
and submitted evidence of the parties. If the board approves the 1549
request without a hearing, the board shall file the decision 1550
with the clerk of court, and the clerk shall send a notice of 1551
the decision to the lienholder or other person by ordinary mail. 1552
In order for a lienholder or other person having a security 1553~~

~~interest to show for purposes of this division that the parcel- 1554
of abandoned land should not be disposed of pursuant to sections- 1555
323.65 to 323.78 of the Revised Code and the complaint should be- 1556
transferred to a court pursuant to section 323.691 of the- 1557
Revised Code in order "to preserve the lienholder's or other- 1558
person's security interest," the lienholder or other person must- 1559
first make a minimum showing by a preponderance of the evidence- 1560
pursuant to section 323.71 of the Revised Code that the- 1561
impositions against the parcel of abandoned land do not exceed- 1562
the fair market value of the abandoned land as determined by the- 1563
auditor's then current valuation of that parcel, which valuation- 1564
is presumed, subject to rebuttal, to be the fair market value of- 1565
the land. If the lienholder or other person having a security- 1566
interest makes the minimum showing, the board of revision may- 1567
consider the request and make a ruling based on the available- 1568
and submitted evidence of the parties. If the lienholder or- 1569
other person having a security interest fails to make the- 1570
minimum showing, the board of revision shall deny the request.- 1571~~

~~(D) If a pleading as described in division (B) or (C) of- 1572
this section is filed and the county board of revision approves- 1573
a request made under those divisions, regardless of whether a- 1574
hearing is conducted under division (C) of this section, the- 1575
board shall dismiss the complaint in the case of pleadings- 1576
described in division (B) of this section or transfer the- 1577
complaint to a court in the case of pleadings described in- 1578
division (C) of this section.- 1579~~

If the county board of revision does not dismiss the 1580
complaint in the case of pleadings described in this division 1581
~~(B) of this section or does not approve a request to transfer to- 1582
a court as described in division (C) of this section after 1583
conducting a hearing, the board shall proceed with the final 1584~~

hearing prescribed in section 323.70 of the Revised Code and 1585
file its decision on the complaint for foreclosure with the 1586
clerk of court. The clerk shall send written notice of the 1587
decision to the parties by ordinary mail or by certified mail, 1588
return receipt requested. If the board renders a decision 1589
ordering the foreclosure ~~and forfeiture~~ of the parcel of 1590
abandoned land, the parcel shall be disposed of under section 1591
323.73 or 323.78 of the Revised Code. 1592

Sec. 323.73. (A) Except as provided in division (G) of 1593
this section or section 323.78 of the Revised Code, a parcel of 1594
abandoned land that is to be disposed of under this section 1595
shall be disposed of at a public auction scheduled and conducted 1596
as described in this section. At least twenty-one days prior to 1597
the date of the public auction, the clerk of court or sheriff of 1598
the county shall advertise the public auction in a newspaper of 1599
general circulation that meets the requirements of section 7.12 1600
of the Revised Code in the county in which the land is located 1601
or advertise the public auction as prescribed in section 1602
5721.182 of the Revised Code. The advertisement shall include 1603
the date, time, and place of the auction, the permanent parcel 1604
number of the land if a permanent parcel number system is in 1605
effect in the county as provided in section 319.28 of the 1606
Revised Code or, if a permanent parcel number system is not in 1607
effect, any other means of identifying the parcel, and a notice 1608
stating that the abandoned land is to be sold subject to the 1609
terms of sections 323.65 to 323.79 of the Revised Code. 1610

(B) The sheriff of the county or a designee of the sheriff 1611
shall conduct the public auction at which the abandoned land 1612
will be offered for sale. To qualify as a bidder, a person shall 1613
file with the sheriff on a form provided by the sheriff a 1614
written acknowledgment that the abandoned land being offered for 1615

sale is to be conveyed in fee simple to the successful bidder. 1616
At the auction, the sheriff of the county or a designee of the 1617
sheriff shall begin the bidding at an amount equal to the total 1618
of the impositions against the abandoned land, plus the costs 1619
apportioned to the land under section 323.75 of the Revised 1620
Code. The abandoned land shall be sold to the highest bidder. 1621
The county sheriff or designee may reject any and all bids not 1622
meeting the minimum bid requirements specified in this division. 1623

(C) ~~Except as otherwise permitted under section 323.74 of~~ 1624
~~the Revised Code, the~~ The successful bidder at a public auction 1625
conducted under this section shall pay the sheriff of the county 1626
or a designee of the sheriff a deposit of at least ten per cent 1627
of the purchase price in cash, or by bank draft or official bank 1628
check, at the time of the public auction, and shall pay the 1629
balance of the purchase price within thirty days after the day 1630
on which the auction was held. At the time of the public auction 1631
and before the successful bidder pays the deposit, the sheriff 1632
or a designee of the sheriff may provide notice to the 1633
successful bidder that failure to pay the balance of the 1634
purchase price within the prescribed period shall be considered 1635
a default under the terms of the sale and shall result in 1636
retention of the deposit as payment for the costs associated 1637
with advertising and offering the abandoned land for sale at a 1638
future public auction. ~~If such a notice is provided to~~ In any 1639
case, and regardless of such notice, if the successful bidder 1640
~~and the bidder~~ fails to pay the balance of the purchase price 1641
within the prescribed period, the sale shall be deemed rejected 1642
by the county board of revision due to default, and the sheriff 1643
shall retain the full amount of the deposit. In such a case, 1644
rejection of the sale shall occur automatically without any 1645
action necessary on the part of the sheriff, county prosecuting 1646

attorney, or board. If the amount retained by the sheriff is 1647
less than the total costs of advertising and offering the 1648
abandoned land for sale at a future public auction, the sheriff 1649
or county prosecuting attorney may initiate an action to recover 1650
the amount of any deficiency from the bidder in the court of 1651
common pleas of the county or in a municipal court with 1652
jurisdiction. 1653

Following a default and rejection of sale under this 1654
division, the abandoned land involved in the rejected sale shall 1655
be disposed of in accordance with sections 323.65 to 323.79 of 1656
the Revised Code or as otherwise prescribed by law. The 1657
defaulting bidder, any member of the bidder's immediate family, 1658
any person with a power of attorney granted by the bidder, and 1659
any pass-through entity, trust, corporation, association, or 1660
other entity directly or indirectly owned or controlled by the 1661
bidder or a member of the defaulting bidder's immediate family 1662
shall be prohibited from bidding on the abandoned land at any 1663
future public auction for five years from the date of the 1664
bidder's default. 1665

Notwithstanding section 321.261 of the Revised Code, with 1666
respect to any proceedings initiated pursuant to sections 323.65 1667
to 323.79 of the Revised Code, ~~from the~~ proceeds of the sale or 1668
redemption of abandoned land shall be distributed as prescribed 1669
in this section. The total part of the total proceeds arising 1670
from the sale, ~~transfer,~~ or redemption of abandoned land, ~~twenty~~ 1671
that is equal to ten per cent of such proceeds shall be 1672
deposited ~~to the credit of the county treasurer's delinquent tax-~~ 1673
~~and assessment collection fund to reimburse the fund for costs-~~ 1674
~~paid from the fund for the transfer, redemption, or sale of-~~ 1675
~~abandoned land at public auction. Not more than one half of the~~ 1676
~~twenty per cent may be used by the treasurer for community~~ 1677

~~development, nuisance abatement, foreclosure prevention,~~ 1678
~~demolition, and related services or distributed by the treasurer~~ 1679
~~to a land reutilization corporation~~in equal shares into each of 1680
the delinquent tax and assessment collection funds created 1681
pursuant to section 321.261 of the Revised Code. If a county 1682
land reutilization corporation is operating in the county, an 1683
additional amount equal to ten per cent of such total proceeds 1684
shall be deposited into the county land reutilization 1685
corporation fund established under section 321.263 of the 1686
Revised Code. The balance of the proceeds, if any, shall be 1687
distributed to the appropriate political subdivisions and other 1688
taxing units in proportion to their respective claims for taxes, 1689
assessments, interest, and penalties on the land. Upon the sale 1690
of foreclosed lands, the clerk of court shall hold any surplus 1691
proceeds in excess of the impositions until the clerk receives 1692
an order of priority and amount of distribution of the surplus 1693
that are adjudicated by a court of competent jurisdiction or 1694
receives a certified copy of an agreement between the parties 1695
entitled to a share of the surplus providing for the priority 1696
and distribution of the surplus. Any party to the action 1697
claiming a right to distribution of surplus shall have a 1698
separate cause of action in interpleader in the county or 1699
municipal court of the jurisdiction in which the land reposes, 1700
provided the board confirms the transfer or regularity of the 1701
sale. Any dispute over the distribution of the surplus shall not 1702
affect or revive the equity of redemption after the board 1703
confirms the transfer or sale. 1704

(D) Upon the confirmation of sale or transfer of abandoned 1705
land pursuant to this section, the owner's fee simple interest 1706
in the land shall be conveyed to the purchaser. A conveyance 1707
under this division is free and clear of any liens and 1708

encumbrances of the parties named in the complaint for 1709
foreclosure attaching before the sale or transfer, and free and 1710
clear of any liens for taxes, except for federal tax liens and 1711
covenants and easements of record attaching before the sale. 1712
Federal liens shall be disposed of as provided under applicable 1713
federal statutes. 1714

(E) The county board of revision shall reject the sale of 1715
abandoned land to any person if it is shown by a preponderance 1716
of the evidence that the person is delinquent in the payment of 1717
taxes levied by or pursuant to Chapter 307., 322., 5737., 5739., 1718
5741., or 5743. of the Revised Code or any real property taxing 1719
provision of the Revised Code. The board also shall reject the 1720
sale of abandoned land to any person if it is shown by a 1721
preponderance of the evidence that the person is delinquent in 1722
the payment of property taxes on any parcel in the county, or to 1723
a member of any of the following classes of parties connected to 1724
that person: 1725

(1) A member of that person's immediate family; 1726

(2) Any other person with a power of attorney appointed by 1727
that person; 1728

(3) A sole proprietorship owned by that person or a member 1729
of that person's immediate family; 1730

(4) A partnership, trust, business trust, corporation, 1731
association, or other entity in which that person or a member of 1732
that person's immediate family owns or controls directly or 1733
indirectly any beneficial or legal interest. 1734

(F) If the ~~purchase of~~ abandoned land is not sold pursuant 1735
to this section ~~or section 323.74~~, then the parcel shall be 1736
ordered forfeited to the state and shall be disposed of as 1737

~~prescribed under Chapter 5723. of the Revised Code is for less-~~ 1738
~~than the sum of the impositions against the abandoned land and~~ 1739
~~the costs apportioned to the land under division (A) of section-~~ 1740
~~323.75 of the Revised Code, then, upon.~~ Upon the confirmation 1741
of sale or transfer, all liens for taxes due at the time the 1742
deed of the property is conveyed to the purchaser following the 1743
sale or transfer, and liens subordinate to liens for taxes, 1744
shall be deemed satisfied and discharged. 1745

(G) If the county board of revision finds that the total 1746
of the impositions against the abandoned land are greater than 1747
the fair market value of the abandoned land as determined by the 1748
auditor's then-current valuation of that land, the board, at any 1749
final hearing under section 323.70 of the Revised Code, may 1750
order the property foreclosed and, without an appraisal or 1751
public auction, order the sheriff to execute a deed to the 1752
certificate holder or county land reutilization corporation that 1753
filed a complaint under section 323.69 of the Revised Code, or 1754
to a community development organization, school district, 1755
municipal corporation, county, or township, whichever is 1756
applicable, ~~as provided in section 323.74 of the Revised Code.~~ 1757
Upon a transfer under this division, all liens for taxes ~~due-~~ 1758
attached at the time the deed of the property is transferred to 1759
the certificate holder, community development organization, 1760
school district, municipal corporation, county, or township 1761
following the conveyance, and liens subordinate to liens for 1762
taxes, shall be deemed satisfied and discharged. The filing for 1763
journalization of a decree of foreclosure pursuant to this 1764
division and section 323.76 of the Revised Code shall constitute 1765
confirmation of the transfer and thereby terminate any further 1766
statutory or common law right of redemption. 1767

Sec. 323.75. (A) The county treasurer or county 1768

prosecuting attorney shall apportion the costs of the 1769
proceedings with respect to abandoned lands offered for sale at 1770
a public auction held pursuant to section 323.73 ~~or 323.74~~ of 1771
the Revised Code among those lands according to actual 1772
identified and advanced costs expended by them, ~~equally~~, or in 1773
proportion to the ~~fair market values of the lands~~ percentage of 1774
which each of their costs bears to the total costs. The costs of 1775
the proceedings include the costs of conducting the title 1776
search, notifying record owners or other persons required to be 1777
notified of the pending sale, advertising the sale, and any 1778
other costs incurred by the county board of revision, county 1779
treasurer, county auditor, clerk of court, prosecuting attorney, 1780
or county sheriff in performing their duties under sections 1781
323.65 to 323.79 of the Revised Code. 1782

(B) All costs assessed in connection with proceedings 1783
under sections 323.65 to 323.79 of the Revised Code may be paid 1784
after they are incurred, as follows: 1785

(1) If the abandoned land in question is purchased at 1786
public auction, from the purchaser of the abandoned land; 1787

~~(2) In the case of abandoned land transferred to a 1788
community development organization, school district, municipal 1789
corporation, county, or township under section 323.74 of the 1790
Revised Code, from either of the following: 1791~~

~~(a) At the discretion of the county treasurer, in whole or 1792
in part from the delinquent tax and assessment collection funds 1793
created under section 321.261 of the Revised Code, allocated 1794
equally among the respective funds of the county treasurer and 1795
of the prosecuting attorney; 1796~~

~~(b) From the community development organization, school 1797~~

~~district, municipal corporation, county, or township, whichever
is applicable.~~ 1798
1799

~~(3) If the abandoned land in question is transferred to a
certificate holder, from the certificate holder.~~ 1800
1801

(C) If a parcel of abandoned land is sold or otherwise 1802
transferred pursuant to sections 323.65 to 323.79 of the Revised 1803
Code, the officer who conducted the sale or made the transfer, 1804
the prosecuting attorney, or the county treasurer may collect a 1805
recording fee from the purchaser or transferee of the parcel at 1806
the time of the sale or transfer and shall prepare the deed 1807
conveying title to the parcel or execute the deed prepared by 1808
the board for that purpose. That officer or the prosecuting 1809
attorney or treasurer is authorized to record on behalf of that 1810
purchaser or transferee, other than a county land reutilization 1811
corporation, the deed conveying title to the parcel, 1812
notwithstanding that the deed may not actually have been 1813
delivered to the purchaser or transferee prior to the recording 1814
of the deed. Receiving title to a parcel under sections 323.65 1815
to 323.79 of the Revised Code constitutes the transferee's 1816
consent to an officer, prosecuting attorney, or county treasurer 1817
to file the deed to the parcel for recording. Nothing in this 1818
division shall be construed to require an officer, prosecuting 1819
attorney, or treasurer to file a deed or to relieve a 1820
transferee's obligation to file a deed. Upon confirmation of 1821
that sale or transfer, the deed shall be deemed delivered to the 1822
purchaser or transferee of the parcel. 1823

~~Sec. 323.76. Upon the sale of abandoned land at public
auction pursuant to section 323.73 or 323.74 of the Revised
Code, or upon the county board of revision's order to the
sheriff to transfer abandoned land to a community development~~ 1824
1825
1826
1827

~~organization, school district, municipal corporation, county, or~~ 1828
~~township under section 323.74 of the Revised Code, any Any~~ 1829
common law or statutory right of redemption shall forever 1830
terminate upon the occurrence of whichever of the following is 1831
applicable: 1832

(A) In the case of a sale of ~~the abandoned~~ land at public 1833
auction pursuant to section 323.73 of the Revised Code, upon the 1834
order of confirmation of the sale by the county board of 1835
revision and the ~~filing~~ journalization of such order ~~with~~ by the 1836
clerk of court, who shall enter it upon the journal of the court 1837
or a separate journal; 1838

(B) In the case of a transfer of the land to a county land 1839
reutilization corporation, certificate holder, community 1840
development organization, school district, municipal 1841
corporation, county, or township under division (G) of section 1842
~~323.74~~ 323.73 of the Revised Code, upon the ~~filing with the~~ 1843
~~clerk of court an order to transfer the parcel based on the~~ 1844
~~adjudication of foreclosure by the county board of revision~~ 1845
~~ordering the sheriff to transfer the land in fee simple to the~~ 1846
~~community development organization, school district, municipal~~ 1847
~~corporation, county, or township pursuant to such adjudication,~~ 1848
~~which the clerk shall enter upon the journal of the court or a~~ 1849
~~separate journal and the journalization of such order by the~~ 1850
clerk of court; 1851

(C) ~~(1) In the case of a transfer of the land to a~~ 1852
~~certificate holder or county land reutilization corporation~~ 1853
~~pursuant to division (G) of section 323.73 of the Revised Code,~~ 1854
~~upon the filing with the clerk of court the county board of~~ 1855
~~revision's order to the sheriff to execute a deed to the~~ 1856
~~certificate holder or corporation based on the adjudication of~~ 1857

~~foreclosure, which the clerk shall enter upon the journal of the~~ 1858
~~court or a separate journal.~~ 1859

~~(2)~~ In the case of ~~an~~ a journalized adjudication of 1860
foreclosure in which a court or board of revision has included 1861
in its adjudication decree that the alternative redemption 1862
period authorized in section 323.78 of the Revised Code applies, 1863
then upon the expiration of such alternative redemption period 1864
without further order of the court or board of revision. 1865

Sec. 323.77. (A) As used in this section, "electing 1866
subdivision" has the same meaning as in section 5722.01 of the 1867
Revised Code. 1868

(B) ~~At any time from the date the complaint for~~ 1869
~~foreclosure is filed under section 323.69 of the Revised Code,~~ 1870
~~but not later than sixty days after the date on which the land~~ 1871
~~was first offered for sale prior to an adjudication of~~ 1872
foreclosure, an electing subdivision or a county land 1873
reutilization corporation may give the county treasurer, 1874
prosecuting attorney, or board of revision notice in writing 1875
that it seeks to acquire any parcel of abandoned land, 1876
identified by parcel number, from the abandoned land list. If 1877
any such parcel of abandoned land identified under this section 1878
is offered for sale pursuant to section 323.73 of the Revised 1879
Code, but is not sold for want of a minimum bid, the electing 1880
subdivision or a county land reutilization corporation that 1881
identified that parcel of abandoned land shall be deemed to have 1882
appeared at the sale and submitted the winning bid at the 1883
auction, and the parcel of abandoned land shall be sold to the 1884
electing subdivision or corporation for no consideration other 1885
than the costs prescribed in section 323.75 of the Revised Code 1886
or those costs to which the electing subdivision or corporation 1887

and the county treasurer mutually agree. The conveyance shall be 1888
confirmed, and any common law or statutory right of redemption 1889
forever terminated, upon the filing with the clerk of court the 1890
order of confirmation based on the adjudication of foreclosure 1891
by the county board of revision, which the clerk shall enter 1892
upon the journal of the court or a separate journal. 1893

If a county land reutilization corporation and an electing 1894
subdivision, other than a county land reutilization corporation, 1895
both request to acquire the parcel, the electing subdivision 1896
shall have priority to acquire the parcel. Notwithstanding its 1897
prior notice to the county treasurer under this section that it 1898
seeks to acquire the parcel of abandoned land, if a county land 1899
reutilization corporation has also requested to acquire the 1900
parcel, the electing subdivision may withdraw the notice before 1901
confirmation of the conveyance, in which case the parcel shall 1902
be conveyed to the county land reutilization corporation. 1903

Sec. 323.79. (A) Any party to any proceeding instituted 1904
pursuant to sections 323.65 to 323.79 of the Revised Code who is 1905
aggrieved in any of the proceedings of the county board of 1906
revision under those sections may file an appeal in the court of 1907
common pleas pursuant to Chapters 2505. and 2506. of the Revised 1908
Code ~~upon a final order of foreclosure and forfeiture by the~~ 1909
~~board. A final order of foreclosure and forfeiture occurs upon~~ 1910
~~confirmation of any sale or upon confirmation of any conveyance~~ 1911
~~or transfer to a certificate holder, community development~~ 1912
~~organization, county land reutilization corporation organized~~ 1913
~~under Chapter 1724. of the Revised Code, municipal corporation,~~ 1914
~~county, or township pursuant to sections 323.65 to 323.79 of the~~ 1915
~~Revised Code.~~ An appeal as provided in this section shall 1916
proceed as an appeal de novo and may include issues raised or 1917
adjudicated in the proceedings before the county board of 1918

revision, as well as other issues that are raised for the first 1919
time on appeal and that are pertinent to the abandoned land that 1920
is the subject of those proceedings. 1921

An appeal shall be filed not later than fourteen days 1922
after one of the following dates: 1923

~~(A)~~ (1) The date on which the order of confirmation of the 1924
sale is filed with and journalized by the clerk of court; 1925

~~(B)~~ (2) In the case of a direct transfer to a certificate 1926
holder, community development organization, county land 1927
reutilization corporation, municipal corporation, county, or 1928
township under section 323.78 or division (G) of section 323.73 1929
of the Revised Code, the date on which an order of transfer or 1930
conveyance, whether included in the decree of foreclosure or a 1931
separate order, is first filed with and journalized by the clerk 1932
of court. 1933

(3) The date on which any final order, as described in 1934
Chapter 2505. of the Revised Code, other than those described in 1935
divisions (A) (1) and (2) of this section is filed and 1936
journalized with the clerk of court. 1937

The court does not have jurisdiction to hear any appeal 1938
filed after the expiration of the applicable fourteen-day 1939
period. If the fourteenth day after the date on which the order 1940
is filed with the clerk of court falls upon a weekend or 1941
official holiday during which the court is closed, then the 1942
filing shall be made on the next day the court is open for 1943
business. 1944

The expiration of the fourteen-day period in which an 1945
appeal may be filed with respect to an abandoned parcel under 1946
this section shall not extinguish or otherwise affect the right 1947

of a party to redeem the parcel as otherwise provided in 1948
sections 323.65 to 323.79 of the Revised Code. 1949

(B) After the expiration of the fourteen-day period for 1950
filing an appeal to the court of common pleas, the board of 1951
revision shall not vacate a final order of foreclosure and 1952
forfeiture or any other final order under any circumstances 1953
except for any of the following: 1954

(1) A failure to perfect service of summons and complaint 1955
upon an interest holder of record at the time of the filing and 1956
shown by clear and convincing evidence; 1957

(2) Upon the motion of a county land reutilization 1958
corporation as prescribed in section 5722.031 of the Revised 1959
Code; 1960

(3) Upon the motion of the county prosecuting attorney or 1961
designated counsel hired by the prosecuting attorney for any 1962
reason justifying relief from the judgment. 1963

(C) Except as provided in divisions (B) (1), (2), and (3) 1964
of this section, motions to vacate or to reconsider filed by any 1965
party after the fourteen-day period of appeal may not be 1966
utilized as substitutes for an appeal. Such motions or their 1967
equivalent shall not be considered by the board of revision, 1968
except for the purpose of denying such motions. 1969

Sec. 505.86. (A) As used in this section: 1970

"Party in interest" means an owner of record of the real 1971
property on which the building or structure is located, and 1972
includes a holder of a legal or equitable lien of record on the 1973
real property or the building or other structure. 1974

"Total cost" means any costs incurred due to the use of 1975

employees, materials, or equipment of the township or its agent 1976
pursuant to division (H) of this section, any costs arising out 1977
of contracts for labor, materials, or equipment, and costs of 1978
service of notice or publication required under this section. 1979

(B) A board of township trustees, by resolution, or its 1980
agent pursuant to division (H) of this section may provide for 1981
the removal, repair, or securance of buildings or other 1982
structures in the township that have been declared insecure, 1983
unsafe, or structurally defective by any fire department under 1984
contract with the township or by the county building department 1985
or other authority responsible under Chapter 3781. of the 1986
Revised Code for the enforcement of building regulations or the 1987
performance of building inspections in the township, or 1988
buildings or other structures that have been declared to be in a 1989
condition dangerous to life or health, or unfit for human 1990
habitation by the board of health of the general health district 1991
of which the township is a part. 1992

At least thirty days before the removal, repair, or 1993
securance of any insecure, unsafe, or structurally defective 1994
building or other structure, the board of township trustees 1995
shall give notice by certified mail, return receipt requested, 1996
to each party in interest of its intention with respect to the 1997
removal, repair, or securance of an insecure, unsafe, or 1998
structurally defective or unfit building or other structure. 1999

If the address of a party in interest is unknown and 2000
cannot reasonably be obtained, it is sufficient to publish the 2001
notice once in a newspaper of general circulation in the 2002
township. 2003

(C) (1) If the board of trustees, in a resolution adopted 2004
under this section, or its agent pursuant to division (H) of 2005

this section pursues action to remove any insecure, unsafe, or structurally defective building or other structure, the notice shall include a statement informing the parties in interest that each party in interest is entitled to a hearing if the party in interest requests a hearing in writing within twenty days after the notice was mailed. The written request for a hearing shall be made to the township fiscal officer.

(2) If a party in interest timely requests a hearing, the board shall set the date, time, and place for the hearing and notify the party in interest by certified mail, return receipt requested. The date set for the hearing shall be within fifteen days, but not earlier than seven days, after the party in interest has requested a hearing, unless otherwise agreed to by both the board and the party in interest. The hearing shall be recorded by stenographic or electronic means.

(3) The board shall make an order deciding the matter not later than thirty days after a hearing, or not later than thirty days after mailing notice to the parties in interest if no party in interest requested a hearing. The order may dismiss the matter or direct the removal, repair, or securance of the building or other structure. At any time, a party in interest may consent to an order.

(4) A party in interest who requested and participated in a hearing, and who is adversely affected by the order of the board, may appeal the order under section 2506.01 of the Revised Code.

(D) At any time, a party in interest may enter into an agreement with the board of township trustees to perform the removal, repair, or securance of the insecure, unsafe, or structurally defective or unfit building or other structure.

(E) If an emergency exists, as determined by the board, 2036
notice may be given other than by certified mail and less than 2037
thirty days before the removal, repair, or securance. 2038

(F) The township's total cost of removing, repairing, or 2039
securing buildings or other structures that have been declared 2040
insecure, unsafe, structurally defective, or unfit for human 2041
habitation, or of making emergency corrections of hazardous 2042
conditions, when approved by the board, shall be paid out of the 2043
township general fund from moneys not otherwise appropriated, 2044
except that, if the costs incurred exceed five hundred dollars, 2045
the board may borrow moneys from a financial institution to pay 2046
for the costs in whole or in part. 2047

The total cost may be collected by either or both of the 2048
following methods: 2049

(1) The board may have the fiscal officer of the township 2050
certify the total costs, together with ~~a~~the parcel number or 2051
other proper description of the lands to the county auditor who 2052
shall place the costs upon the tax duplicate. If the costs were 2053
incurred by the township's agent pursuant to division (H) of 2054
this section, then the agent may certify its total costs 2055
together with the parcel number of the lands to the county 2056
auditor who shall place the cost upon the tax duplicate. The 2057
costs are a lien upon the lands from and after the date of 2058
entry. The costs shall be collected as other taxes. In the case 2059
of costs certified by the township, the costs shall be returned 2060
to the township general fund; in the case of costs certified by 2061
an agent pursuant to division (H) of this section, the costs 2062
shall be paid at the next settlement to the agent directly as 2063
instructed in an affidavit from the agent delivered to the 2064
county auditor or county treasurer. In the case of a lien of an 2065

agent pursuant to division (H) of this section, a notation shall 2066
be placed on the tax list and duplicate showing the amount of 2067
the lien ascribed specifically to the agent's total costs. 2068

(2) The board or its agent pursuant to division (H) of 2069
this section may commence a civil action to recover ~~the~~their 2070
respective total costs from the owner of record of the real 2071
property on which the building or structure is located. 2072

(G) Any board of township trustees may, whenever a policy 2073
or policies of insurance are in force providing coverage against 2074
the peril of fire on a building or structure and the loss agreed 2075
to between the named insured or insureds and the company or 2076
companies is more than five thousand dollars and equals or 2077
exceeds sixty per cent of the aggregate limits of liability on 2078
all fire policies covering the building or structure on the 2079
property, accept security payments and follow the procedures of 2080
divisions (C) and (D) of section 3929.86 of the Revised Code. 2081

(H) A board of township trustees may enter into an 2082
agreement with a county land reutilization corporation organized 2083
under Chapter 1724. of the Revised Code wherein the county land 2084
reutilization corporation agrees to act as the agent of the 2085
board of township trustees in connection with the removal, 2086
repair, or securance of buildings or other structures as 2087
provided in this section. 2088

Sec. 715.261. (A) As used in this section: 2089

(1) "Total cost" means any costs incurred due to the use 2090
of employees, materials, or equipment of the municipal 2091
corporation or its agent pursuant to division (E) of this 2092
section, any costs arising out of contracts for labor, 2093
materials, or equipment, and costs of service of notice or 2094

publication required under this section. 2095

(2) "Abatement activity" means ~~each instance of any~~ one or 2096
any combination of one or more of the following: 2097

(a) Removing, repairing, or securing insecure, unsafe, 2098
structurally defective, abandoned, deserted, or open and vacant 2099
buildings or other structures; 2100

(b) Making emergency corrections of hazardous conditions; 2101

(c) Abatement of any nuisance by a municipal corporation 2102
or its agent pursuant to division (E) of this section. 2103

(B) A municipal corporation or its agent pursuant to 2104
division (E) of this section may collect the total cost of 2105
abatement ~~activities~~ activity by any one or more of the methods 2106
prescribed in division (B) (1), (2), or (3) of this section. 2107

(1) For each abatement activity in which costs are 2108
incurred, the clerk of the legislative authority of the 2109
municipal corporation or its agent pursuant to division (E) of 2110
this section may certify the total costs of ~~each the~~ abatement 2111
activity, together with the parcel number or another proper 2112
description of the lands on which the abatement activity 2113
occurred, the date or the period of time during which the ~~costs~~ 2114
~~were incurred for each~~ abatement activity occurred, and the name 2115
of the owner of record at the time the ~~costs were incurred for~~ 2116
~~each~~ abatement activity commenced, to the county auditor who 2117
shall place the costs as a charge upon the tax list and 2118
duplicate. The costs are a lien upon such lands from and after 2119
the date the costs were incurred. The costs shall have the same 2120
priority and be collected as other taxes and returned to the 2121
municipal corporation or its agent pursuant to division (E) of 2122
this section, based upon whichever of them incurred the costs. 2123

Costs collected for the municipal corporation shall be returned 2124
to it as directed by the clerk of the legislative authority in 2125
the certification of the municipal corporation's total costs ~~or~~ 2126
~~in an affidavit from the~~. Costs collected for the agent shall 2127
be directly paid to the agent delivered to the county auditor or 2128
county treasurer. The placement of the costs on the tax list and 2129
duplicate relates back to, and is effective in priority, as of 2130
the date the costs were incurred, provided that the municipal 2131
corporation or its agent pursuant to division (E) of this 2132
section certifies the total costs within one year from the date 2133
the costs were incurred at the next settlement as instructed in 2134
the certification of the agent's total costs. 2135

If a lien placed on a parcel of land pursuant to this 2136
division is extinguished as provided in division (H) of this 2137
section, a municipal corporation or its agent pursuant to 2138
division (E) of this section may still pursue the remedy 2139
available under division (B) (2) of this section to recoup the 2140
costs incurred with respect to that parcel from any person that 2141
held title to the parcel at the time ~~the costs were incurred~~ 2142
abatement activity occurred. 2143

(2) ~~The A~~ municipal corporation or its agent pursuant to 2144
division (E) of this section that incurred the costs may 2145
commence a civil action to recover the total costs from the 2146
person that held title to the parcel at the time ~~the costs were~~ 2147
~~incurred~~ during which the abatement activity occurred. 2148

(3) A municipal corporation or its agent pursuant to 2149
division (E) of this section that incurred the costs may file a 2150
lien on a parcel of land for the total costs incurred under this 2151
section with respect to the parcel by filing a written affidavit 2152
with the county recorder of the county in which the parcel is 2153

located that states the parcel number or legal description of 2154
the land, the total costs incurred with respect to the parcel, 2155
and the date ~~such costs were incurred~~ or period of time during 2156
which the abatement activity giving rise to the costs occurred. 2157
The municipal corporation or its agent may pursue a foreclosure 2158
action to enforce the lien in a court of competent jurisdiction 2159
or, pursuant to sections 323.65 to 323.79 of the Revised Code, 2160
with the board of revision. The municipal corporation or its 2161
agent may elect to acquire the parcel by indicating such an 2162
election in the complaint for foreclosure or in an amended 2163
complaint. Upon the entry of a decree of foreclosure, the county 2164
sheriff shall advertise and offer the property for sale, without 2165
appraisal, on at least one occasion. The minimum bid with regard 2166
to the sale of the foreclosed property shall equal the sum of 2167
the taxes, penalties, interest, costs, and assessments due and 2168
payable on the property, the total costs incurred by the 2169
municipal corporation or its agent with respect to the property, 2170
and any associated court costs and interest as authorized by 2171
law. ~~An owner of the property may redeem the property by paying~~ 2172
~~the minimum bid within ten days after the entry of the decree of~~ 2173
~~foreclosure. If an owner fails to so redeem the property, and if~~ 2174
~~the parcel is not sold for want of a minimum bid, the~~ The 2175
property shall be disposed of as follows: 2176

(a) If the municipal corporation or its agent elects to 2177
acquire the property, ~~the parcel shall be transferred to the~~ 2178
~~municipal corporation or its agent as if~~ and the property were 2179
~~transferred by all owners in title to the municipal corporation~~ 2180
~~or its agent in lieu of foreclosure as provided in section~~ 2181
~~5722.10 of the Revised Code,~~ is advertised and offered for sale 2182
once pursuant to this section, but is not sold for want of a 2183
minimum bid, the municipal corporation or its agent pursuant to 2184

division (E) of this section shall be deemed to have submitted 2185
the winning bid at such sale, and the property is deemed sold to 2186
the municipal corporation or its agent pursuant to division (E) 2187
of this section for no consideration other than the cost of the 2188
proceedings. 2189

The officer conducting the sale shall announce the bid of 2190
the municipal corporation or its agent pursuant to division (E) 2191
of this section at the sale and shall report the proceedings to 2192
the court or board of revision for confirmation of sale. The 2193
officer conducting the sale shall execute and file for recording 2194
the deed conveying title to the property upon the filing of the 2195
entry of the confirmation of sale. Once the deed has been 2196
recorded, the officer shall deliver the deed to the municipal 2197
corporation or its agent. 2198

Once the deed has been recorded, title to the property 2199
shall be incontestable in the municipal corporation or its agent 2200
and free and clear of all liens and encumbrances, including any 2201
unpaid taxes, penalties, interest, charges, or assessments, 2202
except for easements and covenants of record running with the 2203
land and created prior to the time of filing of the lien under 2204
this division. 2205

(b) If the municipal corporation or its agent does not 2206
elect to acquire the property, and the property is advertised 2207
and offered for at least once pursuant to this section but is 2208
not sold for want of a minimum bid, then the parcel shall be 2209
forfeited to the state or to a political subdivision or school- 2210
district as provided in Chapter 5723. of the Revised Code. 2211

~~When a municipal corporation or its agent acquires~~ (c) The 2212
owner of the property as provided in this division, may redeem 2213
the property shall not be subject to foreclosure or forfeiture 2214

~~under section 323.25 or Chapter 5721. or 5723. of the Revised Code, and any lien on the property for costs incurred under this section or for any unpaid taxes, penalties, interest, charges, or assessments shall be extinguished by paying the minimum bid prior to the journalization of the confirmation of sale.~~ 2215
2216
2217
2218
2219

(C) This section applies to any action taken by a 2220
municipal corporation, or its agent pursuant to division (E) of 2221
this section, pursuant to section 715.26 of the Revised Code or 2222
pursuant to Section 3 of Article XVIII, Ohio Constitution. 2223

(D) (1) A municipal corporation or its agent pursuant to 2224
division (E) of this section shall not certify to the county 2225
auditor for placement upon the tax list and duplicate and the 2226
county auditor shall not place upon the tax list and duplicate 2227
as a charge against the land the costs of any abatement activity 2228
undertaken under division (B) of this section if any of the 2229
following apply: 2230

(a) The abatement activity occurred on land that has been 2231
transferred or sold to an electing subdivision as defined in 2232
section 5722.01 of the Revised Code, regardless of whether the 2233
electing subdivision is still the owner of the land, and the 2234
abatement activity occurred on a date prior to the transfer or 2235
confirmation of sale to the electing subdivision. 2236

(b) The abatement activity occurred on land that has been 2237
sold to a purchaser at sheriff's sale or auditor's sale, the 2238
abatement activity occurred on a date prior to the confirmation 2239
of sale, and the purchaser is not the owner of record of the 2240
land immediately prior to the judgment of foreclosure nor any of 2241
the following: 2242

(i) A member of that owner's immediate family; 2243

(ii) A person with a power of attorney appointed by that owner who subsequently transfers the land to the owner;	2244 2245
(iii) A sole proprietorship owned by that owner or a member of that owner's immediate family;	2246 2247
(iv) A partnership, trust, business trust, corporation, or association of which the owner or a member of the owner's immediate family owns or controls directly or indirectly more than fifty per cent.	2248 2249 2250 2251
(c) The abatement activity is taken on land that has been forfeited to this state for delinquent taxes, unless the owner of record redeems the land.	2252 2253 2254
(2) Upon valid written notice to the county auditor by any owner possessing an ownership interest of record of the land or by an electing subdivision previously in the chain of title of the land that the costs of an abatement activity undertaken under division (B) of this section was certified for placement or placed upon the tax list and duplicate as a charge against the land in violation of this division, the county auditor shall promptly remove such charge from the tax duplicate. This written notice to the county auditor shall include all of the following:	2255 2256 2257 2258 2259 2260 2261 2262 2263
(a) The parcel number of the land;	2264
(b) The common address of the land;	2265
(c) The date of the recording of the transfer of the land to the owner or electing subdivision;	2266 2267
(d) The charge allegedly placed in violation of this division.	2268 2269
(E) A municipal corporation may enter into an agreement with a county land reutilization corporation organized under	2270 2271

Chapter 1724. of the Revised Code wherein the county land 2272
reutilization corporation agrees to act as the agent of the 2273
municipal corporation in connection with removing, repairing, or 2274
securing insecure, unsafe, structurally defective, abandoned, 2275
deserted, or open and vacant buildings or other structures, 2276
making emergency corrections of hazardous conditions, or abating 2277
any nuisance, including high weeds, overgrown brush, and trash 2278
and debris from vacant lots. The total costs of such actions may 2279
be collected by the corporation pursuant to division (B) of this 2280
section, and shall be paid to the corporation if it paid or 2281
incurred such costs and has not been reimbursed by the owner of 2282
record at the time of the action or any other party with a 2283
recorded interest in the land. 2284

(F) In the case of the lien of a county land reutilization 2285
corporation that is the agent of a municipal corporation 2286
pursuant to division (E) of this section, a notation shall be 2287
placed on the tax list and duplicate showing the amount of the 2288
lien ascribed specifically to the agent's total costs. The agent 2289
has standing to pursue a separate cause of action for money 2290
damages to satisfy the lien or pursue a foreclosure action in a 2291
court of competent jurisdiction or with the board of revision to 2292
enforce the lien without regard to occupancy. For purposes of a 2293
foreclosure proceeding by the county treasurer for delinquent 2294
taxes, this division does not affect the lien priority as 2295
between a county land reutilization corporation and the county 2296
treasurer, but the corporation's lien is superior to the lien of 2297
any other lienholder of the property. As to a direct action by a 2298
county land reutilization corporation, the lien for the taxes, 2299
assessment, charges, costs, penalties, and interest on the tax 2300
list and duplicate is in all cases superior to the lien of a 2301
county land reutilization corporation, whose lien for total 2302

costs shall be next in priority as against all other interests, 2303
except as provided in division (G) of this section. 2304

(G) A county land reutilization corporation acting as an 2305
agent of a municipal corporation ~~under an agreement under~~ 2306
pursuant to division (E) of this section may, with the county 2307
treasurer's consent, petition the court or board of revision 2308
with jurisdiction over an action undertaken under division ~~(F)~~ 2309
(B) (3) of this section pleading that the lien of the 2310
corporation, as agent, for the total costs shall be superior to 2311
the lien for the taxes, assessments, charges, costs, penalties, 2312
and interest. If the court or board of revision determines that 2313
the lien is for total costs paid or incurred by the corporation 2314
as such an agent, and that subordinating the lien for such taxes 2315
and other impositions to the lien of the corporation promotes 2316
the expeditious abatement of public nuisances, the court or 2317
board may order the lien for the taxes and other impositions to 2318
be subordinate to the corporation's lien. The court or board may 2319
not subordinate the lien for taxes and other such impositions to 2320
any other liens. 2321

(H) When a parcel of land upon which a lien has been 2322
placed under division (B) (1) or (3) of this section is 2323
transferred to a county land reutilization corporation, the lien 2324
on the parcel shall be extinguished if the lien is for costs ~~or~~ 2325
~~charges that were incurred related to an abatement activity that~~ 2326
occurred before the date of the transfer to the corporation ~~and~~ 2327
~~if the corporation did not incur the costs or charges,~~ 2328
regardless of whether the lien was attached or the costs or 2329
charges were certified before the date of transfer. In such a 2330
case, the county land reutilization corporation and its 2331
successors in title shall take title to the property free and 2332
clear of any such lien and shall be immune from liability in any 2333

action to collect such costs or charges. 2334

If a county land reutilization corporation takes title to 2335
property before any costs or charges have been certified or any 2336
lien has been placed with respect to the property under division 2337
(B) (1) or (3) of this section, the corporation shall be deemed a 2338
bona fide purchaser for value without knowledge of such costs or 2339
lien, regardless of whether the corporation had actual or 2340
constructive knowledge of the costs or lien, and any such lien 2341
shall be void and unenforceable against the corporation and its 2342
successors in title. 2343

(I) A municipal corporation or county land reutilization 2344
corporation may file an affidavit with the county recorder under 2345
section 5301.252 of the Revised Code stating the nature and 2346
extent of any proceedings undertaken under this section. Such an 2347
affidavit may include a legal description of a parcel or, in 2348
lieu thereof, the common address of the parcel and the permanent 2349
parcel number to which such address applies. 2350

Sec. 721.28. The legislative authority of a municipal 2351
corporation may authorize the transfer, lease, or conveyance of 2352
any real property to a person in accordance with and for the 2353
purposes of a plan adopted by the legislative authority for 2354
urban redevelopment or urban renewal or for any purpose under 2355
Chapter 1724. of the Revised Code if such transfer, lease, or 2356
conveyance of any real property is to a county land 2357
reutilization corporation organized under Chapter 1724. of the 2358
Revised Code or its subsidiary upon such ~~lawful~~ terms and 2359
conditions and in such manner as are prescribed by the 2360
legislative authority, without competitive bidding as required 2361
by section 721.03 of the Revised Code. 2362

Sec. 1721.10. Except as otherwise provided in this 2363

section, lands appropriated and set apart as burial grounds, 2364
either for public or for private use, and recorded or filed as 2365
such in the office of the county recorder of the county where 2366
they are situated, and any burial ground that has been used as 2367
such for fifteen years are exempt from sale on execution on a 2368
judgment, dower, and compulsory partition; but land appropriated 2369
and set apart as a private burial ground is not so exempt if it 2370
exceeds in value the sum of fifty dollars. 2371

The lien for taxes against such burial grounds may be 2372
enforced in the same manner prescribed for abandoned lands under 2373
sections 323.65 to 323.79 of the Revised Code except that the 2374
burial ground may be transferred only to a municipal 2375
corporation, county, or township under division ~~(D)~~ (G) of 2376
section ~~323.74~~ 323.73 or section 323.78 of the Revised Code. No 2377
burial ground that is otherwise exempt from sale or execution 2378
under this section shall be offered for sale at public auction. 2379

Sec. 1724.02. (A) In furtherance of the purposes set forth 2380
in section 1724.01 of the Revised Code, a community improvement 2381
corporation shall have the following powers: 2382

(1) (a) To borrow money for any of the purposes of the 2383
community improvement corporation by means of loans, lines of 2384
credit, or any other financial instruments or securities, 2385
including the issuance of its bonds, debentures, notes, or other 2386
evidences of indebtedness, whether secured or unsecured, and to 2387
secure the same by mortgage, pledge, deed of trust, or other 2388
lien on its property, franchises, rights, and privileges of 2389
every kind and nature or any part thereof or interest therein; 2390
and 2391

(b) If the community improvement corporation is a county 2392
land reutilization corporation, the corporation may request, by 2393

resolution: 2394

(i) That the board of county commissioners of the county 2395
served by the corporation pledge a specifically identified 2396
source or sources of revenue pursuant to division (C) of section 2397
307.78 of the Revised Code as security for such borrowing by the 2398
corporation; and 2399

(ii) (I) If the land subject to reutilization is located 2400
within an unincorporated area of the county, that the board of 2401
county commissioners issue notes under section 307.082 of the 2402
Revised Code for the purpose of constructing public 2403
infrastructure improvements and take other actions as the board 2404
determines are in the interest of the county and are authorized 2405
under sections 5709.78 to 5709.81 of the Revised Code or bonds 2406
or notes under section 5709.81 of the Revised Code for the 2407
refunding purposes set forth in that section; or 2408

(II) If the land subject to reutilization is located 2409
within the corporate boundaries of a municipal corporation, that 2410
the municipal corporation issue bonds for the purpose of 2411
constructing public infrastructure improvements and take such 2412
other actions as the municipal corporation determines are in its 2413
interest and are authorized under sections 5709.40 to 5709.43 of 2414
the Revised Code. 2415

(2) To make loans to any person, firm, partnership, 2416
corporation, joint stock company, association, or trust, and to 2417
establish and regulate the terms and conditions with respect to 2418
any such loans; provided that an economic development 2419
corporation shall not approve any application for a loan unless 2420
and until the person applying for said loan shows that the 2421
person has applied for the loan through ordinary banking or 2422
commercial channels and that the loan has been refused by at 2423

least one bank or other financial institution. Nothing in this 2424
division shall preclude a county land reutilization corporation 2425
from making revolving loans to community development 2426
corporations, private entities, or any person for the purposes 2427
contained in the corporation's plan under section 1724.10 of the 2428
Revised Code. 2429

(3) To purchase, receive, hold, manage, lease, lease- 2430
purchase, or otherwise acquire and to sell, convey, transfer, 2431
lease, sublease, or otherwise dispose of real and personal 2432
property, together with such rights and privileges as may be 2433
incidental and appurtenant thereto and the use thereof, 2434
including but not restricted to, any real or personal property 2435
acquired by the community improvement corporation from time to 2436
time in the satisfaction of debts or enforcement of obligations, 2437
and to enter into contracts with third parties, including the 2438
federal government, the state, any political subdivision, or any 2439
other entity. A county land reutilization corporation shall not 2440
acquire an interest in real property if such acquisition causes 2441
the number of occupied real properties held by the corporation 2442
to exceed the greater of either fifty properties or twenty-five 2443
per cent of all real property held by the corporation for 2444
reutilization, reclamation, or rehabilitation. For the purposes 2445
of this division, "occupied real properties" includes all real 2446
properties that are not unoccupied as that term is defined in 2447
section 323.65 of the Revised Code. 2448

(4) To acquire the good will, business, rights, real and 2449
personal property, and other assets, or any part thereof, or 2450
interest therein, of any persons, firms, partnerships, 2451
corporations, joint stock companies, associations, or trusts, 2452
and to assume, undertake, or pay the obligations, debts, and 2453
liabilities of any such person, firm, partnership, corporation, 2454

joint stock company, association, or trust; to acquire, reclaim, 2455
manage, or contract for the management of improved or unimproved 2456
and underutilized real estate for the purpose of constructing 2457
industrial plants, other business establishments, or housing 2458
thereon, or causing the same to occur, for the purpose of 2459
assembling and enhancing utilization of the real estate, or for 2460
the purpose of disposing of such real estate to others in whole 2461
or in part for the construction of industrial plants, other 2462
business establishments, or housing; and to acquire, reclaim, 2463
manage, contract for the management of, construct or 2464
reconstruct, alter, repair, maintain, operate, sell, convey, 2465
transfer, lease, sublease, or otherwise dispose of industrial 2466
plants, business establishments, or housing. 2467

(5) To acquire, subscribe for, own, hold, sell, assign, 2468
transfer, mortgage, pledge, or otherwise dispose of the stock, 2469
shares, bonds, debentures, notes, or other securities and 2470
evidences of interest in, or indebtedness of, any person, firm, 2471
corporation, joint stock company, association, or trust, and 2472
while the owner or holder thereof, to exercise all the rights, 2473
powers, and privileges of ownership, including the right to vote 2474
therein, provided that no tax revenue, if any, received by a 2475
community improvement corporation shall be used for such 2476
acquisition or subscription. 2477

(6) To mortgage, pledge, or otherwise encumber any 2478
property acquired pursuant to the powers contained in division 2479
(A) (3), (4), or (5) of this section. 2480

(7) Nothing in this section shall limit the right of a 2481
community improvement corporation to become a member of or a 2482
stockholder in a corporation formed under Chapter 1726. of the 2483
Revised Code. 2484

(8) To serve as an agent for grant applications and for	2485
the administration of grants, or to make applications as	2486
principal for grants for county land reutilization corporations.	2487
(9) To exercise the powers enumerated under Chapter 5722.	2488
of the Revised Code on behalf of a county that organizes or	2489
contracts with a county land reutilization corporation.	2490
(10) To engage in code enforcement and nuisance abatement,	2491
including, but not limited to, cutting grass and weeds, boarding	2492
up vacant or abandoned structures, and demolishing condemned	2493
structures on properties that are subject to a delinquent tax or	2494
assessment lien, or property for which a municipal corporation	2495
or township has contracted with a county land reutilization	2496
corporation to provide code enforcement or nuisance abatement	2497
assistance.	2498
(11) To charge fees or exchange in-kind goods or services	2499
for services rendered to political subdivisions and other	2500
persons or entities for whom services are rendered.	2501
(12) To employ and provide compensation for an executive	2502
director who shall manage the operations of a county land	2503
reutilization corporation and employ others for the benefit of	2504
the corporation as approved and funded by the board of	2505
directors. No employee of the corporation is or shall be deemed	2506
to be an employee of the political subdivision for whose benefit	2507
the corporation is organized solely because the employee is	2508
employed by the corporation.	2509
(13) To purchase tax certificates at auction, negotiated	2510
sale, or from a third party who purchased and is a holder of one	2511
or more tax certificates issued pursuant to sections 5721.30 to	2512
5721.43 of the Revised Code.	2513

(14) To be assigned a mortgage on real property from a mortgagee in lieu of acquiring such real property subject to a mortgage.

(15) To do all acts and things necessary or convenient to carry out the purposes of section 1724.01 of the Revised Code and the powers especially created for a community improvement corporation in Chapter 1724. of the Revised Code, including, but not limited to, contracting with the federal government, the state or any political subdivision, a board of county commissioners pursuant to section 307.07 of the Revised Code, a county auditor pursuant to section 319.10 of the Revised Code, a county treasurer pursuant to section 321.49 of the Revised Code, and any other party, whether nonprofit or for-profit. An employee of a board of county commissioners, county auditor, or county treasurer who, pursuant to a contract entered into in accordance with section 307.07, 319.10, or 321.49 of the Revised Code, provides services to a county land reutilization corporation shall remain an employee of the county during the provision of those services.

(B) The powers enumerated in this chapter shall not be construed to limit the general powers of a community improvement corporation. The powers granted under this chapter are in addition to those powers granted by any other chapter of the Revised Code, but, as to a county land reutilization corporation, shall be used only for the purposes enumerated under division (B) (2) of section 1724.01 of the Revised Code.

(C) Ownership of real property by an economic development corporation does not constitute public ownership unless the economic development corporation has applied for and been granted a tax exemption for the property under section 5709.08

of the Revised Code. 2544

(D) A county land reutilization corporation shall not be 2545
required to pay any state or local taxes or assessments, 2546
including any sales tax prescribed by section 5739.02 of the 2547
Revised Code, in connection with any project funded by the 2548
corporation, or upon revenues or any property acquired or used 2549
by the corporation, or upon the income therefrom. 2550

(E) A county land reutilization corporation shall not be 2551
considered a public authority under Chapter 4115. of the Revised 2552
Code. 2553

Sec. 1724.11. (A) When a community improvement corporation 2554
is acting as an agent of a political subdivision designated 2555
pursuant to section 1724.10 of the Revised Code and at all times 2556
as a county land reutilization corporation, ~~both~~all of the 2557
following apply: 2558

(1) Any financial and proprietary information, including 2559
trade secrets, submitted by or on behalf of an entity to the 2560
community improvement corporation in connection with the 2561
relocation, location, expansion, improvement, or preservation of 2562
the business of that entity, or in the pursuit of any one or 2563
more of the purposes under division (B) of section 1724.01 of 2564
the Revised Code for which a county land reutilization 2565
corporation is organized, held or kept by the community 2566
improvement corporation, or by any political subdivision for 2567
which the community improvement corporation is acting as agent, 2568
is confidential information and is not a public record subject 2569
to section 149.43 of the Revised Code. 2570

(2) Any other information submitted by or on behalf of an 2571
entity to the community improvement corporation in connection 2572

with the relocation, location, expansion, improvement, or 2573
preservation of the business of that entity held or kept by the 2574
community improvement corporation, or by any political 2575
subdivision for which the community improvement corporation is 2576
acting as agent, is confidential information and is not a public 2577
record subject to section 149.43 of the Revised Code, until the 2578
entity commits in writing to proceed with the relocation, 2579
location, expansion, improvement, preservation of its business, 2580
or other purpose under division (B) of section 1724.01 of the 2581
Revised Code. 2582

(3) Electronic records created or maintained by a 2583
community improvement corporation in a proprietary database or 2584
application are not public records for the purposes of Chapter 2585
149. of the Revised Code. 2586

(B) (1) When the board of directors of a community 2587
improvement corporation or any committee or subcommittee of such 2588
a board meets to consider information that is not a public 2589
record pursuant to division (A) of this section, the board, 2590
committee, or subcommittee, by majority vote of all members 2591
present, may close the meeting during consideration of the 2592
confidential information. The board, committee, or subcommittee 2593
shall consider no other information during the closed session. 2594

(2) Any meeting at which a decision or determination of 2595
the board is required in connection with the relocation, 2596
location, expansion, improvement, or preservation of the 2597
business of the entity or is required in pursuit of any purpose 2598
under division (B) of section 1724.01 of the Revised Code for 2599
which a county land reutilization corporation is organized shall 2600
be open to the public. 2601

Sec. 3737.87. As used in sections 3737.87 to 3737.98 of 2602

the Revised Code: 2603

(A) "Accidental release" means any sudden or nonsudden 2604
release of petroleum that was neither expected nor intended by 2605
the owner or operator of the applicable underground storage tank 2606
system and that results in the need for corrective action or 2607
compensation for bodily injury or property damage. 2608

(B) "Corrective action" means any action necessary to 2609
protect human health and the environment in the event of a 2610
release of petroleum into the environment, including, without 2611
limitation, any action necessary to monitor, assess, and 2612
evaluate the release. In the instance of a suspected release, 2613
"corrective action" includes, without limitation, an 2614
investigation to confirm or disprove the occurrence of the 2615
release. In the instance of a confirmed release, "corrective 2616
action" includes, without limitation, the initial corrective 2617
action taken under section 3737.88 or 3737.882 of the Revised 2618
Code and rules adopted or orders issued under those sections and 2619
any action taken consistent with a remedial action to clean up 2620
contaminated ground water, surface water, soils, and subsurface 2621
material and to address the residual effects of a release after 2622
the initial corrective action is taken. 2623

(C) "Eligible lending institution" means a financial 2624
institution that is eligible to make commercial loans, is a 2625
public depository of state funds under section 135.03 of the 2626
Revised Code, and agrees to participate in the petroleum 2627
underground storage tank linked deposit program provided for in 2628
sections 3737.95 to 3737.98 of the Revised Code. 2629

(D) "Eligible owner" means any person that owns six or 2630
fewer petroleum underground storage tanks comprising a petroleum 2631
underground storage tank or underground storage tank system. 2632

(E) "Installer" means a person who supervises the 2633
installation of, performance of major repairs on site to, 2634
abandonment of, or removal of underground storage tank systems. 2635

(F) "Major repair" means the restoration of a tank or an 2636
underground storage tank system component that has caused a 2637
release of a product from the underground storage tank system. 2638
"Major repair" does not include modifications, upgrades, or 2639
routine maintenance for normal operational upkeep to prevent an 2640
underground storage tank system from releasing a product. 2641

(G) "Operator" means the person in daily control of, or 2642
having responsibility for the daily operation of, an underground 2643
storage tank system. 2644

(H) "Owner" means: 2645

(1) In the instance of an underground storage tank system 2646
in use on November 8, 1984, or brought into use after that date, 2647
the person who owns the underground storage tank system; 2648

(2) In the instance of an underground storage tank system 2649
in use before November 8, 1984, that was no longer in use on 2650
that date, the person who owned the underground storage tank 2651
system immediately before the discontinuation of its use. 2652

"Owner" includes any person who holds, or, in the instance 2653
of an underground storage tank system in use before November 8, 2654
1984, but no longer in use on that date, any person who held 2655
immediately before the discontinuation of its use, a legal, 2656
equitable, or possessory interest of any kind in an underground 2657
storage tank system or in the property on which the underground 2658
storage tank system is located, including, without limitation, a 2659
trust, vendor, vendee, lessor, or lessee. "Owner" does not 2660
include any person who, without participating in the management 2661

of an underground storage tank system and without otherwise 2662
being engaged in petroleum production, refining, or marketing, 2663
holds indicia of ownership in an underground storage tank system 2664
primarily to protect the person's security interest in it. 2665

(I) "Person," in addition to the meaning in section 2666
3737.01 of the Revised Code, means the United States and any 2667
department, agency, or instrumentality thereof. 2668

(J) "Petroleum" means petroleum, including crude oil or 2669
any fraction thereof, that is a liquid at the temperature of 2670
sixty degrees Fahrenheit and the pressure of fourteen and seven- 2671
tenths pounds per square inch absolute. "Petroleum" includes, 2672
without limitation, motor fuels, jet fuels, distillate fuel 2673
oils, residual fuel oils, lubricants, petroleum solvents, and 2674
used oils. 2675

(K) "Petroleum underground storage tank linked deposit" 2676
means a certificate of deposit placed by the treasurer of state 2677
with an eligible lending institution pursuant to sections 2678
3737.95 to 3737.98 of the Revised Code. 2679

(L) "Regulated substance" means petroleum or any substance 2680
identified or listed as a hazardous substance in rules adopted 2681
under division (D) of section 3737.88 of the Revised Code. 2682

(M) "Release" means any spilling, leaking, emitting, 2683
discharging, escaping, leaching, or disposing of from an 2684
underground storage tank system into ground or surface water or 2685
subsurface soils or otherwise into the environment. 2686

(N) Notwithstanding division (F) of section 3737.01 of the 2687
Revised Code, "responsible person" means the person who is the 2688
owner or operator of an underground storage tank system. 2689
"Responsible person" does not include a county land 2690

reutilization corporation organized under Chapter 1724. of the 2691
Revised Code or its wholly-owned subsidiary. 2692

(O) "Tank" means a stationary device designed to contain 2693
an accumulation of regulated substances that is constructed of 2694
manufactured materials. 2695

(P) "Underground storage tank" means one or any 2696
combination of tanks, including the underground pipes connected 2697
thereto, that are used to contain an accumulation of regulated 2698
substances the volume of which, including the volume of the 2699
underground pipes connected thereto, is ten per cent or more 2700
beneath the surface of the ground. 2701

"Underground storage tank" does not include any of the 2702
following or any pipes connected to any of the following: 2703

(1) Pipeline facilities, including gathering lines, 2704
regulated under the "Natural Gas Pipeline Safety Act of 1968," 2705
82 Stat. 720, 49 U.S.C.A. 1671, as amended, or the "Hazardous 2706
Liquid Pipeline Safety Act of 1979," 93 Stat. 1003, 49 U.S.C.A. 2707
2001, as amended; 2708

(2) Farm or residential tanks of one thousand one hundred 2709
gallons or less capacity used for storing motor fuel for 2710
noncommercial purposes; 2711

(3) Tanks used for storing heating fuel for consumptive 2712
use on the premises where stored; 2713

(4) Surface impoundments, pits, ponds, or lagoons; 2714

(5) Storm or waste water collection systems; 2715

(6) Flow-through process tanks; 2716

(7) Storage tanks located in underground areas, including, 2717

without limitation, basements, cellars, mine workings, drifts,	2718
shafts, or tunnels, when the tanks are located on or above the	2719
surface of the floor;	2720
(8) Septic tanks;	2721
(9) Liquid traps or associated gathering lines directly	2722
related to oil or gas production and gathering operations.	2723
(Q) "Underground storage tank system" means an underground	2724
storage tank and the connected underground piping, underground	2725
ancillary equipment, and containment system, if any.	2726
(R) "Revenues" means all fees, premiums, and charges paid	2727
by owners and operators of petroleum underground storage tanks	2728
to the petroleum underground storage tank release compensation	2729
board created in section 3737.90 of the Revised Code; proceeds	2730
received by the board from any insurance, condemnation, or	2731
guaranty; the proceeds of petroleum underground storage tank	2732
revenue bonds; and the income and profits from the investment of	2733
any such revenues.	2734
(S) "Revenue bonds," unless the context indicates a	2735
different meaning or intent, means petroleum underground storage	2736
tank revenue bonds and petroleum underground storage tank	2737
revenue refunding bonds that are issued by the petroleum	2738
underground storage tank release compensation board pursuant to	2739
sections 3737.90 to 3737.948 of the Revised Code.	2740
(T) "Class C release" means a release of petroleum	2741
occurring or identified from an underground storage tank system	2742
subject to sections 3737.87 to 3737.89 of the Revised Code for	2743
which the responsible person for the release is specifically	2744
determined by the fire marshal not to be a viable person capable	2745
of undertaking or completing the corrective actions required	2746

under those sections for the release. "Class C release" also 2747
includes any of the following: 2748

(1) A release designated as a "class C release" in 2749
accordance with rules adopted under section 3737.88 of the 2750
Revised Code; 2751

(2) A release on property owned by a county land 2752
reutilization corporation; 2753

(3) A release on property owned by the state pursuant to 2754
Chapter 5723. of the Revised Code. 2755

Sec. 3745.11. (A) Applicants for and holders of permits, 2756
licenses, variances, plan approvals, and certifications issued 2757
by the director of environmental protection pursuant to Chapters 2758
3704., 3734., 6109., and 6111. of the Revised Code shall pay a 2759
fee to the environmental protection agency for each such 2760
issuance and each application for an issuance as provided by 2761
this section. No fee shall be charged for any issuance for which 2762
no application has been submitted to the director. 2763

(B) Except as otherwise provided in division (C) (2) of 2764
this section, beginning July 1, 1994, each person who owns or 2765
operates an air contaminant source and who is required to apply 2766
for and obtain a Title V permit under section 3704.036 of the 2767
Revised Code shall pay the fees set forth in this division. For 2768
the purposes of this division, total emissions of air 2769
contaminants may be calculated using engineering calculations, 2770
emissions factors, material balance calculations, or performance 2771
testing procedures, as authorized by the director. 2772

The following fees shall be assessed on the total actual 2773
emissions from a source in tons per year of the regulated 2774
pollutants particulate matter, sulfur dioxide, nitrogen oxides, 2775

organic compounds, and lead:	2776
(1) Fifteen dollars per ton on the total actual emissions of each such regulated pollutant during the period July through December 1993, to be collected no sooner than July 1, 1994;	2777 2778 2779
(2) Twenty dollars per ton on the total actual emissions of each such regulated pollutant during calendar year 1994, to be collected no sooner than April 15, 1995;	2780 2781 2782
(3) Twenty-five dollars per ton on the total actual emissions of each such regulated pollutant in calendar year 1995, and each subsequent calendar year, to be collected no sooner than the fifteenth day of April of the year next succeeding the calendar year in which the emissions occurred.	2783 2784 2785 2786 2787
The fees levied under this division do not apply to that portion of the emissions of a regulated pollutant at a facility that exceed four thousand tons during a calendar year.	2788 2789 2790
(C) (1) The fees assessed under division (B) of this section are for the purpose of providing funding for the Title V permit program.	2791 2792 2793
(2) The fees assessed under division (B) of this section do not apply to emissions from any electric generating unit designated as a Phase I unit under Title IV of the federal Clean Air Act prior to calendar year 2000. Those fees shall be assessed on the emissions from such a generating unit commencing in calendar year 2001 based upon the total actual emissions from the generating unit during calendar year 2000 and shall continue to be assessed each subsequent calendar year based on the total actual emissions from the generating unit during the preceding calendar year.	2794 2795 2796 2797 2798 2799 2800 2801 2802 2803
(3) The director shall issue invoices to owners or	2804

operators of air contaminant sources who are required to pay a 2805
fee assessed under division (B) or (D) of this section. Any such 2806
invoice shall be issued no sooner than the applicable date when 2807
the fee first may be collected in a year under the applicable 2808
division, shall identify the nature and amount of the fee 2809
assessed, and shall indicate that the fee is required to be paid 2810
within thirty days after the issuance of the invoice. 2811

(D) (1) Except as provided in division (D) (3) of this 2812
section, from January 1, 1994, through December 31, 2003, each 2813
person who owns or operates an air contaminant source; who is 2814
required to apply for a permit to operate pursuant to rules 2815
adopted under division (G), or a variance pursuant to division 2816
(H), of section 3704.03 of the Revised Code; and who is not 2817
required to apply for and obtain a Title V permit under section 2818
3704.036 of the Revised Code shall pay a single fee based upon 2819
the sum of the actual annual emissions from the facility of the 2820
regulated pollutants particulate matter, sulfur dioxide, 2821
nitrogen oxides, organic compounds, and lead in accordance with 2822
the following schedule: 2823

2824

	1	2
A	Total tons per year of regulated pollutants emitted	Annual fee per facility
B	More than 0, but less than 50	\$ 75
C	50 or more, but less than 100	\$ 300
D	100 or more	\$ 700

(2) Except as provided in division (D) (3) of this section, 2825
beginning January 1, 2004, each person who owns or operates an 2826
air contaminant source; who is required to apply for a permit to 2827
operate pursuant to rules adopted under division (G), or a 2828
variance pursuant to division (H), of section 3704.03 of the 2829
Revised Code; and who is not required to apply for and obtain a 2830
Title V permit under section 3704.03 of the Revised Code shall 2831
pay a single fee based upon the sum of the actual annual 2832
emissions from the facility of the regulated pollutants 2833
particulate matter, sulfur dioxide, nitrogen oxides, organic 2834
compounds, and lead in accordance with the following schedule: 2835

2836

	1	2	
A	Total tons per year of regulated pollutants emitted	Annual fee per facility	
B	More than 0, but less than 10	\$	100
C	10 or more, but less than 50	\$	200
D	50 or more, but less than 100	\$	300
E	100 or more	\$	700

(3) (a) As used in division (D) of this section, "synthetic 2837
minor facility" means a facility for which one or more permits 2838
to install or permits to operate have been issued for the air 2839
contaminant sources at the facility that include terms and 2840
conditions that lower the facility's potential to emit air 2841
contaminants below the major source thresholds established in 2842

rules adopted under section 3704.036 of the Revised Code. 2843

(b) Beginning January 1, 2000, through June 30, 2022, each 2844
person who owns or operates a synthetic minor facility shall pay 2845
an annual fee based on the sum of the actual annual emissions 2846
from the facility of particulate matter, sulfur dioxide, 2847
nitrogen dioxide, organic compounds, and lead in accordance with 2848
the following schedule: 2849

2850

	1	2
A	Combined total tons per year of all regulated pollutants emitted	Annual fee per facility
B	Less than 10	\$ 170
C	10 or more, but less than 20	\$ 340
D	20 or more, but less than 30	\$ 670
E	30 or more, but less than 40	\$ 1,010
F	40 or more, but less than 50	\$ 1,340
G	50 or more, but less than 60	\$ 1,680
H	60 or more, but less than 70	\$ 2,010
I	70 or more, but less than 80	\$ 2,350
J	80 or more, but less than 90	\$ 2,680
K	90 or more, but less than 100	\$ 3,020

L 100 or more \$ 3,350

(4) The fees assessed under division (D)(1) of this 2851
section shall be collected annually no sooner than the fifteenth 2852
day of April, commencing in 1995. The fees assessed under 2853
division (D)(2) of this section shall be collected annually no 2854
sooner than the fifteenth day of April, commencing in 2005. The 2855
fees assessed under division (D)(3) of this section shall be 2856
collected no sooner than the fifteenth day of April, commencing 2857
in 2000. The fees assessed under division (D) of this section in 2858
a calendar year shall be based upon the sum of the actual 2859
emissions of those regulated pollutants during the preceding 2860
calendar year. For the purpose of division (D) of this section, 2861
emissions of air contaminants may be calculated using 2862
engineering calculations, emission factors, material balance 2863
calculations, or performance testing procedures, as authorized 2864
by the director. The director, by rule, may require persons who 2865
are required to pay the fees assessed under division (D) of this 2866
section to pay those fees biennially rather than annually. 2867

(E)(1) Consistent with the need to cover the reasonable 2868
costs of the Title V permit program, the director annually shall 2869
increase the fees prescribed in division (B) of this section by 2870
the percentage, if any, by which the consumer price index for 2871
the most recent calendar year ending before the beginning of a 2872
year exceeds the consumer price index for calendar year 1989. 2873
Upon calculating an increase in fees authorized by division (E) 2874
(1) of this section, the director shall compile revised fee 2875
schedules for the purposes of division (B) of this section and 2876
shall make the revised schedules available to persons required 2877
to pay the fees assessed under that division and to the public. 2878

(2) For the purposes of division (E)(1) of this section: 2879

(a) The consumer price index for any year is the average 2880
of the consumer price index for all urban consumers published by 2881
the United States department of labor as of the close of the 2882
twelve-month period ending on the thirty-first day of August of 2883
that year. 2884

(b) If the 1989 consumer price index is revised, the 2885
director shall use the revision of the consumer price index that 2886
is most consistent with that for calendar year 1989. 2887

(F) Each person who is issued a permit to install pursuant 2888
to rules adopted under division (F) of section 3704.03 of the 2889
Revised Code on or after July 1, 2003, shall pay the fees 2890
specified in the following schedules: 2891

(1) Fuel-burning equipment (boilers, furnaces, or process 2892
heaters used in the process of burning fuel for the primary 2893
purpose of producing heat or power by indirect heat transfer) 2894

2895

1

2

A	Input capacity (maximum) (million British thermal units per hour)	Permit to install
B	Greater than 0, but less than 10	\$ 200
C	10 or more, but less than 100	\$ 400
D	100 or more, but less than 300	\$ 1,000
E	300 or more, but less than 500	\$ 2,250
F	500 or more, but less than 1000	\$ 3,750

G	1000 or more, but less than 5000	\$	6,000
H	5000 or more	\$	9,000

Units burning exclusively natural gas, number two fuel oil, or both shall be assessed a fee that is one-half the applicable amount shown in division (F) (1) of this section.

(2) Combustion turbines and stationary internal combustion engines designed to generate electricity

2896
2897
2898
2899
2900
2901

1

2

A	Generating capacity (mega watts)	Permit to install
B	0 or more, but less than 10	\$ 25
C	10 or more, but less than 25	\$ 150
D	25 or more, but less than 50	\$ 300
E	50 or more, but less than 100	\$ 500
F	100 or more, but less than 250	\$ 1,000
G	250 or more	\$ 2,000

(3) Incinerators 2902

2903

1

2

A	Input capacity (pounds per hour)		Permit to install
B	0 to 100	\$	100
C	101 to 500	\$	500
D	501 to 2000	\$	1,000
E	2001 to 20,000	\$	1,500
F	more than 20,000	\$	3,750

(4) (a) Process 2904

2905

1

2

A	Process weight rate (pounds per hour)		Permit to install
B	0 to 1000	\$	200
C	1001 to 5000	\$	500
D	5001 to 10,000	\$	750
E	10,001 to 50,000	\$	1,000
F	more than 50,000	\$	1,250

In any process where process weight rate cannot be 2906
ascertained, the minimum fee shall be assessed. A boiler, 2907
furnace, combustion turbine, stationary internal combustion 2908
engine, or process heater designed to provide direct heat or 2909
power to a process not designed to generate electricity shall be 2910

assessed a fee established in division (F) (4) (a) of this 2911
section. A combustion turbine or stationary internal combustion 2912
engine designed to generate electricity shall be assessed a fee 2913
established in division (F) (2) of this section. 2914

(b) Notwithstanding division (F) (4) (a) of this section, 2915
any person issued a permit to install pursuant to rules adopted 2916
under division (F) of section 3704.03 of the Revised Code shall 2917
pay the fees set forth in division (F) (4) (c) of this section for 2918
a process used in any of the following industries, as identified 2919
by the applicable two-digit, three-digit, or four-digit standard 2920
industrial classification code according to the Standard 2921
Industrial Classification Manual published by the United States 2922
office of management and budget in the executive office of the 2923
president, 1987, as revised: 2924

Major group 10, metal mining; 2925

Major group 12, coal mining; 2926

Major group 14, mining and quarrying of nonmetallic 2927
minerals; 2928

Industry group 204, grain mill products; 2929

2873 Nitrogen fertilizers; 2930

2874 Phosphatic fertilizers; 2931

3281 Cut stone and stone products; 2932

3295 Minerals and earth, ground or otherwise treated; 2933

4221 Grain elevators (storage only); 2934

5159 Farm related raw materials; 2935

5261 Retail nurseries and lawn and garden supply stores. 2936

(c) The fees set forth in the following schedule apply to the issuance of a permit to install pursuant to rules adopted under division (F) of section 3704.03 of the Revised Code for a process identified in division (F) (4) (b) of this section:

	1	2	2937
A	Process weight rate (pounds per hour)	Permit to install	2938
B	0 to 10,000	\$ 200	2939
C	10,001 to 50,000	\$ 400	2940
D	50,001 to 100,000	\$ 500	
E	100,001 to 200,000	\$ 600	
F	200,001 to 400,000	\$ 750	
G	400,001 or more	\$ 900	
	(5) Storage tanks		2941

	1	2	2942
A	Gallons (maximum useful capacity)	Permit to install	2943
B	0 to 20,000	\$ 100	
C	20,001 to 40,000	\$ 150	

D	40,001 to 100,000	\$	250
E	100,001 to 500,000	\$	400
F	500,001 or greater	\$	750
	(6) Gasoline/fuel dispensing facilities		2944
			2945
	1		2
A	For each gasoline/fuel dispensing facility (includes all units at the facility)	Permit to install \$ 100	
	(7) Dry cleaning facilities		2946
			2947
	1		2
A	For each dry cleaning facility (includes all units at the facility)	Permit to install \$ 100	
	(8) Registration status		2948
			2949
	1		2
A	For each source covered by registration status	Permit to install	

\$ 75

(G) An owner or operator who is responsible for an asbestos demolition or renovation project pursuant to rules adopted under section 3704.03 of the Revised Code shall pay, upon submitting a notification pursuant to rules adopted under that section, the fees set forth in the following schedule:

		1	2
A	Action	Fee	
B	Each notification	\$	75
C	Asbestos removal	\$	3/unit
D	Asbestos cleanup	\$	4/cubic yard

For purposes of this division, "unit" means any combination of linear feet or square feet equal to fifty.

No fee other than the fees set forth in division (G) of this section shall be charged to an owner or operator by this state, a municipality, or other political subdivision of this state in connection with the submission or review of the notification referred to in this division.

(H) A person who is issued an extension of time for a permit to install an air contaminant source pursuant to rules adopted under division (F) of section 3704.03 of the Revised Code shall pay a fee equal to one-half the fee originally assessed for the permit to install under this section, except

that the fee for such an extension shall not exceed two hundred 2968
dollars. 2969

(I) A person who is issued a modification to a permit to 2970
install an air contaminant source pursuant to rules adopted 2971
under section 3704.03 of the Revised Code shall pay a fee equal 2972
to one-half of the fee that would be assessed under this section 2973
to obtain a permit to install the source. The fee assessed by 2974
this division only applies to modifications that are initiated 2975
by the owner or operator of the source and shall not exceed two 2976
thousand dollars. 2977

(J) Notwithstanding division (F) of this section, a person 2978
who applies for or obtains a permit to install pursuant to rules 2979
adopted under division (F) of section 3704.03 of the Revised 2980
Code after the date actual construction of the source began 2981
shall pay a fee for the permit to install that is equal to twice 2982
the fee that otherwise would be assessed under the applicable 2983
division unless the applicant received authorization to begin 2984
construction under division (W) of section 3704.03 of the 2985
Revised Code. This division only applies to sources for which 2986
actual construction of the source begins on or after July 1, 2987
1993. The imposition or payment of the fee established in this 2988
division does not preclude the director from taking any 2989
administrative or judicial enforcement action under this 2990
chapter, Chapter 3704., 3714., 3734., or 6111. of the Revised 2991
Code, or a rule adopted under any of them, in connection with a 2992
violation of rules adopted under division (F) of section 3704.03 2993
of the Revised Code. 2994

As used in this division, "actual construction of the 2995
source" means the initiation of physical on-site construction 2996
activities in connection with improvements to the source that 2997

are permanent in nature, including, without limitation, the 2998
installation of building supports and foundations and the laying 2999
of underground pipework. 3000

(K) (1) Money received under division (B) of this section 3001
shall be deposited in the state treasury to the credit of the 3002
Title V clean air fund created in section 3704.035 of the 3003
Revised Code. Annually, not more than fifty cents per ton of 3004
each fee assessed under division (B) of this section on actual 3005
emissions from a source and received by the environmental 3006
protection agency pursuant to that division may be transferred 3007
by the director using an interstate transfer voucher to the 3008
state treasury to the credit of the small business assistance 3009
fund created in section 3706.19 of the Revised Code. In 3010
addition, annually, the amount of money necessary for the 3011
operation of the office of ombudsperson as determined under 3012
division (B) of that section shall be transferred to the state 3013
treasury to the credit of the small business ombudsperson fund 3014
created by that section. 3015

(2) Money received by the agency pursuant to divisions 3016
(D), (F), (G), (H), (I), and (J) of this section shall be 3017
deposited in the state treasury to the credit of the non-Title V 3018
clean air fund created in section 3704.035 of the Revised Code. 3019

(L) (1) A person applying for a plan approval for a 3020
wastewater treatment works pursuant to section 6111.44, 6111.45, 3021
or 6111.46 of the Revised Code shall pay a nonrefundable fee of 3022
one hundred dollars plus sixty-five one-hundredths of one per 3023
cent of the estimated project cost through June 30, 2022, and a 3024
nonrefundable application fee of one hundred dollars plus two- 3025
tenths of one per cent of the estimated project cost on and 3026
after July 1, 2022, except that the total fee shall not exceed 3027

fifteen thousand dollars through June 30, 2022, and five 3028
thousand dollars on and after July 1, 2022. The fee shall be 3029
paid at the time the application is submitted. 3030

(2) A person who has entered into an agreement with the 3031
director under section 6111.14 of the Revised Code shall pay an 3032
administrative service fee for each plan submitted under that 3033
section for approval that shall not exceed the minimum amount 3034
necessary to pay administrative costs directly attributable to 3035
processing plan approvals. The director annually shall calculate 3036
the fee and shall notify all persons who have entered into 3037
agreements under that section, or who have applied for 3038
agreements, of the amount of the fee. 3039

(3) (a) (i) Not later than January 30, 2020, and January 30, 3040
2021, a person holding an NPDES discharge permit issued pursuant 3041
to Chapter 6111. of the Revised Code with an average daily 3042
discharge flow of five thousand gallons or more shall pay a 3043
nonrefundable annual discharge fee. Any person who fails to pay 3044
the fee at that time shall pay an additional amount that equals 3045
ten per cent of the required annual discharge fee. 3046

(ii) The billing year for the annual discharge fee 3047
established in division (L) (3) (a) (i) of this section shall 3048
consist of a twelve-month period beginning on the first day of 3049
January of the year preceding the date when the annual discharge 3050
fee is due. In the case of an existing source that permanently 3051
ceases to discharge during a billing year, the director shall 3052
reduce the annual discharge fee, including the surcharge 3053
applicable to certain industrial facilities pursuant to division 3054
(L) (3) (c) of this section, by one-twelfth for each full month 3055
during the billing year that the source was not discharging, but 3056
only if the person holding the NPDES discharge permit for the 3057

source notifies the director in writing, not later than the 3058
first day of October of the billing year, of the circumstances 3059
causing the cessation of discharge. 3060

(iii) The annual discharge fee established in division (L) 3061
(3) (a) (i) of this section, except for the surcharge applicable 3062
to certain industrial facilities pursuant to division (L) (3) (c) 3063
of this section, shall be based upon the average daily discharge 3064
flow in gallons per day calculated using first day of May 3065
through thirty-first day of October flow data for the period two 3066
years prior to the date on which the fee is due. In the case of 3067
NPDES discharge permits for new sources, the fee shall be 3068
calculated using the average daily design flow of the facility 3069
until actual average daily discharge flow values are available 3070
for the time period specified in division (L) (3) (a) (iii) of this 3071
section. The annual discharge fee may be prorated for a new 3072
source as described in division (L) (3) (a) (ii) of this section. 3073

(b) (i) An NPDES permit holder that is a public discharger 3074
shall pay the fee specified in the following schedule: 3075

3076

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A	Average daily discharge flow	Fee due by January 30, 2020, and January 30, 2021
B	5,000 to 49,999	\$ 200
C	50,000 to 100,000	\$ 500
D	100,001 to 250,000	\$ 1,050

E	250,001 to 1,000,000	\$	2,600
F	1,000,001 to 5,000,000	\$	5,200
G	5,000,001 to 10,000,000	\$	10,350
H	10,000,001 to 20,000,000	\$	15,550
I	20,000,001 to 50,000,000	\$	25,900
J	50,000,001 to 100,000,000	\$	41,400
K	100,000,001 or more	\$	62,100

(ii) Public dischargers owning or operating two or more publicly owned treatment works serving the same political subdivision, as "treatment works" is defined in section 6111.01 of the Revised Code, and that serve exclusively political subdivisions having a population of fewer than one hundred thousand persons shall pay an annual discharge fee under division (L) (3) (b) (i) of this section that is based on the combined average daily discharge flow of the treatment works.

(c) (i) An NPDES permit holder that is an industrial discharger, other than a coal mining operator identified by P in the third character of the permittee's NPDES permit number, shall pay the fee specified in the following schedule:

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A	Average daily discharge flow	Fee due by January 30, 2020, and January 30,
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		2021
B	5,000 to 49,999	\$ 250
C	50,000 to 250,000	\$ 1,200
D	250,001 to 1,000,000	\$ 2,950
E	1,000,001 to 5,000,000	\$ 5,850
F	5,000,001 to 10,000,000	\$ 8,800
G	10,000,001 to 20,000,000	\$ 11,700
H	20,000,001 to 100,000,000	\$ 14,050
I	100,000,001 to 250,000,000	\$ 16,400
J	250,000,001 or more	\$ 18,700

(ii) In addition to the fee specified in the above schedule, an NPDES permit holder that is an industrial discharger classified as a major discharger during all or part of the annual discharge fee billing year specified in division (L) (3) (a) (ii) of this section shall pay a nonrefundable annual surcharge of seven thousand five hundred dollars not later than January 30, 2020, and not later than January 30, 2021. Any person who fails to pay the surcharge at that time shall pay an additional amount that equals ten per cent of the amount of the surcharge.

(d) Notwithstanding divisions (L) (3) (b) and (c) of this section, a public discharger, that is not a separate municipal storm sewer system, identified by I in the third character of the permittee's NPDES permit number and an industrial discharger

identified by I, J, L, V, W, X, Y, or Z in the third character 3104
of the permittee's NPDES permit number shall pay a nonrefundable 3105
annual discharge fee of one hundred eighty dollars not later 3106
than January 30, 2020, and not later than January 30, 2021. Any 3107
person who fails to pay the fee at that time shall pay an 3108
additional amount that equals ten per cent of the required fee. 3109

(4) Each person obtaining an NPDES permit for municipal 3110
storm water discharge shall pay a nonrefundable storm water 3111
annual discharge fee of ten dollars per one-tenth of a square 3112
mile of area permitted. The fee shall not exceed ten thousand 3113
dollars and shall be payable on or before January 30, 2004, and 3114
the thirtieth day of January of each year thereafter. Any person 3115
who fails to pay the fee on the date specified in division (L) 3116
(4) of this section shall pay an additional amount per year 3117
equal to ten per cent of the annual fee that is unpaid. 3118

(5) The director shall transmit all moneys collected under 3119
division (L) of this section to the treasurer of state for 3120
deposit into the state treasury to the credit of the surface 3121
water protection fund created in section 6111.038 of the Revised 3122
Code. 3123

(6) As used in this section: 3124

(a) "NPDES" means the federally approved national 3125
pollutant discharge elimination system individual and general 3126
program for issuing, modifying, revoking, reissuing, 3127
terminating, monitoring, and enforcing permits and imposing and 3128
enforcing pretreatment requirements under Chapter 6111. of the 3129
Revised Code and rules adopted under it. 3130

(b) "Public discharger" means any holder of an NPDES 3131
permit identified by P in the second character of the NPDES 3132

permit number assigned by the director. 3133

(c) "Industrial discharger" means any holder of an NPDES 3134
permit identified by I in the second character of the NPDES 3135
permit number assigned by the director. 3136

(d) "Major discharger" means any holder of an NPDES permit 3137
classified as major by the regional administrator of the United 3138
States environmental protection agency in conjunction with the 3139
director. 3140

(M) Through June 30, 2022, a person applying for a license 3141
or license renewal to operate a public water system under 3142
section 6109.21 of the Revised Code shall pay the appropriate 3143
fee established under this division at the time of application 3144
to the director. Any person who fails to pay the fee at that 3145
time shall pay an additional amount that equals ten per cent of 3146
the required fee. The director shall transmit all moneys 3147
collected under this division to the treasurer of state for 3148
deposit into the drinking water protection fund created in 3149
section 6109.30 of the Revised Code. 3150

Except as provided in divisions (M) (4) and (5) of this 3151
section, fees required under this division shall be calculated 3152
and paid in accordance with the following schedule: 3153

(1) For the initial license required under section 6109.21 3154
of the Revised Code for any public water system that is a 3155
community water system as defined in section 6109.01 of the 3156
Revised Code, and for each license renewal required for such a 3157
system prior to January 31, 2022, the fee is: 3158

3159

	1		2
A	Number of service connections		Fee amount
B	Not more than 49	\$	112
C	50 to 99	\$	176
D	Number of service connections		Average cost per connection
E	100 to 2,499	\$	1.92
F	2,500 to 4,999	\$	1.48
G	5,000 to 7,499	\$	1.42
H	7,500 to 9,999	\$	1.34
I	10,000 to 14,999	\$	1.16
J	15,000 to 24,999	\$	1.10
K	25,000 to 49,999	\$	1.04
L	50,000 to 99,999	\$.92
M	100,000 to 149,999	\$.86
N	150,000 to 199,999	\$.80
O	200,000 or more	\$.76

A public water system may determine how it will pay the 3160
total amount of the fee calculated under division (M) (1) of this 3161
section, including the assessment of additional user fees that 3162

may be assessed on a volumetric basis. 3163

As used in division (M)(1) of this section, "service 3164
connection" means the number of active or inactive pipes, 3165
goosenecks, pigtails, and any other fittings connecting a water 3166
main to any building outlet. 3167

(2) For the initial license required under section 6109.21 3168
of the Revised Code for any public water system that is not a 3169
community water system and serves a nontransient population, and 3170
for each license renewal required for such a system prior to 3171
January 31, 2022, the fee is: 3172

3173

		1	2
A	Population served		Fee amount
B	Fewer than 150	\$	112
C	150 to 299	\$	176
D	300 to 749	\$	384
E	750 to 1,499	\$	628
F	1,500 to 2,999	\$	1,268
G	3,000 to 7,499	\$	2,816
H	7,500 to 14,999	\$	5,510
I	15,000 to 22,499	\$	9,048

J	22,500 to 29,999	\$	12,430
K	30,000 or more	\$	16,820

As used in division (M) (2) of this section, "population served" means the total number of individuals having access to the water supply during a twenty-four-hour period for at least sixty days during any calendar year. In the absence of a specific population count, that number shall be calculated at the rate of three individuals per service connection.

(3) For the initial license required under section 6109.21 of the Revised Code for any public water system that is not a community water system and serves a transient population, and for each license renewal required for such a system prior to January 31, 2022, the fee is:

	1		2
A			Fee amount
B	1	\$	112
C	2	\$	112
D	3	\$	176
E	4	\$	278
F	5	\$	568

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G System designated as using a surface \$ 792
water source

As used in division (M) (3) of this section, "number of 3186
wells or sources, other than surface water, supplying system" 3187
means those wells or sources that are physically connected to 3188
the plumbing system serving the public water system. 3189

(4) A public water system designated as using a surface 3190
water source shall pay a fee of seven hundred ninety-two dollars 3191
or the amount calculated under division (M) (1) or (2) of this 3192
section, whichever is greater. 3193

(5) An applicant for an initial license who is proposing 3194
to operate a new public water supply system shall submit a fee 3195
that equals a prorated amount of the appropriate fee for the 3196
remainder of the licensing year. 3197

(N) (1) A person applying for a plan approval for a public 3198
water supply system under section 6109.07 of the Revised Code 3199
shall pay a fee of one hundred fifty dollars plus thirty-five 3200
hundredths of one per cent of the estimated project cost, except 3201
that the total fee shall not exceed twenty thousand dollars 3202
through June 30, 2022, and fifteen thousand dollars on and after 3203
July 1, 2022. The fee shall be paid at the time the application 3204
is submitted. 3205

(2) A person who has entered into an agreement with the 3206
director under division (A) (2) of section 6109.07 of the Revised 3207
Code shall pay an administrative service fee for each plan 3208
submitted under that section for approval that shall not exceed 3209
the minimum amount necessary to pay administrative costs 3210
directly attributable to processing plan approvals. The director 3211
annually shall calculate the fee and shall notify all persons 3212

that have entered into agreements under that division, or who 3213
have applied for agreements, of the amount of the fee. 3214

(3) Through June 30, 2022, the following fee, on a per 3215
survey basis, shall be charged any person for services rendered 3216
by the state in the evaluation of laboratories and laboratory 3217
personnel for compliance with accepted analytical techniques and 3218
procedures established pursuant to Chapter 6109. of the Revised 3219
Code for determining the qualitative characteristics of water: 3220

3221

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A	microbiological		
B	MMO-MUG	\$	2,000
C	MF	\$	2,100
D	MMO-MUG and MF	\$	2,550
E	organic chemical	\$	5,400
F	trace metals	\$	5,400
G	standard chemistry	\$	2,800
H	limited chemistry	\$	1,550

On and after July 1, 2022, the following fee, on a per 3222
survey basis, shall be charged any such person: 3223

3224

	1	2
A	microbiological	\$ 1,650
B	organic chemicals	\$ 3,500
C	trace metals	\$ 3,500
D	standard chemistry	\$ 1,800
E	limited chemistry	\$ 1,000

The fee for those services shall be paid at the time the request for the survey is made. Through June 30, 2022, an individual laboratory shall not be assessed a fee under this division more than once in any three-year period unless the person requests the addition of analytical methods or analysts, in which case the person shall pay eighteen hundred dollars for each additional survey requested.

As used in division (N) (3) of this section:

- (a) "MF" means microfiltration.
- (b) "MMO" means minimal medium ONPG.
- (c) "MUG" means 4-methylumbelliferyl-beta-D-glucuronide.
- (d) "ONPG" means o-nitrophenyl-beta-D-galactopyranoside.

The director shall transmit all moneys collected under this division to the treasurer of state for deposit into the drinking water protection fund created in section 6109.30 of the Revised Code.

(O) Any person applying to the director to take an examination for certification as an operator of a water supply

system or wastewater system under Chapter 6109. or 6111. of the Revised Code that is administered by the director, at the time the application is submitted, shall pay a fee in accordance with the following schedule through November 30, 2022:

	1	2
A	Class A operator	\$ 80
B	Class I operator	\$ 105
C	Class II operator	\$ 120
D	Class III operator	\$ 130
E	Class IV operator	\$ 145

On and after December 1, 2022, the applicant shall pay a fee in accordance with the following schedule:

	1	2
A	Class A operator	\$ 50
B	Class I operator	\$ 70
C	Class II operator	\$ 80
D	Class III operator	\$ 90

E	Class IV operator	\$	100
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Any person applying to the director for certification as	3251
an operator of a water supply system or wastewater system who	3252
has passed an examination administered by an examination	3253
provider approved by the director shall pay a certification fee	3254
of forty-five dollars.	3255

A person shall pay a biennial certification renewal fee	3256
for each applicable class of certification in accordance with	3257
the following schedule:	3258

3259

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A	Class A operator	\$	25
B	Class I operator	\$	35
C	Class II operator	\$	45
D	Class III operator	\$	55
E	Class IV operator	\$	65

If a certification renewal fee is received by the director	3260
more than thirty days, but not more than one year, after the	3261
expiration date of the certification, the person shall pay a	3262
certification renewal fee in accordance with the following	3263
schedule:	3264

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A	Class A operator	\$	45
B	Class I operator	\$	55
C	Class II operator	\$	65
D	Class III operator	\$	75
E	Class IV operator	\$	85

A person who requests a replacement certificate shall pay 3266
a fee of twenty-five dollars at the time the request is made. 3267

Any person applying to be a water supply system or 3268
wastewater treatment system examination provider shall pay an 3269
application fee of five hundred dollars. Any person approved by 3270
the director as a water supply system or wastewater treatment 3271
system examination provider shall pay an annual fee that is 3272
equal to ten per cent of the fees that the provider assesses and 3273
collects for administering water supply system or wastewater 3274
treatment system certification examinations in this state for 3275
the calendar year. The fee shall be paid not later than forty- 3276
five days after the end of a calendar year. 3277

The director shall transmit all moneys collected under 3278
this division to the treasurer of state for deposit into the 3279
drinking water protection fund created in section 6109.30 of the 3280
Revised Code. 3281

(P) Any person submitting an application for an industrial 3282
water pollution control certificate under section 6111.31 of the 3283
Revised Code, as that section existed before its repeal by H.B. 3284
95 of the 125th general assembly, shall pay a nonrefundable fee 3285

of five hundred dollars at the time the application is 3286
submitted. The director shall transmit all moneys collected 3287
under this division to the treasurer of state for deposit into 3288
the surface water protection fund created in section 6111.038 of 3289
the Revised Code. A person paying a certificate fee under this 3290
division shall not pay an application fee under division (S)(1) 3291
of this section. On and after June 26, 2003, persons shall file 3292
such applications and pay the fee as required under sections 3293
5709.20 to 5709.27 of the Revised Code, and proceeds from the 3294
fee shall be credited as provided in section 5709.212 of the 3295
Revised Code. 3296

(Q) Except as otherwise provided in division (R) of this 3297
section, a person issued a permit by the director for a new 3298
solid waste disposal facility other than an incineration or 3299
composting facility, a new infectious waste treatment facility 3300
other than an incineration facility, or a modification of such 3301
an existing facility that includes an increase in the total 3302
disposal or treatment capacity of the facility pursuant to 3303
Chapter 3734. of the Revised Code shall pay a fee of ten dollars 3304
per thousand cubic yards of disposal or treatment capacity, or 3305
one thousand dollars, whichever is greater, except that the 3306
total fee for any such permit shall not exceed eighty thousand 3307
dollars. A person issued a modification of a permit for a solid 3308
waste disposal facility or an infectious waste treatment 3309
facility that does not involve an increase in the total disposal 3310
or treatment capacity of the facility shall pay a fee of one 3311
thousand dollars. A person issued a permit to install a new, or 3312
modify an existing, solid waste transfer facility under that 3313
chapter shall pay a fee of two thousand five hundred dollars. A 3314
person issued a permit to install a new or to modify an existing 3315
solid waste incineration or composting facility, or an existing 3316

infectious waste treatment facility using incineration as its 3317
principal method of treatment, under that chapter shall pay a 3318
fee of one thousand dollars. The increases in the permit fees 3319
under this division resulting from the amendments made by 3320
Amended Substitute House Bill 592 of the 117th general assembly 3321
do not apply to any person who submitted an application for a 3322
permit to install a new, or modify an existing, solid waste 3323
disposal facility under that chapter prior to September 1, 1987; 3324
any such person shall pay the permit fee established in this 3325
division as it existed prior to June 24, 1988. In addition to 3326
the applicable permit fee under this division, a person issued a 3327
permit to install or modify a solid waste facility or an 3328
infectious waste treatment facility under that chapter who fails 3329
to pay the permit fee to the director in compliance with 3330
division (V) of this section shall pay an additional ten per 3331
cent of the amount of the fee for each week that the permit fee 3332
is late. 3333

Permit and late payment fees paid to the director under 3334
this division shall be credited to the general revenue fund. 3335

(R) (1) A person issued a registration certificate for a 3336
scrap tire collection facility under section 3734.75 of the 3337
Revised Code shall pay a fee of two hundred dollars, except that 3338
if the facility is owned or operated by a motor vehicle salvage 3339
dealer licensed under Chapter 4738. of the Revised Code, the 3340
person shall pay a fee of twenty-five dollars. 3341

(2) A person issued a registration certificate for a new 3342
scrap tire storage facility under section 3734.76 of the Revised 3343
Code shall pay a fee of three hundred dollars, except that if 3344
the facility is owned or operated by a motor vehicle salvage 3345
dealer licensed under Chapter 4738. of the Revised Code, the 3346

person shall pay a fee of twenty-five dollars. 3347

(3) A person issued a permit for a scrap tire storage 3348
facility under section 3734.76 of the Revised Code shall pay a 3349
fee of one thousand dollars, except that if the facility is 3350
owned or operated by a motor vehicle salvage dealer licensed 3351
under Chapter 4738. of the Revised Code, the person shall pay a 3352
fee of fifty dollars. 3353

(4) A person issued a permit for a scrap tire monocell or 3354
monofill facility under section 3734.77 of the Revised Code 3355
shall pay a fee of ten dollars per thousand cubic yards of 3356
disposal capacity or one thousand dollars, whichever is greater, 3357
except that the total fee for any such permit shall not exceed 3358
eighty thousand dollars. 3359

(5) A person issued a registration certificate for a scrap 3360
tire recovery facility under section 3734.78 of the Revised Code 3361
shall pay a fee of one hundred dollars. 3362

(6) A person issued a permit for a scrap tire recovery 3363
facility under section 3734.78 of the Revised Code shall pay a 3364
fee of one thousand dollars. 3365

(7) In addition to the applicable registration certificate 3366
or permit fee under divisions (R) (1) to (6) of this section, a 3367
person issued a registration certificate or permit for any such 3368
scrap tire facility who fails to pay the registration 3369
certificate or permit fee to the director in compliance with 3370
division (V) of this section shall pay an additional ten per 3371
cent of the amount of the fee for each week that the fee is 3372
late. 3373

(8) The registration certificate, permit, and late payment 3374
fees paid to the director under divisions (R) (1) to (7) of this 3375

section shall be credited to the scrap tire management fund 3376
created in section 3734.82 of the Revised Code. 3377

(S) (1) (a) Except as provided by divisions (L), (M), (N), 3378
(O), (P), and (S) (2) of this section, division (A) (2) of section 3379
3734.05 of the Revised Code, section 3734.79 of the Revised 3380
Code, and rules adopted under division (T) (1) of this section, 3381
any person applying for a registration certificate under section 3382
3734.75, 3734.76, or 3734.78 of the Revised Code or a permit, 3383
variance, or plan approval under Chapter 3734. of the Revised 3384
Code shall pay a nonrefundable fee of fifteen dollars at the 3385
time the application is submitted. 3386

(b) Except as otherwise provided, any person applying for 3387
a permit, variance, or plan approval under Chapter 6109. or 3388
6111. of the Revised Code shall pay a nonrefundable application 3389
fee of one hundred dollars at the time the application is 3390
submitted through June 30, 2022, and a nonrefundable application 3391
fee of fifteen dollars at the time the application is submitted 3392
on and after July 1, 2022. 3393

(c) (i) Except as otherwise provided in divisions (S) (1) (c) 3394
(iii) and (iv) of this section, through June 30, 2022, any 3395
person applying for an NPDES permit under Chapter 6111. of the 3396
Revised Code shall pay a nonrefundable application fee of two 3397
hundred dollars at the time of application for the permit. On 3398
and after July 1, 2022, such a person shall pay a nonrefundable 3399
application fee of fifteen dollars at the time of application. 3400

(ii) In addition to the nonrefundable application fee, any 3401
person applying for an NPDES permit under Chapter 6111. of the 3402
Revised Code shall pay a design flow discharge fee based on each 3403
point source to which the issuance is applicable in accordance 3404
with the following schedule: 3405

3406

	1		2
A	Design flow discharge (gallons per day)		Fee
B	0 to 1,000	\$	0
C	1,001 to 5,000	\$	100
D	5,001 to 50,000	\$	200
E	50,001 to 100,000	\$	300
F	100,001 to 300,000	\$	525
G	over 300,000	\$	750

(iii) Notwithstanding divisions (S) (1) (c) (i) and (ii) of this section, the application and design flow discharge fee for an NPDES permit for a public discharger identified by the letter I in the third character of the NPDES permit number shall not exceed nine hundred fifty dollars. 3407
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(iv) Notwithstanding divisions (S) (1) (c) (i) and (ii) of this section, the application and design flow discharge fee for an NPDES permit for a coal mining operation regulated under Chapter 1513. of the Revised Code shall not exceed four hundred fifty dollars per mine. 3412
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(v) A person issued a modification of an NPDES permit shall pay a nonrefundable modification fee equal to the application fee and one-half the design flow discharge fee based on each point source, if applicable, that would be charged for an NPDES permit, except that the modification fee shall not exceed six hundred dollars. 3417
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(d) In addition to the application fee established under 3423
division (S)(1)(c)(i) of this section, any person applying for 3424
an NPDES general storm water construction permit shall pay a 3425
nonrefundable fee of twenty dollars per acre for each acre that 3426
is permitted above five acres at the time the application is 3427
submitted. However, the per acreage fee shall not exceed three 3428
hundred dollars. In addition to the application fee established 3429
under division (S)(1)(c)(i) of this section, any person applying 3430
for an NPDES general storm water industrial permit shall pay a 3431
nonrefundable fee of one hundred fifty dollars at the time the 3432
application is submitted. 3433

(e) The director shall transmit all moneys collected under 3434
division (S)(1) of this section pursuant to Chapter 6109. of the 3435
Revised Code to the treasurer of state for deposit into the 3436
drinking water protection fund created in section 6109.30 of the 3437
Revised Code. 3438

(f) The director shall transmit all moneys collected under 3439
division (S)(1) of this section pursuant to Chapter 6111. of the 3440
Revised Code and under division (S)(3) of this section to the 3441
treasurer of state for deposit into the surface water protection 3442
fund created in section 6111.038 of the Revised Code. 3443

(g) If a registration certificate is issued under section 3444
3734.75, 3734.76, or 3734.78 of the Revised Code, the amount of 3445
the application fee paid shall be deducted from the amount of 3446
the registration certificate fee due under division (R)(1), (2), 3447
or (5) of this section, as applicable. 3448

(h) If a person submits an electronic application for a 3449
registration certificate, permit, variance, or plan approval for 3450
which an application fee is established under division (S)(1) of 3451
this section, the person shall pay all applicable fees as 3452

expeditiously as possible after the submission of the electronic 3453
application. An application for a registration certificate, 3454
permit, variance, or plan approval for which an application fee 3455
is established under division (S) (1) of this section shall not 3456
be reviewed or processed until the applicable application fee, 3457
and any other fees established under this division, are paid. 3458

(2) Division (S) (1) of this section does not apply to an 3459
application for a registration certificate for a scrap tire 3460
collection or storage facility submitted under section 3734.75 3461
or 3734.76 of the Revised Code, as applicable, if the owner or 3462
operator of the facility or proposed facility is a motor vehicle 3463
salvage dealer licensed under Chapter 4738. of the Revised Code. 3464

(3) A person applying for coverage under an NPDES general 3465
discharge permit for household sewage treatment systems shall 3466
pay the following fees: 3467

(a) A nonrefundable fee of two hundred dollars at the time 3468
of application for initial permit coverage; 3469

(b) A nonrefundable fee of one hundred dollars at the time 3470
of application for a renewal of permit coverage. 3471

(T) The director may adopt, amend, and rescind rules in 3472
accordance with Chapter 119. of the Revised Code that do all of 3473
the following: 3474

(1) Prescribe fees to be paid by applicants for and 3475
holders of any license, permit, variance, plan approval, or 3476
certification required or authorized by Chapter 3704., 3734., 3477
6109., or 6111. of the Revised Code that are not specifically 3478
established in this section. The fees shall be designed to 3479
defray the cost of processing, issuing, revoking, modifying, 3480
denying, and enforcing the licenses, permits, variances, plan 3481

approvals, and certifications. 3482

The director shall transmit all moneys collected under 3483
rules adopted under division (T)(1) of this section pursuant to 3484
Chapter 6109. of the Revised Code to the treasurer of state for 3485
deposit into the drinking water protection fund created in 3486
section 6109.30 of the Revised Code. 3487

The director shall transmit all moneys collected under 3488
rules adopted under division (T)(1) of this section pursuant to 3489
Chapter 6111. of the Revised Code to the treasurer of state for 3490
deposit into the surface water protection fund created in 3491
section 6111.038 of the Revised Code. 3492

(2) Exempt the state and political subdivisions thereof, 3493
including education facilities or medical facilities owned by 3494
the state or a political subdivision, or any person exempted 3495
from taxation by section 5709.07 or 5709.12 of the Revised Code, 3496
from any fee required by this section; 3497

(3) Provide for the waiver of any fee, or any part 3498
thereof, otherwise required by this section whenever the 3499
director determines that the imposition of the fee would 3500
constitute an unreasonable cost of doing business for any 3501
applicant, class of applicants, or other person subject to the 3502
fee; 3503

(4) Prescribe measures that the director considers 3504
necessary to carry out this section. 3505

(U) When the director reasonably demonstrates that the 3506
direct cost to the state associated with the issuance of a 3507
permit, license, variance, plan approval, or certification 3508
exceeds the fee for the issuance or review specified by this 3509
section, the director may condition the issuance or review on 3510

the payment by the person receiving the issuance or review of, 3511
in addition to the fee specified by this section, the amount, or 3512
any portion thereof, in excess of the fee specified under this 3513
section. The director shall not so condition issuances for which 3514
a fee is prescribed in division (S) (1) (c) (iii) of this section. 3515

(V) Except as provided in divisions (L), (M), (P), and (S) 3516
of this section or unless otherwise prescribed by a rule of the 3517
director adopted pursuant to Chapter 119. of the Revised Code, 3518
all fees required by this section are payable within thirty days 3519
after the issuance of an invoice for the fee by the director or 3520
the effective date of the issuance of the license, permit, 3521
variance, plan approval, or certification. If payment is late, 3522
the person responsible for payment of the fee shall pay an 3523
additional ten per cent of the amount due for each month that it 3524
is late. 3525

(W) As used in this section, "fuel-burning equipment," 3526
"fuel-burning equipment input capacity," "incinerator," 3527
"incinerator input capacity," "process," "process weight rate," 3528
"storage tank," "gasoline dispensing facility," "dry cleaning 3529
facility," "design flow discharge," and "new source treatment 3530
works" have the meanings ascribed to those terms by applicable 3531
rules or standards adopted by the director under Chapter 3704. 3532
or 6111. of the Revised Code. 3533

(X) As used in divisions (B), (D), (E), (F), (H), (I), and 3534
(J) of this section, and in any other provision of this section 3535
pertaining to fees paid pursuant to Chapter 3704. of the Revised 3536
Code: 3537

(1) "Facility," "federal Clean Air Act," "person," and 3538
"Title V permit" have the same meanings as in section 3704.01 of 3539
the Revised Code. 3540

(2) "Title V permit program" means the following 3541
activities as necessary to meet the requirements of Title V of 3542
the federal Clean Air Act and 40 C.F.R. part 70, including at 3543
least: 3544

(a) Preparing and adopting, if applicable, generally 3545
applicable rules or guidance regarding the permit program or its 3546
implementation or enforcement; 3547

(b) Reviewing and acting on any application for a Title V 3548
permit, permit revision, or permit renewal, including the 3549
development of an applicable requirement as part of the 3550
processing of a permit, permit revision, or permit renewal; 3551

(c) Administering the permit program, including the 3552
supporting and tracking of permit applications, compliance 3553
certification, and related data entry; 3554

(d) Determining which sources are subject to the program 3555
and implementing and enforcing the terms of any Title V permit, 3556
not including any court actions or other formal enforcement 3557
actions; 3558

(e) Emission and ambient monitoring; 3559

(f) Modeling, analyses, or demonstrations; 3560

(g) Preparing inventories and tracking emissions; 3561

(h) Providing direct and indirect support to small 3562
business stationary sources to determine and meet their 3563
obligations under the federal Clean Air Act pursuant to the 3564
small business stationary source technical and environmental 3565
compliance assistance program required by section 507 of that 3566
act and established in sections 3704.18, 3704.19, and 3706.19 of 3567
the Revised Code. 3568

(3) "Organic compound" means any chemical compound of 3569
carbon, excluding carbon monoxide, carbon dioxide, carbonic 3570
acid, metallic carbides or carbonates, and ammonium carbonate. 3571

(Y) (1) Except as provided in divisions (Y) (2), (3), and 3572
(4) of this section, each sewage sludge facility shall pay a 3573
nonrefundable annual sludge fee equal to three dollars and fifty 3574
cents per dry ton of sewage sludge, including the dry tons of 3575
sewage sludge in materials derived from sewage sludge, that the 3576
sewage sludge facility treats or disposes of in this state. The 3577
annual volume of sewage sludge treated or disposed of by a 3578
sewage sludge facility shall be calculated using the first day 3579
of January through the thirty-first day of December of the 3580
calendar year preceding the date on which payment of the fee is 3581
due. 3582

(2) (a) Except as provided in division (Y) (2) (d) of this 3583
section, each sewage sludge facility shall pay a minimum annual 3584
sewage sludge fee of one hundred dollars. 3585

(b) The annual sludge fee required to be paid by a sewage 3586
sludge facility that treats or disposes of exceptional quality 3587
sludge in this state shall be thirty-five per cent less per dry 3588
ton of exceptional quality sludge than the fee assessed under 3589
division (Y) (1) of this section, subject to the following 3590
exceptions: 3591

(i) Except as provided in division (Y) (2) (d) of this 3592
section, a sewage sludge facility that treats or disposes of 3593
exceptional quality sludge shall pay a minimum annual sewage 3594
sludge fee of one hundred dollars. 3595

(ii) A sewage sludge facility that treats or disposes of 3596
exceptional quality sludge shall not be required to pay the 3597

annual sludge fee for treatment or disposal in this state of 3598
exceptional quality sludge generated outside of this state and 3599
contained in bags or other containers not greater than one 3600
hundred pounds in capacity. 3601

A thirty-five per cent reduction for exceptional quality 3602
sludge applies to the maximum annual fees established under 3603
division (Y) (3) of this section. 3604

(c) A sewage sludge facility that transfers sewage sludge 3605
to another sewage sludge facility in this state for further 3606
treatment prior to disposal in this state shall not be required 3607
to pay the annual sludge fee for the tons of sewage sludge that 3608
have been transferred. In such a case, the sewage sludge 3609
facility that disposes of the sewage sludge shall pay the annual 3610
sludge fee. However, the facility transferring the sewage sludge 3611
shall pay the one-hundred-dollar minimum fee required under 3612
division (Y) (2) (a) of this section. 3613

In the case of a sewage sludge facility that treats sewage 3614
sludge in this state and transfers it out of this state to 3615
another entity for disposal, the sewage sludge facility in this 3616
state shall be required to pay the annual sludge fee for the 3617
tons of sewage sludge that have been transferred. 3618

(d) A sewage sludge facility that generates sewage sludge 3619
resulting from an average daily discharge flow of less than five 3620
thousand gallons per day is not subject to the fees assessed 3621
under division (Y) of this section. 3622

(3) No sewage sludge facility required to pay the annual 3623
sludge fee shall be required to pay more than the maximum annual 3624
fee for each disposal method that the sewage sludge facility 3625
uses. The maximum annual fee does not include the additional 3626

amount that may be charged under division (Y) (5) of this section 3627
for late payment of the annual sludge fee. The maximum annual 3628
fee for the following methods of disposal of sewage sludge is as 3629
follows: 3630

(a) Incineration: five thousand dollars; 3631

(b) Preexisting land reclamation project or disposal in a 3632
landfill: five thousand dollars; 3633

(c) Land application, land reclamation, surface disposal, 3634
or any other disposal method not specified in division (Y) (3) (a) 3635
or (b) of this section: twenty thousand dollars. 3636

(4) (a) In the case of an entity that generates sewage 3637
sludge or a sewage sludge facility that treats sewage sludge and 3638
transfers the sewage sludge to an incineration facility for 3639
disposal, the incineration facility, and not the entity 3640
generating the sewage sludge or the sewage sludge facility 3641
treating the sewage sludge, shall pay the annual sludge fee for 3642
the tons of sewage sludge that are transferred. However, the 3643
entity or facility generating or treating the sewage sludge 3644
shall pay the one-hundred-dollar minimum fee required under 3645
division (Y) (2) (a) of this section. 3646

(b) In the case of an entity that generates sewage sludge 3647
and transfers the sewage sludge to a landfill for disposal or to 3648
a sewage sludge facility for land reclamation or surface 3649
disposal, the entity generating the sewage sludge, and not the 3650
landfill or sewage sludge facility, shall pay the annual sludge 3651
fee for the tons of sewage sludge that are transferred. 3652

(5) Not later than the first day of April of the calendar 3653
year following March 17, 2000, and each first day of April 3654
thereafter, the director shall issue invoices to persons who are 3655

required to pay the annual sludge fee. The invoice shall 3656
identify the nature and amount of the annual sludge fee assessed 3657
and state the first day of May as the deadline for receipt by 3658
the director of objections regarding the amount of the fee and 3659
the first day of July as the deadline for payment of the fee. 3660

Not later than the first day of May following receipt of 3661
an invoice, a person required to pay the annual sludge fee may 3662
submit objections to the director concerning the accuracy of 3663
information regarding the number of dry tons of sewage sludge 3664
used to calculate the amount of the annual sludge fee or 3665
regarding whether the sewage sludge qualifies for the 3666
exceptional quality sludge discount established in division (Y) 3667
(2) (b) of this section. The director may consider the objections 3668
and adjust the amount of the fee to ensure that it is accurate. 3669

If the director does not adjust the amount of the annual 3670
sludge fee in response to a person's objections, the person may 3671
appeal the director's determination in accordance with Chapter 3672
119. of the Revised Code. 3673

Not later than the first day of June, the director shall 3674
notify the objecting person regarding whether the director has 3675
found the objections to be valid and the reasons for the 3676
finding. If the director finds the objections to be valid and 3677
adjusts the amount of the annual sludge fee accordingly, the 3678
director shall issue with the notification a new invoice to the 3679
person identifying the amount of the annual sludge fee assessed 3680
and stating the first day of July as the deadline for payment. 3681

Not later than the first day of July, any person who is 3682
required to do so shall pay the annual sludge fee. Any person 3683
who is required to pay the fee, but who fails to do so on or 3684
before that date shall pay an additional amount that equals ten 3685

per cent of the required annual sludge fee. 3686

(6) The director shall transmit all moneys collected under 3687
division (Y) of this section to the treasurer of state for 3688
deposit into the surface water protection fund created in 3689
section 6111.038 of the Revised Code. The moneys shall be used 3690
to defray the costs of administering and enforcing provisions in 3691
Chapter 6111. of the Revised Code and rules adopted under it 3692
that govern the use, storage, treatment, or disposal of sewage 3693
sludge. 3694

(7) Beginning in fiscal year 2001, and every two years 3695
thereafter, the director shall review the total amount of moneys 3696
generated by the annual sludge fees to determine if that amount 3697
exceeded six hundred thousand dollars in either of the two 3698
preceding fiscal years. If the total amount of moneys in the 3699
fund exceeded six hundred thousand dollars in either fiscal 3700
year, the director, after review of the fee structure and 3701
consultation with affected persons, shall issue an order 3702
reducing the amount of the fees levied under division (Y) of 3703
this section so that the estimated amount of moneys resulting 3704
from the fees will not exceed six hundred thousand dollars in 3705
any fiscal year. 3706

If, upon review of the fees under division (Y) (7) of this 3707
section and after the fees have been reduced, the director 3708
determines that the total amount of moneys collected and 3709
accumulated is less than six hundred thousand dollars, the 3710
director, after review of the fee structure and consultation 3711
with affected persons, may issue an order increasing the amount 3712
of the fees levied under division (Y) of this section so that 3713
the estimated amount of moneys resulting from the fees will be 3714
approximately six hundred thousand dollars. Fees shall never be 3715

increased to an amount exceeding the amount specified in 3716
division (Y) (7) of this section. 3717

Notwithstanding section 119.06 of the Revised Code, the 3718
director may issue an order under division (Y) (7) of this 3719
section without the necessity to hold an adjudicatory hearing in 3720
connection with the order. The issuance of an order under this 3721
division is not an act or action for purposes of section 3745.04 3722
of the Revised Code. 3723

(8) As used in division (Y) of this section: 3724

(a) "Sewage sludge facility" means an entity that performs 3725
treatment on or is responsible for the disposal of sewage 3726
sludge. 3727

(b) "Sewage sludge" means a solid, semi-solid, or liquid 3728
residue generated during the treatment of domestic sewage in a 3729
treatment works as defined in section 6111.01 of the Revised 3730
Code. "Sewage sludge" includes, but is not limited to, scum or 3731
solids removed in primary, secondary, or advanced wastewater 3732
treatment processes. "Sewage sludge" does not include ash 3733
generated during the firing of sewage sludge in a sewage sludge 3734
incinerator, grit and screenings generated during preliminary 3735
treatment of domestic sewage in a treatment works, animal 3736
manure, residue generated during treatment of animal manure, or 3737
domestic septage. 3738

(c) "Exceptional quality sludge" means sewage sludge that 3739
meets all of the following qualifications: 3740

(i) Satisfies the class A pathogen standards in 40 C.F.R. 3741
503.32(a); 3742

(ii) Satisfies one of the vector attraction reduction 3743
requirements in 40 C.F.R. 503.33(b) (1) to (b) (8); 3744

(iii) Does not exceed the ceiling concentration	3745
limitations for metals listed in table one of 40 C.F.R. 503.13;	3746
(iv) Does not exceed the concentration limitations for	3747
metals listed in table three of 40 C.F.R. 503.13.	3748
(d) "Treatment" means the preparation of sewage sludge for	3749
final use or disposal and includes, but is not limited to,	3750
thickening, stabilization, and dewatering of sewage sludge.	3751
(e) "Disposal" means the final use of sewage sludge,	3752
including, but not limited to, land application, land	3753
reclamation, surface disposal, or disposal in a landfill or an	3754
incinerator.	3755
(f) "Land application" means the spraying or spreading of	3756
sewage sludge onto the land surface, the injection of sewage	3757
sludge below the land surface, or the incorporation of sewage	3758
sludge into the soil for the purposes of conditioning the soil	3759
or fertilizing crops or vegetation grown in the soil.	3760
(g) "Land reclamation" means the returning of disturbed	3761
land to productive use.	3762
(h) "Surface disposal" means the placement of sludge on an	3763
area of land for disposal, including, but not limited to,	3764
monofills, surface impoundments, lagoons, waste piles, or	3765
dedicated disposal sites.	3766
(i) "Incinerator" means an entity that disposes of sewage	3767
sludge through the combustion of organic matter and inorganic	3768
matter in sewage sludge by high temperatures in an enclosed	3769
device.	3770
(j) "Incineration facility" includes all incinerators	3771
owned or operated by the same entity and located on a contiguous	3772

tract of land. Areas of land are considered to be contiguous 3773
even if they are separated by a public road or highway. 3774

(k) "Annual sludge fee" means the fee assessed under 3775
division (Y)(1) of this section. 3776

(l) "Landfill" means a sanitary landfill facility, as 3777
defined in rules adopted under section 3734.02 of the Revised 3778
Code, that is licensed under section 3734.05 of the Revised 3779
Code. 3780

(m) "Preexisting land reclamation project" means a 3781
property-specific land reclamation project that has been in 3782
continuous operation for not less than five years pursuant to 3783
approval of the activity by the director and includes the 3784
implementation of a community outreach program concerning the 3785
activity. 3786

Sec. 5709.12. (A) As used in this section, "independent 3787
living facilities" means any residential housing facilities and 3788
related property that are not a nursing home, residential care 3789
facility, or residential facility as defined in division (A) of 3790
section 5701.13 of the Revised Code. 3791

(B) Lands, houses, and other buildings belonging to a 3792
county, township, or municipal corporation and used exclusively 3793
for the accommodation or support of the poor, or leased to the 3794
state or any political subdivision for public purposes shall be 3795
exempt from taxation. Real and tangible personal property 3796
belonging to institutions that is used exclusively for 3797
charitable purposes shall be exempt from taxation, including 3798
real property belonging to an institution that is a nonprofit 3799
corporation that receives a grant under the Thomas Alva Edison 3800
grant program authorized by division (C) of section 122.33 of 3801

the Revised Code at any time during the tax year and being held 3802
for leasing or resale to others. If, at any time during a tax 3803
year for which such property is exempted from taxation, the 3804
corporation ceases to qualify for such a grant, the director of 3805
development shall notify the tax commissioner, and the tax 3806
commissioner shall cause the property to be restored to the tax 3807
list beginning with the following tax year. All property owned 3808
and used by a nonprofit organization exclusively for a home for 3809
the aged, as defined in section 5701.13 of the Revised Code, 3810
also shall be exempt from taxation. 3811

(C) (1) If a home for the aged described in division (B) (1) 3812
of section 5701.13 of the Revised Code is operated in 3813
conjunction with or at the same site as independent living 3814
facilities, the exemption granted in division (B) of this 3815
section shall include kitchen, dining room, clinic, entry ways, 3816
maintenance and storage areas, and land necessary for access 3817
commonly used by both residents of the home for the aged and 3818
residents of the independent living facilities. Other facilities 3819
commonly used by both residents of the home for the aged and 3820
residents of independent living units shall be exempt from 3821
taxation only if the other facilities are used primarily by the 3822
residents of the home for the aged. Vacant land currently unused 3823
by the home, and independent living facilities and the lands 3824
connected with them are not exempt from taxation. Except as 3825
provided in division (A) (1) of section 5709.121 of the Revised 3826
Code, property of a home leased for nonresidential purposes is 3827
not exempt from taxation. 3828

(2) Independent living facilities are exempt from taxation 3829
if they are operated in conjunction with or at the same site as 3830
a home for the aged described in division (B) (2) of section 3831
5701.13 of the Revised Code; operated by a corporation, 3832

association, or trust described in division (B) (1) (b) of that 3833
section; operated exclusively for the benefit of members of the 3834
corporation, association, or trust who are retired, aged, or 3835
infirm; and provided to those members without charge in 3836
consideration of their service, without compensation, to a 3837
charitable, religious, fraternal, or educational institution. 3838
For the purposes of division (C) (2) of this section, 3839
"compensation" does not include furnishing room and board, 3840
clothing, health care, or other necessities, or stipends or 3841
other de minimis payments to defray the cost thereof. 3842

(D) (1) A private corporation established under federal 3843
law, as defined in 36 U.S.C. 1101, Pub. L. No. 102-199, 105 3844
Stat. 1629, as amended, the objects of which include encouraging 3845
the advancement of science generally, or of a particular branch 3846
of science, the promotion of scientific research, the 3847
improvement of the qualifications and usefulness of scientists, 3848
or the increase and diffusion of scientific knowledge is 3849
conclusively presumed to be a charitable or educational 3850
institution. A private corporation established as a nonprofit 3851
corporation under the laws of a state that is exempt from 3852
federal income taxation under section 501(c) (3) of the Internal 3853
Revenue Code of 1986, 100 Stat. 2085, 26 U.S.C.A. 1, as amended, 3854
and that has as its principal purpose one or more of the 3855
foregoing objects also is conclusively presumed to be a 3856
charitable or educational institution. 3857

The fact that an organization described in this division 3858
operates in a manner that results in an excess of revenues over 3859
expenses shall not be used to deny the exemption granted by this 3860
section, provided such excess is used, or is held for use, for 3861
exempt purposes or to establish a reserve against future 3862
contingencies; and, provided further, that such excess may not 3863

be distributed to individual persons or to entities that would 3864
not be entitled to the tax exemptions provided by this chapter. 3865
Nor shall the fact that any scientific information diffused by 3866
the organization is of particular interest or benefit to any of 3867
its individual members be used to deny the exemption granted by 3868
this section, provided that such scientific information is 3869
available to the public for purchase or otherwise. 3870

(2) Division (D) (2) of this section does not apply to real 3871
property exempted from taxation under this section and division 3872
(A) (3) of section 5709.121 of the Revised Code and belonging to 3873
a nonprofit corporation described in division (D) (1) of this 3874
section that has received a grant under the Thomas Alva Edison 3875
grant program authorized by division (C) of section 122.33 of 3876
the Revised Code during any of the tax years the property was 3877
exempted from taxation. 3878

When a private corporation described in division (D) (1) of 3879
this section sells all or any portion of a tract, lot, or parcel 3880
of real estate that has been exempt from taxation under this 3881
section and section 5709.121 of the Revised Code, the portion 3882
sold shall be restored to the tax list for the year following 3883
the year of the sale and, except in connection with a sale and 3884
transfer of such a tract, lot, or parcel to a county land 3885
reutilization corporation organized under Chapter 1724. of the 3886
Revised Code, a charge shall be levied against the sold property 3887
in an amount equal to the tax savings on such property during 3888
the four tax years preceding the year the property is placed on 3889
the tax list. The tax savings equals the amount of the 3890
additional taxes that would have been levied if such property 3891
had not been exempt from taxation. 3892

The charge constitutes a lien of the state upon such 3893

property as of the first day of January of the tax year in which 3894
the charge is levied and continues until discharged as provided 3895
by law. The charge may also be remitted for all or any portion 3896
of such property that the tax commissioner determines is 3897
entitled to exemption from real property taxation for the year 3898
such property is restored to the tax list under any provision of 3899
the Revised Code, other than sections 725.02, 1728.10, 3735.67, 3900
5709.40, 5709.41, 5709.45, 5709.62, 5709.63, 5709.71, 5709.73, 3901
5709.78, and 5709.84, upon an application for exemption covering 3902
the year such property is restored to the tax list filed under 3903
section 5715.27 of the Revised Code. 3904

(E) (1) Real property held by an organization organized and 3905
operated exclusively for charitable purposes as described under 3906
section 501(c)(3) of the Internal Revenue Code and exempt from 3907
federal taxation under section 501(a) of the Internal Revenue 3908
Code, 26 U.S.C.A. 501(a) and (c)(3), as amended, for the purpose 3909
of constructing or rehabilitating residences for eventual 3910
transfer to qualified low-income families through sale, lease, 3911
or land installment contract, shall be exempt from taxation. 3912

The exemption shall commence on the day title to the 3913
property is transferred to the organization and shall continue 3914
to the end of the tax year in which the organization transfers 3915
title to the property to a qualified low-income family. In no 3916
case shall the exemption extend beyond the second succeeding tax 3917
year following the year in which the title was transferred to 3918
the organization. If the title is transferred to the 3919
organization and from the organization to a qualified low-income 3920
family in the same tax year, the exemption shall continue to the 3921
end of that tax year. The proportionate amount of taxes that are 3922
a lien but not yet determined, assessed, and levied for the tax 3923
year in which title is transferred to the organization shall be 3924

remitted by the county auditor for each day of the year that 3925
title is held by the organization. 3926

Upon transferring the title to another person, the 3927
organization shall file with the county auditor an affidavit 3928
affirming that the title was transferred to a qualified low- 3929
income family or that the title was not transferred to a 3930
qualified low-income family, as the case may be; if the title 3931
was transferred to a qualified low-income family, the affidavit 3932
shall identify the transferee by name. If the organization 3933
transfers title to the property to anyone other than a qualified 3934
low-income family, the exemption, if it has not previously 3935
expired, shall terminate, and the property shall be restored to 3936
the tax list for the year following the year of the transfer and 3937
a charge shall be levied against the property in an amount equal 3938
to the amount of additional taxes that would have been levied if 3939
such property had not been exempt from taxation. The charge 3940
constitutes a lien of the state upon such property as of the 3941
first day of January of the tax year in which the charge is 3942
levied and continues until discharged as provided by law. 3943

The application for exemption shall be filed as otherwise 3944
required under section 5715.27 of the Revised Code, except that 3945
the organization holding the property shall file with its 3946
application documentation substantiating its status as an 3947
organization organized and operated exclusively for charitable 3948
purposes under section 501(c)(3) of the Internal Revenue Code 3949
and its qualification for exemption from federal taxation under 3950
section 501(a) of the Internal Revenue Code, and affirming its 3951
intention to construct or rehabilitate the property for the 3952
eventual transfer to qualified low-income families. 3953

As used in this division, "qualified low-income family" 3954

means a family whose income does not exceed two hundred per cent 3955
of the official federal poverty guidelines as revised annually 3956
in accordance with section 673(2) of the "Omnibus Budget 3957
Reconciliation Act of 1981," 95 Stat. 511, 42 U.S.C.A. 9902, as 3958
amended, for a family size equal to the size of the family whose 3959
income is being determined. 3960

(2) Real property constituting a retail store, including 3961
the land on which the retail store is located, that is owned and 3962
operated by an organization described in division (E) (1) of this 3963
section shall be exempt from taxation if the retail store sells 3964
primarily donated items suitable for residential housing 3965
purposes and if the proceeds of such sales are used solely for 3966
the purposes of the organization. 3967

(F) (1) Real property that is acquired and held by a county 3968
land reutilization corporation organized under Chapter 1724. of 3969
the Revised Code and that is not otherwise exempt from taxation 3970
under Chapter 5722. of the Revised Code shall be deemed real 3971
property used for a public purpose and shall be exempt from 3972
taxation until sold or transferred by the corporation. 3973
Notwithstanding section 5715.27 of the Revised Code, a county 3974
land reutilization corporation is not required to apply to any 3975
county or state agency in order to qualify for the exemption. 3976

(2) Real property that is acquired and held by an electing 3977
subdivision other than a county land reutilization corporation 3978
on or after April 9, 2009, for the public purpose of 3979
implementing an effective land reutilization program or for a 3980
related public purpose, and that is not otherwise exempt from 3981
taxation under Chapter 5722. of the Revised Code, shall be 3982
exempt from taxation until sold or transferred by the electing 3983
subdivision. Notwithstanding section 5715.27 of the Revised 3984

Code, an electing subdivision is not required to apply to any 3985
county or state agency in order to qualify for an exemption with 3986
respect to property acquired or held for such purposes on or 3987
after such date, regardless of how the electing subdivision 3988
acquires the property, if the instrument transferring title to 3989
the electing subdivision states that the property is being 3990
acquired by the electing subdivision as part of its land 3991
reutilization program. 3992

As used in this section, "electing subdivision" and "land 3993
reutilization program" have the same meanings as in section 3994
5722.01 of the Revised Code, and "county land reutilization 3995
corporation" means a county land reutilization corporation 3996
organized under Chapter 1724. of the Revised Code and any 3997
subsidiary wholly owned by such a county land reutilization 3998
corporation that is identified as "a wholly owned subsidiary of 3999
a county land reutilization corporation" in the deed of 4000
conveyance transferring title to the subsidiary. 4001

In lieu of the application for exemption otherwise 4002
required to be filed as required under section 5715.27 of the 4003
Revised Code, a county land reutilization corporation holding 4004
the property shall, upon the request of any county or state 4005
agency, submit its articles of incorporation substantiating its 4006
status as a county land reutilization corporation. 4007

(3) An exemption authorized under division (F)(1) or (2) 4008
of this section shall commence on the day the title to the 4009
property is transferred to the county land reutilization 4010
corporation or electing subdivision and shall continue while 4011
title is held by the corporation or subdivision. The exemption 4012
shall end on the last day of the tax year in which the 4013
instrument transferring title from the corporation or 4014

subdivision to an owner whose use of the property does not 4015
qualify for an exemption pursuant to this section or any other 4016
section of the Revised Code is recorded. If the title to the 4017
property is transferred to the corporation and from the 4018
corporation, or to the subdivision and from the subdivision, in 4019
the same tax year, the exemption shall continue to the end of 4020
that tax year. The amount of taxes that are a lien but not yet 4021
determined, assessed, and levied for the tax year in which title 4022
is transferred to the corporation or subdivision shall be 4023
remitted by the county auditor. 4024

(G) Real property that is owned by an organization 4025
described under section 501(c) (3) of the Internal Revenue Code 4026
and exempt from federal income taxation under section 501(a) of 4027
the Internal Revenue Code and that is used by that organization 4028
exclusively for receiving, processing, or distributing human 4029
blood, tissues, eyes, or organs or for research and development 4030
thereof shall be exempt from taxation. 4031

(H) Real property that is owned by an organization 4032
described under section 501(c) (3) of the Internal Revenue Code 4033
and exempt from federal income taxation under section 501(a) of 4034
the Internal Revenue Code and that received a loan from the 4035
federal small business administration as a participating 4036
intermediary in the federal microloan program under 15 U.S.C. 4037
636(m) shall be exempt from taxation if the property is used by 4038
that organization primarily for small business lending, economic 4039
development, job training, entrepreneur education, or associated 4040
administrative purposes as such a participating intermediary. 4041

Sec. 5721.01. (A) As used in this chapter: 4042

(1) "Delinquent lands" means all lands, including lands 4043
that are unimproved by any dwelling, upon which delinquent 4044

taxes, as defined in section 323.01 of the Revised Code, remain 4045
unpaid at the time a settlement is made between the county 4046
treasurer and auditor pursuant to division (C) of section 321.24 4047
of the Revised Code. 4048

(2) ~~"Delinquent vacant lands" means all lands that have~~ 4049
~~been delinquent lands for at least one year and that are~~ 4050
~~unimproved by any dwelling.~~ 4051

~~(3)~~ "County land reutilization corporation" means a county 4052
land reutilization corporation organized under Chapter 1724. of 4053
the Revised Code. 4054

(B) As used in sections 5719.04, 5721.03, and 5721.31 of 4055
the Revised Code and in any other sections of the Revised Code 4056
to which those sections are applicable, a "newspaper" or 4057
"newspaper of general circulation" has the same meaning as in 4058
section 7.12 of the Revised Code. 4059

Sec. 5721.02. The office of the county treasurer shall be 4060
kept open to receive the payment of delinquent real property 4061
taxes, from the date of the delivery of the delinquent land 4062
duplicate provided for in section 5721.011 of the Revised Code, 4063
until the final publication of the delinquent tax list ~~and the~~ 4064
~~delinquent vacant land tax list~~ as provided in section 5721.03 4065
of the Revised Code, in order that the name of any taxpayer 4066
appearing on ~~either the~~ list, who prior to seven days before the 4067
first publication of that list pays the delinquent taxes in 4068
full, may be stricken from that list and in order that the name 4069
of each person appearing on ~~either the~~ list, who prior to seven 4070
days before the publication of that list enters into a 4071
delinquent tax contract under section 323.31 of the Revised Code 4072
to pay the delinquent taxes in installments, may be stricken 4073
from that list or an asterisk may be entered in the margin next 4074

to the person's name. If payment in full is made subsequent to 4075
the first publication and prior to seven days before the second 4076
publication of ~~either the~~ list, the name of the taxpayer shall 4077
be eliminated from the second publication. 4078

Sec. 5721.03. (A) At the time of making the delinquent 4079
land list, as provided in section 5721.011 of the Revised Code, 4080
the county auditor shall compile a delinquent tax list 4081
consisting of all lands on the delinquent land list on which 4082
taxes have become delinquent at the close of the collection 4083
period immediately preceding the making of the delinquent land 4084
list. ~~The auditor shall also compile a delinquent vacant land~~ 4085
~~tax list of all delinquent vacant lands prior to the institution~~ 4086
~~of any foreclosure and forfeiture actions against delinquent~~ 4087
~~vacant lands under section 5721.14 of the Revised Code or any~~ 4088
~~foreclosure actions against delinquent vacant lands under~~ 4089
~~section 5721.18 of the Revised Code.~~ 4090

The delinquent tax list, ~~and the delinquent vacant land~~ 4091
~~tax list if one is compiled,~~ shall contain all of the 4092
information included on the delinquent land list, except that, 4093
if the auditor's records show that the name of the person in 4094
whose name the property currently is listed is not the name that 4095
appears on the delinquent land list, the name used in the 4096
delinquent tax list ~~or the delinquent vacant land tax list~~ shall 4097
be the name of the person the auditor's records show as the 4098
person in whose name the property currently is listed. 4099

Lands that have been included in a previously published 4100
delinquent tax list shall not be included in the delinquent tax 4101
list so long as taxes have remained delinquent on such lands for 4102
the entire intervening time. 4103

In ~~either any delinquent tax~~ list, there may be included 4104

lands that have been omitted in error from a prior list and 4105
lands with respect to which the auditor has received a 4106
certification that a delinquent tax contract has become void 4107
since the publication of the last previously published list, 4108
provided the name of the owner was stricken from a prior list 4109
under section 5721.02 of the Revised Code. 4110

(B) (1) The auditor shall cause the delinquent tax list ~~and~~ 4111
~~the delinquent vacant land tax list, if one is compiled,~~ to be 4112
published twice within sixty days after the delivery of the 4113
delinquent land duplicate to the county treasurer, in a 4114
newspaper of general circulation in the county or to be 4115
published electronically pursuant to section 5721.182 of the 4116
Revised Code for a minimum of fourteen consecutive days within 4117
sixty days after the delivery of the delinquent land duplicate 4118
to the county treasurer. The newspaper shall meet the 4119
requirements of section 7.12 of the Revised Code. The auditor 4120
may publish the list or lists on a preprinted insert in the 4121
newspaper. The cost of the second publication of the list or 4122
lists shall not exceed three-fourths of the cost of the first 4123
publication of the list or lists. 4124

The auditor shall insert display notices of the 4125
forthcoming publication of the delinquent tax list ~~and, if it is~~ 4126
~~to be published, the delinquent vacant land tax list~~ once a week 4127
for two consecutive weeks in a newspaper of general circulation 4128
in the county or for fourteen days if published electronically 4129
pursuant to section 5721.182 of the Revised Code. The display 4130
notices shall contain the times and methods of payment of taxes 4131
provided by law, including information concerning installment 4132
payments made in accordance with a written delinquent tax 4133
contract. The display notice for the delinquent tax list also 4134
shall include a notice that an interest charge will accrue on 4135

accounts remaining unpaid after the last day of November unless 4136
the taxpayer enters into a written delinquent tax contract to 4137
pay such taxes in installments. ~~The display notice for the~~ 4138
~~delinquent vacant land tax list if it is to be published also~~ 4139
~~shall include a notice that delinquent vacant lands in the list~~ 4140
~~are lands on which taxes have remained unpaid for one year after~~ 4141
~~being certified delinquent, and that they are subject to~~ 4142
~~foreclosure proceedings as provided in section 323.25, sections~~ 4143
~~323.65 to 323.79, or section 5721.18 of the Revised Code, or~~ 4144
~~foreclosure and forfeiture proceedings as provided in section~~ 4145
~~5721.14 of the Revised Code.~~ Each display notice also shall 4146
state that the lands are subject to a tax certificate sale under 4147
section 5721.32 or 5721.33 of the Revised Code or assignment to 4148
a county land reutilization corporation, as the case may be, and 4149
shall include any other information that the auditor considers 4150
pertinent to the purpose of the notice. The display notices 4151
shall be furnished by the auditor to the newspaper selected to 4152
publish the lists at least ten days before their first 4153
publication. 4154

(2) Publication of the list or lists may be made by a 4155
newspaper in installments, provided the complete publication of 4156
each list is made twice during the sixty-day period. 4157

(3) There shall be attached to the delinquent tax list a 4158
notice that the delinquent lands will be certified for 4159
foreclosure by the auditor unless the taxes, assessments, 4160
interest, and penalties due and owing on them are paid. ~~There~~ 4161
~~shall be attached to the delinquent vacant land tax list, if it~~ 4162
~~is to be published, a notice that delinquent vacant lands will~~ 4163
~~be certified for foreclosure or foreclosure and forfeiture by~~ 4164
~~the auditor unless the taxes, assessments, interest, and~~ 4165
~~penalties due and owing on them are paid within twenty eight~~ 4166

~~days after the final publication of the notice.~~ 4167

(4) The auditor shall review the first publication of each 4168
list for accuracy and completeness and may correct any errors 4169
appearing in the list at any time if published electronically, 4170
or in the second publication, if published in a newspaper. 4171

(5) Nothing in this section prohibits a foreclosure action 4172
from being brought against a parcel of land under section 4173
323.25, sections 323.65 to 323.79, or section 5721.18 of the 4174
Revised Code before the delinquent tax list ~~or delinquent vacant~~ 4175
~~land tax list~~ that includes the parcel is published pursuant to 4176
division (B) (1) of this section if the list is not published 4177
within the time prescribed by that division. 4178

(C) For the purposes of section 5721.18 of the Revised 4179
Code, land is first certified delinquent on the date of the 4180
certification of the delinquent land list containing that land. 4181

Sec. 5721.04. The proper and necessary expenses of 4182
publishing the delinquent tax lists, ~~delinquent vacant land tax~~ 4183
~~lists,~~ and display notices provided for by sections 5719.04 and 4184
5721.03 of the Revised Code shall be paid from the county 4185
treasury as county expenses are paid, and the board of county 4186
commissioners shall make provision for them in the annual budget 4187
of the county submitted to the budget commission, and shall make 4188
the necessary appropriations. If the board fails to make such 4189
appropriations, or if an appropriation is insufficient to meet 4190
such an expense, any person interested may apply to the court of 4191
common pleas of the county for an allowance to cover the 4192
expense, and the court shall issue an order instructing the 4193
county auditor to issue a warrant upon the county treasurer for 4194
the amount necessary. The order by the court shall be final and 4195
shall be complied with immediately. 4196

The aggregate amount paid for publication may be 4197
apportioned by the county auditor among the taxing districts in 4198
which the lands on each list are located in proportion to the 4199
amount of delinquent taxes so advertised in such subdivision, or 4200
the county auditor may charge the property owner of land on a 4201
list a flat fee established under section 319.54 of the Revised 4202
Code for the cost of publishing the list and, if the fee is not 4203
paid, may place the fee upon the tax duplicate as a lien on the 4204
land, to be collected as other taxes. Thereafter, the auditor, 4205
in making the auditor's semiannual apportionment of funds, shall 4206
retain at each semiannual apportionment one half the amount 4207
apportioned to each such taxing district. The amounts retained 4208
shall be credited to the general fund of the county until the 4209
aggregate of all amounts paid in the first instance out of the 4210
treasury have been fully reimbursed. 4211

Sec. 5721.06. ~~(A)(1)~~ (A) The form of the notice required 4212
to be attached to the published delinquent tax list by division 4213
(B) (3) of section 5721.03 of the Revised Code shall be in 4214
substance as follows: 4215

"DELINQUENT LAND TAX NOTICE 4216

The lands, lots, and parts of lots returned delinquent by 4217
the county treasurer of _____ county, with the 4218
taxes, assessments, interest, and penalties, charged against 4219
them agreeably to law, are contained and described in the 4220
following list: (Here insert the list with the names of the 4221
owners of such respective tracts of land or town lots as 4222
designated on the delinquent tax list. If, prior to seven days 4223
before the publication of the list, a delinquent tax contract 4224
has been entered into under section 323.31 of the Revised Code, 4225
the owner's name may be stricken from the list or designated by 4226

an asterisk shown in the margin next to the owner's name.) 4227

Notice is hereby given that the whole of such several 4228
lands, lots, or parts of lots will be certified for foreclosure 4229
by the county auditor pursuant to law unless the whole of the 4230
delinquent taxes, assessments, interest, and penalties are paid 4231
within one year or unless a tax certificate with respect to the 4232
parcel is sold under section 5721.32 or 5721.33 of the Revised 4233
Code. The names of persons who have entered into a written 4234
delinquent tax contract with the county treasurer to discharge 4235
the delinquency are designated by an asterisk or have been 4236
stricken from the list." 4237

~~(2)~~ (B) If the county treasurer has certified to the 4238
county auditor that the treasurer intends to offer for sale or 4239
assign a tax certificate with respect to one or more parcels of 4240
delinquent land under section 5721.32 or 5721.33 of the Revised 4241
Code, the form of the notice shall include the following 4242
statement, appended after the second paragraph of the notice 4243
prescribed by division ~~(A)(1)~~ (A) of this section: 4244

"Notice also is hereby given that a tax certificate may be 4245
offered for sale or assigned under section 5721.32 or 5721.33 of 4246
the Revised Code with respect to those parcels shown on this 4247
list. If a tax certificate on a parcel is purchased, the 4248
purchaser of the tax certificate acquires the state's or its 4249
taxing district's first lien against the property, and an 4250
additional interest charge of up to eighteen per cent per annum 4251
shall be assessed against the parcel. In addition, failure by 4252
the owner of the parcel to redeem the tax certificate may result 4253
in foreclosure proceedings against the parcel. No tax 4254
certificate shall be offered for sale if the owner of the parcel 4255
has either discharged the lien by paying to the county treasurer 4256

in cash the amount of delinquent taxes, assessments, penalties, 4257
interest, and charges charged against the property, or has 4258
entered into a valid delinquent tax contract pursuant to section 4259
323.31 of the Revised Code to pay those amounts in 4260
installments." 4261

~~(B) The form of the notice required to be attached to the 4262
published delinquent vacant land tax list by division (B) (3) of 4263
section 5721.03 of the Revised Code shall be in substance as 4264
follows: 4265~~

~~"DELINQUENT VACANT LAND TAX NOTICE 4266~~

~~The delinquent vacant lands, returned delinquent by the 4267
county treasurer of _____ county, with the taxes, 4268
assessments, interest, and penalties charged against them 4269
according to law, and remaining delinquent for one year, are 4270
contained and described in the following list: (here insert the 4271
list with the names of the owners of the respective tracts of 4272
land as designated on the delinquent vacant land tax list. If, 4273
prior to seven days before the publication of the list, a 4274
delinquent tax contract has been entered into under section 4275
323.31 of the Revised Code, the owner's name may be stricken 4276
from the list or designated by an asterisk shown in the margin 4277
next to the owner's name.) 4278~~

~~Notice is hereby given that these delinquent vacant lands 4279
will be certified for foreclosure or foreclosure and forfeiture 4280
by the county auditor pursuant to law unless the whole of the 4281
delinquent taxes, assessments, interest, and penalties are paid 4282
within twenty-eight days after the final publication of this 4283
notice. The names of persons who have entered into a written 4284
delinquent tax contract with the county treasurer to discharge 4285
the delinquency are designated by an asterisk or have been 4286~~

~~stricken from the list."~~

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Sec. 5721.13. ~~(A)~~ One year after certification of a delinquent land list, the county auditor shall make in duplicate a certificate, to be known as a delinquent land tax certificate, of each delinquent tract of land, city or town lot, or part of city or town lot contained in the delinquent land list, upon which the taxes, assessments, charges, interest, and penalties have not been paid, describing each tract of land or city or town lot in the same manner as it is described on the delinquent tax list and the amount of the taxes, assessments, charges, interest, and penalties due and unpaid, and stating that the amount has been certified to the county prosecuting attorney as delinquent. The certificate shall be signed by the auditor or ~~his~~ the auditor's deputy, and the original certificate shall be filed with the prosecuting attorney.

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~~(B)(1) Twenty eight days after the final publication of the delinquent vacant land tax list pursuant to section 5721.03 of the Revised Code if such list was published, the county auditor shall make in duplicate a certificate, to be known as the delinquent vacant land tax certificate, for each tract of land contained in the delinquent vacant land tax list upon which the taxes, assessments, charges, interest, and penalties have not been paid. The certificate shall describe each tract of land in the same manner as it is described in the list and the amount of taxes, assessments, charges, interest, and penalties due and unpaid. The certificate also shall state that the tract of land identified in it has been certified to the county prosecuting attorney for foreclosure as provided in section 323.25 or 5721.18 of the Revised Code, or for foreclosure and forfeiture as provided in section 5721.14 of the Revised Code. The certificate shall be signed by the auditor or his deputy, and~~

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~~the original certificate shall be filed with the prosecuting attorney.~~ 4318
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~~(2) The auditor shall determine the fair market value of each tract of land for which he prepares a certificate under division (B) (1) of this section and shall compare that value to the total amount of the delinquent taxes, assessments, charges, interest, and penalties levied against that tract of land. If the auditor determines that the delinquent taxes, assessments, charges, interest, and penalties levied against the tract of land exceed its fair market value, he shall include a statement of that fact and the fair market value of the tract of land in the delinquent vacant land tax certificate.~~ 4320
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~~(C) In lieu of making a separate delinquent land tax certificate or delinquent vacant land tax certificate for each delinquent tract, lot, or part of lot contained in the delinquent land list and for each tract of delinquent vacant land contained in the delinquent vacant land tax list, the county auditor may compile in duplicate a master list of delinquent tracts and a master list of delinquent vacant tracts, each of which contains the same information with respect to each such tract, lot, or part of lot that is required on a delinquent land tax certificate or a delinquent vacant land tax certificate. The auditor shall sign each master list and file each original list with the county prosecuting attorney.~~ 4330
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Sec. 5721.17. (A) Upon the delivery by the county auditor of a delinquent land tax certificate for, ~~a delinquent vacant land tax certificate for,~~ or a master list of ~~delinquent vacant tracts or~~ delinquent tracts that includes, any property on which is located a building subject to a receivership under section 3767.41 of the Revised Code, the prosecuting attorney may 4342
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institute a foreclosure proceeding under section 5721.18 of the 4348
Revised Code ~~or a foreclosure and forfeiture proceeding under~~ 4349
~~section 5721.14 of the Revised Code.~~ The proceeds resulting from 4350
the sale of that property pursuant to a foreclosure or 4351
forfeiture sale shall be distributed in the order set forth in 4352
division (B) ~~(1) or (2)~~ of this section. 4353

(B) ~~(1)~~ In rendering its judgment in a foreclosure 4354
proceeding under section 5721.18 of the Revised Code that 4355
relates to property as described in division (A) of this section 4356
and in ordering the distribution of the proceeds of the 4357
resulting foreclosure sale, a court shall comply with sections 4358
5721.18 and 5721.19 of the Revised Code, except that the court 4359
shall order that the proceeds of the sale shall be distributed 4360
in the following order of priority: 4361

~~(a)~~ (1) First, in satisfaction of any notes issued by the 4362
receiver pursuant to division (F) of section 3767.41 of the 4363
Revised Code, in their order of priority; 4364

~~(b)~~ (2) Second, any unreimbursed expenses and other 4365
amounts paid in accordance with division (F) of section 3767.41 4366
of the Revised Code by the receiver, and the fees of the 4367
receiver approved pursuant to division (H) (1) of that section; 4368

~~(c)~~ (3) Third, any remaining proceeds in the order set 4369
forth in division (D) of section 5721.19 of the Revised Code. 4370

~~(2) In rendering its judgment in a foreclosure and~~ 4371
~~forfeiture proceeding under section 5721.14 of the Revised Code~~ 4372
~~that relates to property as described in division (A) of this~~ 4373
~~section and in ordering the distribution of the proceeds of the~~ 4374
~~resulting forfeiture sale, a court shall comply with sections~~ 4375
~~5721.14 and 5721.16 and Chapter 5723. of the Revised Code,~~ 4376

~~except that the court shall order that the proceeds of the sale shall be distributed in the following order of priority:~~ 4377
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~~(a) First, in satisfaction of any notes issued by the receiver pursuant to division (F) of section 3767.41 of the Revised Code, in their order of priority;~~ 4379
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~~(b) Second, any unreimbursed expenses and other amounts paid in accordance with division (F) of section 3767.41 of the Revised Code by the receiver, and the fees of the receiver approved pursuant to division (H) (1) of that section;~~ 4382
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~~(c) Third, any remaining proceeds in the order set forth in division (A) of section 5723.18 of the Revised Code.~~ 4386
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~~(C) If, after the distribution of available proceeds pursuant to division (B) (1) or (2) of this section, the proceeds from the foreclosure or forfeiture sale are insufficient to pay in full the notes, unreimbursed expenses and other amounts, and fees described in divisions (B) (1) (a) and (b) or (B) (2) (a) and (b) of this section, and the amounts due under division (D) of section 5721.19 or division (A) of section 5723.18 of the Revised Code, the court shall enter a deficiency judgment for the unpaid amount pursuant to section 5721.192 of the Revised Code.~~ 4388
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~~(D) When property as described in division (A) of this section is the subject of a foreclosure proceeding under section 5721.18 of the Revised Code or a foreclosure and forfeiture proceeding under section 5721.14 of the Revised Code, the notice of foreclosure set forth in division (B) of section 5721.181 of the Revised Code and the notice set forth in division (C) of that section, the notice of foreclosure and forfeiture set forth in division (B) of section 5721.15 of the Revised Code and the~~ 4398
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~~notice set forth in division (C) of that section,~~ and the 4406
advertisements for sale set forth in sections 5721.191 and 4407
5723.10 of the Revised Code shall be modified to reflect the 4408
provisions of ~~divisions~~ division (B) ~~and (C)~~ of this section. 4409

Sec. 5721.18. The county prosecuting attorney, upon the 4410
delivery to the prosecuting attorney by the county auditor of a 4411
delinquent land ~~or delinquent vacant land~~ tax certificate, or of 4412
a master list of delinquent ~~or delinquent vacant~~ tracts, shall 4413
institute a foreclosure proceeding under this section in the 4414
name of the county treasurer to foreclose the lien of the state, 4415
in any court with jurisdiction or in the county board of 4416
revision with jurisdiction pursuant to section 323.66 of the 4417
Revised Code, unless the taxes, assessments, charges, penalties, 4418
and interest are paid prior to the time a complaint is filed, or 4419
unless a foreclosure ~~or foreclosure and forfeiture~~ action has 4420
been or will be instituted under section 323.25, or sections 4421
323.65 to 323.79, ~~or section 5721.14~~ of the Revised Code. If the 4422
delinquent land ~~or delinquent vacant land~~ tax certificate or the 4423
master list of delinquent ~~or delinquent vacant~~ tracts lists 4424
minerals or rights to minerals listed pursuant to sections 4425
5713.04, 5713.05, and 5713.06 of the Revised Code, the county 4426
prosecuting attorney may institute a foreclosure proceeding in 4427
the name of the county treasurer, in any court with 4428
jurisdiction, to foreclose the lien of the state against such 4429
minerals or rights to minerals, unless the taxes, assessments, 4430
charges, penalties, and interest are paid prior to the time the 4431
complaint is filed, ~~or unless a foreclosure or foreclosure and~~ 4432
~~forfeiture action has been or will be instituted under section~~ 4433
~~323.25, sections 323.65 to 323.79, or section 5721.14 of the~~ 4434
~~Revised Code.~~ 4435

Nothing in this section or section 5721.03 of the Revised 4436

Code prohibits the prosecuting attorney from instituting a 4437
proceeding under this section before the delinquent tax list ~~or~~ 4438
~~delinquent vacant land tax list~~ that includes the parcel is 4439
published pursuant to division (B) of section 5721.03 of the 4440
Revised Code if the list is not published within the time 4441
prescribed by that division. The prosecuting attorney shall 4442
prosecute the proceeding to final judgment and satisfaction. 4443
Within ten days after obtaining a judgment, the prosecuting 4444
attorney shall notify the treasurer in writing that judgment has 4445
been rendered. If there is a copy of a written delinquent tax 4446
contract attached to the certificate or an asterisk next to an 4447
entry on the master list, or if a copy of a delinquent tax 4448
contract is received from the auditor prior to the commencement 4449
of the proceeding under this section, the prosecuting attorney 4450
shall not institute the proceeding under this section, unless 4451
the prosecuting attorney receives a certification of the 4452
treasurer that the delinquent tax contract has become void. 4453

(A) This division applies to all foreclosure proceedings 4454
not instituted and prosecuted under section 323.25 of the 4455
Revised Code or division (B) or (C) of this section. The 4456
foreclosure proceedings shall be instituted and prosecuted in 4457
the same manner as is provided by law for the foreclosure of 4458
mortgages on land, except that, if service by publication is 4459
necessary, such publication shall be made once a week for three 4460
consecutive weeks instead of as provided by the Rules of Civil 4461
Procedure, and the service shall be complete at the expiration 4462
of three weeks after the date of the first publication or 4463
published electronically for fourteen consecutive days pursuant 4464
to section 5721.182 of the Revised Code. In any proceeding 4465
prosecuted under this section, if the prosecuting attorney 4466
determines that service upon a defendant may be obtained 4467

ultimately only by publication, the prosecuting attorney may 4468
cause service to be made simultaneously by certified mail, 4469
return receipt requested, ordinary mail, and publication. 4470

In any county that has adopted a permanent parcel number 4471
system, the parcel may be described in the notice by parcel 4472
number only, instead of also with a complete legal description, 4473
if the prosecuting attorney determines that the publication of 4474
the complete legal description is not necessary to provide 4475
reasonable notice of the foreclosure proceeding to the 4476
interested parties. If the complete legal description is not 4477
published, the notice shall indicate where the complete legal 4478
description may be obtained. 4479

It is sufficient, having been made a proper party to the 4480
foreclosure proceeding, for the treasurer to allege in the 4481
treasurer's complaint that the certificate or master list has 4482
been duly filed by the auditor, that the amount of money 4483
appearing to be due and unpaid is due and unpaid, and that there 4484
is a lien against the property described in the certificate or 4485
master list, without setting forth in the complaint any other or 4486
special matter relating to the foreclosure proceeding. The 4487
prayer of the complaint shall be that the court or the county 4488
board of revision with jurisdiction pursuant to section 323.66 4489
of the Revised Code issue an order that the property be sold or 4490
conveyed by the sheriff or otherwise be disposed of, and the 4491
equity of redemption be extinguished, according to the 4492
alternative redemption procedures prescribed in sections 323.65 4493
to 323.79 of the Revised Code, or if the action is in the 4494
municipal court by the bailiff, in the manner provided in 4495
section 5721.19 of the Revised Code. 4496

In the foreclosure proceeding, the treasurer may join in 4497

one action any number of lots or lands, but the decree shall be 4498
rendered separately, and any proceedings may be severed, in the 4499
discretion of the court or board of revision, for the purpose of 4500
trial or appeal, and the court or board of revision shall make 4501
such order for the payment of costs as is considered proper. The 4502
certificate or master list filed by the auditor with the 4503
prosecuting attorney is prima-facie evidence at the trial of the 4504
foreclosure action of the amount and validity of the taxes, 4505
assessments, charges, penalties, and interest appearing due and 4506
unpaid and of their nonpayment. 4507

(B) Foreclosure proceedings constituting an action in rem 4508
may be commenced by the filing of a complaint after the end of 4509
the second year from the date on which the delinquency was first 4510
certified by the auditor. Prior to filing such an action in rem, 4511
the prosecuting attorney shall cause a title search to be 4512
conducted for the purpose of identifying any lienholders or 4513
other persons with interests in the property subject to 4514
foreclosure. Following the title search, the action in rem shall 4515
be instituted by filing in the office of the clerk of a court 4516
with jurisdiction a complaint bearing a caption substantially in 4517
the form set forth in division (A) of section 5721.181 of the 4518
Revised Code. 4519

Any number of parcels may be joined in one action. Each 4520
separate parcel included in a complaint shall be given a serial 4521
number and shall be separately indexed and docketed by the clerk 4522
of the court in a book kept by the clerk for such purpose. A 4523
complaint shall contain the permanent parcel number of each 4524
parcel included in it, the full street address of the parcel 4525
when available, a description of the parcel as set forth in the 4526
certificate or master list, the name and address of the last 4527
known owner of the parcel if they appear on the general tax 4528

list, the name and address of each lienholder and other person 4529
with an interest in the parcel identified in the title search 4530
relating to the parcel that is required by this division, and 4531
the amount of taxes, assessments, charges, penalties, and 4532
interest due and unpaid with respect to the parcel. It is 4533
sufficient for the treasurer to allege in the complaint that the 4534
certificate or master list has been duly filed by the auditor 4535
with respect to each parcel listed, that the amount of money 4536
with respect to each parcel appearing to be due and unpaid is 4537
due and unpaid, and that there is a lien against each parcel, 4538
without setting forth any other or special matters. The prayer 4539
of the complaint shall be that the court issue an order that the 4540
land described in the complaint be sold in the manner provided 4541
in section 5721.19 of the Revised Code. 4542

(1) Within thirty days after the filing of a complaint, 4543
the clerk of the court in which the complaint was filed shall 4544
cause a notice of foreclosure substantially in the form of the 4545
notice set forth in division (B) of section 5721.181 of the 4546
Revised Code to be published once a week for three consecutive 4547
weeks in a newspaper of general circulation in the county or 4548
published electronically for fourteen consecutive days pursuant 4549
to section 5721.182 of the Revised Code. The newspaper shall 4550
meet the requirements of section 7.12 of the Revised Code. In 4551
any county that has adopted a permanent parcel number system, 4552
the parcel may be described in the notice by parcel number only, 4553
instead of also with a complete legal description, if the 4554
prosecuting attorney determines that the publication of the 4555
complete legal description is not necessary to provide 4556
reasonable notice of the foreclosure proceeding to the 4557
interested parties. If the complete legal description is not 4558
published, the notice shall indicate where the complete legal 4559

description may be obtained. 4560

After the third publication in the newspaper or fourteen 4561
consecutive days if published electronically, the publisher 4562
shall file with the clerk of the court an affidavit stating the 4563
fact of the publication and including a copy of the notice of 4564
foreclosure as published. Service of process for purposes of the 4565
action in rem shall be considered as complete on the last date 4566
of ~~the last~~ publication. 4567

Within thirty days after the filing of a complaint and 4568
before the final date of publication of the notice of 4569
foreclosure, the clerk of the court also shall cause a copy of a 4570
notice substantially in the form of the notice set forth in 4571
division (C) of section 5721.181 of the Revised Code to be 4572
mailed by certified mail, with postage prepaid, to each person 4573
named in the complaint as being the last known owner of a parcel 4574
included in it, or as being a lienholder or other person with an 4575
interest in a parcel included in it. The notice shall be sent to 4576
the address of each such person, as set forth in the complaint, 4577
and the clerk shall enter the fact of such mailing upon the 4578
appearance docket. If the name and address of the last known 4579
owner of a parcel included in a complaint is not set forth in 4580
it, the auditor shall file an affidavit with the clerk stating 4581
that the name and address of the last known owner does not 4582
appear on the general tax list. 4583

(2) (a) An answer may be filed in an action in rem under 4584
this division by any person owning or claiming any right, title, 4585
or interest in, or lien upon, any parcel described in the 4586
complaint. The answer shall contain the caption and number of 4587
the action and the serial number of the parcel concerned. The 4588
answer shall set forth the nature and amount of interest claimed 4589

in the parcel and any defense or objection to the foreclosure of 4590
the lien of the state for delinquent taxes, assessments, 4591
charges, penalties, and interest as shown in the complaint. The 4592
answer shall be filed in the office of the clerk of the court, 4593
and a copy of the answer shall be served on the prosecuting 4594
attorney, not later than twenty-eight days after the date of 4595
final publication of the notice of foreclosure. If an answer is 4596
not filed within such time, a default judgment may be taken as 4597
to any parcel included in a complaint as to which no answer has 4598
been filed. A default judgment is valid and effective with 4599
respect to all persons owning or claiming any right, title, or 4600
interest in, or lien upon, any such parcel, notwithstanding that 4601
one or more of such persons are minors, incompetents, absentees 4602
or nonresidents of the state, or convicts in confinement. 4603

(b) (i) A receiver appointed pursuant to divisions (C) (2) 4604
and (3) of section 3767.41 of the Revised Code may file an 4605
answer pursuant to division (B) (2) (a) of this section, but is 4606
not required to do so as a condition of receiving proceeds in a 4607
distribution under division (B) ~~(1)~~ of section 5721.17 of the 4608
Revised Code. 4609

(ii) When a receivership under section 3767.41 of the 4610
Revised Code is associated with a parcel, the notice of 4611
foreclosure set forth in division (B) of section 5721.181 of the 4612
Revised Code and the notice set forth in division (C) of that 4613
section shall be modified to reflect the provisions of division 4614
(B) (2) (b) (i) of this section. 4615

(3) At the trial of an action in rem under this division, 4616
the certificate or master list filed by the auditor with the 4617
prosecuting attorney shall be prima-facie evidence of the amount 4618
and validity of the taxes, assessments, charges, penalties, and 4619

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

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

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

(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.

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

(a) The notice of foreclosure prescribed by division (B)
of section 5721.181 of the Revised Code shall be revised to

exclude any reference to the inclusion of the name and address 4649
of each lienholder and other person with an interest in the 4650
parcel identified in a statutorily required title search 4651
relating to the parcel, and to exclude any such names and 4652
addresses from the published notice, except that the revised 4653
notice shall refer to the inclusion of the name and address of a 4654
receiver under section 3767.41 of the Revised Code and the 4655
published notice shall include the receiver's name and address. 4656
The notice of foreclosure also shall include the following in 4657
boldface type: 4658

"If pursuant to the action the parcel is sold, the sale 4659
shall not affect or extinguish any lien or encumbrance with 4660
respect to the parcel other than a receiver's lien and other 4661
than the lien for land taxes, assessments, charges, interest, 4662
and penalties for which the lien is foreclosed and in 4663
satisfaction of which the property is sold. All other liens and 4664
encumbrances with respect to the parcel shall survive the sale." 4665

(b) The notice to the owner, lienholders, and other 4666
persons with an interest in a parcel shall be a notice only to 4667
the owner and to any receiver under section 3767.41 of the 4668
Revised Code, and the last two sentences of the notice shall be 4669
omitted. 4670

(4) As used in this division, a "receiver's lien" means 4671
the lien of a receiver appointed pursuant to divisions (C) (2) 4672
and (3) of section 3767.41 of the Revised Code that is acquired 4673
pursuant to division (H) (2) (b) of that section for any 4674
unreimbursed expenses and other amounts paid in accordance with 4675
division (F) of that section by the receiver and for the fees of 4676
the receiver approved pursuant to division (H) (1) of that 4677
section. 4678

(D) The conveyance by the owner of any parcel against 4679
which a complaint has been filed pursuant to this section at any 4680
time after the date of publication of the parcel on the 4681
delinquent tax list but before the date of a judgment of 4682
foreclosure pursuant to section 5721.19 of the Revised Code 4683
shall not nullify the right of the county to proceed with the 4684
foreclosure. 4685

Sec. 5721.182. (A) As used in this section: 4686

(1) "Electronic publication" or "electronically publish" 4687
means the public advertisement of a legal notice in hypertext 4688
markup language format (html), portable document format (pdf), 4689
or an equivalent or successor language format or image format, 4690
on an official internet web site of a government agency. 4691

(2) "Government agency" or "agency" means any county clerk 4692
of courts, county treasurer, county auditor, county prosecutor, 4693
county sheriff, the government of a county through its board of 4694
county commissioners or county executive, or a county land 4695
reutilization corporation organized under Chapter 1724. of the 4696
Revised Code. 4697

(3) "Legal notice" or "notice" means any notice required 4698
under Chapters 323., 5721., or 5723. of the Revised Code, or any 4699
court or other rule, including rule 4 of the Rules of Civil 4700
Procedure, that is given by way of an advertisement in a 4701
newspaper of general circulation. 4702

(4) "Notice web site" means an internet web site that is 4703
maintained by a government agency, or by a third party under a 4704
contract with the agency, that is contained within an official 4705
internet web site, and that contains links to the legal notices 4706
electronically published by the agency. 4707

(5) "Official internet web site" means the internet 4708
location designated by a government agency as its primary source 4709
of information about the agency on the internet. 4710

(B)(1) This section applies to tax foreclosure proceedings 4711
filed under sections 323.25, 323.65 to 323.79, and division (A) 4712
of section 5721.18 of the Revised Code and other legal notices 4713
prescribed in Chapters 5721. and 5723. of the Revised Code. 4714

Notwithstanding any provisions of law to the contrary, a 4715
government agency required to publish a legal notice in one or 4716
more newspapers for a purpose associated with the collection or 4717
enforcement of real or personal property taxes may satisfy that 4718
requirement by causing the required legal notice to be 4719
electronically published on a notice web site instead of 4720
publication in a newspaper. The type of notice that may be 4721
electronically published may include, but is not limited to, any 4722
of the following: 4723

(a) Tax delinquencies; 4724

(b) Tax foreclosure sheriff's sale; 4725

(c) Service of notice and summons; 4726

(d) Any process upon unknown defendants under rule 4 of 4727
the Rules of Civil Procedure or defendants who cannot be found 4728
whenever a government agency is required by law to publish a 4729
legal notice in one or more newspapers. 4730

(2) Any electronic notice provided pursuant to this 4731
section shall be accessible through a link to such electronic 4732
notice on the official internet web site of any of the following 4733
government agencies: 4734

(a) The county prosecutor; 4735

<u>(b) The county treasurer;</u>	4736
<u>(c) The county auditor;</u>	4737
<u>(d) The county sheriff;</u>	4738
<u>(e) The county clerk of courts;</u>	4739
<u>(f) A county land reutilization corporation.</u>	4740
<u>(3) In order to serve the parties required to be served by</u>	4741
<u>publication, the electronic publication shall contain or provide</u>	4742
<u>the following:</u>	4743
<u>(a) Substantially the same information required had the</u>	4744
<u>legal notice been published in a newspaper;</u>	4745
<u>(b) If the notice is associated with a tax foreclosure</u>	4746
<u>court action, all of the following:</u>	4747
<u>(i) The case number of the tax foreclosure action;</u>	4748
<u>(ii) The name of the plaintiff;</u>	4749
<u>(iii) The name of at least one of the defendants;</u>	4750
<u>(iv) The parcel number of the parcel being foreclosed</u>	4751
<u>upon.</u>	4752
<u>(C) The government agency's official internet web site</u>	4753
<u>shall prominently display a link to the notice web site, which</u>	4754
<u>shall be an index web page containing the list of the current</u>	4755
<u>legal notices of the agency with links to the full text of those</u>	4756
<u>notices required in this section.</u>	4757
<u>(D) The official internet web site with a link to the</u>	4758
<u>notice web site, as well the notice web site itself, shall</u>	4759
<u>contain an electronic mail link or address to submit</u>	4760
<u>communication to the government agency if any legal notice is</u>	4761

inaccessible or the legal notice is substantially deficient. 4762
Responses to any such communications shall be made by the 4763
government agency and such communications and responses shall 4764
remain archived and stored for at least three years. 4765

(E) Whenever an electronically published legal notice is 4766
inaccessible for twenty-five per cent or more of the publication 4767
time frame provided by law, the legal notice shall be 4768
electronically published for the entirety of that time frame 4769
beginning anew from the day on which the access to the notice is 4770
restored, and the action for which the legal notice is required 4771
shall be delayed accordingly. 4772

(F) A legal notice shall remain available on the notice 4773
web site at least until the last posting date required by law 4774
has expired or until the event described in a notice has taken 4775
place, whichever occurs later. 4776

(G) The government agency shall designate one or more 4777
officials to be responsible for electronic publications and 4778
shall post the name and contact information for that official or 4779
those officials on the notice web site. 4780

(H) Proof of publication of an electronically published 4781
legal notice for the purpose of complying with public notice 4782
requirements shall be satisfied and deemed conclusive upon the 4783
submission of an affidavit, certification, or other attestation 4784
by any person required to provide the same in the same manner as 4785
required had the electronic notice been published in a 4786
newspaper, or as otherwise provided in rule 4 of the Rules of 4787
Civil Procedure. 4788

(I) When a government agency is authorized or directed by 4789
a statute or court of competent jurisdiction to make sales of 4790

real property, the agency, unless otherwise specifically 4791
directed or authorized by law, before making the sale, may give 4792
notice of the time and place of the sale by electronic notice as 4793
prescribed in this section by publishing such notice on the 4794
agency's notice web site. 4795

(J) (1) Government agencies may agree amongst themselves 4796
which one or more shall serve as the government agency that will 4797
serve as the official internet web site and notice web site 4798
provider. 4799

(2) When a government agency serves as the government 4800
agency for which other government agencies publish required 4801
legal notices, such agency may charge such other agencies a 4802
reasonable fee that may be taxed as costs in the tax foreclosure 4803
proceeding. In the case of posting notice of summons and 4804
complaint, or in the case of bulk postings, the government 4805
agencies shall mutually agree on an amount. Such amount shall 4806
not be less than two hundred dollars per notice, nor greater 4807
than one thousand dollars per notice. 4808

(K) Subject to division (F) of this section, a government 4809
agency desiring to terminate providing the electronic posting of 4810
legal notices under division (B) or (I) of this section may do 4811
so only upon publishing a sixty-day notice on its existing 4812
official internet web site, and publishing within such sixty-day 4813
time period, such notice of termination for three consecutive 4814
weeks in a paper of general circulation in the county. At the 4815
expiration of such sixty-day electronic notice, the government 4816
agency may terminate electronic posting of legal notices, or 4817
another government agency may provide such electronic posting as 4818
prescribed in this section. 4819

Sec. 5721.183. (A) In any foreclosure action instituted 4820

pursuant to section 323.25, 323.65 to 323.79, or 5721.18 of the 4821
Revised Code in which the property being foreclosed upon is 4822
determined to be nonproductive land as defined in section 4823
5722.01 of the Revised Code or abandoned land as defined in 4824
section 323.65 of the Revised Code, a county land reutilization 4825
corporation, county, municipality, or township may enter in and 4826
upon the property for the purpose of inspecting the property. 4827
The inspection shall be for the purposes of assessing the 4828
property for environmental, health, or safety purposes, or for 4829
the presence of nuisance conditions under section 505.86, 4830
505.87, 715.26, 715.261, or 3767.05 of the Revised Code. 4831

(B)(1) Prior to entering the property pursuant to division 4832
(A) of this section, a county land reutilization corporation, 4833
county, municipality, or township shall file a notice with the 4834
court or board of revision in which the action is pending 4835
indicating it intends to inspect the property. Except for 4836
parties that are in default of answer, as may be determined 4837
under this chapter or who have failed to respond as required 4838
after service by publication, the county land reutilization 4839
corporation, county, municipality, or township shall include a 4840
certificate of service with such notice attesting that the 4841
notice has been served upon all non-defaulting parties to the 4842
action. Such entry into the property may be made by employees or 4843
designated agents of the county land reutilization corporation, 4844
county, municipality, or township. 4845

(2) Upon the filing and service of such notice under 4846
division (B)(1) of this section, entry into or upon the property 4847
shall be permitted for a period of fourteen days after such 4848
notice and service is complete. 4849

(3) All inspections shall occur only on weekdays between 4850

the hours of eight a.m. and five p.m. 4851

(C) At any time after the foreclosure complaint is filed, 4852
and for so long as the case remains pending, such entry into or 4853
upon the property described in this section shall not require a 4854
search warrant from any court. For purposes of this section, a 4855
tax foreclosure action shall be considered pending until the 4856
first to occur - either the dismissal of the action or the 4857
journalization of the adjudication of foreclosure. 4858

(D) Upon completion of an inspection authorized under this 4859
section, a county land reutilization corporation, county, 4860
municipality, or township shall secure the property at such 4861
locations as where access was procured, and shall do so in a 4862
manner substantially equal to or greater than how the property 4863
was secured at the time of entry. 4864

(E) An inspection by a county land reutilization 4865
corporation, county, municipality, or township in compliance 4866
with this section shall not constitute the exercise of dominion 4867
or control, or the right thereof by the corporation, county, 4868
municipality, or township. 4869

(F) (1) A county land reutilization corporation, county, 4870
municipality, or township that performs an inspection under this 4871
section shall be immune under Chapter 2744. of the Revised Code 4872
from liability in damages in a civil action for injury, death, 4873
or loss to person or property allegedly caused by any act or 4874
omission of the county land reutilization corporation, county, 4875
municipality, or township or an employee or agent of the county 4876
land reutilization, county, municipality, or township in 4877
connection with the inspection. 4878

(2) A county land reutilization corporation, county, 4879

municipality, or township or an employee or agent of the county 4880
land reutilization, county, municipality, or township that 4881
performs an inspection under this section shall not be liable 4882
for any cause of action under the Revised Code or common law for 4883
criminal or civil trespass, construction eviction, unlawful 4884
entry, or conversion in connection with the inspection. 4885

(G) The authorization to enter into or upon the property 4886
as prescribed in this section shall terminate upon any of the 4887
following: 4888

(1) The foreclosure action is dismissed. 4889

(2) One or more owners of title of record appear in the 4890
foreclosure action and show by clear and convincing evidence 4891
that the property is occupied. 4892

(3) Any date provided by the court or board of revision. 4893

(4) Upon journalization of an adjudication of foreclosure. 4894

Sec. 5721.19. (A) In its judgment of foreclosure rendered 4895
with respect to actions filed pursuant to section 5721.18 of the 4896
Revised Code, the court or the county board of revision with 4897
jurisdiction pursuant to section 323.66 of the Revised Code 4898
shall enter a finding with respect to each parcel of the amount 4899
of the taxes, assessments, charges, penalties, and interest, and 4900
the costs incurred in the foreclosure proceeding instituted 4901
against it, that are due and unpaid. The court or the county 4902
board of revision shall order such premises to be transferred 4903
pursuant to division (I) of this section or section 323.78 of 4904
the Revised Code or may order each parcel to be sold, without 4905
appraisal, for not less than either of the following: 4906

(1) The fair market value of the parcel, as determined by 4907
the county auditor, plus the costs incurred in the foreclosure 4908

proceeding; 4909

(2) The total amount of the finding entered by the court 4910
or the county board of revision, including all taxes, 4911
assessments, charges, penalties, and interest payable subsequent 4912
to the delivery to the county prosecuting attorney of the 4913
delinquent land tax certificate or master list of delinquent 4914
tracts and prior to the transfer of the deed of the parcel to 4915
the purchaser following confirmation of sale, plus the costs 4916
incurred in the foreclosure proceeding. For purposes of 4917
determining such amount, the county treasurer may estimate the 4918
amount of taxes, assessments, interest, penalties, and costs 4919
that will be payable at the time the deed of the property is 4920
transferred to the purchaser. 4921

Notwithstanding the minimum sales price provisions of 4922
divisions (A) (1) and (2) of this section to the contrary, a 4923
parcel sold pursuant to this section shall not be sold for less 4924
than the amount described in division (A) (2) of this section if 4925
the highest bidder is the owner of record of the parcel 4926
immediately prior to the judgment of foreclosure or a member of 4927
the following class of parties connected to that owner: a member 4928
of that owner's immediate family, a person with a power of 4929
attorney appointed by that owner who subsequently transfers the 4930
parcel to the owner, a sole proprietorship owned by that owner 4931
or a member of that owner's immediate family, or a partnership, 4932
trust, business trust, corporation, or association in which the 4933
owner or a member of the owner's immediate family owns or 4934
controls directly or indirectly more than fifty per cent. If a 4935
parcel sells for less than the amount described in division (A) 4936
(2) of this section, the officer conducting the sale shall 4937
require the buyer to complete an affidavit stating that the 4938
buyer is not the owner of record immediately prior to the 4939

judgment of foreclosure or a member of the specified class of 4940
parties connected to that owner, and the affidavit shall become 4941
part of the court records of the proceeding. If the county 4942
auditor discovers within three years after the date of the sale 4943
that a parcel was sold to that owner or a member of the 4944
specified class of parties connected to that owner for a price 4945
less than the amount so described, and if the parcel is still 4946
owned by that owner or a member of the specified class of 4947
parties connected to that owner, the auditor within thirty days 4948
after such discovery shall add the difference between that 4949
amount and the sale price to the amount of taxes that then stand 4950
charged against the parcel and is payable at the next succeeding 4951
date for payment of real property taxes. As used in this 4952
paragraph, "immediate family" means a spouse who resides in the 4953
same household and children. 4954

(B) Each parcel affected by the court's finding and order 4955
of sale shall be separately sold, unless the court orders any of 4956
such parcels to be sold together. 4957

Each parcel shall be advertised and sold by the officer to 4958
whom the order of sale is directed in the manner provided by law 4959
for the sale of real property on execution. The advertisement 4960
for sale of each parcel shall be published once a week for three 4961
consecutive weeks or published electronically for fourteen 4962
consecutive days pursuant to section 5721.182 of the Revised 4963
Code and shall include the date on which a second sale will be 4964
conducted if no bid is accepted at the first sale. Any number of 4965
parcels may be included in one advertisement. 4966

The notice of the advertisement shall be substantially in 4967
the form of the notice set forth in section 5721.191 of the 4968
Revised Code. In any county that has adopted a permanent parcel 4969

number system, the parcel may be described in the notice by 4970
parcel number only, instead of also with a complete legal 4971
description, if the prosecuting attorney determines that the 4972
publication of the complete legal description is not necessary 4973
to provide reasonable notice of the foreclosure sale to 4974
potential bidders. If the complete legal description is not 4975
published, the notice shall indicate where the complete legal 4976
description may be obtained. 4977

(C) (1) Whenever the officer charged to conduct the sale 4978
offers any parcel for sale the officer first shall read aloud a 4979
complete legal description of the parcel, or in the alternative, 4980
may read aloud only a summary description, including the 4981
complete street address of the parcel, if any, and a parcel 4982
number if the county has adopted a permanent parcel number 4983
system and if the advertising notice prepared pursuant to this 4984
section includes a complete legal description or indicates where 4985
the complete legal description may be obtained. Whenever the 4986
officer charged to conduct the sale offers any parcel for sale 4987
and no bids are made equal to the lesser of the amounts 4988
described in divisions (A) (1) and (2) of this section, the 4989
officer shall adjourn the sale of the parcel to the second date 4990
that was specified in the advertisement of sale. The second date 4991
shall be not less than two weeks or more than six weeks from the 4992
day on which the parcel was first offered for sale. The second 4993
sale shall be held at the same place and commence at the same 4994
time as set forth in the advertisement of sale. The officer 4995
shall offer any parcel not sold at the first sale. Upon the 4996
conclusion of any sale, or if any parcel remains unsold after 4997
being offered at two sales, the officer conducting the sale 4998
shall report the results to the court. 4999

(2) (a) If a parcel remains unsold after being offered at 5000

two sales, or one sale in the case of abandoned lands foreclosed 5001
under sections 323.65 to 323.79 of the Revised Code, or if a 5002
parcel sells at any sale but the amount of the price is less 5003
than the costs incurred in the proceeding instituted against the 5004
parcel under section 5721.18 of the Revised Code, then the clerk 5005
of the court shall certify to the county auditor the amount of 5006
those costs that remains unpaid. At the next semiannual 5007
apportionment of real property taxes that occurs following any 5008
such certification, the auditor shall reduce the real property 5009
taxes that the auditor otherwise would distribute to each taxing 5010
district. In making the reductions, the auditor shall subtract 5011
from the otherwise distributable real property taxes to a taxing 5012
district an amount that shall be determined by multiplying the 5013
certified costs by a fraction the numerator of which shall be 5014
the amount of the taxes, assessments, charges, penalties, and 5015
interest on the parcel owed to that taxing district at the time 5016
the parcel first was offered for sale pursuant to this section, 5017
and the denominator of which shall be the total of the taxes, 5018
assessments, charges, penalties, and interest on the parcel owed 5019
to all the taxing districts at that time. The auditor promptly 5020
shall pay to the clerk of the court the amounts of the 5021
reductions. 5022

(b) If reductions occur pursuant to division (C) (2) (a) of 5023
this section, and if at a subsequent time a parcel is sold at a 5024
~~foreclosure sale or~~ a forfeiture sale pursuant to Chapter 5723. 5025
of the Revised Code, then, notwithstanding other provisions of 5026
the Revised Code, except section 5721.17 of the Revised Code, 5027
governing the distribution of the proceeds of a foreclosure or 5028
forfeiture sale, the proceeds first shall be distributed to 5029
reimburse the taxing districts subjected to reductions in their 5030
otherwise distributable real property taxes. The distributions 5031

shall be based on the same proportions used for purposes of 5032
division (C) (2) (a) of this section. 5033

~~(3) The court, in its discretion, may order any Any parcel 5034
not sold pursuant to the original order of sale ~~to be advertised~~ 5035
~~and offered for sale at a subsequent foreclosure sale. For such~~ 5036
~~purpose, the court may direct the parcel to be appraised and fix~~ 5037
~~a minimum price for which it may be sold shall be forfeited to~~ 5038
~~the state pursuant to Chapter 5723. of the Revised Code.~~ 5039~~

(D) Except as otherwise provided in division (B) ~~(1)~~ of 5040
section 5721.17 of the Revised Code, upon the confirmation of a 5041
sale, the proceeds of the sale shall be applied as follows: 5042

(1) The costs incurred in any proceeding filed against the 5043
parcel pursuant to section 5721.18 of the Revised Code shall be 5044
paid first. 5045

(2) Following the payment required by division (D) (1) of 5046
this section, the part of the proceeds that is equal to five per 5047
cent of the taxes and assessments due shall be deposited in 5048
equal shares into each of the delinquent tax and assessment 5049
collection funds created pursuant to section 321.261 of the 5050
Revised Code. If a county land reutilization corporation is 5051
operating in the county, the board of county commissioners, by 5052
resolution, may provide that an additional amount, not to exceed 5053
five per cent of such taxes and assessments, shall be credited 5054
to the county land reutilization corporation fund created by 5055
section 321.263 of the Revised Code to pay for the corporation's 5056
expenses. If such a resolution is in effect, the percentage of 5057
such taxes and assessments so provided shall be credited to that 5058
fund. 5059

(3) Following the payment required by division (D) (2) of 5060

this section, the amount found due for taxes, assessments, 5061
charges, penalties, and interest shall be paid, including all 5062
taxes, assessments, charges, penalties, and interest payable 5063
subsequent to the delivery to the county prosecuting attorney of 5064
the delinquent land tax certificate or master list of delinquent 5065
tracts and prior to the transfer of the deed of the parcel to 5066
the purchaser following confirmation of sale. If the proceeds 5067
available for distribution pursuant to division (D) (3) of this 5068
section are sufficient to pay the entire amount of those taxes, 5069
assessments, charges, penalties, and interest, the portion of 5070
the proceeds representing taxes, interest, and penalties shall 5071
be paid to each claimant in proportion to the amount of taxes 5072
levied by the claimant in the preceding tax year, and the amount 5073
representing assessments and other charges shall be paid to each 5074
claimant in the order in which they became due. If the proceeds 5075
are not sufficient to pay that entire amount, the proportion of 5076
the proceeds representing taxes, penalties, and interest shall 5077
be paid to each claimant in the same proportion that the amount 5078
of taxes levied by the claimant against the parcel in the 5079
preceding tax year bears to the taxes levied by all such 5080
claimants against the parcel in the preceding tax year, and the 5081
proportion of the proceeds representing items of assessments and 5082
other charges shall be credited to those items in the order in 5083
which they became due. 5084

(E) If the proceeds from the sale of a parcel are 5085
insufficient to pay in full the amount of the taxes, 5086
assessments, charges, penalties, and interest which are due and 5087
unpaid; the costs incurred in the foreclosure proceeding 5088
instituted against it which are due and unpaid; and, if division 5089
(B) ~~(1)~~ of section 5721.17 of the Revised Code is applicable, any 5090
notes issued by a receiver pursuant to division (F) of section 5091

3767.41 of the Revised Code and any receiver's lien as defined 5092
in division (C) (4) of section 5721.18 of the Revised Code, the 5093
court, pursuant to section 5721.192 of the Revised Code, may 5094
enter a deficiency judgment against the owner of record of the 5095
parcel for the unpaid amount. If that owner of record is a 5096
corporation, the court may enter the deficiency judgment against 5097
the stockholder holding a majority of that corporation's stock. 5098

If after distribution of proceeds from the sale of the 5099
parcel under division (D) of this section the amount of proceeds 5100
to be applied to pay the taxes, assessments, charges, penalties, 5101
interest, and costs is insufficient to pay them in full, and the 5102
court does not enter a deficiency judgment against the owner of 5103
record pursuant to this division, the taxes, assessments, 5104
charges, penalties, interest, and costs shall be deemed 5105
satisfied. 5106

(F) (1) Upon confirmation of a sale, a spouse of the party 5107
charged with the delinquent taxes or assessments shall thereby 5108
be barred of the right of dower in the property sold, though 5109
such spouse was not a party to the action. No statute of 5110
limitations shall apply to such action. When the land or lots 5111
stand charged on the tax duplicate as certified delinquent, it 5112
is not necessary to make the state a party to the foreclosure 5113
proceeding, but the state shall be deemed a party to such action 5114
through and be represented by the county treasurer. 5115

(2) Except as otherwise provided in divisions (F) (3) and 5116
(G) of this section, unless such land or lots were previously 5117
redeemed pursuant to section 5721.25 of the Revised Code, upon 5118
the filing of the entry of confirmation of any sale or the 5119
expiration of the alternative redemption period as defined in 5120
section 323.65 of the Revised Code, if applicable, the title to 5121

such land or lots shall be incontestable in the purchaser and 5122
shall be free and clear of all liens and encumbrances, except a 5123
federal tax lien notice of which is properly filed in accordance 5124
with section 317.09 of the Revised Code prior to the date that a 5125
foreclosure proceeding is instituted pursuant to division (B) of 5126
section 5721.18 of the Revised Code and the easements and 5127
covenants of record running with the land or lots that were 5128
created prior to the time the taxes or assessments, for the 5129
nonpayment of which the land or lots are sold at foreclosure, 5130
became due and payable. 5131

(3) When proceedings for foreclosure are instituted under 5132
division (C) of section 5721.18 of the Revised Code, unless the 5133
land or lots were previously redeemed pursuant to section 5134
5721.25 of the Revised Code or before the expiration of the 5135
alternative redemption period, upon the filing of the entry of 5136
confirmation of sale or after the expiration of the alternative 5137
redemption period, as may apply to the case, the title to such 5138
land or lots shall be incontestable in the purchaser and shall 5139
be free of any receiver's lien as defined in division (C) (4) of 5140
section 5721.18 of the Revised Code and, except as otherwise 5141
provided in division (G) of this section, the liens for land 5142
taxes, assessments, charges, interest, and penalties for which 5143
the lien was foreclosed and in satisfaction of which the 5144
property was sold. All other liens and encumbrances with respect 5145
to the land or lots shall survive the sale. 5146

(4) The title shall not be invalid because of any 5147
irregularity, informality, or omission of any proceedings under 5148
this chapter, or in any processes of taxation, if such 5149
irregularity, informality, or omission does not abrogate the 5150
provision for notice to holders of title, lien, or mortgage to, 5151
or other interests in, such foreclosed lands or lots, as 5152

prescribed in this chapter. 5153

(G) If a parcel is sold under this section for the amount 5154
described in division (A) (2) of this section, and the county 5155
treasurer's estimate exceeds the amount of taxes, assessments, 5156
interest, penalties, and costs actually payable when the deed is 5157
transferred to the purchaser, the officer who conducted the sale 5158
shall refund to the purchaser the difference between the 5159
estimate and the amount actually payable. If the amount of 5160
taxes, assessments, interest, penalties, and costs actually 5161
payable when the deed is transferred to the purchaser exceeds 5162
the county treasurer's estimate, the officer shall certify the 5163
amount of the excess to the treasurer, who shall enter that 5164
amount on the real and public utility property tax duplicate 5165
opposite the property; the amount of the excess shall be payable 5166
at the next succeeding date prescribed for payment of taxes in 5167
section 323.12 of the Revised Code. 5168

(H) If a parcel is sold or transferred under this section 5169
or sections 323.28 and 323.65 to 323.79 of the Revised Code, the 5170
officer who conducted the sale or made the transfer of the 5171
property shall collect the recording fee and any associated 5172
costs to cover the recording from the purchaser or transferee at 5173
the time of the sale or transfer and, following confirmation of 5174
the sale or transfer, shall execute and record the deed 5175
conveying title to the parcel to the purchaser or transferee. 5176
For purposes of recording such deed, by placement of a bid or 5177
making a statement of interest by any party ultimately awarded 5178
the parcel, that purchaser or transferee thereby appoints the 5179
officer who makes the sale or is charged with executing and 5180
delivering the deed as agent for the purchaser or transferee for 5181
the sole purpose of accepting delivery of the deed. For such 5182
purposes, the confirmation of any such sale or order to transfer 5183

the parcel without appraisal or sale shall be deemed delivered 5184
upon the confirmation of such sale or transfer. 5185

(I) Notwithstanding section 5722.03 of the Revised Code, 5186
if the complaint alleges that the property is ~~delinquent vacant~~ 5187
~~land as defined in section 5721.01 of the Revised Code,~~ 5188
abandoned ~~lands~~ land as defined in section 323.65 of the Revised 5189
Code, ~~or lands described in division (F) of nonproductive land~~ 5190
as defined in section 5722.01 of the Revised Code, and the value 5191
of the taxes, assessments, penalties, interest, and all other 5192
charges and costs of the action exceed the auditor's fair market 5193
value of the parcel, then the court or board of revision having 5194
jurisdiction over the matter on motion of the plaintiff, or on 5195
the court's or board's own motion, shall, upon any adjudication 5196
of foreclosure, order, without appraisal and without sale, the 5197
fee simple title of the property to be transferred to and vested 5198
in an electing subdivision as defined in ~~division (A) of section~~ 5199
5722.01 of the Revised Code. For purposes of determining whether 5200
the taxes, assessments, penalties, interest, and all other 5201
charges and costs of the action exceed the actual fair market 5202
value of the parcel, the auditor's most current valuation shall 5203
be rebuttably presumed to be, and constitute prima-facie 5204
evidence of, the fair market value of the parcel, regardless of 5205
what the actual fair market may in fact be. In such case, the 5206
filing for journalization of a decree of foreclosure ordering 5207
that direct transfer without appraisal or sale shall constitute 5208
confirmation of the transfer and thereby terminate any further 5209
statutory or common law right of redemption. 5210

Sec. 5721.192. (A) If the proceeds from a sale of a parcel 5211
under section 5721.19 or 5723.06 of the Revised Code are 5212
insufficient to pay in full the amount of the taxes, 5213
assessments, charges, penalties, and interest which are due and 5214

unpaid; the costs incurred in the foreclosure proceeding, ~~the~~ 5215
~~foreclosure and forfeiture proceeding,~~ or both foreclosure and 5216
forfeiture proceedings which are due and unpaid; and, if 5217
division (B) ~~(1) or (2)~~ of section 5721.17 of the Revised Code is 5218
applicable, any notes issued by a receiver pursuant to division 5219
(F) of section 3767.41 of the Revised Code and any receiver's 5220
lien as defined in division (C) (4) of section 5721.18 of the 5221
Revised Code, the court may enter a deficiency judgment for the 5222
unpaid amount as authorized by sections 5721.17, 5721.19, 5223
5723.05, and 5723.18 of the Revised Code, in accordance with 5224
this section. 5225

(B) Before entering the deficiency judgment, the court 5226
shall notify the board of revision of the county in which the 5227
parcel is located, of its intention to enter the judgment, and 5228
request the board to make a recommendation with respect to 5229
whether the judgment should be entered and to specify the 5230
reasons why it should or should not be entered. The notification 5231
shall list, and shall require the board to consider in making 5232
its recommendation, the factors that the court is required to 5233
consider under divisions (C) (1) to (3) of this section, but, in 5234
making its recommendation, the board also may consider other 5235
relevant factors. Additionally, if a corporate owner of record 5236
of foreclosed lands or a corporate last owner of record of 5237
forfeited lands is involved, the court shall specify in its 5238
notification whether the judgment is proposed to be made against 5239
the corporation or the majority stockholder of the corporation. 5240
To assist the board in making its recommendation, the board may 5241
invite the person against whom the judgment would be entered to 5242
appear before it. The board shall make a recommendation to the 5243
court within thirty days from the date that the court notified 5244
it under this division. 5245

(C) In determining whether to enter the deficiency judgment, the court shall consider all relevant factors, including, but not limited to, the following:

(1) Whether the owner of record or, in the case of forfeited lands, the last owner of record, appears to have owned the parcel only for speculative purposes, and had the means to pay, but purposely did not pay, the taxes, assessments, charges, penalties, and interest due;

(2) Whether the owner of record or, in the case of forfeited lands, the last owner of record purposely failed to pay the delinquent taxes, assessments, charges, penalties, and interest, ~~although he~~ despite having had the means to do so;

(3) Whether there are other circumstances that would make it inequitable to enter the deficiency judgment.

(D) At least thirty days from the date of any notification to the board of revision under division (B) of this section, and if the court proposes to enter a deficiency judgment, the clerk of the court shall notify the person against whom the judgment is proposed to be entered, by ordinary mail, of the proposed entry of the judgment and its amount. The notification shall state that the person against whom the judgment is proposed to be entered may file, within ten days from the date the notice is mailed, a motion with the court protesting the proposed entry of the judgment and requesting an opportunity to appear and show cause why the judgment should not be entered. The notification also shall state that, if such a motion is not filed within the ten-day period, the judgment shall be entered and shall be considered to be a final judgment. If the proposed judgment would be entered against the majority stockholder of a corporation, the notification shall be sent to ~~him~~ the majority

stockholder at the address of the principal office of the 5276
corporation. 5277

(E) Proceeds paid pursuant to the entry and satisfaction 5278
of a deficiency judgment shall be distributed as if they had 5279
been received as a part of the proceeds from the sale of the 5280
parcel under section 5721.19 or 5723.06 of the Revised Code to 5281
satisfy the amount of the taxes, assessments, charges, 5282
penalties, and interest which are due and unpaid; the costs 5283
incurred in the associated proceeding or proceedings which were 5284
due and unpaid; and, if division (B) ~~(1) or (2)~~ of section 5285
5721.17 of the Revised Code is applicable, any notes issued by a 5286
receiver pursuant to division (F) of section 3767.41 of the 5287
Revised Code and any receiver's lien as defined in division (C) 5288
(4) of section 5721.18 of the Revised Code. 5289

Sec. 5721.20. Except in cases where the property is 5290
transferred without sale to a municipal corporation, township, 5291
county, community development organization, or county land 5292
reutilization corporation pursuant to the alternative redemption 5293
period procedures contained in section 323.78 of the Revised 5294
Code, any residue of moneys from the sale or foreclosure of 5295
lands under sections 323.25 to 323.28, 323.65 to 323.79, or 5296
5721.01 to 5721.28 of the Revised Code remaining to the owner on 5297
the order of distribution, and unclaimed by such owner within 5298
sixty days from its receipt, shall be paid into the county 5299
treasury and shall be charged separately to the county treasurer 5300
by the county auditor, in the name of the supposed owner. The 5301
treasurer shall retain such excess in the treasury for the 5302
proper owner of such lands upon which the foreclosure was had, 5303
and upon demand by such owner, within ~~three~~ two years from the 5304
date of receipt, shall pay such excess to the owner. If the 5305
owner does not demand payment of the excess within ~~three~~ two 5306

years, then the excess shall be forfeited to the delinquent tax 5307
and assessment collection fund created under section 323.261 of 5308
the Revised Code, or in counties that have established a county 5309
land reutilization corporation fund under section 323.263 of the 5310
Revised Code, to the county land reutilization corporation fund. 5311

Sec. 5721.25. All delinquent land upon which the taxes, 5312
assessments, penalties, interest, or charges have become 5313
delinquent may be redeemed before foreclosure proceedings have 5314
been instituted by tendering to the county treasurer an amount 5315
sufficient, as determined by the court, to pay the taxes, 5316
assessments, penalties, interest, and charges then due and 5317
unpaid, and the costs incurred in any proceeding instituted 5318
against such land under Chapter 323. or this chapter of the 5319
Revised Code. 5320

After a foreclosure proceeding has been instituted under 5321
Chapter 323. or this chapter of the Revised Code with respect to 5322
delinquent land, but before the filing of an entry of 5323
confirmation of sale pursuant to the proceeding or before the 5324
expiration of the alternative redemption period as may apply 5325
under section 323.78 of the Revised Code, any person entitled to 5326
redeem the land may do so by tendering to the county treasurer 5327
an amount sufficient, as determined by the court, to pay the 5328
taxes, assessments, penalties, interest, and charges then due 5329
and unpaid, and the costs incurred in any proceeding instituted 5330
against such land under Chapter 323. or this chapter of the 5331
Revised Code, and by demonstrating that the property is in 5332
compliance with all applicable zoning regulations, land use 5333
restrictions, and building, health, and safety codes. 5334

In addition, ~~after a~~ at any time prior to an adjudication 5335
of foreclosure proceeding has been instituted, but before the 5336

~~filing of an entry of confirmation of sale pursuant to the~~ 5337
~~proceeding or before the expiration of the alternative~~ 5338
~~redemption period as may apply under section 323.78 of the~~ 5339
~~Revised Code~~, any person entitled to redeem the land, pursuant 5340
to division (A) (1) of section 323.31 of the Revised Code who has 5341
not previously defaulted on a delinquent tax contract under 5342
section 323.31 of the Revised Code with respect to that 5343
delinquent land may enter into a delinquent tax contract with 5344
the county treasurer for the payment of the taxes, assessments, 5345
penalties, interest, and charges found to be due and unpaid on 5346
such land, together with the costs incurred in the proceeding as 5347
determined by the court or board of revision, upon demonstrating 5348
that the property is in compliance with all applicable zoning 5349
regulations, land use restrictions, and building, health, and 5350
safety codes. The execution of a delinquent tax contract shall 5351
not stop the prosecution of a proceeding to judgment. The 5352
delinquent tax contract shall be paid as prescribed by section 5353
323.31 of the Revised Code over a period not to exceed five 5354
years after the date of the first payment made under the 5355
contract. The delinquent tax contract may be terminated if the 5356
court or board of revision determines that the property is not 5357
in compliance with all applicable zoning regulations, land use 5358
restrictions, and building, health, and safety codes during the 5359
term of the contract. The court or board of revision shall 5360
retain jurisdiction over the delinquent land until the total 5361
amount set forth in the delinquent tax contract is paid, 5362
notwithstanding any conveyance of the land to another owner 5363
during the period that the delinquent tax contract is 5364
outstanding. 5365

If any payment under a delinquent tax contract is not paid 5366
when due, or if the contract is terminated because the property 5367

is not in compliance with all applicable zoning regulations, 5368
land use restrictions, and building, health, and safety codes, 5369
the county treasurer shall, at the time the payment is due and 5370
unpaid or the contract is terminated, advise the court or board 5371
of revision rendering the judgment of foreclosure, and the court 5372
or board of revision shall order such land sold for the amount 5373
of taxes, assessments, penalties, interest, and charges then due 5374
and owing on such land in the manner provided in section 5721.19 5375
of the Revised Code, or disposed of as otherwise applicable 5376
under sections 323.65 to 323.79 of the Revised Code, without 5377
appraisal or sale. 5378

Upon the receipt of each payment pursuant to any 5379
delinquent tax contract, the county treasurer shall enter the 5380
amount of such payment on the tax duplicate, and, upon request, 5381
shall give a receipt for the amount paid to the person paying 5382
it. The receipt shall be in the form prescribed by the tax 5383
commissioner. 5384

Except as otherwise provided in this section, the portion 5385
of the amount tendered under this section representing taxes, 5386
and penalties and interest thereon, shall be apportioned among 5387
the several taxing districts in the same proportion that the 5388
amount of taxes levied by each district against the delinquent 5389
property in the preceding tax year bears to the taxes levied by 5390
all such districts against the property in the preceding tax 5391
year. The portion of the payment representing assessments and 5392
other charges shall be credited to those items in the order in 5393
which they became due. To the extent that the county treasurer, 5394
under section 321.341 of the Revised Code, had made advance 5395
payments to the several taxing districts, from sources other 5396
than the later collection of such taxes, of the current year 5397
unpaid taxes or current year delinquent taxes during the year 5398

when such taxes were levied for collection, such taxes, together 5399
with the penalties and interest charged on such taxes during 5400
such year, shall, upon collection, not be apportioned among the 5401
several taxing districts, but shall be retained by the county 5402
treasurer and applied in accordance with section 321.341 of the 5403
Revised Code. 5404

Sec. 5721.26. When joint tenants pursuant to a joint 5405
tenancy created prior to April 4, 1985, tenants with a right of 5406
survivorship, tenants in common, or coparceners have a property 5407
right in lands or town lots, or parts of lots described in any 5408
delinquent land tax certificate ~~or delinquent vacant land tax~~ 5409
~~certificate,~~ and a person having such right in that property 5410
fails to join in the redemption of such delinquent land tax or 5411
for any cause cannot be joined in any such redemption, the 5412
county auditor may entertain the application of so many of such 5413
persons as join in the application, and may make a certificate 5414
releasing such portion of the land or lot as the person making 5415
such application is entitled to in severalty upon partition, 5416
upon payment of the amount due under such delinquent land tax 5417
certificate ~~or delinquent vacant land tax certificate,~~ as is 5418
covered by the applicant's portion of the land described in such 5419
certificate. 5420

Sec. 5721.30. As used in sections 5721.30 to 5721.43 of 5421
the Revised Code: 5422

(A) "Tax certificate," "certificate," or "duplicate 5423
certificate" means a document that may be issued as a physical 5424
certificate, in book-entry form, or through an electronic 5425
medium, at the discretion of the county treasurer. Such document 5426
shall contain the information required by section 5721.31 of the 5427
Revised Code and shall be prepared, transferred, or redeemed in 5428

the manner prescribed by sections 5721.30 to 5721.43 of the Revised Code. As used in those sections, "tax certificate," "certificate," and "duplicate certificate" do not refer to the delinquent land tax certificate ~~or the delinquent vacant land tax certificate~~ issued under section 5721.13 of the Revised Code.

(B) "Certificate parcel" means the parcel of delinquent land that is the subject of and is described in a tax certificate.

(C) "Certificate holder" means a person, including a county land reutilization corporation, that purchases or otherwise acquires a tax certificate under section 5721.32, 5721.33, or 5721.42 of the Revised Code, or a person to whom a tax certificate has been transferred pursuant to section 5721.36 of the Revised Code.

(D) "Certificate purchase price" means, with respect to the sale of tax certificates under sections 5721.32, 5721.33, and 5721.42 of the Revised Code, the amount equal to delinquent taxes charged against a certificate parcel at the time the tax certificate respecting that parcel is sold or transferred, not including any delinquent taxes the lien for which has been conveyed to a certificate holder through a prior sale of a tax certificate respecting that parcel. Payment of the certificate purchase price in a sale under section 5721.33 of the Revised Code may be made wholly in cash or partially in cash and partially by noncash consideration acceptable to the county treasurer from the purchaser, and, in the case of a county land reutilization corporation, with notes. In the event that any such noncash consideration is delivered to pay a portion of the certificate purchase price, such noncash consideration may be

subordinate to the rights of the holders of other obligations 5459
whose proceeds paid the cash portion of the certificate purchase 5460
price. 5461

"Certificate purchase price" also includes the amount of 5462
the fee charged by the county treasurer to the purchaser of the 5463
certificate under division (H) of section 5721.32 of the Revised 5464
Code. 5465

(E) (1) With respect to a sale of tax certificates under 5466
section 5721.32 of the Revised Code, and except as provided in 5467
division (E) (2) of this section, "certificate redemption price" 5468
means the certificate purchase price plus the greater of the 5469
following: 5470

(a) Simple interest, at the certificate rate of interest, 5471
accruing during the certificate interest period on the 5472
certificate purchase price, calculated in accordance with 5473
section 5721.41 of the Revised Code; 5474

(b) Six per cent of the certificate purchase price. 5475

(2) If the certificate rate of interest equals zero, the 5476
certificate redemption price equals the certificate purchase 5477
price plus the fee charged by the county treasurer to the 5478
purchaser of the certificate under division (H) of section 5479
5721.32 of the Revised Code. 5480

(F) With respect to a sale or transfer of tax certificates 5481
under section 5721.33 of the Revised Code, "certificate 5482
redemption price" means the amount equal to the sum of the 5483
following: 5484

(1) The certificate purchase price; 5485

(2) Interest accrued on the certificate purchase price at 5486

the certificate rate of interest from the date on which a tax 5487
certificate is delivered through and including the day 5488
immediately preceding the day on which the certificate 5489
redemption price is paid; 5490

(3) The fee, if any, charged by the county treasurer to 5491
the purchaser of the certificate under division (J) of section 5492
5721.33 of the Revised Code; 5493

(4) Any other fees charged by any county office in 5494
connection with the recording of tax certificates. 5495

(G) "Certificate rate of interest" means the rate of 5496
simple interest per year bid by the winning bidder in an auction 5497
of a tax certificate held under section 5721.32 of the Revised 5498
Code, or the rate of simple interest per year not to exceed 5499
eighteen per cent per year fixed pursuant to section 5721.42 of 5500
the Revised Code or by the county treasurer with respect to any 5501
tax certificate sold or transferred pursuant to a negotiated 5502
sale under section 5721.33 of the Revised Code. The certificate 5503
rate of interest shall not be less than zero per cent per year. 5504

(H) "Cash" means United States currency, certified checks, 5505
money orders, bank drafts, electronic transfer of funds, or 5506
other forms of payment authorized by the county treasurer, and 5507
excludes any other form of payment not so authorized. 5508

(I) "The date on which a tax certificate is sold or 5509
transferred," "the date the certificate was sold or 5510
transferred," "the date the certificate is purchased," and any 5511
other phrase of similar content mean, with respect to a sale 5512
pursuant to an auction under section 5721.32 of the Revised 5513
Code, the date designated by the county treasurer for the 5514
submission of bids and, with respect to a negotiated sale or 5515

transfer under section 5721.33 of the Revised Code, the date of 5516
delivery of the tax certificates to the purchasers thereof 5517
pursuant to a tax certificate sale/purchase agreement. 5518

(J) "Certificate interest period" means, with respect to a 5519
tax certificate sold under section 5721.32 or 5721.42 of the 5520
Revised Code and for the purpose of accruing interest under 5521
section 5721.41 of the Revised Code, the period beginning on the 5522
date on which the certificate is purchased and, with respect to 5523
a tax certificate sold or transferred under section 5721.33 of 5524
the Revised Code, the period beginning on the date of delivery 5525
of the tax certificate, and in either case ending on one of the 5526
following dates: 5527

(1) The date the certificate holder files a request for 5528
foreclosure or notice of intent to foreclose under division (A) 5529
of section 5721.37 of the Revised Code and submits the payment 5530
required under division (B) of that section; 5531

(2) The date the owner of record of the certificate 5532
parcel, or any other person entitled to redeem that parcel, 5533
redeems the certificate parcel under division (A) or (C) of 5534
section 5721.38 of the Revised Code or redeems the certificate 5535
under section 5721.381 of the Revised Code. 5536

(K) "Qualified trustee" means a trust company within the 5537
state or a bank having the power of a trust company within the 5538
state with a combined capital stock, surplus, and undivided 5539
profits of at least one hundred million dollars. 5540

(L) "Tax certificate sale/purchase agreement" means the 5541
purchase and sale agreement described in division (C) of section 5542
5721.33 of the Revised Code setting forth the certificate 5543
purchase price, plus any applicable premium or less any 5544

applicable discount, including, without limitation, the amount 5545
to be paid in cash and the amount and nature of any noncash 5546
consideration, the date of delivery of the tax certificates, and 5547
the other terms and conditions of the sale, including, without 5548
limitation, the rate of interest that the tax certificates shall 5549
bear. 5550

(M) "Noncash consideration" means any form of 5551
consideration other than cash, including, but not limited to, 5552
promissory notes whether subordinate or otherwise. 5553

(N) "Private attorney" means any attorney licensed to 5554
practice law in this state whose license has not been revoked 5555
and is not currently suspended, and who is retained to bring 5556
foreclosure proceedings pursuant to section 5721.37 of the 5557
Revised Code on behalf of a certificate holder. 5558

(O) "Related certificate parcel" means, with respect to a 5559
certificate holder, the certificate parcel with respect to which 5560
the certificate holder has purchased and holds a tax certificate 5561
pursuant to sections 5721.30 to 5721.43 of the Revised Code and, 5562
with respect to a tax certificate, the certificate parcel 5563
against which the tax certificate has been sold pursuant to 5564
those sections. 5565

(P) "Delinquent taxes" means delinquent taxes as defined 5566
in section 323.01 of the Revised Code and includes assessments 5567
and charges, and penalties and interest computed under section 5568
323.121 of the Revised Code. 5569

(Q) "Certificate period" means the period of time after 5570
the sale or delivery of a tax certificate within which a 5571
certificate holder must initiate an action to foreclose the tax 5572
lien represented by the certificate as specified under division 5573

(A) of section 5721.32 of the Revised Code or as negotiated 5574
under section 5721.33 of the Revised Code. 5575

(R) "Internet identifier of record" has the same meaning 5576
as in section 9.312 of the Revised Code. 5577

Sec. 5721.32. (A) The sale of tax certificates by public 5578
auction may be conducted at any time after completion of the 5579
advertising of the sale under section 5721.31 of the Revised 5580
Code, on the date and at the time and place designated in the 5581
advertisements, and may be continued from time to time as the 5582
county treasurer directs. The county treasurer may offer the tax 5583
certificates for sale in blocks of tax certificates, consisting 5584
of any number of tax certificates as determined by the county 5585
treasurer, and may specify a certificate period of not less than 5586
three years and not more than six years. 5587

(B) (1) The sale of tax certificates under this section 5588
shall be conducted at a public auction by the county treasurer 5589
or a designee of the county treasurer. 5590

(2) No person shall be permitted to bid without completing 5591
a bidder registration form, in the form prescribed by the tax 5592
commissioner, and without filing the form with the county 5593
treasurer prior to the start of the auction, together with 5594
remittance of a registration fee, in cash, of five hundred 5595
dollars. The bidder registration form shall include a tax 5596
identification number of the registrant. The registration fee is 5597
refundable at the end of bidding on the day of the auction, 5598
unless the registrant is the winning bidder for one or more tax 5599
certificates or one or more blocks of tax certificates, in which 5600
case the fee may be applied toward the deposit required by this 5601
section. 5602

(3) The county treasurer may require a person who wishes 5603
to bid on one or more parcels to submit a letter from a 5604
financial institution stating that the bidder has sufficient 5605
funds available to pay the purchase price of the parcels and a 5606
written authorization for the treasurer to verify such 5607
information with the financial institution. The county treasurer 5608
may require submission of the letter and authorization 5609
sufficiently in advance of the auction to allow for 5610
verification. No person who fails to submit the required letter 5611
and authorization, or whose financial institution fails to 5612
provide the requested verification, shall be permitted to bid. 5613

(C) At the public auction, the county treasurer or the 5614
treasurer's designee or agent shall begin the bidding at 5615
eighteen per cent per year simple interest, and accept lower 5616
bids in even increments of one-fourth of one per cent to the 5617
rate of zero per cent. The county treasurer, designee, or agent 5618
shall award the tax certificate to the person bidding the lowest 5619
certificate rate of interest. The county treasurer shall decide 5620
which person is the winning bidder in the event of a tie for the 5621
lowest bid offered, or if a person contests the lowest bid 5622
offered. The county treasurer's decision is not appealable. 5623

(D) (1) The winning bidder shall pay the county treasurer a 5624
cash deposit of at least ten per cent of the certificate 5625
purchase price not later than the close of business on the day 5626
of the sale. The winning bidder shall pay the balance and the 5627
fee required under division (H) of this section not later than 5628
five business days after the day on which the certificate is 5629
sold. Except as provided under division (D) (2) of this section, 5630
if the winning bidder fails to pay the balance and fee within 5631
the prescribed time, the bidder forfeits the deposit, and the 5632
county treasurer shall retain the tax certificate and may 5633

attempt to sell it at any auction conducted at a later date. 5634

(2) At the request of a winning bidder, the county 5635
treasurer may release the bidder from the bidder's tax 5636
certificate purchase obligation. The county treasurer may retain 5637
all or any portion of the deposit of a bidder granted a release. 5638
After granting a release under this division, the county 5639
treasurer may award the tax certificate to the person that 5640
submitted the second lowest bid at the auction. 5641

(3) The county treasurer shall deposit the deposit 5642
forfeited or retained under division (D) (1) or (2) of this 5643
section in the county treasury to the credit of the tax 5644
certificate administration fund. 5645

(E) Upon receipt of the full payment of the certificate 5646
purchase price from the purchaser, the county treasurer shall 5647
issue the tax certificate and record the tax certificate sale by 5648
entering into a tax certificate register the certificate 5649
purchase price, the certificate rate of interest, the date the 5650
certificate was sold, the certificate period, the name and 5651
address of the certificate holder, and any other information the 5652
county treasurer considers necessary. The county treasurer may 5653
keep the tax certificate register in a hard-copy format or in an 5654
electronic format. The name and address of the certificate 5655
holder may be, upon receipt of instructions from the purchaser, 5656
that of the secured party of the actual purchaser, or an agent 5657
or custodian for the purchaser or secured party. The county 5658
treasurer also shall transfer the tax certificate to the 5659
certificate holder. The county treasurer shall apportion the 5660
part of the proceeds from the sale representing taxes, 5661
penalties, and interest among the several taxing districts in 5662
the same proportion that the amount of taxes levied by each 5663

district against the certificate parcel in the preceding tax 5664
year bears to the taxes levied by all such districts against the 5665
certificate parcel in the preceding tax year, and credit the 5666
part of the proceeds representing assessments and other charges 5667
to the items of assessments and charges in the order in which 5668
those items became due. Upon issuing a tax certificate, the 5669
delinquent taxes that make up the certificate purchase price are 5670
transferred, and the superior lien of the state and its taxing 5671
districts for those delinquent taxes is conveyed intact to the 5672
certificate holder. 5673

(F) If a tax certificate is offered for sale under this 5674
section but is not sold, the county treasurer may sell the 5675
certificate in a negotiated sale authorized under section 5676
5721.33 of the Revised Code, or may strike the corresponding 5677
certificate parcel from the list of parcels selected for tax 5678
certificate sales. The lien for taxes, assessments, charges, 5679
penalties, and interest against a parcel stricken from the list 5680
thereafter may be foreclosed in the manner prescribed by section 5681
323.25, sections 323.65 to 323.79, or section ~~5721.14~~ or 5721.18 5682
of the Revised Code unless, prior to the institution of such 5683
proceedings against the parcel, the county treasurer restores 5684
the parcel to the list of parcels selected for tax certificate 5685
sales. 5686

(G) A certificate holder shall not be liable for damages 5687
arising from a violation of sections 3737.87 to ~~3737.891~~ 3737.89 5688
or Chapter 3704., 3734., 3745., 3746., 3750., 3751., 3752., 5689
6109., or 6111. of the Revised Code, or a rule adopted or order, 5690
permit, license, variance, or plan approval issued under any of 5691
those chapters, that is or was committed by another person in 5692
connection with the parcel for which the tax certificate is 5693
held. 5694

(H) When selling a tax certificate under this section, the 5695
county treasurer shall charge a fee to the purchaser of the 5696
certificate. The county treasurer shall set the fee at a 5697
reasonable amount that covers the treasurer's costs of 5698
administering the sale of the tax certificate. The county 5699
treasurer shall deposit the fee in the county treasury to the 5700
credit of the tax certificate administration fund. 5701

(I) After selling a tax certificate under this section, 5702
the county treasurer shall send written notice to the owner of 5703
the certificate parcel by certified mail or, if the treasurer 5704
has record of an internet identifier of record associated with 5705
the owner, by ordinary mail and by that internet identifier of 5706
record. A mailed notice shall be sent to the owner's last known 5707
tax-mailing address. The notice shall inform the owner that the 5708
tax certificate was sold, shall describe the owner's options to 5709
redeem the parcel, including entering into a redemption payment 5710
plan under division (C) (1) of section 5721.38 of the Revised 5711
Code, and shall name the certificate holder and its secured 5712
party, if any. However, the county treasurer is not required to 5713
send a notice under this division if the treasurer previously 5714
has attempted to send a notice to the owner of the parcel at the 5715
owner's last known tax-mailing address, and the postal service 5716
has returned the notice as undeliverable. 5717

(J) A tax certificate shall not be sold to the owner of 5718
the certificate parcel. 5719

Sec. 5721.33. (A) A county treasurer may, in the 5720
treasurer's discretion, negotiate the sale or transfer of any 5721
number of tax certificates with one or more persons, including a 5722
county land reutilization corporation. Terms that may be 5723
negotiated include, without limitation, any of the following: 5724

- (1) A premium to be added to or discount to be subtracted from the certificate purchase price for the tax certificates; 5725
5726
- (2) Different time frames under which the certificate holder may initiate a foreclosure action than are otherwise allowed under sections 5721.30 to 5721.43 of the Revised Code, not to exceed six years after the date the tax certificate was sold or transferred; 5727
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- (3) The amount to be paid in private attorney's fees related to tax certificate foreclosures, subject to section 5721.371 of the Revised Code; 5732
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- (4) Any other terms of the sale or transfer that the county treasurer, in the treasurer's discretion, determines appropriate or necessary for the sale or transfer. 5735
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5737
- (B) The sale or transfer of tax certificates under this section shall be governed by the criteria established by the county treasurer pursuant to division (E) of this section. 5738
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- (C) The county treasurer may execute a tax certificate sale/purchase agreement and other necessary agreements with a designated purchaser or purchasers to complete a negotiated sale or transfer of tax certificates. 5741
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- (D) The tax certificate may be sold at a premium to or discount from the certificate purchase price. The county treasurer may establish as one of the terms of the negotiated sale the portion of the certificate purchase price, plus any applicable premium or less any applicable discount, that the purchaser or purchasers shall pay in cash on the date the tax certificates are sold and the portion, if any, of the certificate purchase price, plus any applicable premium or less any applicable discount, that the purchaser or purchasers shall 5745
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pay in noncash consideration and the nature of that 5754
consideration. 5755

The county treasurer shall sell such tax certificates at a 5756
certificate purchase price, plus any applicable premium and less 5757
any applicable discount, and at a certificate rate of interest 5758
that, in the treasurer's determination, are in the best 5759
interests of the county. 5760

(E) (1) The county treasurer shall adopt rules governing 5761
the eligibility of persons to purchase tax certificates or to 5762
otherwise participate in a negotiated sale under this section. 5763
The rules may provide for precertification of such persons, 5764
including a requirement for disclosure of income, assets, and 5765
any other financial information the county treasurer determines 5766
appropriate. The rules also may prohibit any person that is 5767
delinquent in the payment of any tax to the county or to the 5768
state, or that is in default in or on any other obligation to 5769
the county or to the state, from purchasing a tax certificate or 5770
otherwise participating in a negotiated sale of tax certificates 5771
under this section. The rules may also authorize the purchase of 5772
certificates by a county land reutilization corporation, and 5773
authorize the county treasurer to receive notes in lieu of cash, 5774
with such notes being payable to the treasurer upon the receipt 5775
or enforcement of such taxes, assessments, charges, costs, 5776
penalties, and interest, and as otherwise further agreed between 5777
the corporation and the treasurer. The eligibility information 5778
required shall include the tax identification number of the 5779
purchaser and may include the tax identification number of the 5780
participant. The county treasurer, upon request, shall provide a 5781
copy of the rules adopted under this section. 5782

(2) Any person that intends to purchase a tax certificate 5783

in a negotiated sale shall submit an affidavit to the county 5784
treasurer that establishes compliance with the applicable 5785
eligibility criteria and includes any other information required 5786
by the treasurer. Any person that fails to submit such an 5787
affidavit is ineligible to purchase a tax certificate. Any 5788
person that knowingly submits a false or misleading affidavit 5789
shall forfeit any tax certificate or certificates purchased by 5790
the person at a sale for which the affidavit was submitted, 5791
shall be liable for payment of the full certificate purchase 5792
price, plus any applicable premium and less any applicable 5793
discount, of the tax certificate or certificates, and shall be 5794
disqualified from participating in any tax certificate sale 5795
conducted in the county during the next five years. 5796

(3) A tax certificate shall not be sold to the owner of 5797
the certificate parcel or to any corporation, partnership, or 5798
association in which such owner has an interest. No person that 5799
purchases a tax certificate in a negotiated sale shall assign or 5800
transfer the tax certificate to the owner of the certificate 5801
parcel or to any corporation, partnership, or association in 5802
which the owner has an interest. Any person that knowingly or 5803
negligently transfers or assigns a tax certificate to the owner 5804
of the certificate parcel or to any corporation, partnership, or 5805
association in which such owner has an interest shall be liable 5806
for payment of the full certificate purchase price, plus any 5807
applicable premium and less any applicable discount, and shall 5808
not be entitled to a refund of any amount paid. Such tax 5809
certificate shall be deemed void and the tax lien sold under the 5810
tax certificate shall revert to the county as if no sale of the 5811
tax certificate had occurred. 5812

(F) The purchaser in a negotiated sale under this section 5813
shall deliver the certificate purchase price or other 5814

consideration, plus any applicable premium and less any 5815
applicable discount and including any noncash consideration, to 5816
the county treasurer not later than the close of business on the 5817
date the tax certificates are delivered to the purchaser. The 5818
certificate purchase price, less any applicable discount, or 5819
portion of the price, that is paid in cash shall be deposited in 5820
the county's general fund to the credit of the account to which 5821
ad valorem real property taxes are credited and further credited 5822
as provided in division (G) of this section. Any applicable 5823
premium that is paid shall be, at the discretion of the county 5824
treasurer, apportioned to and deposited in any authorized county 5825
fund. The purchaser also shall pay on the date the tax 5826
certificates are delivered to the purchaser the fee, if any, 5827
negotiated under division (J) of this section. If the purchaser 5828
fails to pay the certificate purchase price, plus any applicable 5829
premium and less any applicable discount, and any such fee, 5830
within the time periods required by this section, the county 5831
treasurer shall retain the tax certificate and may attempt to 5832
sell it at any auction or negotiated sale conducted at a later 5833
date. 5834

(G) Upon receipt of the full payment from the purchaser of 5835
the certificate purchase price or other agreed-upon 5836
consideration, plus any applicable premium and less any 5837
applicable discount, and the negotiated fee, if any, the county 5838
treasurer, or a qualified trustee whom the treasurer has engaged 5839
for such purpose, shall issue the tax certificate and record the 5840
tax certificate sale by entering into a tax certificate register 5841
the certificate purchase price, any premium paid or discount 5842
taken, the certificate rate of interest, the date the 5843
certificates were sold, the name and address of the certificate 5844
holder or, in the case of issuance of the tax certificates in a 5845

book-entry system, the name and address of the nominee, and any 5846
other information the county treasurer considers necessary. The 5847
county treasurer may keep the tax certificate register in a 5848
hard-copy format or an electronic format. The name and address 5849
of the certificate holder or nominee may be, upon receipt of 5850
instructions from the purchaser, that of the secured party of 5851
the actual purchaser, or an agent or custodian for the purchaser 5852
or secured party. The county treasurer also shall transfer the 5853
tax certificates to the certificate holder. The county treasurer 5854
shall apportion the part of the cash proceeds from the sale 5855
representing taxes, penalties, and interest among the several 5856
taxing districts in the same proportion that the amount of taxes 5857
levied by each district against the certificate parcels in the 5858
preceding tax year bears to the taxes levied by all such 5859
districts against the certificate parcels in the preceding tax 5860
year, and credit the part of the proceeds representing 5861
assessments and other charges to the items of assessments and 5862
charges in the order in which those items became due. If the 5863
cash proceeds from the sale are not sufficient to fully satisfy 5864
the items of taxes, assessments, penalties, interest, and 5865
charges on the certificate parcels against which tax 5866
certificates were sold, the county treasurer shall credit the 5867
cash proceeds to such items pro rata based upon the proportion 5868
that each item of taxes, assessments, penalties, interest, and 5869
charges bears to the aggregate of all such items, or by any 5870
other method that the county treasurer, in the treasurer's sole 5871
discretion, determines is equitable. Upon issuing the tax 5872
certificates, the delinquent taxes that make up the certificate 5873
purchase price are transferred, and the superior lien of the 5874
state and its taxing districts for those delinquent taxes is 5875
conveyed intact to the certificate holder or holders. 5876

(H) If a tax certificate is offered for sale under this 5877
section but is not sold, the county treasurer may strike the 5878
corresponding certificate parcel from the list of parcels 5879
selected for tax certificate sales. The lien for taxes, 5880
assessments, charges, penalties, and interest against a parcel 5881
stricken from the list thereafter may be foreclosed in the 5882
manner prescribed by section 323.25, ~~5721.14~~, or 5721.18 of the 5883
Revised Code unless, prior to the institution of such 5884
proceedings against the parcel, the county treasurer restores 5885
the parcel to the list of parcels selected for tax certificate 5886
sales. 5887

(I) Neither a certificate holder nor its secured party, if 5888
any, shall be liable for damages arising from a violation of 5889
sections 3737.87 to ~~3737.891~~ 3737.89 or Chapter 3704., 3734., 5890
3745., 3746., 3750., 3751., 3752., 6109., or 6111. of the 5891
Revised Code, or a rule adopted or order, permit, license, 5892
variance, or plan approval issued under any of those chapters, 5893
that is or was committed by another person in connection with 5894
the parcel for which the tax certificate is held. 5895

(J) When selling or transferring a tax certificate under 5896
this section, the county treasurer may negotiate with the 5897
purchaser of the certificate for fees paid by the purchaser to 5898
the county treasurer to reimburse the treasurer for any part or 5899
all of the treasurer's costs of preparing for and administering 5900
the sale of the tax certificate and any fees set forth by the 5901
county treasurer in the tax certificate sale/purchase agreement. 5902
Such fees, if any, shall be added to the certificate purchase 5903
price and shall be paid by the purchaser on the date of delivery 5904
of the tax certificate. The county treasurer shall deposit the 5905
fees in the county treasury to the credit of the tax certificate 5906
administration fund. 5907

(K) After selling tax certificates under this section, the county treasurer shall send written notice to the owner of the certificate parcel by either certified mail or, if the treasurer has record of an internet identifier of record associated with the owner, by ordinary mail and by that internet identifier of record. A mailed notice shall be sent to the owner's last known tax-mailing address. The notice shall inform the owner that a tax certificate with respect to such owner's parcel was sold or transferred and shall describe the owner's options to redeem the parcel, including entering into a redemption payment plan under division (C) (2) of section 5721.38 of the Revised Code. However, the county treasurer is not required to send a notice under this division if the treasurer previously has attempted to send a notice to the owner of the parcel at the owner's last known tax-mailing address and the postal service has returned the notice as undeliverable.

Sec. 5721.37. (A) (1) At any time after one year from the date shown on the tax certificate as the date the tax certificate was sold, and not later than the end of the certificate period, a certificate holder, except for a county land reutilization corporation, may file with the county treasurer a request for foreclosure, or a private attorney on behalf of the certificate holder may file with the county treasurer a notice of intent to foreclose, on a form prescribed by the tax commissioner, provided the certificate parcel has not been redeemed under division (A) or (C) of section 5721.38 of the Revised Code and at least one certificate respecting the certificate parcel, held by the certificate holder filing the request for foreclosure or notice of intent to foreclose and eligible to be enforced through a foreclosure proceeding, has not been voided under section 5721.381 of the Revised Code. If

the certificate holder is a county land reutilization 5939
corporation, the corporation may institute a foreclosure action 5940
under the statutes pertaining to the foreclosure of mortgages or 5941
as permitted under sections 323.65 to 323.79 of the Revised Code 5942
at any time after it acquires the tax certificate. 5943

(2) If, before the expiration of the certificate period, 5944
the owner of the property files a petition in bankruptcy, the 5945
county treasurer, upon being notified of the filing of the 5946
petition, shall notify the certificate holder by ordinary first- 5947
class or certified mail or by binary means of the filing of the 5948
petition. It is the obligation of the certificate holder to file 5949
a proof of claim with the bankruptcy court to protect the 5950
holder's interest in the certificate parcel. The last day on 5951
which the certificate holder may file a request for foreclosure 5952
or a notice of intent to foreclose is the later of the 5953
expiration of the certificate period or one hundred eighty days 5954
after the certificate parcel is no longer property of the 5955
bankruptcy estate; however, the certificate period is tolled 5956
while the property owner's bankruptcy case remains open. If the 5957
certificate holder is a county land reutilization corporation, 5958
the corporation may institute a foreclosure action under the 5959
statutes pertaining to the foreclosure of mortgages or as 5960
permitted under sections 323.65 to 323.79 of the Revised Code at 5961
any time after it acquires such tax certificate, subject to any 5962
restrictions under such bankruptcy law or proceeding. 5963

Interest at the certificate rate of interest continues to 5964
accrue during any extension of time required by division (A) (2) 5965
of this section unless otherwise provided under Title 11 of the 5966
United States Code. 5967

(3) If, before the expiration of three years from the date 5968

a tax certificate was sold, the owner of property for which the certificate was sold applies for an exemption under section 3735.67 or 5715.27 of the Revised Code or under any other section of the Revised Code under the jurisdiction of the director of environmental protection, the county treasurer shall notify the certificate holder by ordinary first-class or certified mail or by binary means of the filing of the application. Once a determination has been made on the exemption application, the county treasurer shall notify the certificate holder of the determination by ordinary first-class or certified mail or by binary means. Except with respect to a county land reutilization corporation, the last day on which the certificate holder may file a request for foreclosure shall be the later of three years from the date the certificate was sold or forty-five days after notice of the determination was provided.

(B) When a request for foreclosure or a notice of intent to foreclose is filed under this section, the certificate holder shall submit a payment to the county treasurer equal to the sum of the following:

(1) The certificate redemption prices of all outstanding tax certificates that have been sold on the parcel, other than tax certificates held by the person requesting foreclosure;

(2) Any taxes, assessments, penalties, interest, and charges appearing on the tax duplicate charged against the certificate parcel that is the subject of the foreclosure proceedings and that are not covered by a tax certificate, but such amounts are not payable if the certificate holder is a county land reutilization corporation;

(3) If the foreclosure proceedings are filed by the county prosecuting attorney pursuant to section 323.25, sections 323.65

to 323.79, or section ~~5721.14~~ or 5721.18 of the Revised Code, a 5999
fee in the amount prescribed by the county prosecuting attorney 6000
to cover the prosecuting attorney's legal costs incurred in the 6001
foreclosure proceeding. 6002

(C) (1) With respect to a certificate purchased under 6003
section 5721.32, 5721.33, or 5721.42 of the Revised Code, if the 6004
certificate parcel has not been redeemed and at least one 6005
certificate respecting the certificate parcel, held by the 6006
certificate holder filing the request for foreclosure and 6007
eligible to be enforced through a foreclosure proceeding, has 6008
not been voided under section 5721.381 of the Revised Code, the 6009
county treasurer, within five days after receiving a foreclosure 6010
request and the payment required under division (B) of this 6011
section, shall certify notice to that effect to the county 6012
prosecuting attorney and shall provide a copy of the foreclosure 6013
request. The county treasurer also shall send notice by ordinary 6014
first class or certified mail to all certificate holders other 6015
than the certificate holder requesting foreclosure that 6016
foreclosure has been requested by a certificate holder and that 6017
payment for the tax certificates is forthcoming. Within ninety 6018
days of receiving the copy of the foreclosure request, the 6019
prosecuting attorney shall commence a foreclosure proceeding in 6020
the name of the county treasurer in the manner provided under 6021
section 323.25, sections 323.65 to 323.79, or section ~~5721.14~~ or 6022
5721.18 of the Revised Code, to enforce the lien vested in the 6023
certificate holder by the certificate. The prosecuting attorney 6024
shall attach to the complaint the foreclosure request and the 6025
county treasurer's written certification. 6026

(2) With respect to a certificate purchased under section 6027
5721.32, 5721.33, or 5721.42 of the Revised Code, if the 6028
certificate parcel has not been redeemed, at least one 6029

certificate respecting the certificate parcel, held by the 6030
certificate holder filing the notice of intent to foreclose and 6031
eligible to be enforced through a foreclosure proceeding, has 6032
not been voided under section 5721.381 of the Revised Code, a 6033
notice of intent to foreclose has been filed, and the payment 6034
required under division (B) of this section has been made, the 6035
county treasurer shall certify notice to that effect to the 6036
private attorney. The county treasurer also shall send notice by 6037
ordinary first class or certified mail or by binary means to all 6038
certificate holders other than the certificate holder 6039
represented by the attorney that a notice of intent to foreclose 6040
has been filed and that payment for the tax certificates is 6041
forthcoming. After receipt of the treasurer's certification and 6042
not later than one hundred twenty days after the filing of the 6043
intent to foreclose or the number of days specified under the 6044
terms of a negotiated sale under section 5721.33 of the Revised 6045
Code, the private attorney shall commence a foreclosure 6046
proceeding in the name of the certificate holder in the manner 6047
provided under division (F) of this section to enforce the lien 6048
vested in the certificate holder by the certificate. The private 6049
attorney shall attach to the complaint the notice of intent to 6050
foreclose and the county treasurer's written certification. 6051

(D) The county treasurer shall credit the amount received 6052
under division (B) (1) of this section to the tax certificate 6053
redemption fund. The tax certificates respecting the payment 6054
shall be paid as provided in division (D) of section 5721.38 of 6055
the Revised Code. The amount received under division (B) (2) of 6056
this section shall be distributed to the taxing districts to 6057
which the delinquent and unpaid amounts are owed. The county 6058
treasurer shall deposit the fee received under division (B) (3) 6059
of this section in the county treasury to the credit of the 6060

delinquent tax and assessment collection fund. 6061

(E) (1) Except with respect to a county land reutilization 6062
corporation, if the certificate holder does not file with the 6063
county treasurer a request for foreclosure or a notice of intent 6064
to foreclose with respect to a certificate parcel with the 6065
required payment within the certificate period or any extension 6066
of that period pursuant to division (C) (2) of section 5721.38 of 6067
the Revised Code, or within the period provided under division 6068
(A) (2) of this section, and during that time the certificate has 6069
not been voided under section 5721.381 of the Revised Code and 6070
the certificate parcel has not been redeemed or foreclosed upon, 6071
the certificate holder's lien against the parcel is canceled and 6072
the certificate is voided, subject to division (E) (2) of this 6073
section. 6074

(2) In the case of any tax certificate purchased under 6075
section 5721.32 of the Revised Code or under section 5721.42 of 6076
the Revised Code by the holder of a certificate issued under 6077
section 5721.32 of the Revised Code prior to June 24, 2008, the 6078
county treasurer, upon application by the certificate holder, 6079
may sell to the certificate holder a new certificate extending 6080
the three-year period prescribed by division (E) (1) of this 6081
section, as that division existed prior to that date, to six 6082
years after the date shown on the original certificate as the 6083
date it was sold or any extension of that date. 6084

The county treasurer and the certificate holder shall 6085
negotiate the premium, in cash, to be paid for a new certificate 6086
sold under division (E) (2) of this section. If the county 6087
treasurer and certificate holder do not negotiate a mutually 6088
acceptable premium, the county treasurer and certificate holder 6089
may agree to engage a person experienced in the valuation of 6090

financial assets to appraise a fair premium for the new 6091
certificate. The certificate holder has the option to purchase 6092
the new certificate for the fair premium so appraised. Not less 6093
than one-half of the fee of the person so engaged shall be paid 6094
by the certificate holder requesting the new certificate; the 6095
remainder of the fee shall be paid from the proceeds of the sale 6096
of the new certificate. If the certificate holder does not 6097
purchase the new certificate for the premium so appraised, the 6098
certificate holder shall pay the entire fee. The county 6099
treasurer shall credit the remaining proceeds from the sale to 6100
the items of taxes, assessments, penalties, interest, and 6101
charges in the order in which they became due. 6102

A certificate issued under division (E)(2) of this section 6103
vests in the certificate holder and its secured party, if any, 6104
the same rights, interests, privileges, and immunities as are 6105
vested by the original certificate under sections 5721.30 to 6106
5721.43 of the Revised Code. The certificate shall be issued in 6107
the same form as the form prescribed for the original 6108
certificate issued except for any modifications necessary, in 6109
the county treasurer's discretion, to reflect the extension 6110
under this division of the certificate holder's lien to six 6111
years after the date shown on the original certificate as the 6112
date it was sold or any extension of that date. The certificate 6113
holder may record a certificate issued under division (E)(2) of 6114
this section or memorandum thereof as provided in division (B) 6115
of section 5721.35 of the Revised Code, and the county recorder 6116
shall index the certificate and record any subsequent 6117
cancellation of the lien as provided in that section. The sale 6118
of a certificate extending the lien under division (E)(2) of 6119
this section does not impair the right of redemption of the 6120
owner of record of the certificate parcel or of any other person 6121

entitled to redeem the property. 6122

(3) If the holder of a certificate purchased under section 6123
5721.32, 5721.33, or 5721.42 of the Revised Code submits a 6124
notice of intent to foreclose to the county treasurer but fails 6125
to file a foreclosure action in a court of competent 6126
jurisdiction within the time specified in division (C) (2) of 6127
this section, the liens represented by all tax certificates 6128
respecting the certificate parcel held by that certificate 6129
holder, and for which the deadline for filing a notice of intent 6130
to foreclose has passed, are canceled and the certificates 6131
voided, and the certificate holder forfeits the payment of the 6132
amounts described in division (B) (2) of this section. 6133

(F) With respect to tax certificates purchased under 6134
section 5721.32, 5721.33, or 5721.42 of the Revised Code, upon 6135
the delivery to the private attorney by the county treasurer of 6136
the certification provided for under division (C) (2) of this 6137
section, the private attorney shall institute a foreclosure 6138
proceeding under this division in the name of the certificate 6139
holder to enforce the holder's lien, in any court or board of 6140
revision with jurisdiction, unless the certificate redemption 6141
price is paid prior to the time a complaint is filed. The 6142
attorney shall prosecute the proceeding to final judgment and 6143
satisfaction, whether through sale of the property or the 6144
vesting of title and possession in the certificate holder or 6145
other disposition under sections 323.65 to 323.79 of the Revised 6146
Code or as may otherwise be provided by law. 6147

The foreclosure proceedings under this division, except as 6148
otherwise provided in this division, shall be instituted and 6149
prosecuted in the same manner as is provided by law for the 6150
foreclosure of mortgages on land, except that, if service by 6151

publication is necessary, such publication shall be made once a 6152
week for three consecutive weeks and the service shall be 6153
complete at the expiration of three weeks after the date of the 6154
first publication. 6155

Any notice given under this division shall include the 6156
name of the owner of the parcel as last set forth in the records 6157
of the county recorder, the owner's last known mailing address, 6158
the address of the subject parcel if different from that of the 6159
owner, and a complete legal description of the subject parcel. 6160
In any county that has adopted a permanent parcel number system, 6161
such notice may include the permanent parcel number in addition 6162
to a complete legal description. 6163

It is sufficient, having been made a proper party to the 6164
foreclosure proceeding, for the certificate holder to allege in 6165
such holder's complaint that the tax certificate has been duly 6166
purchased by the certificate holder, that the certificate 6167
redemption price is due and unpaid, that there is a lien against 6168
the property described in the tax certificate, and, if 6169
applicable, that the certificate holder desires to invoke the 6170
alternative redemption period prescribed in sections 323.65 to 6171
323.79 of the Revised Code, without setting forth in such 6172
holder's complaint any other special matter relating to the 6173
foreclosure proceeding. The complaint shall pray for an order 6174
directing the sheriff, or the bailiff if the complaint is filed 6175
in municipal court, to offer the property for sale in the manner 6176
provided in section 5721.19 of the Revised Code or otherwise 6177
transferred according to any applicable procedures provided in 6178
sections 323.65 to 323.79 of the Revised Code, unless the 6179
complaint documents that the county auditor has determined that 6180
the true value of the certificate parcel is less than the 6181
certificate purchase price. In that case, the prayer of the 6182

complaint shall request that fee simple title to the property be 6183
transferred to and vested in the certificate holder free and 6184
clear of all subordinate liens. 6185

In the foreclosure proceeding, the certificate holder may 6186
join in one action any number of tax certificates relating to 6187
the same owner. However, the decree for each tax certificate 6188
shall be rendered separately and any proceeding may be severed, 6189
in the discretion of the court or board of revision, for the 6190
purpose of trial or appeal. Except as may otherwise be provided 6191
in sections 323.65 to 323.79 of the Revised Code, upon 6192
confirmation of sale, the court or board of revision shall order 6193
payment of all costs related directly or indirectly to the tax 6194
certificate, including, without limitation, attorney's fees of 6195
the holder's attorney in accordance with section 5721.371 of the 6196
Revised Code. The tax certificate purchased by the certificate 6197
holder is presumptive evidence in all courts and boards of 6198
revision and in all proceedings, including, without limitation, 6199
at the trial of the foreclosure action, of the amount and 6200
validity of the taxes, assessments, charges, penalties by the 6201
court and added to such principal amount, and interest appearing 6202
due and unpaid and of their nonpayment. 6203

(G) If a parcel is sold under this section, the officer 6204
who conducted the sale shall collect the recording fee from the 6205
purchaser at the time of the sale and, following confirmation of 6206
the sale, shall prepare and record the deed conveying the title 6207
to the parcel to the purchaser. 6208

Sec. 5722.01. As used in this chapter: 6209

(A) ~~"Electing subdivision" means a municipal corporation~~ 6210
~~that has enacted an ordinance or a township or county that has~~ 6211
~~adopted a resolution pursuant to section 5722.02 of the Revised~~ 6212

~~Code for purposes of adopting and implementing the procedures— 6213
set forth in sections 5722.02 to 5722.15 of the Revised Code. A 6214
county land reutilization corporation organized by a county and 6215
designated to act on behalf of the county pursuant to division— 6216
(B) of section 5722.02 of the Revised Code shall be deemed the 6217
electing subdivision for all purposes of this chapter, except as 6218
otherwise expressly provided in this chapter. 6219~~

~~(B) "County land reutilization corporation" means a county 6220
land reutilization corporation organized under Chapter 1724. of 6221
the Revised Code. 6222~~

~~(C) (B) "Delinquent lands" and "delinquent vacant lands" 6223
have the same meanings—has the same meaning as in section 6224
5721.01 of the Revised Code. 6225~~

(C) "Electing subdivision" means a municipal corporation 6226
that has enacted an ordinance or a township or county that has 6227
adopted a resolution pursuant to section 5722.02 of the Revised 6228
Code for purposes of adopting and implementing the procedures 6229
set forth in sections 5722.02 to 5722.15 of the Revised Code. A 6230
county land reutilization corporation organized by a county and 6231
designated to act on behalf of the county pursuant to division 6232
(B) of section 5722.02 of the Revised Code shall be deemed the 6233
electing subdivision for the county establishing the corporation 6234
for all purposes of this chapter, except as otherwise expressly 6235
provided in this chapter. 6236

(D) "Land reutilization program" means the procedures and 6237
activities concerning the acquisition, management, and 6238
disposition of affected delinquent lands set forth in sections 6239
5722.02 to 5722.15 of the Revised Code and lands otherwise 6240
acquired by an electing subdivision, including a county land 6241
reutilization corporation. 6242

(E) "Minimum bid," in the case of a sale of property 6243
foreclosed pursuant to section 323.25, sections 323.65 to 6244
323.79, or section 5721.18, ~~or foreclosed and forfeited pursuant~~ 6245
~~to section 5721.14~~ of the Revised Code, means a bid in an amount 6246
equal to the sum of the taxes, assessments, charges, penalties, 6247
and interest due and payable on the parcel subsequent to the 6248
delivery to the county prosecuting attorney of the delinquent 6249
land ~~or delinquent vacant land~~ tax certificate or master list of 6250
delinquent ~~or delinquent vacant~~ tracts containing the parcel, 6251
and prior to the transfer of the deed of the parcel to the 6252
purchaser following confirmation of sale, plus the costs of 6253
foreclosure ~~or foreclosure and forfeiture~~ proceedings against 6254
the property. 6255

(F) "Nonproductive land" means any parcel of ~~delinquent~~ 6256
~~vacant land with respect to which a foreclosure and forfeiture~~ 6257
~~proceeding pursuant to section 5721.14 of the Revised Code has~~ 6258
~~been instituted; and any parcel of delinquent~~ land with respect 6259
to which a foreclosure proceeding pursuant to section 323.25, 6260
sections 323.65 to 323.79, or division (A) or (B) of section 6261
5721.18 of the Revised Code has been instituted and to which one 6262
of the following criteria applies: 6263

(1) There are no buildings or structures located on the 6264
land; 6265

(2) The land is abandoned land as defined in section 6266
323.65 of the Revised Code; 6267

(3) None of the buildings or other structures located on 6268
the parcel are in the occupancy of any person, and the township 6269
or municipal corporation within whose boundaries the parcel is 6270
situated has instituted proceedings under section 505.86 or 6271
715.26 of the Revised Code, or Section 3 of Article XVIII, Ohio 6272

Constitution, for the removal or demolition of such buildings or 6273
other structures by the township or municipal corporation 6274
because of their insecure, unsafe, or structurally defective 6275
condition; 6276

(4) None of the buildings or structures located on the 6277
parcel are in the occupancy of any person at the time the 6278
foreclosure proceeding is initiated, and the municipal 6279
corporation, county, township, or county land reutilization 6280
corporation determines that the parcel is eligible for 6281
acquisition through a land reutilization program. 6282

(G) "Occupancy" means the actual, continuous, and 6283
exclusive use and possession of a parcel by a person having a 6284
lawful right to such use and possession. 6285

(H) "Land within an electing subdivision's boundaries" 6286
does not include land within the boundaries of a municipal 6287
corporation, unless the electing subdivision is the municipal 6288
corporation or the municipal corporation adopts an ordinance 6289
that gives consent to the electing subdivision to include such 6290
land. 6291

Sec. 5722.02. (A) Any municipal corporation, county, or 6292
township may elect to adopt and implement the procedures set 6293
forth in sections 5722.02 to 5722.15 of the Revised Code to 6294
facilitate the effective reutilization of nonproductive land 6295
situated within its boundaries. Such election shall be made by 6296
ordinance in the case of a municipal corporation, and by 6297
resolution in the case of a county or township. The ordinance or 6298
resolution shall state that the existence of nonproductive land 6299
within its boundaries is such as to necessitate the 6300
implementation of a land reutilization program to foster either 6301
the return of such nonproductive land to tax revenue generating 6302

status or the devotion thereof to public use. 6303

(B) Any county adopting a resolution under division (A) of 6304
this section may direct in the resolution that a county land 6305
reutilization corporation be organized under Chapter 1724. of 6306
the Revised Code to act on behalf of and cooperate with the 6307
county in exercising the powers and performing the duties of the 6308
county under this chapter. The powers extended to a county land 6309
reutilization corporation shall not be construed as a limitation 6310
on the powers granted to a county land reutilization corporation 6311
under Chapter 1724. of the Revised Code, but shall be construed 6312
as additional powers. 6313

(C) An electing subdivision shall promptly deliver 6314
certified copies of such ordinance or resolution to the auditor, 6315
treasurer, and the prosecutor of each county in which the 6316
electing subdivision is situated. On and after the effective 6317
date of such ordinance or resolution, the foreclosure, sale, 6318
management, and disposition of all nonproductive land situated 6319
within the electing subdivision's boundaries shall be governed 6320
by the procedures set forth in sections 5722.02 to 5722.15 of 6321
the Revised Code, and, in the case of a county land 6322
reutilization corporation, as authorized under Chapter 1724. of 6323
the Revised Code. When a county adopts a resolution organizing a 6324
county land reutilization corporation pursuant to this chapter, 6325
the county shall deliver a copy of the resolution to the county 6326
auditor, county treasurer, and county prosecuting attorney. 6327

(D) A county, a county land reutilization corporation, and 6328
a municipal corporation or township may enter into an agreement 6329
to implement the procedures in sections 5722.02 to 5722.15 of 6330
the Revised Code within the boundaries of the municipal 6331
corporation or township if the county and the township or 6332

municipal corporation are electing subdivisions and the county 6333
has, by resolution, designated a county land reutilization 6334
corporation to act on its behalf under this chapter. 6335

~~Any property acquired by a county land reutilization 6336
corporation in a transaction other than the tax foreclosure 6337
procedures in Chapter 323., 5721., or 5723. of the Revised Code 6338
shall be subject to a priority right of acquisition by a 6339
municipal corporation or township in which the property is 6340
located for a period of thirty days after the county land 6341
reutilization corporation first records the deed evidencing 6342
acquisition of such property with the county recorder. A 6343
municipal corporation or township claiming a priority right of 6344
acquisition shall file, and the county recorder shall record, an 6345
instrument evidencing such right within the thirty day period. 6346
The instrument shall include the name and address of the 6347
applicable municipal corporation or township, the parcel or 6348
other identifying number and an affirmative statement by the 6349
municipal corporation or township that it intends to acquire the 6350
property. If the municipal corporation or township records such 6351
an instrument within the thirty day period, then the priority 6352
right of acquisition shall be effective for a period of ninety 6353
days after the instrument is recorded. If the municipal 6354
corporation or township does not record the instrument 6355
expressing its intent to acquire the property or, if having 6356
timely recorded such instrument does not thereafter acquire and 6357
record a deed within the ninety day period following the 6358
recording of its intent to acquire the property, then the county 6359
land reutilization corporation may dispose of such property free 6360
and clear of any claim or interest of such municipal corporation 6361
or township. If a municipal corporation or township does not 6362
record an instrument of intent to acquire property within the 6363~~

~~thirty day period, or if a municipal corporation or township, 6364
after timely recording an instrument of intent to acquire a 6365
parcel, does not thereafter acquire the parcel within ninety 6366
days and record a deed thereto with the county recorder, the 6367
municipal corporation or township has no statutory, legal, or 6368
equitable claim or estate in property acquired by the county 6369
land reutilization corporation. This section shall not be 6370
construed to constitute an exception to free and clear title to 6371
the property held by a county land reutilization corporation or 6372
any of its subsequent transferees, or to preclude a county land 6373
reutilization corporation and any municipal corporation or 6374
township from entering into an agreement that disposes of 6375
property on terms to which they may thereafter mutually agree. 6376~~

Sec. 5722.03. (A) On and after the effective date of an 6377
ordinance or resolution adopted pursuant to section 5722.02 of 6378
the Revised Code, nonproductive land within an electing 6379
subdivision's boundaries that the subdivision wishes to acquire 6380
and that has either been advertised and offered for sale or is 6381
otherwise available for acquisition pursuant to a foreclosure 6382
proceeding as provided in section 323.25, sections 323.65 to 6383
323.79, or section 5721.18 of the Revised Code, but is not sold 6384
for want of a minimum bid, shall be sold or transferred to the 6385
electing subdivision in the manner set forth in this section or 6386
sections 323.65 to 323.79 of the Revised Code. 6387

(B) Upon receipt of an ordinance or resolution under 6388
section 5722.02 of the Revised Code, the county prosecuting 6389
attorney shall compile and deliver to the electing subdivision a 6390
list of all delinquent land within the electing subdivision with 6391
respect to which a foreclosure proceeding pursuant to section 6392
323.25, sections 323.65 to 323.79, or section 5721.18 of the 6393
Revised Code has been instituted and is pending. The prosecuting 6394

attorney shall notify the electing subdivision of the identity 6395
of all delinquent land within the subdivision whenever a 6396
foreclosure proceeding pursuant to section 323.25, sections 6397
323.65 to 323.79, or section 5721.18 of the Revised Code is 6398
commenced with respect to that land. 6399

(C) The electing subdivision shall select from such lists 6400
the delinquent lands that constitute nonproductive lands that it 6401
wishes to acquire, and shall notify the prosecuting attorney of 6402
its selection prior to the advertisement and sale of the 6403
nonproductive lands pursuant to such a foreclosure proceeding, 6404
or as otherwise provided in sections 323.65 to 323.79 of the 6405
Revised Code. Notwithstanding the sales price provisions to the 6406
contrary in division (A) of section 323.28 or in divisions (A) 6407
(1) and (C) of section 5721.19 of the Revised Code, selected 6408
nonproductive lands subject to a foreclosure proceeding pursuant 6409
to section 323.25, sections 323.65 to 323.79, or section 5721.18 6410
of the Revised Code that require a sale shall be advertised for 6411
sale and be sold, without appraisal, for not less than the 6412
amount determined under division (A) (1) of section 323.28 or 6413
sections 323.65 to 323.79 of the Revised Code in the case of 6414
selected nonproductive lands subject to a foreclosure proceeding 6415
pursuant to section 323.25 or sections 323.65 to 323.79 of the 6416
Revised Code, or the amount determined under division (A) (2) of 6417
section 5721.19 in the case of selected nonproductive lands 6418
subject to a foreclosure proceeding pursuant to section 5721.18 6419
of the Revised Code, or as prescribed in sections 323.65 to 6420
323.79 of the Revised Code. Except as otherwise authorized in 6421
section 323.78 of the Revised Code, all nonproductive lands so 6422
selected, when advertised for sale pursuant to a foreclosure 6423
proceeding, shall be advertised separately from the 6424
advertisement applicable to other delinquent lands. 6425

Notwithstanding division (A) of section 5721.191 of the Revised Code, the minimum amount for which selected nonproductive lands subject to a foreclosure proceeding pursuant to section 5721.18 of the Revised Code will be sold, as specified in the advertisement for sale, shall equal the sum of the taxes, assessments, charges, penalties, interest, and costs due on the parcel as determined under division (A)(2) of section 5721.19 of the Revised Code. Notwithstanding provisions to the contrary in division (A) of section 323.28 of the Revised Code, the minimum amount for which selected nonproductive lands subject to a foreclosure proceeding pursuant to section 323.25 of the Revised Code will be sold, as specified in the advertisement for sale, shall equal the amount specified in division (A)(1) of section 323.28 of the Revised Code. The advertisement relating to the selected nonproductive lands also shall include a statement that the lands have been determined by the electing subdivision to be nonproductive lands and that, if at a foreclosure sale no bid for the appropriate amount specified in this division is received, such lands shall be sold or transferred to the electing subdivision.

(D) If any nonproductive land selected by an electing subdivision is advertised and offered for sale at one sale pursuant to this section but is not sold for want of a minimum bid, the electing subdivision that selected the nonproductive land shall be deemed to have submitted the winning bid at such sale, and the land is deemed sold to the electing subdivision for no consideration other than the amounts charged under divisions (E) and ~~(F)~~ of this section. If both a county and a township within that county have adopted a resolution pursuant to section 5722.02 of the Revised Code and both subdivisions select the same parcel or parcels of land, the subdivision that

first notifies the prosecuting attorney of such selection shall 6457
be the electing subdivision deemed to have submitted the winning 6458
bid under this division. If a municipal corporation and a county 6459
land reutilization corporation select the same parcel or parcels 6460
of land, the municipal corporation shall be deemed the winning 6461
bidder under this division. The officer conducting the sale 6462
shall announce the bid of the electing subdivision at the sale 6463
and shall report the proceedings to the court or board of 6464
revision for confirmation of sale. 6465

(E) Upon the sale or transfer of any nonproductive land to 6466
an electing subdivision, the county auditor shall charge the 6467
costs, as determined by the court or board of revision, incurred 6468
in the foreclosure proceeding instituted under section 323.25, 6469
sections 323.65 to 323.79, or section 5721.18 of the Revised 6470
Code and applicable to the nonproductive land to the taxing 6471
districts, including the electing subdivision, in direct 6472
proportion to their interest in the taxes, assessments, charges, 6473
penalties, and interest on the nonproductive land due and 6474
payable at the time the land was sold pursuant to the 6475
foreclosure proceeding. The interest of each taxing district in 6476
the taxes, assessments, charges, penalties, and interest on the 6477
nonproductive land shall bear the same proportion to the amount 6478
of those taxes, assessments, charges, penalties, and interest 6479
that the amount of taxes levied by each district against the 6480
nonproductive land in the preceding tax year bears to the taxes 6481
levied by all such districts against the nonproductive land in 6482
the preceding tax year. If the electing subdivision is a county 6483
land reutilization corporation and the nonproductive land is 6484
sold or transferred to the corporation, the corporation shall be 6485
deemed to have the proportionate interest of the county on whose 6486
behalf it has been designated and organized in the taxes, 6487

assessments, charges, penalties, and interest on the 6488
nonproductive land in that county. In making a semiannual 6489
apportionment of funds, the auditor shall retain at the next 6490
apportionment the amount charged to each such taxing district, 6491
except that in the case of nonproductive land sold or 6492
transferred to a county land reutilization corporation, the 6493
auditor shall provide an invoice to the corporation for the 6494
amount charged to it. The costs retained by the auditor shall be 6495
deposited to the credit of the county treasurer's delinquent tax 6496
and assessment collection fund and the county prosecutor's 6497
delinquent tax and assessment collection fund under section 6498
321.261 of the Revised Code to reimburse the treasurer and 6499
prosecutor according to actual identified and advanced costs 6500
expended by the prosecutor or treasurer, equally, or in 6501
proportion to the percentage that each of their costs bears to 6502
the total costs. 6503

(F) The officer conducting the sale shall execute and file 6504
for recording a deed conveying title to the land upon the filing 6505
of the entry of the confirmation of sale, unless the 6506
nonproductive land is redeemed under section 323.31 or 5721.18 6507
of the Revised Code. If the alternative redemption period 6508
applies under section 323.78 of the Revised Code, the officer 6509
shall not execute the deed and file it for recording until the 6510
alternative redemption period expires. In either case, once the 6511
deed has been recorded, the officer shall deliver the deed to 6512
the electing subdivision; thereupon, title to the land is 6513
incontestable in the electing subdivision and free and clear of 6514
all liens and encumbrances, except those easements and covenants 6515
of record running with the land and created prior to the time at 6516
which the taxes or assessments, for the nonpayment of which the 6517
land is sold or transferred at foreclosure, became due and 6518

payable. 6519

When title to a parcel of land upon which a lien has been 6520
placed under section 715.261, 743.04, or 6119.06 of the Revised 6521
Code is transferred to a county land reutilization corporation 6522
under this section, the lien on the parcel shall be extinguished 6523
if the lien is for costs or charges that were incurred before 6524
the date of the transfer to the corporation and if the 6525
corporation did not incur the costs or charges, regardless of 6526
whether the lien was attached or the costs or charges were 6527
certified before the date of transfer. In such a case, the 6528
corporation and its successors in title shall take title to the 6529
property free and clear of any such lien and shall be immune 6530
from liability in any action to collect such costs or charges. 6531

If a county land reutilization corporation takes title to 6532
property under this chapter before any costs or charges have 6533
been certified or any lien has been placed with respect to the 6534
property under section 715.261, 743.04, or 6119.06 of the 6535
Revised Code, the corporation shall be deemed a bona fide 6536
purchaser for value without knowledge of such costs or lien, 6537
regardless of whether the corporation had actual or constructive 6538
knowledge of the costs or lien, and any such lien shall be void 6539
and unenforceable against the corporation and its successors in 6540
title. 6541

~~At the time of the sale or transfer, the officer shall 6542
collect and the electing subdivision shall pay the fee required 6543
by law for transferring and recording of deeds. In accordance 6544
with section 1724.10 of the Revised Code, an electing 6545
subdivision that is a county land reutilization corporation 6546
shall not be required to pay any such fee. 6547~~

The title is not invalid because of any irregularity, 6548

informality, or omission of any proceedings under section 6549
323.25, sections 323.65 to 323.79, this chapter, or Chapter 6550
5721. of the Revised Code, or in any processes of taxation, if 6551
such irregularity, informality, or omission does not abrogate 6552
any provision of such chapters for notice to record holders of 6553
title, lien, or mortgage to, or other interests in, the 6554
foreclosed lands. 6555

Sec. 5722.031. (A) If, in any foreclosure proceeding 6556
initiated under section 323.25, sections 323.65 to 323.79, or 6557
section 5721.18 of the Revised Code, a county board of revision, 6558
court of common pleas, or municipal court issues a decree of 6559
foreclosure, order of sale, order of transfer, or confirmation 6560
of sale under section 5722.03 of the Revised Code that transfers 6561
a delinquent parcel to an electing subdivision, the electing 6562
subdivision may file a petition with the board or court to 6563
vacate the decree, order, or confirmation of sale on the basis 6564
that such electing subdivision does not wish to acquire the 6565
parcel or for any other reason. The electing subdivision may 6566
file such a petition notwithstanding any prior request by the 6567
electing subdivision or a party acting on behalf of the electing 6568
subdivision to acquire the parcel. 6569

If the electing subdivision files the petition within 6570
sixty days after the journalization of the decree, order, or 6571
confirmation of sale, the board or court shall vacate the 6572
decree, order, or confirmation of sale. If the electing 6573
subdivision files the petition more than sixty days after the 6574
journalization of the decree, order, or confirmation of sale, 6575
the board or court may vacate the decree, order, or confirmation 6576
of sale at its discretion utilizing standards of review 6577
prescribed in or consistent with Civil Rule 60. 6578

(B) An electing subdivision that files a petition under 6579
division (A) of this section shall not be required to intervene 6580
in the proceeding to which the petition relates, but shall file 6581
the petition in the same manner as would a party to the action. 6582
Upon filing the petition, the electing subdivision shall serve 6583
notice of the petition upon all parties to the action, except 6584
any party that previously failed to answer, plead, or appear in 6585
the proceeding as required in Civil Rule 12 or that is deemed to 6586
be in default under division (D) of section 323.69 of the 6587
Revised Code. 6588

(C) Upon the vacation of a decree, order, or confirmation 6589
of sale under division (A) of this section, the court of common 6590
pleas, municipal court, or board of revision shall reinstate the 6591
proceeding and schedule any further hearing or disposition 6592
required by law. The court or board shall not issue any further 6593
decree, order, or confirmation of sale transferring the 6594
delinquent parcel to the electing subdivision unless the 6595
electing subdivision petitions the court or board to acquire the 6596
parcel under sections 323.28, ~~323.74~~, 323.78, 5721.19, or 6597
5722.03 of the Revised Code at least seven days before a 6598
scheduled final hearing or sale of the parcel pursuant to the 6599
proceeding. In such a case, the electing subdivision shall not 6600
file, and the court or board shall not approve, any subsequent 6601
petition to vacate a decree, order, or confirmation of sale 6602
transferring the parcel to the electing subdivision. 6603

Sec. 5722.04. (A) Upon receipt of an ordinance or 6604
resolution adopted pursuant to section 5722.02 of the Revised 6605
Code, the county auditor shall deliver to the electing 6606
subdivision a list of all delinquent lands within an electing 6607
subdivision's boundaries that have been forfeited to the state 6608
pursuant to section 5723.01 of the Revised Code and thereafter 6609

shall notify the electing subdivision of any additions to or 6610
deletions from such list. 6611

The electing subdivision shall select from such lists the 6612
forfeited lands that constitute nonproductive lands that the 6613
subdivision wishes to acquire, and shall notify the county 6614
auditor of its selection prior to the advertisement and sale of 6615
such lands. Notwithstanding the sales price provisions of 6616
division (A) (1) of section 5723.06 of the Revised Code, the 6617
selected nonproductive lands shall be advertised for sale and be 6618
sold to the highest bidder for an amount at least sufficient to 6619
~~pay the amount determined under division (A) (2) of section~~ 6620
5721.16 of the Revised Code the total amount of the finding 6621
entered by the court, including all taxes, assessments, charges, 6622
penalties, and interest payable subsequent to the delivery to 6623
the county prosecuting attorney of the delinquent land tax 6624
certificate or master list of delinquent tracts and prior to the 6625
journalization of the order of forfeiture described in section 6626
5723.01 of the Revised Code, plus the costs incurred in the 6627
foreclosure proceedings. For purposes of determining such 6628
amount, the county treasurer may estimate the amount of taxes, 6629
assessments, interest, penalties, and costs that will be payable 6630
at the time the nonproductive land is forfeited to the state. 6631
All nonproductive lands forfeited to the state and selected by 6632
an electing subdivision, when advertised for sale pursuant to 6633
the relevant procedures set forth in Chapter 5723. of the 6634
Revised Code, shall be advertised separately from the 6635
advertisement applicable to other forfeited lands. The 6636
advertisement relating to the selected nonproductive lands also 6637
shall include a statement that the lands have been selected by 6638
the electing subdivision as nonproductive lands that it wishes 6639
to acquire and that, if at the forfeiture sale no bid for the 6640

sum of the taxes, assessments, charges, penalties, interest, and 6641
costs due on the parcel as determined under division (A) (1) (a) 6642
of section 5723.06 of the Revised Code is received, the lands 6643
shall be sold to the electing subdivision. 6644

(B) If any nonproductive land that has been forfeited to 6645
the state and selected by an electing subdivision is advertised 6646
and offered for sale by the auditor pursuant to Chapter 5723. of 6647
the Revised Code, but no minimum bid is received, the electing 6648
subdivision shall be deemed to have submitted the winning bid, 6649
and the land is deemed sold to the electing subdivision for no 6650
consideration ~~other than the fee charged under division (C) of~~ 6651
~~this section.~~ If both a county and a township in that county 6652
have adopted a resolution pursuant to section 5722.02 of the 6653
Revised Code and both subdivisions select the same parcel or 6654
parcels of land, the electing subdivision deemed to have 6655
submitted the winning bid under this division shall be 6656
determined pursuant to division (D) of section 5722.03 of the 6657
Revised Code. 6658

The auditor shall announce the bid at the sale and shall 6659
declare the selected nonproductive land to be sold to the 6660
electing subdivision. The auditor shall deliver to the electing 6661
subdivision a certificate of sale. 6662

(C) On the returning of the certificate of sale to the 6663
auditor, the auditor shall execute and file for recording a deed 6664
conveying title to the selected nonproductive land and, once the 6665
deed has been recorded, deliver it to the electing subdivision. 6666
Thereupon, all previous title is extinguished, and the title in 6667
the electing subdivision is incontestable and free and clear 6668
from all liens and encumbrances, ~~except taxes and special~~ 6669
~~assessments that are not due at the time of the sale and any~~ 6670

easements and covenants of record running with the land and 6671
created prior to the time at which the taxes or assessments, for 6672
the nonpayment of which the nonproductive land was forfeited, 6673
became due and payable. 6674

When title to a parcel of land upon which a lien has been 6675
placed under section 715.261, 743.04, or 6119.06 of the Revised 6676
Code is transferred to a county land reutilization corporation 6677
under this section, the lien on the parcel shall be extinguished 6678
if the lien is for costs or charges that were incurred before 6679
the date of the transfer to the corporation and if the 6680
corporation did not incur the costs or charges, regardless of 6681
whether the lien was attached or the costs or charges were 6682
certified before the date of transfer. In such a case, the 6683
corporation and its successors in title shall take title to the 6684
property free and clear of any such lien and shall be immune 6685
from liability in any action to collect such costs or charges. 6686

If a county land reutilization corporation takes title to 6687
property before any costs or charges have been certified or any 6688
lien has been placed with respect to the property under section 6689
715.261, 743.04, or 6119.06 of the Revised Code, the corporation 6690
shall be deemed a bona fide purchaser for value without 6691
knowledge of such costs or lien, regardless of whether the 6692
corporation had actual or constructive knowledge of the costs or 6693
lien, and any such lien shall be void and unenforceable against 6694
the corporation and its successors in title. 6695

~~At the time of the sale, the auditor shall collect and the 6696
electing subdivision shall pay the fee required by law for 6697
transferring and recording of deeds. 6698~~

Upon delivery of a deed conveying any nonproductive land 6699
to an electing subdivision, the county auditor shall charge all 6700

costs incurred in any proceeding instituted under section 6701
~~5721.14~~ or 5721.18 of the Revised Code or incurred as a result 6702
of the forfeiture and sale of the nonproductive land to the 6703
taxing districts, including the electing subdivision, in direct 6704
proportion to their interest in the taxes, assessments, charges, 6705
interest, and penalties on the nonproductive land due and 6706
payable at the time the land was sold at the forfeiture sale. 6707
The interest of each taxing district in the taxes, assessments, 6708
charges, penalties, and interest on the nonproductive land shall 6709
bear the same proportion to the amount of those taxes, 6710
assessments, charges, penalties, and interest that the amount of 6711
taxes levied by each district against the nonproductive land in 6712
the preceding tax year bears to the taxes levied by all such 6713
districts against the nonproductive land in the preceding tax 6714
year. If the electing subdivision is a county land reutilization 6715
corporation and the nonproductive land is sold or transferred to 6716
the corporation, the corporation shall be deemed to have the 6717
proportionate interest of the county designating or organizing 6718
such corporation in the taxes, assessments, charges, penalties, 6719
and interest on the nonproductive land in the county. In making 6720
a semiannual apportionment of funds, the auditor shall retain at 6721
the next apportionment the amount charged to each such taxing 6722
district, except that in the case of nonproductive land conveyed 6723
to a county land reutilization corporation the auditor shall 6724
invoice the corporation the amount charged to it. 6725

(D) If no political subdivision has requested to purchase 6726
a parcel of land at a foreclosure sale, any lands otherwise 6727
forfeited to the state for want of a bid at the foreclosure sale 6728
may, upon the request of a county land reutilization 6729
corporation, be transferred directly without cost to the 6730
corporation without appraisal or public bidding. 6731

Sec. 5722.05. Whenever nonproductive land is sold or 6732
transferred under section 323.65 to 323.79, 5721.19, 5722.03~~or,~~ 6733
5722.04, or 5723.04 of the Revised Code to an electing 6734
subdivision, no action shall be commenced, nor shall any defense 6735
be asserted, after one year from the date the deed conveying 6736
such land to the electing subdivision is filed for record, to 6737
question the validity of the title vested in the electing 6738
subdivision by such sale or transfer for any irregularity, 6739
informality, or omission in the proceedings relative to the 6740
foreclosure, forfeiture, ~~or sale,~~ or transfer of such 6741
nonproductive land to the electing subdivision. 6742

Sec. 5722.06. An electing subdivision, other than a county 6743
land reutilization corporation, shall assume possession and 6744
control of any nonproductive land acquired by it under section 6745
5722.03, 5722.04, or 5722.10 of the Revised Code and any other 6746
land it acquires from whatever source acquired as a part of its 6747
land reutilization program. The electing subdivision shall hold 6748
and administer such property in a governmental capacity for the 6749
benefit of itself and of other taxing districts having an 6750
interest in the taxes, assessments, charges, interest, and 6751
penalties due and owing thereon at the time of the property's 6752
acquisition by the electing subdivision. In its administration 6753
of such nonproductive land as a part of a land reutilization 6754
program, the electing subdivision shall: 6755

(A) Manage, maintain, and protect, or temporarily use for 6756
a public purpose such land in such manner as it deems 6757
appropriate; 6758

(B) Compile and maintain a written inventory of all such 6759
land. The inventory shall be available for public inspection and 6760
distribution at all times. 6761

(C) ~~Study, analyze, and evaluate potential, present, and future uses for such land which would provide for the effective reutilization of the nonproductive land;~~ 6762
6763
6764

~~(D)~~ Plan for, and use its best efforts to consummate, the 6765
sale or other disposition of such land at such times and upon 6766
such terms and conditions as it deems appropriate to the 6767
fulfillment of the purposes and objectives of its land 6768
reutilization program; 6769

~~(E)~~ (D) Establish and maintain records and accounts 6770
reflecting all transactions, expenditures, and revenues relating 6771
to its land reutilization program, including separate 6772
itemizations of all transactions, expenditures, and revenues 6773
concerning each individual parcel of real property acquired as a 6774
part of such program. 6775

A county land reutilization corporation acquiring title to 6776
lands under section 5722.03, 5722.04, ~~or~~ 5722.10, 5723.01, or 6777
5723.04 of the Revised Code, and to any other land it acquires 6778
from whatever source acquired as a part of its land 6779
reutilization program, shall maintain, operate, hold, transact, 6780
and dispose of such land as provided in its plan and pursuant to 6781
its purposes under Chapter 1724. of the Revised Code. 6782

Sec. 5722.07. ~~As used in this section, "fair market value"~~ 6783
~~means the appraised value of the nonproductive land made with~~ 6784
~~reference to such redevelopment and reutilization restrictions~~ 6785
~~as may be imposed by the electing subdivision as a condition of~~ 6786
~~sale or as may be otherwise applicable to such land.~~ 6787

An electing subdivision may, without competitive bidding, 6788
sell any land acquired by it as a part of its land reutilization 6789
program at such times, to such persons, and upon such terms and 6790

conditions, and subject to such restrictions and covenants as it 6791
deems necessary or appropriate to ~~assure~~promote the land's 6792
effective reutilization. ~~Except with respect to a sale by or to~~ 6793
~~a county land reutilization corporation, such land shall be sold~~ 6794
~~at not less than its fair market value. However, except with~~ 6795
~~respect to land held by a county land reutilization corporation,~~ 6796
~~upon the approval of the legislative authorities of those taxing~~ 6797
~~districts entitled to share in the proceeds from the sale~~ 6798
~~thereof, the~~ An electing subdivision may ~~either~~ retain such 6799
land for devotion by it to land reutilization purposes or public 6800
use, or sell, lease, or otherwise transfer any such land to 6801
~~another a political subdivision for the devotion to public use~~ 6802
~~by such political subdivision for a consideration less than fair~~ 6803
~~market value, electing subdivision, or any other person to~~ 6804
promote the land's effective reutilization. 6805

~~Whenever an electing subdivision sells any land acquired~~ 6806
~~as part of its land reutilization program for an amount equal to~~ 6807
~~or greater than fair market value, it shall execute and deliver~~ 6808
~~all agreements and instruments incident thereto. The electing~~ 6809
~~subdivision may execute and deliver all agreements and~~ 6810
~~instruments without procuring any approval, consent, conveyance,~~ 6811
~~or other instrument from any other person or entity, including~~ 6812
~~the other taxing districts entitled to share in the proceeds~~ 6813
~~from the sale thereof.~~ 6814

An electing subdivision may, for purposes of land 6815
disposition, consolidate, assemble, or subdivide individual 6816
parcels of land acquired as part of its land reutilization 6817
program. 6818

Sec. 5722.08. When ~~an~~any electing subdivision, ~~other than~~ 6819
~~a county land reutilization corporation,~~ sells any land acquired 6820

as a part of its land reutilization program, the proceeds from 6821
such sale shall be applied and distributed in the following 6822
order without reporting or accounting to the taxing districts: 6823

(A) To the electing subdivision in reimbursement of its 6824
expenses incurred on account of the acquisition, administration, 6825
management, maintenance, and disposition of such land, and such 6826
other expenses of the land reutilization program as the electing 6827
subdivision may apportion to such land; 6828

~~(B) To the county treasurer to reimburse those taxing 6829
districts to which the county auditor charged the costs of 6830
foreclosure pursuant to section 5722.03 of the Revised Code, or 6831
costs of forfeiture pursuant to section 5722.04 of the Revised 6832
Code. If the proceeds of the sale of the nonproductive lands, 6833
after making the payment required under this division, are not 6834
sufficient to reimburse the full amounts charged to taxing 6835
districts as costs under section 5722.03 or 5722.04 of the 6836
Revised Code, the balance of the proceeds shall be used to 6837
reimburse the taxing districts in the same proportion as the 6838
costs were charged .electing subdivision to be used for land 6839
reutilization purposes, public purposes, and, in the case of 6840
county land reutilization corporations, any purpose enumerated 6841
in Chapter 1724. of the Revised Code; 6842~~

~~(C) To the county treasurer for distribution to the taxing 6843
districts charged costs under section 5722.03 or 5722.04 of the 6844
Revised Code, in the same proportion as they were charged costs 6845
by the county auditor, an amount representing both of the 6846
following: 6847~~

~~(1) The taxes, assessments, charges, penalties, and 6848
interest due and owing on such land as of the date of 6849
acquisition by the electing subdivision; 6850~~

~~(2) The taxes, assessments, charges, penalties, and interest that would have been due and payable with respect to such land from such date of acquisition were such land not exempt from taxation pursuant to section 5722.11 of the Revised Code.~~ 6851-6855

~~(D) The balance, if any, to be retained by the electing subdivision for application to the payment of costs and expenses of its present or future land reutilization program uses and expenses.~~ 6856-6859

~~All proceeds from the sale of lands held by a county land reutilization corporation shall be retained by the county land reutilization corporation for the purposes for which it was organized without further reporting or accounting to the taxing districts.~~ 6860-6864

Sec. 5722.10. An electing subdivision may accept a conveyance in lieu of foreclosure of delinquent land from the owners thereof of the delinquent land, regardless of whether a tax foreclosure has been filed against the delinquent land. Such conveyance may only be accepted with the consent of the county auditor acting as the agent of the state pursuant to section 5721.09 of the Revised Code. If an electing subdivision or county land reutilization corporation certifies to the auditor in writing that the delinquent land is abandoned land as defined in section 323.65 of the Revised Code, the auditor shall consent to the conveyance. Such consent shall be given regardless of whether there exists any liens, encumbrances, or other interests of record on the abandoned delinquent land, except that upon such conveyance, the liens, encumbrances, or other interests of record shall remain with the land as conveyed to the electing subdivision or county land reutilization corporation. If the 6865-6880

electing subdivision or county land reutilization corporation 6881
does not certify to the auditor in writing that the delinquent 6882
land is abandoned land, the auditor may consent to the 6883
conveyance for any reason authorized in this chapter. The owners 6884
or the electing municipal corporation or township shall pay all 6885
expenses incurred by the county in connection with any 6886
foreclosure ~~or foreclosure and forfeiture~~ proceeding filed 6887
pursuant to section 323.25, sections 323.65 to 323.79, or 6888
section 5721.18 ~~or 5721.14~~ of the Revised Code relative to such 6889
land. When the electing subdivision is the county or county land 6890
reutilization corporation acting on behalf of a county, it may 6891
require the owner to pay the expenses. The owner shall present 6892
the electing subdivision with evidence satisfactory to the 6893
subdivision that it will obtain by such conveyance fee simple 6894
title to such delinquent land. Unless otherwise agreed to by the 6895
electing subdivision accepting the conveyance, the title shall 6896
be free and clear of all liens and encumbrances, except such 6897
easements and covenants of record running with the land as were 6898
created prior to the time of the conveyance and delinquent 6899
taxes, assessments, penalties, interest, and charges, and taxes 6900
and special assessments that are a lien on the real property at 6901
the time of the conveyance. Any costs, charges, or liens that 6902
have been assessed, certified, or placed under section 715.261, 6903
743.04, or 6119.06 of the Revised Code with respect to real 6904
property acquired by or transferred to a county land 6905
reutilization corporation under this section shall, at the time 6906
of the conveyance to the corporation, be extinguished and of no 6907
force and effect as against the corporation, its successors, or 6908
its assignees, provided that the lien is for charges or costs 6909
that were incurred before the date of transfer to the 6910
corporation and that were not incurred by the corporation. 6911

Real property acquired by an electing subdivision under 6912
this section shall not be subject to foreclosure or forfeiture 6913
under Chapter 5721. or 5723. of the Revised Code. ~~The sale or~~ 6914
~~other transfer, as authorized by section 5722.07 of the Revised~~ 6915
~~Code, of real property acquired under this section shall~~ 6916
~~extinguish the lien on the title for all taxes, assessments,~~ 6917
~~penalties, interest, and charges delinquent at the time of the~~ 6918
~~conveyance of the delinquent land to the electing subdivision~~ 6919
The conveyance of real property under this section shall 6920
extinguish all liens on the title for taxes, assessments, 6921
penalties, interest, and charges at the time of the conveyance 6922
of the delinquent land to the electing subdivision. 6923

Sec. 5722.11. All lands acquired and held by an electing 6924
subdivision pursuant to this chapter shall be deemed real 6925
property used for a public purpose and, notwithstanding section 6926
5709.08 of the Revised Code, shall be exempt from taxation until 6927
sold. An exemption authorized under this section shall commence 6928
on the day title to the property is transferred to the electing 6929
subdivision and shall continue while title is held by the 6930
electing subdivision. The exemption shall end on the last day of 6931
the tax year in which the instrument transferring title from the 6932
electing subdivision to an owner whose use of the property does 6933
not qualify for an exemption pursuant to any other section of 6934
the Revised Code is recorded. If the title to the property is 6935
transferred to the electing subdivision and from the electing 6936
subdivision in the same tax year, then the exemption shall 6937
continue to the end of that tax year. The amount of taxes that 6938
are a lien but not yet determined, assessed, and levied for the 6939
tax year in which title is transferred to the electing 6940
subdivision shall be remitted by the county auditor. 6941

Sec. 5722.111. (A) In addition to all sources of funding 6942

and income from any lawful source, up to fifty per cent of real 6943
property taxes collected on real property conveyed by a county 6944
land reutilization corporation may be remitted and paid to the 6945
county land reutilization fund established by a county pursuant 6946
to section 321.263 of the Revised Code. Such allocation of real 6947
property tax revenue shall commence with the first taxable year 6948
following the date of conveyance and shall continue for a period 6949
of up to five years. Such remittance shall apply to real 6950
property acquired by a county land reutilization corporation 6951
from sections 323.28 or 323.65 to 323.79 of the Revised Code and 6952
Chapters 5721., 5722., and 5723. of the Revised Code. 6953

(B) A resolution by the board of county commissioners 6954
shall be necessary to invoke the remittance required in division 6955
(A) of this section. If the board elects to invoke the 6956
remittance required in division (A) of this section, such 6957
resolution shall provide for the amount and duration of the 6958
remittance. The resolution may also prescribe the taxing 6959
districts within the county to which the remittance shall apply, 6960
and may include provisions exempting one or more taxing 6961
districts from the application of the remittance. 6962

(C) If the real property acquired by a county land 6963
reutilization corporation as provided in division (A) of this 6964
section becomes delinquent within five years following the first 6965
taxable year after the conveyance, the county treasurer may 6966
enforce the delinquency in the same manner provided by law, but 6967
the remittance required in division (A) of this section to the 6968
county land reutilization fund shall not apply to the parcel 6969
from the first taxable year that the real property taxes on such 6970
conveyed land becomes delinquent. 6971

(D) A county land reutilization corporation may, by 6972

resolution of its board, elect not to receive the real property 6973
taxes described in division (A) of this section for any real 6974
property conveyed by the county land reutilization corporation. 6975
If such an election is made, the corporation shall notify the 6976
county treasurer and auditor of the county in which the real 6977
property is located by filing a copy of the resolution with the 6978
county treasurer and auditor, and thereafter the county 6979
treasurer and auditor shall remit such real property taxes to 6980
the appropriate taxing districts. 6981

Sec. 5722.14. If nonproductive land is subsequently 6982
included within an impacted cities project, as defined in 6983
section 1728.01 of the Revised Code, taxes on the land in the 6984
base period of the year immediately preceding the initial 6985
acquisition, as provided in section 1728.111 of the Revised 6986
Code, shall be determined by applying the land valuation as it 6987
existed in either the year preceding such initial acquisition, 6988
or in the next succeeding year after such nonproductive land is 6989
sold pursuant to section 5722.07 ~~or 5722.13~~ of the Revised Code, 6990
whichever valuation is greater. 6991

This section does not apply to nonproductive land acquired 6992
and held by a county land reutilization corporation. 6993

Sec. 5722.15. ~~(A)~~ When an electing subdivision ~~purchases~~ 6994
acquires nonproductive land under ~~section~~ sections 323.65 to 6995
323.79, 5722.03 ~~or~~, 5722.04, 5722.10, 5723.01, or 5723.04 of the 6996
Revised Code, the county auditor shall remove from the auditor's 6997
tax lists and duplicates all taxes, assessments, charges, 6998
penalties, and interest that are due and payable on the land at 6999
the time of the ~~sale~~ acquisition in the same manner as if the 7000
property had been sold to any other buyer at the foreclosure or 7001
forfeiture sale. 7002

~~(B) The county auditor shall certify to an electing subdivision, other than a county land reutilization corporation, that purchases nonproductive land under section 5722.03 or 5722.04 of the Revised Code a record of all of the taxes, assessments, charges, interest, and penalties that were due on the parcel at the time of the sale; the taxing districts to which they were owed; and the proportion of that amount that was owed to each taxing district. Except with respect to a county land reutilization corporation, the certification shall be used by such an electing subdivision in distributing the proceeds of any sale of the land in accordance with division (C) (1) of section 5722.08 of the Revised Code.~~

Sec. 5722.21. (A) As used in this section: 7015

(1) "Eligible delinquent land" means delinquent land ~~or delinquent vacant land~~, as defined in section 5721.01 of the Revised Code, included in a delinquent tax list ~~or delinquent vacant land tax list~~ that has been certified delinquent within the meaning of section 5721.03 of the Revised Code, excluding any certificate parcel as defined in section 5721.30 of the Revised Code. 7016
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(2) "~~Delinquent taxes~~Taxes" means the cumulative amount of unpaid taxes, assessments, recoupment charges, penalties, and interest charged against eligible delinquent land ~~that became delinquent, including taxes that are a lien but not yet determined, assessed, and levied,~~ before transfer of title to a county, municipal corporation, township, or county land reutilization corporation under this section. 7023
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(3) "Foreclosure costs" means the sum of all costs or other charges of publication, service of notice, prosecution, or other proceedings against the land under sections 323.25 to 7030
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323.28, 323.65 to 323.79, or Chapter 5721. of the Revised Code 7033
as may pertain to delinquent land or be fairly apportioned to it 7034
by the county treasurer. 7035

~~(4) "Tax foreclosure sale" means a sale of delinquent land 7036
pursuant to foreclosure proceedings under sections 323.25 to 7037
323.28, 323.65 to 323.79, or section 5721.14 or 5721.18 of the 7038
Revised Code. 7039~~

~~(5) "Taxing authority" means the legislative authority of 7040
any taxing unit, as defined in section 5705.01 of the Revised 7041
Code, in which is located a parcel of eligible delinquent land 7042
acquired or to be acquired by a county, municipal corporation, 7043
township, or county land reutilization corporation in which a 7044
declaration under division (B) of this section is in effect. 7045~~

(B) The legislative authority of a municipal corporation 7046
may declare by ordinance, or a board of county commissioners, a 7047
board of township trustees, or the board of directors of a 7048
county land reutilization corporation may declare by resolution, 7049
that it is in the public interest for the county, municipal 7050
corporation, township, or county land reutilization corporation 7051
to acquire tax-delinquent real property within the county, 7052
municipal corporation, or township for the public purpose of 7053
redeveloping the property or otherwise rendering it suitable for 7054
productive, tax-paying use. ~~In any county, municipal 7055
corporation, or township in which~~ The eligible delinquent land 7056
may be acquired from any person, including another political 7057
subdivision or an electing subdivision. When such a declaration 7058
is in effect, the county, municipal corporation, township, or 7059
county land reutilization corporation may purchase or otherwise 7060
acquire title to eligible delinquent land, other than by 7061
appropriation, and the title shall pass free and clear of ~~the~~ 7062

~~lien all liens for delinquent taxes as provided in division (D) of this section and costs, including foreclosure costs, which shall be extinguished simultaneously with the transfer of title to the county, municipal corporation, township, or county land reutilization corporation.~~ The authority granted by this section is supplemental to the authority granted under sections 5722.01 to 5722.15 of the Revised Code.

(C) ~~With respect to any parcel of eligible delinquent land purchased or acquired by a county, municipal corporation, township, or county land reutilization corporation in which a declaration is in effect under this section, the county, municipal corporation, or township may obtain the consent of each taxing authority for release of any claim on the delinquent taxes and associated costs attaching to that property at the time of conveyance to the county, municipal corporation, or township. Consent shall be obtained in writing, and shall be certified by the taxing authority granting consent or by the fiscal officer or other person authorized by the taxing authority to provide such consent. Consent may be obtained before or after title to the eligible delinquent land is transferred to the county, municipal corporation, or township. A county that has organized and designated a county land reutilization corporation for purposes of this chapter is not required to obtain such consent. Upon conveyance to a county land reutilization corporation, the consent shall be deemed to have been given to the extent that the corporation requires consent.~~

~~The taxing authority of a taxing unit and a county, municipal corporation, or township in which a declaration is in effect under this section may enter into an agreement whereby the taxing authority consents in advance to release of the~~

~~taxing authority's claim on delinquent taxes and associated costs with respect to all or a specified number of parcels of eligible delinquent land that may be purchased or acquired by the county, municipal corporation, or township for the purposes of this section. The agreement shall provide for any terms and conditions on the release of such claim as are mutually agreeable to the taxing authority and county, municipal corporation, or township, including any notice to be provided by the county, municipal corporation, or township to the taxing authority of the purchase or acquisition of eligible delinquent land situated in the taxing unit; any option vesting in the taxing authority to revoke its release with respect to any parcel of eligible delinquent land before the release becomes effective; and the manner in which notice of such revocation shall be effected. Nothing in this section or in such an agreement shall be construed to bar a taxing authority from revoking its advance consent with respect to any parcels of eligible delinquent land purchased or acquired by the county, municipal corporation, or township before the county, municipal corporation, or township enters into a purchase or other agreement for acquisition of the parcels.~~

~~A county that has organized and designated a county land-reutilization corporation is not required to enter into such an agreement with a taxing authority.~~

~~(D) The lien for the delinquent taxes and associated costs for which all of the taxing authorities have consented to release their claims under this section is hereby extinguished, and the transfer of title to such delinquent land to the county, municipal corporation, or township shall be transferred free and clear of the lien for such taxes and costs. If a taxing authority does not consent to the release of its claim on~~

~~delinquent taxes and associated costs, the entire amount of the~~ 7125
~~lien for such taxes and costs shall continue as otherwise~~ 7126
~~provided by law until paid or otherwise discharged according to~~ 7127
~~law. If a county land reutilization corporation acquires title~~ 7128
~~to eligible delinquent land under this section, the lien for~~ 7129
~~delinquent taxes and costs with respect to land acquired by the~~ 7130
~~corporation shall be extinguished simultaneously with the~~ 7131
~~transfer of title to the corporation, notwithstanding that the~~ 7132
~~taxing authorities have not consented to release their claims~~ 7133
~~under this section.~~ 7134

~~(E)~~ All eligible delinquent land acquired by a county, 7135
municipal corporation, township, or county land reutilization 7136
corporation under this section is real property held for a 7137
public purpose and is exempted from taxation until the county, 7138
municipal corporation, township, or county land reutilization 7139
corporation sells or otherwise disposes of property. An 7140
exemption authorized under this section shall commence on the 7141
day title to the eligible delinquent land is transferred to the 7142
county, municipal corporation, township, or county land 7143
reutilization corporation and shall continue while title is held 7144
by the county, municipal corporation, township, or county land 7145
reutilization corporation. The exemption shall end on the last 7146
day of the tax year in which the instrument transferring title 7147
from the county, municipal corporation, township, or county land 7148
reutilization corporation to an owner whose use of the property 7149
does not qualify for an exemption pursuant to any other section 7150
of the Revised Code is recorded. If the title to the property is 7151
transferred to and from the county, municipal corporation, 7152
township, or county land reutilization corporation in the same 7153
tax year, then the exemption shall continue to the end of that 7154
tax year. 7155

~~(F)-(D)~~ If a county, municipal corporation, township, or 7156
county land reutilization corporation sells or otherwise 7157
disposes of delinquent land it purchased or acquired ~~and for~~ 7158
~~which all or a portion of a taxing authority's claim for~~ 7159
~~delinquent taxes was released under this section, whether by~~ 7160
~~consent of the taxing authority or pursuant to division (D) of~~ 7161
~~this section,~~ the net proceeds from such sale or disposition 7162
shall be used for such redevelopment purposes the board of 7163
county commissioners, the legislative authority of the municipal 7164
corporation, the board of township trustees, or the board of 7165
directors of the county land reutilization corporation considers 7166
necessary or appropriate. 7167

Sec. 5723.01. (A) ~~(1)~~ Every tract of land and town lot, 7168
which, pursuant to foreclosure proceedings under section 323.25, ~~or~~ 7169
~~sections 323.65 to 323.79,~~ or ~~section~~ 5721.18 of the Revised 7170
Code, has been advertised and offered for sale on two separate 7171
occasions, not less than two weeks apart, or under sections 7172
323.65 to 323.79 or section 715.261 of the Revised Code, has 7173
been advertised and offered for sale on at least one occasion, 7174
and not sold for want of bidders, shall be forfeited to the 7175
state ~~or to a political subdivision, school district, or county-~~ 7176
~~land reutilization corporation pursuant to division (A) (3) of~~ 7177
~~this section.~~ 7178

~~(2)-(B)~~ The county prosecuting attorney shall certify to 7179
the court or, in the case of foreclosure proceedings under 7180
sections 323.65 to 323.79 of the Revised Code, to the board of 7181
revision that such tract of land or town lot has been twice 7182
offered for sale and not sold for want of a bidder. Such 7183
forfeiture of lands and town lots shall be effective when the 7184
court or board by entry orders such lands and town lots 7185
forfeited to the state ~~or to a political subdivision, school-~~ 7186

~~district, or county land reutilization corporation pursuant to~~ 7187
~~division (A) (3) of this section.~~ 7188

(C) A copy of such the entry described in division (B) of 7189
this section shall be certified to the county auditor and, after 7190
the date of the certification, all the right, title, claim, and 7191
interest of the former owner is transferred to and vested in the 7192
state to be disposed of in compliance with this chapter. The 7193
county auditor shall record a copy of the entry with the county 7194
recorder. 7195

~~(3) After having been notified pursuant to division (A) (2)~~ 7196
~~of this section that the tract of land or town lot has been~~ 7197
~~twice offered for sale and not sold for want of bidders, the~~ 7198
~~court shall notify the political subdivision and school district~~ 7199
~~in which the property is located, and any county land~~ 7200
~~reutilization corporation in the county, and offer to forfeit~~ 7201
~~the property to the political subdivision, school district, or~~ 7202
~~corporation, or to an electing subdivision as defined in section~~ 7203
~~5722.01 of the Revised Code, upon a petition from the political~~ 7204
~~subdivision, school district, or corporation. If no such~~ 7205
~~petition is filed with the court within ten days after~~ 7206
~~notification by the court, the court shall forfeit the property~~ 7207
~~to the state in accordance with division (A) (2) of this section.~~ 7208
~~If a political subdivision, school district, or corporation~~ 7209
~~requests through a petition to receive the property through~~ 7210
~~forfeiture, the forfeiture of land and town lots is effective~~ 7211
~~when, by entry, the court orders such lands and town lots~~ 7212
~~forfeited to the political subdivision, school district, or~~ 7213
~~corporation. The court shall certify a copy of the entry to the~~ 7214
~~county auditor and, after the date of certification, all the~~ 7215
~~right, title, claim, and interest of the former owner is~~ 7216
~~transferred to and vested in the political subdivision, school~~ 7217

~~district, or corporation.~~ 7218

~~(4)~~ (D) From and after the date of journalization of the 7219
order forfeiting a tract of land or a town lot to the state 7220
pursuant to division ~~(A)~~ ~~(2)~~ (B) of this section and until such 7221
forfeited land has been redeemed by the former owner pursuant to 7222
section 5723.03 of the Revised Code or sold or transferred 7223
pursuant to section 5723.04 of the Revised Code, any political 7224
subdivision in which the forfeited land is located or the county 7225
land reutilization corporation of the county in which the 7226
forfeited land is located, or an officer, agent, or employee of 7227
the subdivision or corporation, upon knowledge or belief that 7228
the forfeited land is unoccupied as defined in section 323.65 of 7229
the Revised Code, may enter the forfeited lands and any 7230
buildings, structures, or other improvements located on that 7231
land, for any of the following purposes: 7232

~~(a)~~ (1) Conducting an appraisal or inspection of the 7233
buildings, structures, or other improvements located on the 7234
forfeited land; 7235

~~(b)~~ (2) Conducting a voluntary action as defined in 7236
Chapter 3746. of the Revised Code or other environment 7237
assessment of the forfeited land and any buildings, structures, 7238
or other improvements located on that land; 7239

~~(c)~~ (3) Conducting any other health and safety inspection 7240
of the forfeited land and any buildings, structures, or other 7241
improvements located on that land. 7242

Unless an action or omission of a political subdivision or 7243
county land reutilization corporation, or an officer, agent, or 7244
employee of the subdivision or corporation, by clear and 7245
convincing evidence, constitutes willful or wanton misconduct or 7246

intentionally tortious conduct, the political subdivision or 7247
county land reutilization corporation, or an officer, agent, or 7248
employee of a subdivision or corporation, that enters the 7249
forfeited land pursuant to this division is not liable in any 7250
civil or administrative action, including an action in trespass, 7251
resulting from the entry onto the forfeited land or for any tort 7252
action as defined in section 3746.24 of the Revised Code 7253
resulting from the testing for or actual presence of hazardous 7254
substances or petroleum at, or the release of hazardous 7255
substances or petroleum from, a property where a voluntary 7256
action is being or has been conducted pursuant to Chapter 3746. 7257
of the Revised Code and the rules adopted under it. This 7258
immunity is in addition to any immunities from civil liability 7259
or defenses established by any other section of the Revised Code 7260
or available at common law. Any entry upon forfeited land and 7261
any buildings, structures, or improvements located on that land 7262
pursuant to division ~~(A) (4)~~ (D) of this section shall not 7263
constitute the exercise of dominion or control over the land or 7264
buildings, structures, or improvements on the land when that 7265
entry is for the purposes described in divisions ~~(A) (4) (a)~~ (D) 7266
(1) to ~~(e)~~ (3) of this section. 7267

~~(B) Every parcel against which a judgment of foreclosure~~ 7268
~~and forfeiture is made in accordance with section 5721.16 of the~~ 7269
~~Revised Code is forfeited to the state on the date the court~~ 7270
~~enters a finding under that section. After that date, all the~~ 7271
~~right, title, claim, and interest of the former owner is~~ 7272
~~transferred to the state to be disposed of in compliance with~~ 7273
~~the relevant provisions of this chapter.~~ 7274

Sec. 5723.03. If the former owner of real property that 7275
has been forfeited, at any time before the state has disposed of 7276
such property, pays into the treasury of the county in which the 7277

property is situated, all the taxes, assessments, penalties, 7278
interest, and costs incurred in the foreclosure ~~or foreclosure~~ 7279
~~and forfeiture~~ proceedings under section 323.25, ~~5721.14, or~~ 7280
5721.18, or sections 323.65 to 323.79 of the Revised Code or in 7281
proceedings under this chapter that stand charged against the 7282
property at the time of such payment, the state shall relinquish 7283
to such former owner all claim to such property. The county 7284
auditor shall then reenter the property on the auditor's tax 7285
list, under the name of the proper owner. 7286

Sec. 5723.04. (A) The county auditor shall maintain a list 7287
of forfeited lands and shall ~~offer~~ conduct annually a sale of 7288
one or more tracts of such lands for sale annually, or more 7289
frequently if the auditor determines that more frequent sales 7290
are necessary. Subject to division (D) of this section, the 7291
auditor shall select the tract or tracts of forfeited lands to 7292
be included in such a sale. The auditor shall not be required to 7293
do either of the following: 7294

(1) Include all tracts of forfeited land on the list in 7295
any sale; 7296

(2) Offer any particular tract of forfeited land for sale 7297
at a particular time or within a given interval. 7298

(B) Notwithstanding division (A) of this section, upon the 7299
request of a county land reutilization corporation organized 7300
under Chapter 1724. of the Revised Code, the county auditor 7301
shall promptly transfer to such corporation, by auditor's deed, 7302
the fee simple title to a parcel on the list of forfeited lands, 7303
which shall pass to such corporation free and clear of all 7304
taxes, assessments, charges, penalties, interest, and costs. 7305
Subject to division (C) of this section, any subordinate liens 7306
shall be deemed fully and forever satisfied and discharged. Upon 7307

such request, the land is deemed sold by the state for no 7308
consideration. The county land reutilization corporation or its 7309
agent shall file the deed for recording. 7310

(C) When title to a parcel of land upon which a lien has 7311
been placed under section 715.261, 743.04, or 6119.06 of the 7312
Revised Code is transferred to a county land reutilization 7313
corporation under this section, the lien on the parcel shall be 7314
extinguished if the lien is for costs or charges that were 7315
incurred before the date of the transfer to the corporation and 7316
if the corporation did not incur the costs or charges, 7317
regardless of whether the lien was attached or the costs or 7318
charges were certified before the date of transfer. In such a 7319
case, the corporation and its successors in title shall take 7320
title to the property free and clear of any such lien and shall 7321
be immune from liability in any action to collect such costs or 7322
charges. 7323

If a county land reutilization corporation takes title to 7324
property before any costs or charges have been certified or any 7325
lien has been placed with respect to the property under section 7326
715.261, 743.04, or 6119.06 of the Revised Code, the corporation 7327
shall be deemed a bona fide purchaser for value without 7328
knowledge of such costs or lien, regardless of whether the 7329
corporation had actual or constructive knowledge of the costs or 7330
lien, and any such lien shall be void and unenforceable against 7331
the corporation and its successors in title. 7332

(D) If a county land reutilization corporation organized 7333
under Chapter 1724. of the Revised Code requests that a tract or 7334
tracts of forfeited lands on the list of forfeited lands not be 7335
offered for sale at any time before the second publication in a 7336
newspaper or three days before the sale if the notice of sale is 7337

published electronically pursuant to section 5721.182 of the 7338
Revised Code, then the county auditor shall not offer that 7339
parcel for sale. Such a request by the county land reutilization 7340
corporation shall not obligate the corporation to acquire the 7341
tract or tracts pursuant to division (B) of this section or 7342
section 5722.04 of the Revised Code. A county land reutilization 7343
corporation shall not request that a tract of forfeited land not 7344
be offered for sale if, as a result of one or more previous 7345
requests of the county land reutilization corporation, the tract 7346
of land has not been offered for sale for three consecutive 7347
years. 7348

Sec. 5723.05. If the taxes, assessments, charges, 7349
penalties, interest, and costs due on the forfeited lands have 7350
not been paid when the county auditor fixes the date for the 7351
sale of forfeited lands, the auditor shall give notice of them 7352
once a week for two consecutive weeks, if published in a 7353
newspaper, or for fourteen days, if published electronically 7354
pursuant to section 5721.182 of the Revised Code, prior to the 7355
date fixed by the auditor for the sale, as provided in section 7356
5721.03 of the Revised Code. The notice shall state that if the 7357
taxes, assessments, charges, penalties, interest, and costs 7358
charged against the lands forfeited to the state for nonpayment 7359
of taxes are not paid into the county treasury, and the county 7360
treasurer's receipt produced for the payment before the time 7361
specified in the notice for the sale of the lands, which day 7362
shall be named in the notice, each forfeited tract on which the 7363
taxes, assessments, charges, penalties, interest, and costs 7364
remain unpaid will be offered for sale beginning on the date set 7365
by the auditor, ~~at the courthouse in the county,~~ in order to 7366
satisfy the unpaid taxes, assessments, charges, penalties, 7367
interest, and costs, and that the sale will continue from day to 7368

day until each of the tracts in the sale is sold or offered for 7369
sale. 7370

The notice also shall state that, if the forfeited land is 7371
sold for an amount that is less than the amount of the 7372
delinquent taxes, assessments, charges, penalties, and interest 7373
against it, and, ~~if division (B) (2) of section 5721.17 of the~~ 7374
~~Revised Code is applicable, any notes issued by a receiver~~ 7375
~~pursuant to division (F) of section 3767.41 of the Revised Code~~ 7376
~~and any receiver's lien as defined in division (C) (4) of section~~ 7377
5721.18 of the Revised Code, the court, in a separate order, may 7378
enter a deficiency judgment against the last owner of record of 7379
the land before its forfeiture to the state, for the amount of 7380
the difference; and that, if that owner of record is a 7381
corporation, the court may enter the deficiency judgment against 7382
the stockholder holding a majority of that corporation's stock. 7383

Sec. 5723.06. (A) (1) The county auditor, on the day set 7384
for the sale of forfeited lands provided in section 5723.04 of 7385
the Revised Code, shall ~~attend at the courthouse and offer for~~ 7386
~~sale the whole of each tract of land as contained in the list~~ 7387
~~provided for in such section to be included in the sale, at~~ 7388
public auction, to the highest bidder, for an amount sufficient 7389
to pay the lesser of the ~~amounts described in divisions (A) (1)~~ 7390
~~and (2) of section 5721.16 of the Revised Code~~ following: 7391

(a) The fair market value of the parcel, as determined by 7392
the county auditor and as specified in the delinquent land tax 7393
certificate or master list of delinquent tracts, plus the costs 7394
incurred in the foreclosure proceedings and forfeiture 7395
proceedings; 7396

(b) The total amount of the finding entered by the court, 7397
including all taxes, assessments, charges, penalties, and 7398

interest payable subsequent to the delivery to the county 7399
prosecuting attorney of the delinquent land tax certificate or 7400
master list of delinquent tracts and prior to the journalization 7401
of the order of forfeiture described in section 5723.01 of the 7402
Revised Code, plus the costs incurred in the foreclosure and 7403
forfeiture proceedings. For purposes of determining such amount, 7404
the county treasurer may estimate the amount of taxes, 7405
assessments, interest, penalties, and costs that will be payable 7406
at the time the land is forfeited to the state. 7407

The sale may be conducted at any location in the county 7408
considered appropriate by the county auditor ~~shall offer each~~ 7409
~~tract separately, beginning with the first tract contained in~~ 7410
~~the list.~~ 7411

(2) If no bid is received for any of the tracts in an 7412
amount sufficient to pay the required amount prescribed in 7413
division (A) (1) of this section, and no notice is given under 7414
section 5722.04 of the Revised Code or division (B) of this 7415
section, the auditor may elect to offer such tract for sale 7416
forthwith, and sell it for the best price obtainable. The county 7417
auditor shall continue through such list and may adjourn the 7418
sale from day to day until the county auditor has disposed of or 7419
offered for sale each tract of land specified in the notice. The 7420
county auditor may offer a tract of land two or more times at 7421
the same sale. 7422

(3) Notwithstanding the minimum sales price provisions of 7423
divisions (A) (1) and (2) of this section to the contrary, 7424
forfeited lands sold pursuant to this section shall not be sold 7425
in either of the following circumstances: 7426

(a) To any person that is delinquent on real property 7427
taxes in this state; 7428

(b) For less than the total amount of the taxes, 7429
assessments, penalties, interest, and costs that stand charged 7430
against the land if the highest bidder is the owner of record of 7431
the parcel immediately prior to the judgment of foreclosure ~~or~~ 7432
~~foreclosure and forfeiture,~~ or a member of the following class 7433
of parties connected to that owner: a member of that owner's 7434
immediate family, a person with a power of attorney appointed by 7435
that owner who subsequently transfers the parcel to the owner, a 7436
sole proprietorship owned by that owner or a member of that 7437
owner's immediate family, or a partnership, trust, business 7438
trust, corporation, or association in which the owner or a 7439
member of the owner's immediate family owns or controls directly 7440
or indirectly more than fifty per cent. 7441

If a parcel sells for less than the total amount of the 7442
taxes, assessments, penalties, interest, and costs that stand 7443
charged against it, the officer conducting the sale shall 7444
require the buyer to complete an affidavit prepared by the 7445
officer stating that the buyer is not the owner of record 7446
immediately prior to the judgment of foreclosure ~~or foreclosure~~ 7447
~~and forfeiture,~~ or a member of the specified class of parties 7448
connected to that owner, and the affidavit shall become part of 7449
the court records of the proceeding. If the county auditor 7450
discovers within three years after the date of the sale that a 7451
parcel was sold to that owner or a member of the specified class 7452
of parties connected to that owner for a price less than the 7453
amount so described, and if the parcel is still owned by that 7454
owner or a member of the specified class of parties connected to 7455
that owner, the auditor within thirty days after such discovery 7456
shall add the difference between that amount and the sale price 7457
to the amount of taxes that then stand charged against the 7458
parcel and is payable at the next succeeding date for payment of 7459

real property taxes. As used in this paragraph, "immediate family" means a spouse who resides in the same household and children.

(B) The director of natural resources may give written notice to the auditor prior to the time of the sale of the director's intention to purchase forfeited land for the state. Such notice is a legal minimum bid at the time of the sale, and, if no bid is received in an amount sufficient to pay the lesser of the amounts described in ~~divisions~~ division (A) (1) ~~and (2)~~ of ~~this section 5721.16 of the Revised Code~~, the land is deemed sold to the state for no consideration. The director of natural resources shall record the deed.

(C) The sale of forfeited land under this section conveys the title to the tract or parcel of land, divested of all liability for any taxes, assessments, charges, penalties, interest, and costs due at the time of sale that remain after applying the amount for which it was sold, except as otherwise provided in division (D) of this section.

(D) If the parcel is sold for the amount described in ~~division (A) (2) of section 5721.16 of the Revised Code~~ (A) (1) (b) of this section, and the county treasurer's estimate of that amount exceeds the amount of taxes, assessments, interest, penalties, and costs actually payable when ~~the deed is transferred to the purchaser~~ land is forfeited to the state, the county auditor shall refund to the purchaser the difference between the estimate and the amount actually payable. If the amount of taxes, assessments, interest, penalties, and costs actually payable when the deed is transferred to the purchaser exceeds the county treasurer's estimate, the county auditor shall certify the amount of the excess to the treasurer, who

shall enter that amount on the real and public utility property 7490
tax duplicate opposite the property; the amount of the excess 7491
shall be payable at the next succeeding date prescribed for 7492
payment of taxes in section 323.12 of the Revised Code. 7493

(E) The successful bidder shall pay the county auditor a 7494
deposit of at least ten per cent of the sale price in cash, or 7495
by bank draft or official bank check, at the time of the public 7496
auction, and shall pay the balance of the sale price within 7497
thirty days after the day on which the auction was held. At the 7498
time of the public auction and before the successful bidder pays 7499
the deposit, the county auditor may provide notice to the 7500
successful bidder that failure to pay the balance of the sale 7501
price within the prescribed period shall be considered a default 7502
under the terms of the sale and shall result in retention of the 7503
deposit as payment for the costs associated with advertising and 7504
offering the forfeited land for sale at a future public auction. 7505
If such a notice is provided to the successful bidder and the 7506
bidder fails to pay the balance of the sale price within the 7507
prescribed period, the sale shall be voided due to default, and 7508
the county auditor shall retain the full amount of the deposit. 7509
In such a case, voiding of the sale shall occur automatically 7510
without any action necessary on the part of the county auditor. 7511
If the amount retained by the county auditor is less than the 7512
total costs of advertising and offering that tract of forfeited 7513
land for sale at a future public auction, the county auditor may 7514
initiate an action to recover the amount of any deficiency from 7515
the bidder in the court of common pleas of the county or in a 7516
municipal court with jurisdiction. 7517

Following a default and voiding of a sale under this 7518
division, the forfeited land involved in the voided sale shall 7519
be put back on the forfeited land list and disposed of in 7520

accordance with this chapter. The defaulting bidder, any member 7521
of the bidder's immediate family, any person with a power of 7522
attorney granted by the bidder, and any pass-through entity, 7523
trust, corporation, association, or other entity directly or 7524
indirectly owned or controlled by the bidder or a member of the 7525
defaulting bidder's immediate family shall be prohibited from 7526
bidding on forfeited land at any future public auction for five 7527
years from the date of the bidder's default. 7528

Sec. 5723.10. (A) The notice of sale prescribed in section 7529
5723.05 of the Revised Code, shall be in substance as follows: 7530

FORFEITED LAND SALES 7531

The lands, lots, and parts of lots, in the county of 7532
_____, forfeited to the state for the nonpayment of 7533
taxes, together with the taxes, assessments, charges, penalties, 7534
interest, and costs charged on them, agreeably to law, and the 7535
dates on which the lands, lots, and parts of lots will be 7536
offered for sale, are contained and described in the following 7537
list: 7538

(Here insert list, together with the day on which each 7539
parcel or groups of parcels will be offered for sale for the 7540
first time and the location of the sale.) 7541

Notice is hereby given to all concerned, that if the 7542
taxes, assessments, charges, penalties, interest, and costs 7543
charged on the list are not paid into the county treasury, and 7544
the county treasurer's receipt produced for the payment, before 7545
the respective dates mentioned in this notice for the sale, each 7546
tract, lot, and part of lot, so forfeited, on which the taxes, 7547
assessments, charges, penalties, interest, and costs remain 7548
unpaid, will be offered for sale on the respective dates 7549

mentioned in this notice for the sale, ~~at the courthouse in the~~ 7550
~~county,~~ in order to satisfy such taxes, assessments, charges, 7551
penalties, interest, and costs, and that the sale will be 7552
adjourned from day to day until each tract, lot, and part of lot 7553
~~specified in the list sale~~ has been disposed of, or offered for 7554
sale. 7555

If the tract, lot, or part of lot, so forfeited, is sold 7556
for an amount that is less than the amount of the delinquent 7557
taxes, assessments, charges, penalties, and interest against it, 7558
the court, in a separate order, may enter a deficiency judgment 7559
against the last owner of record of the tract, lot, or part of 7560
lot before its forfeiture to the state, for the amount of the 7561
difference; if that owner of record is a corporation, the court 7562
may enter the deficiency judgment against the stockholder 7563
holding a majority of the corporation's stock. 7564

(B) If the title search that is required by ~~division (B)~~ 7565
~~of section 5721.14 or section 5721.18~~ of the Revised Code that 7566
relates to a parcel subject to an in rem action, or if the 7567
search that relates to a parcel subject to an in personam action 7568
under division (A) of section 5721.18 of the Revised Code, 7569
indicated that a federal tax lien exists relative to the parcel, 7570
then the notice of sale as described in division (A) of this 7571
section additionally shall include the following statement in 7572
boldface type: 7573

NOTICE IS HEREBY GIVEN TO ALL CONCERNED, THAT THE 7574
FOLLOWING FORFEITED TRACTS, LOTS, AND PARTS OF LOTS THAT ARE 7575
OFFERED FOR SALE PURSUANT TO THIS NOTICE ARE SUBJECT TO A 7576
FEDERAL TAX LIEN THAT MAY NOT BE EXTINGUISHED BY THE SALE OR ARE 7577
SUBJECT TO THE RIGHT OF THE UNITED STATES TO REDEEM ANY TRACT, 7578
LOT, OR PART OF A LOT THAT IS SUBJECT TO THE FEDERAL TAX LIEN: 7579

(INSERT HERE THE DESCRIPTION OF EACH RELEVANT TRACT, LOT,
OR PART OF LOT). .

7580

7581

7582

County Auditor

7583

7584

(Date of Notice)

7585

(C) If the forfeited lands were foreclosed upon as a
result of proceedings for foreclosure instituted under division
(C) of section 5721.18 of the Revised Code, then the form of the
advertisement of sale as described in division (A) of this
section with respect to those lands additionally shall include
the following statement in boldface type:

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7591

"Notice is hereby given to all concerned that the
following forfeited tracts, lots, and parts of lots that are
offered for sale pursuant to this notice will be sold subject to
all liens and encumbrances with respect to those tracts, lots,
and parts of lots, other than the liens for land taxes,
assessments, charges, penalties, and interest for which the lien
was foreclosed and in satisfaction of which the property is
sold:

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7599

(Insert here the description of each relevant tract, lot,
or part of lot).

7600

7601

7602

County Auditor

7603

7604

(Date of Notice)"

7605

Sec. 5723.13. Whenever real property in this state is sold

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or transferred under sections 5721.01 to 5721.28, inclusive, or 7607
5723.01 to 5723.19, inclusive, of the Revised Code, no action 7608
shall be commenced, nor shall any defense be set up to question 7609
the validity of the title of the purchasers ~~at such sale~~ or 7610
transferees for any irregularity, informality, or omission in 7611
the proceedings relative to the foreclosure, forfeiture, 7612
transfer, or sale, unless such action is commenced or defense 7613
set up within one year after the deed to such property is filed 7614
for record. 7615

Sec. 5723.18. (A) Except as otherwise provided in division 7616
~~(B) (2) of section 5721.17 and division (B) of section 319.43 of~~ 7617
the Revised Code, the proceeds from a forfeiture sale shall be 7618
distributed as follows: 7619

(1) The county auditor shall deduct all costs pertaining 7620
to the forfeiture and sale of forfeited lands, ~~including costs~~ 7621
~~pertaining to a foreclosure and forfeiture proceeding instituted~~ 7622
~~under section 5721.14 of the Revised Code,~~ except those paid 7623
under section 5721.04 of the Revised Code, from the moneys 7624
received from the sale of land and town lots forfeited to the 7625
state for the nonpayment of taxes, and shall pay such costs into 7626
the proper fund. ~~In the case of the forfeiture sale of a parcel~~ 7627
~~against which a foreclosure and forfeiture proceeding was~~ 7628
~~instituted under section 5721.14 of the Revised Code, if the~~ 7629
~~proceeds from the forfeiture sale are insufficient to pay the~~ 7630
~~costs pertaining to such proceeding, the county auditor, at the~~ 7631
~~next semiannual apportionment of real property taxes, shall~~ 7632
~~reduce the amount of real property taxes that the auditor~~ 7633
~~otherwise would distribute to each subdivision to which taxes,~~ 7634
~~assessments, charges, penalties, or interest charged against the~~ 7635
~~parcel are due.~~ The reduction in each subdivision's real 7636
property tax distribution shall equal the amount of the unpaid 7637

costs multiplied by a fraction, the numerator of which is the 7638
amount of taxes, assessments, charges, penalties, and interest 7639
due the subdivision, and the denominator of which is the total 7640
amount of taxes, assessments, charges, penalties, and interest 7641
due all such subdivisions. 7642

(2) Following the payment required by division (A) (1) of 7643
this section, the part of the proceeds that is equal to ~~ten~~ 7644
thirty per cent of the taxes and assessments due shall be 7645
deposited in equal shares into each of the delinquent tax and 7646
assessment collection funds created pursuant to section 321.261 7647
of the Revised Code and, if established by a county treasurer, 7648
the county land reutilization fund created pursuant to section 7649
321.263 of the Revised Code. 7650

(3) Following the payment required by division (A) (2) of 7651
this section, if a county land reutilization corporation is 7652
operating in the county, then an additional part of the proceeds 7653
that is equal to ten per cent of the taxes and assessments due 7654
shall be deposited into the county land reutilization 7655
corporation fund created pursuant to section 321.263 of the 7656
Revised Code. 7657

(4) Following the payment required by division ~~(A) (2)~~ (A) 7658
(3) of this section, the remaining proceeds shall be distributed 7659
by the auditor to the appropriate subdivisions to pay the taxes, 7660
assessments, charges, penalties, and interest which are due and 7661
unpaid. If the proceeds available for distribution under this 7662
division are insufficient to pay the entire amount of those 7663
taxes, assessments, charges, penalties, and interest, the 7664
auditor shall distribute the proceeds available for distribution 7665
under this division to the appropriate subdivisions in 7666
proportion to the amount of those taxes, assessments, charges, 7667

penalties, and interest that each is due. 7668

(B) If the proceeds from the sale of forfeited land are 7669
insufficient to pay in full the amount of the taxes, 7670
assessments, charges, penalties, and interest, ~~the costs~~ 7671
incurred in the proceedings instituted pursuant to this chapter 7672
and section 5721.18 of the Revised Code, ~~or the foreclosure and~~ 7673
~~forfeiture proceeding instituted pursuant to section 5721.14 of~~ 7674
~~the Revised Code; and, if division (B) (2) of section 5721.17 of~~ 7675
~~the Revised Code is applicable, any notes issued by a receiver~~ 7676
~~pursuant to division (F) of section 3767.41 of the Revised Code~~ 7677
and any receiver's lien as defined in division (C) (4) of section 7678
5721.18 of the Revised Code, the court may enter a deficiency 7679
judgment against the last owner of record of the land before its 7680
forfeiture to the state, for the unpaid amount. The court shall 7681
enter the judgment pursuant to section 5721.192 of the Revised 7682
Code. Except as otherwise provided in division (B) of section 7683
319.43 of the Revised Code, the proceeds paid pursuant to the 7684
entry and satisfaction of such a judgment shall be distributed 7685
as if they had been received as a part of the proceeds from the 7686
sale of the land to satisfy the amount of the taxes, 7687
assessments, charges, penalties, and interest which are due and 7688
unpaid; the costs incurred in the associated proceedings which 7689
were due and unpaid; and, ~~if division (B) (2) of section 5721.17~~ 7690
~~of the Revised Code is applicable, any notes issued by a~~ 7691
~~receiver pursuant to division (F) of section 3767.41 of the~~ 7692
~~Revised Code and any receiver's lien as defined in division (C)~~ 7693
~~(4) of section 5721.18 of the Revised Code.~~ 7694

Sec. 5723.20. No county or its officers or employees shall 7695
be liable for damages, or subject to equitable remedies, for 7696
violation of sections 3737.87 to 3737.89 of the Revised Code or 7697
Chapters 3704., 3734., 3745., 3746., 3750., 3751., 3752., 6101., 7698

or 6111. of the Revised Code or any rule adopted or order, 7699
permit, license, variance, or plan approval issued under any of 7700
those sections or chapters in connection with property forfeited 7701
to the state under this chapter. 7702

Sec. 5739.02. For the purpose of providing revenue with 7703
which to meet the needs of the state, for the use of the general 7704
revenue fund of the state, for the purpose of securing a 7705
thorough and efficient system of common schools throughout the 7706
state, for the purpose of affording revenues, in addition to 7707
those from general property taxes, permitted under 7708
constitutional limitations, and from other sources, for the 7709
support of local governmental functions, and for the purpose of 7710
reimbursing the state for the expense of administering this 7711
chapter, an excise tax is hereby levied on each retail sale made 7712
in this state. 7713

(A) (1) The tax shall be collected as provided in section 7714
5739.025 of the Revised Code. The rate of the tax shall be five 7715
and three-fourths per cent. The tax applies and is collectible 7716
when the sale is made, regardless of the time when the price is 7717
paid or delivered. 7718

(2) In the case of the lease or rental, with a fixed term 7719
of more than thirty days or an indefinite term with a minimum 7720
period of more than thirty days, of any motor vehicles designed 7721
by the manufacturer to carry a load of not more than one ton, 7722
watercraft, outboard motor, or aircraft, or of any tangible 7723
personal property, other than motor vehicles designed by the 7724
manufacturer to carry a load of more than one ton, to be used by 7725
the lessee or renter primarily for business purposes, the tax 7726
shall be collected by the vendor at the time the lease or rental 7727
is consummated and shall be calculated by the vendor on the 7728

basis of the total amount to be paid by the lessee or renter 7729
under the lease agreement. If the total amount of the 7730
consideration for the lease or rental includes amounts that are 7731
not calculated at the time the lease or rental is executed, the 7732
tax shall be calculated and collected by the vendor at the time 7733
such amounts are billed to the lessee or renter. In the case of 7734
an open-end lease or rental, the tax shall be calculated by the 7735
vendor on the basis of the total amount to be paid during the 7736
initial fixed term of the lease or rental, and for each 7737
subsequent renewal period as it comes due. As used in this 7738
division, "motor vehicle" has the same meaning as in section 7739
4501.01 of the Revised Code, and "watercraft" includes an 7740
outdrive unit attached to the watercraft. 7741

A lease with a renewal clause and a termination penalty or 7742
similar provision that applies if the renewal clause is not 7743
exercised is presumed to be a sham transaction. In such a case, 7744
the tax shall be calculated and paid on the basis of the entire 7745
length of the lease period, including any renewal periods, until 7746
the termination penalty or similar provision no longer applies. 7747
The taxpayer shall bear the burden, by a preponderance of the 7748
evidence, that the transaction or series of transactions is not 7749
a sham transaction. 7750

(3) Except as provided in division (A) (2) of this section, 7751
in the case of a sale, the price of which consists in whole or 7752
in part of the lease or rental of tangible personal property, 7753
the tax shall be measured by the installments of that lease or 7754
rental. 7755

(4) In the case of a sale of a physical fitness facility 7756
service or recreation and sports club service, the price of 7757
which consists in whole or in part of a membership for the 7758

receipt of the benefit of the service, the tax applicable to the 7759
sale shall be measured by the installments thereof. 7760

(B) The tax does not apply to the following: 7761

(1) Sales to the state or any of its political 7762
subdivisions, or to any other state or its political 7763
subdivisions if the laws of that state exempt from taxation 7764
sales made to this state and its political subdivisions; 7765

(2) Sales of food for human consumption off the premises 7766
where sold; 7767

(3) Sales of food sold to students only in a cafeteria, 7768
dormitory, fraternity, or sorority maintained in a private, 7769
public, or parochial school, college, or university; 7770

(4) Sales of newspapers and sales or transfers of 7771
magazines distributed as controlled circulation publications; 7772

(5) The furnishing, preparing, or serving of meals without 7773
charge by an employer to an employee provided the employer 7774
records the meals as part compensation for services performed or 7775
work done; 7776

(6) (a) Sales of motor fuel upon receipt, use, 7777
distribution, or sale of which in this state a tax is imposed by 7778
the law of this state, but this exemption shall not apply to the 7779
sale of motor fuel on which a refund of the tax is allowable 7780
under division (A) of section 5735.14 of the Revised Code; and 7781
the tax commissioner may deduct the amount of tax levied by this 7782
section applicable to the price of motor fuel when granting a 7783
refund of motor fuel tax pursuant to division (A) of section 7784
5735.14 of the Revised Code and shall cause the amount deducted 7785
to be paid into the general revenue fund of this state; 7786

(b) Sales of motor fuel other than that described in 7787
division (B) (6) (a) of this section and used for powering a 7788
refrigeration unit on a vehicle other than one used primarily to 7789
provide comfort to the operator or occupants of the vehicle. 7790

(7) Sales of natural gas by a natural gas company or 7791
municipal gas utility, of water by a water-works company, or of 7792
steam by a heating company, if in each case the thing sold is 7793
delivered to consumers through pipes or conduits, and all sales 7794
of communications services by a telegraph company, all terms as 7795
defined in section 5727.01 of the Revised Code, and sales of 7796
electricity delivered through wires; 7797

(8) Casual sales by a person, or auctioneer employed 7798
directly by the person to conduct such sales, except as to such 7799
sales of motor vehicles, watercraft or outboard motors required 7800
to be titled under section 1548.06 of the Revised Code, 7801
watercraft documented with the United States coast guard, 7802
snowmobiles, and all-purpose vehicles as defined in section 7803
4519.01 of the Revised Code; 7804

(9) (a) Sales of services or tangible personal property, 7805
other than motor vehicles, mobile homes, and manufactured homes, 7806
by churches, organizations exempt from taxation under section 7807
501(c) (3) of the Internal Revenue Code of 1986, or nonprofit 7808
organizations operated exclusively for charitable purposes as 7809
defined in division (B) (12) of this section, provided that the 7810
number of days on which such tangible personal property or 7811
services, other than items never subject to the tax, are sold 7812
does not exceed six in any calendar year, except as otherwise 7813
provided in division (B) (9) (b) of this section. If the number of 7814
days on which such sales are made exceeds six in any calendar 7815
year, the church or organization shall be considered to be 7816

engaged in business and all subsequent sales by it shall be 7817
subject to the tax. In counting the number of days, all sales by 7818
groups within a church or within an organization shall be 7819
considered to be sales of that church or organization. 7820

(b) The limitation on the number of days on which tax- 7821
exempt sales may be made by a church or organization under 7822
division (B) (9) (a) of this section does not apply to sales made 7823
by student clubs and other groups of students of a primary or 7824
secondary school, or a parent-teacher association, booster 7825
group, or similar organization that raises money to support or 7826
fund curricular or extracurricular activities of a primary or 7827
secondary school. 7828

(c) Divisions (B) (9) (a) and (b) of this section do not 7829
apply to sales by a noncommercial educational radio or 7830
television broadcasting station. 7831

(10) Sales not within the taxing power of this state under 7832
the Constitution or laws of the United States or the 7833
Constitution of this state; 7834

(11) Except for transactions that are sales under division 7835
(B) (3) (r) of section 5739.01 of the Revised Code, the 7836
transportation of persons or property, unless the transportation 7837
is by a private investigation and security service; 7838

(12) Sales of tangible personal property or services to 7839
churches, to organizations exempt from taxation under section 7840
501(c) (3) of the Internal Revenue Code of 1986, and to any other 7841
nonprofit organizations operated exclusively for charitable 7842
purposes in this state, no part of the net income of which 7843
inures to the benefit of any private shareholder or individual, 7844
and no substantial part of the activities of which consists of 7845

carrying on propaganda or otherwise attempting to influence 7846
legislation; sales to offices administering one or more homes 7847
for the aged or one or more hospital facilities exempt under 7848
section 140.08 of the Revised Code; and sales to organizations 7849
described in division (D) of section 5709.12 of the Revised 7850
Code. 7851

"Charitable purposes" means the relief of poverty; the 7852
improvement of health through the alleviation of illness, 7853
disease, or injury; the operation of an organization exclusively 7854
for the provision of professional, laundry, printing, and 7855
purchasing services to hospitals or charitable institutions; the 7856
operation of a home for the aged, as defined in section 5701.13 7857
of the Revised Code; the operation of a radio or television 7858
broadcasting station that is licensed by the federal 7859
communications commission as a noncommercial educational radio 7860
or television station; the operation of a nonprofit animal 7861
adoption service or a county humane society; the promotion of 7862
education by an institution of learning that maintains a faculty 7863
of qualified instructors, teaches regular continuous courses of 7864
study, and confers a recognized diploma upon completion of a 7865
specific curriculum; the operation of a parent-teacher 7866
association, booster group, or similar organization primarily 7867
engaged in the promotion and support of the curricular or 7868
extracurricular activities of a primary or secondary school; the 7869
operation of a community or area center in which presentations 7870
in music, dramatics, the arts, and related fields are made in 7871
order to foster public interest and education therein; the 7872
production of performances in music, dramatics, and the arts; or 7873
the promotion of education by an organization engaged in 7874
carrying on research in, or the dissemination of, scientific and 7875
technological knowledge and information primarily for the 7876

public. 7877

Nothing in this division shall be deemed to exempt sales 7878
to any organization for use in the operation or carrying on of a 7879
trade or business, or sales to a home for the aged for use in 7880
the operation of independent living facilities as defined in 7881
division (A) of section 5709.12 of the Revised Code. 7882

(13) Building and construction materials and services sold 7883
to construction contractors for incorporation into a structure 7884
or improvement to real property under a construction contract 7885
with this state or a political subdivision of this state, or 7886
with the United States government or any of its agencies; 7887
building and construction materials and services sold to 7888
construction contractors for incorporation into a structure or 7889
improvement to real property that are accepted for ownership by 7890
this state or any of its political subdivisions, or by the 7891
United States government or any of its agencies at the time of 7892
completion of the structures or improvements; building and 7893
construction materials sold to construction contractors for 7894
incorporation into a horticulture structure or livestock 7895
structure for a person engaged in the business of horticulture 7896
or producing livestock; building materials and services sold to 7897
a construction contractor for incorporation into a house of 7898
public worship or religious education, or a building used 7899
exclusively for charitable purposes under a construction 7900
contract with an organization whose purpose is as described in 7901
division (B)(12) of this section; building materials and 7902
services sold to a construction contractor for incorporation 7903
into a building under a construction contract with an 7904
organization exempt from taxation under section 501(c)(3) of the 7905
Internal Revenue Code of 1986 when the building is to be used 7906
exclusively for the organization's exempt purposes; building and 7907

construction materials and services sold to construction 7908
contractors for incorporation into a structure or improvement to 7909
real property under a construction contract with a county land 7910
reutilization corporation organized under Chapter 1724. of the 7911
Revised Code or its wholly owned subsidiary; building and 7912
construction materials sold for incorporation into the original 7913
construction of a sports facility under section 307.696 of the 7914
Revised Code; building and construction materials and services 7915
sold to a construction contractor for incorporation into real 7916
property outside this state if such materials and services, when 7917
sold to a construction contractor in the state in which the real 7918
property is located for incorporation into real property in that 7919
state, would be exempt from a tax on sales levied by that state; 7920
building and construction materials for incorporation into a 7921
transportation facility pursuant to a public-private agreement 7922
entered into under sections 5501.70 to 5501.83 of the Revised 7923
Code; and, until one calendar year after the construction of a 7924
convention center that qualifies for property tax exemption 7925
under section 5709.084 of the Revised Code is completed, 7926
building and construction materials and services sold to a 7927
construction contractor for incorporation into the real property 7928
comprising that convention center; 7929

(14) Sales of ships or vessels or rail rolling stock used 7930
or to be used principally in interstate or foreign commerce, and 7931
repairs, alterations, fuel, and lubricants for such ships or 7932
vessels or rail rolling stock; 7933

(15) Sales to persons primarily engaged in any of the 7934
activities mentioned in division (B)(42)(a), (g), or (h) of this 7935
section, to persons engaged in making retail sales, or to 7936
persons who purchase for sale from a manufacturer tangible 7937
personal property that was produced by the manufacturer in 7938

accordance with specific designs provided by the purchaser, of 7939
packages, including material, labels, and parts for packages, 7940
and of machinery, equipment, and material for use primarily in 7941
packaging tangible personal property produced for sale, 7942
including any machinery, equipment, and supplies used to make 7943
labels or packages, to prepare packages or products for 7944
labeling, or to label packages or products, by or on the order 7945
of the person doing the packaging, or sold at retail. "Packages" 7946
includes bags, baskets, cartons, crates, boxes, cans, bottles, 7947
bindings, wrappings, and other similar devices and containers, 7948
but does not include motor vehicles or bulk tanks, trailers, or 7949
similar devices attached to motor vehicles. "Packaging" means 7950
placing in a package. Division (B) (15) of this section does not 7951
apply to persons engaged in highway transportation for hire. 7952

(16) Sales of food to persons using supplemental nutrition 7953
assistance program benefits to purchase the food. As used in 7954
this division, "food" has the same meaning as in 7 U.S.C. 2012 7955
and federal regulations adopted pursuant to the Food and 7956
Nutrition Act of 2008. 7957

(17) Sales to persons engaged in farming, agriculture, 7958
horticulture, or floriculture, of tangible personal property for 7959
use or consumption primarily in the production by farming, 7960
agriculture, horticulture, or floriculture of other tangible 7961
personal property for use or consumption primarily in the 7962
production of tangible personal property for sale by farming, 7963
agriculture, horticulture, or floriculture; or material and 7964
parts for incorporation into any such tangible personal property 7965
for use or consumption in production; and of tangible personal 7966
property for such use or consumption in the conditioning or 7967
holding of products produced by and for such use, consumption, 7968
or sale by persons engaged in farming, agriculture, 7969

horticulture, or floriculture, except where such property is 7970
incorporated into real property; 7971

(18) Sales of drugs for a human being that may be 7972
dispensed only pursuant to a prescription; insulin as recognized 7973
in the official United States pharmacopoeia; urine and blood 7974
testing materials when used by diabetics or persons with 7975
hypoglycemia to test for glucose or acetone; hypodermic syringes 7976
and needles when used by diabetics for insulin injections; 7977
epoetin alfa when purchased for use in the treatment of persons 7978
with medical disease; hospital beds when purchased by hospitals, 7979
nursing homes, or other medical facilities; and medical oxygen 7980
and medical oxygen-dispensing equipment when purchased by 7981
hospitals, nursing homes, or other medical facilities; 7982

(19) Sales of prosthetic devices, durable medical 7983
equipment for home use, or mobility enhancing equipment, when 7984
made pursuant to a prescription and when such devices or 7985
equipment are for use by a human being. 7986

(20) Sales of emergency and fire protection vehicles and 7987
equipment to nonprofit organizations for use solely in providing 7988
fire protection and emergency services, including trauma care 7989
and emergency medical services, for political subdivisions of 7990
the state; 7991

(21) Sales of tangible personal property manufactured in 7992
this state, if sold by the manufacturer in this state to a 7993
retailer for use in the retail business of the retailer outside 7994
of this state and if possession is taken from the manufacturer 7995
by the purchaser within this state for the sole purpose of 7996
immediately removing the same from this state in a vehicle owned 7997
by the purchaser; 7998

(22) Sales of services provided by the state or any of its political subdivisions, agencies, instrumentalities, institutions, or authorities, or by governmental entities of the state or any of its political subdivisions, agencies, instrumentalities, institutions, or authorities;	7999 8000 8001 8002 8003
(23) Sales of motor vehicles to nonresidents of this state under the circumstances described in division (B) of section 5739.029 of the Revised Code;	8004 8005 8006
(24) Sales to persons engaged in the preparation of eggs for sale of tangible personal property used or consumed directly in such preparation, including such tangible personal property used for cleaning, sanitizing, preserving, grading, sorting, and classifying by size; packages, including material and parts for packages, and machinery, equipment, and material for use in packaging eggs for sale; and handling and transportation equipment and parts therefor, except motor vehicles licensed to operate on public highways, used in intraplant or interplant transfers or shipment of eggs in the process of preparation for sale, when the plant or plants within or between which such transfers or shipments occur are operated by the same person. "Packages" includes containers, cases, baskets, flats, fillers, filler flats, cartons, closure materials, labels, and labeling materials, and "packaging" means placing therein.	8007 8008 8009 8010 8011 8012 8013 8014 8015 8016 8017 8018 8019 8020 8021
(25) (a) Sales of water to a consumer for residential use;	8022
(b) Sales of water by a nonprofit corporation engaged exclusively in the treatment, distribution, and sale of water to consumers, if such water is delivered to consumers through pipes or tubing.	8023 8024 8025 8026
(26) Fees charged for inspection or reinspection of motor	8027

vehicles under section 3704.14 of the Revised Code;	8028
(27) Sales to persons licensed to conduct a food service operation pursuant to section 3717.43 of the Revised Code, of tangible personal property primarily used directly for the following:	8029 8030 8031 8032
(a) To prepare food for human consumption for sale;	8033
(b) To preserve food that has been or will be prepared for human consumption for sale by the food service operator, not including tangible personal property used to display food for selection by the consumer;	8034 8035 8036 8037
(c) To clean tangible personal property used to prepare or serve food for human consumption for sale.	8038 8039
(28) Sales of animals by nonprofit animal adoption services or county humane societies;	8040 8041
(29) Sales of services to a corporation described in division (A) of section 5709.72 of the Revised Code, and sales of tangible personal property that qualifies for exemption from taxation under section 5709.72 of the Revised Code;	8042 8043 8044 8045
(30) Sales and installation of agricultural land tile, as defined in division (B) (5) (a) of section 5739.01 of the Revised Code;	8046 8047 8048
(31) Sales and erection or installation of portable grain bins, as defined in division (B) (5) (b) of section 5739.01 of the Revised Code;	8049 8050 8051
(32) The sale, lease, repair, and maintenance of, parts for, or items attached to or incorporated in, motor vehicles that are primarily used for transporting tangible personal property belonging to others by a person engaged in highway	8052 8053 8054 8055

transportation for hire, except for packages and packaging used 8056
for the transportation of tangible personal property; 8057

(33) Sales to the state headquarters of any veterans' 8058
organization in this state that is either incorporated and 8059
issued a charter by the congress of the United States or is 8060
recognized by the United States veterans administration, for use 8061
by the headquarters; 8062

(34) Sales to a telecommunications service vendor, mobile 8063
telecommunications service vendor, or satellite broadcasting 8064
service vendor of tangible personal property and services used 8065
directly and primarily in transmitting, receiving, switching, or 8066
recording any interactive, one- or two-way electromagnetic 8067
communications, including voice, image, data, and information, 8068
through the use of any medium, including, but not limited to, 8069
poles, wires, cables, switching equipment, computers, and record 8070
storage devices and media, and component parts for the tangible 8071
personal property. The exemption provided in this division shall 8072
be in lieu of all other exemptions under division (B) (42) (a) or 8073
(n) of this section to which the vendor may otherwise be 8074
entitled, based upon the use of the thing purchased in providing 8075
the telecommunications, mobile telecommunications, or satellite 8076
broadcasting service. 8077

(35) (a) Sales where the purpose of the consumer is to use 8078
or consume the things transferred in making retail sales and 8079
consisting of newspaper inserts, catalogues, coupons, flyers, 8080
gift certificates, or other advertising material that prices and 8081
describes tangible personal property offered for retail sale. 8082

(b) Sales to direct marketing vendors of preliminary 8083
materials such as photographs, artwork, and typesetting that 8084
will be used in printing advertising material; and of printed 8085

matter that offers free merchandise or chances to win sweepstake prizes and that is mailed to potential customers with advertising material described in division (B) (35) (a) of this section;

(c) Sales of equipment such as telephones, computers, facsimile machines, and similar tangible personal property primarily used to accept orders for direct marketing retail sales.

(d) Sales of automatic food vending machines that preserve food with a shelf life of forty-five days or less by refrigeration and dispense it to the consumer.

For purposes of division (B) (35) of this section, "direct marketing" means the method of selling where consumers order tangible personal property by United States mail, delivery service, or telecommunication and the vendor delivers or ships the tangible personal property sold to the consumer from a warehouse, catalogue distribution center, or similar fulfillment facility by means of the United States mail, delivery service, or common carrier.

(36) Sales to a person engaged in the business of horticulture or producing livestock of materials to be incorporated into a horticulture structure or livestock structure;

(37) Sales of personal computers, computer monitors, computer keyboards, modems, and other peripheral computer equipment to an individual who is licensed or certified to teach in an elementary or a secondary school in this state for use by that individual in preparation for teaching elementary or secondary school students;

(38) Sales of tangible personal property that is not 8115
required to be registered or licensed under the laws of this 8116
state to a citizen of a foreign nation that is not a citizen of 8117
the United States, provided the property is delivered to a 8118
person in this state that is not a related member of the 8119
purchaser, is physically present in this state for the sole 8120
purpose of temporary storage and package consolidation, and is 8121
subsequently delivered to the purchaser at a delivery address in 8122
a foreign nation. As used in division (B) (38) of this section, 8123
"related member" has the same meaning as in section 5733.042 of 8124
the Revised Code, and "temporary storage" means the storage of 8125
tangible personal property for a period of not more than sixty 8126
days. 8127

(39) Sales of used manufactured homes and used mobile 8128
homes, as defined in section 5739.0210 of the Revised Code, made 8129
on or after January 1, 2000; 8130

(40) Sales of tangible personal property and services to a 8131
provider of electricity used or consumed directly and primarily 8132
in generating, transmitting, or distributing electricity for use 8133
by others, including property that is or is to be incorporated 8134
into and will become a part of the consumer's production, 8135
transmission, or distribution system and that retains its 8136
classification as tangible personal property after 8137
incorporation; fuel or power used in the production, 8138
transmission, or distribution of electricity; energy conversion 8139
equipment as defined in section 5727.01 of the Revised Code; and 8140
tangible personal property and services used in the repair and 8141
maintenance of the production, transmission, or distribution 8142
system, including only those motor vehicles as are specially 8143
designed and equipped for such use. The exemption provided in 8144
this division shall be in lieu of all other exemptions in 8145

division (B) (42) (a) or (n) of this section to which a provider 8146
of electricity may otherwise be entitled based on the use of the 8147
tangible personal property or service purchased in generating, 8148
transmitting, or distributing electricity. 8149

(41) Sales to a person providing services under division 8150
(B) (3) (r) of section 5739.01 of the Revised Code of tangible 8151
personal property and services used directly and primarily in 8152
providing taxable services under that section. 8153

(42) Sales where the purpose of the purchaser is to do any 8154
of the following: 8155

(a) To incorporate the thing transferred as a material or 8156
a part into tangible personal property to be produced for sale 8157
by manufacturing, assembling, processing, or refining; or to use 8158
or consume the thing transferred directly in producing tangible 8159
personal property for sale by mining, including, without 8160
limitation, the extraction from the earth of all substances that 8161
are classed geologically as minerals, or directly in the 8162
rendition of a public utility service, except that the sales tax 8163
levied by this section shall be collected upon all meals, 8164
drinks, and food for human consumption sold when transporting 8165
persons. This paragraph does not exempt from "retail sale" or 8166
"sales at retail" the sale of tangible personal property that is 8167
to be incorporated into a structure or improvement to real 8168
property. 8169

(b) To hold the thing transferred as security for the 8170
performance of an obligation of the vendor; 8171

(c) To resell, hold, use, or consume the thing transferred 8172
as evidence of a contract of insurance; 8173

(d) To use or consume the thing directly in commercial 8174

fishing;	8175
(e) To incorporate the thing transferred as a material or	8176
a part into, or to use or consume the thing transferred directly	8177
in the production of, magazines distributed as controlled	8178
circulation publications;	8179
(f) To use or consume the thing transferred in the	8180
production and preparation in suitable condition for market and	8181
sale of printed, imprinted, overprinted, lithographic,	8182
multilithic, blueprinted, photostatic, or other productions or	8183
reproductions of written or graphic matter;	8184
(g) To use the thing transferred, as described in section	8185
5739.011 of the Revised Code, primarily in a manufacturing	8186
operation to produce tangible personal property for sale;	8187
(h) To use the benefit of a warranty, maintenance or	8188
service contract, or similar agreement, as described in division	8189
(B) (7) of section 5739.01 of the Revised Code, to repair or	8190
maintain tangible personal property, if all of the property that	8191
is the subject of the warranty, contract, or agreement would not	8192
be subject to the tax imposed by this section;	8193
(i) To use the thing transferred as qualified research and	8194
development equipment;	8195
(j) To use or consume the thing transferred primarily in	8196
storing, transporting, mailing, or otherwise handling purchased	8197
sales inventory in a warehouse, distribution center, or similar	8198
facility when the inventory is primarily distributed outside	8199
this state to retail stores of the person who owns or controls	8200
the warehouse, distribution center, or similar facility, to	8201
retail stores of an affiliated group of which that person is a	8202
member, or by means of direct marketing. This division does not	8203

apply to motor vehicles registered for operation on the public highways. As used in this division, "affiliated group" has the same meaning as in division (B) (3) (e) of section 5739.01 of the Revised Code and "direct marketing" has the same meaning as in division (B) (35) of this section.

(k) To use or consume the thing transferred to fulfill a contractual obligation incurred by a warrantor pursuant to a warranty provided as a part of the price of the tangible personal property sold or by a vendor of a warranty, maintenance or service contract, or similar agreement the provision of which is defined as a sale under division (B) (7) of section 5739.01 of the Revised Code;

(l) To use or consume the thing transferred in the production of a newspaper for distribution to the public;

(m) To use tangible personal property to perform a service listed in division (B) (3) of section 5739.01 of the Revised Code, if the property is or is to be permanently transferred to the consumer of the service as an integral part of the performance of the service;

(n) To use or consume the thing transferred primarily in producing tangible personal property for sale by farming, agriculture, horticulture, or floriculture. Persons engaged in rendering farming, agriculture, horticulture, or floriculture services for others are deemed engaged primarily in farming, agriculture, horticulture, or floriculture. This paragraph does not exempt from "retail sale" or "sales at retail" the sale of tangible personal property that is to be incorporated into a structure or improvement to real property.

(o) To use or consume the thing transferred in acquiring,

formatting, editing, storing, and disseminating data or 8233
information by electronic publishing; 8234

(p) To provide the thing transferred to the owner or 8235
lessee of a motor vehicle that is being repaired or serviced, if 8236
the thing transferred is a rented motor vehicle and the 8237
purchaser is reimbursed for the cost of the rented motor vehicle 8238
by a manufacturer, warrantor, or provider of a maintenance, 8239
service, or other similar contract or agreement, with respect to 8240
the motor vehicle that is being repaired or serviced; 8241

(q) To use or consume the thing transferred directly in 8242
production of crude oil and natural gas for sale. Persons 8243
engaged in rendering production services for others are deemed 8244
engaged in production. 8245

As used in division (B) (42) (q) of this section, 8246
"production" means operations and tangible personal property 8247
directly used to expose and evaluate an underground reservoir 8248
that may contain hydrocarbon resources, prepare the wellbore for 8249
production, and lift and control all substances yielded by the 8250
reservoir to the surface of the earth. 8251

(i) For the purposes of division (B) (42) (q) of this 8252
section, the "thing transferred" includes, but is not limited 8253
to, any of the following: 8254

(I) Services provided in the construction of permanent 8255
access roads, services provided in the construction of the well 8256
site, and services provided in the construction of temporary 8257
impoundments; 8258

(II) Equipment and rigging used for the specific purpose 8259
of creating with integrity a wellbore pathway to underground 8260
reservoirs; 8261

(III) Drilling and workover services used to work within a subsurface wellbore, and tangible personal property directly used in providing such services;	8262 8263 8264
(IV) Casing, tubulars, and float and centralizing equipment;	8265 8266
(V) Trailers to which production equipment is attached;	8267
(VI) Well completion services, including cementing of casing, and tangible personal property directly used in providing such services;	8268 8269 8270
(VII) Wireline evaluation, mud logging, and perforation services, and tangible personal property directly used in providing such services;	8271 8272 8273
(VIII) Reservoir stimulation, hydraulic fracturing, and acidizing services, and tangible personal property directly used in providing such services, including all material pumped downhole;	8274 8275 8276 8277
(IX) Pressure pumping equipment;	8278
(X) Artificial lift systems equipment;	8279
(XI) Wellhead equipment and well site equipment used to separate, stabilize, and control hydrocarbon phases and produced water;	8280 8281 8282
(XII) Tangible personal property directly used to control production equipment.	8283 8284
(ii) For the purposes of division (B)(42)(q) of this section, the "thing transferred" does not include any of the following:	8285 8286 8287
(I) Tangible personal property used primarily in the	8288

exploration and production of any mineral resource regulated	8289
under Chapter 1509. of the Revised Code other than oil or gas;	8290
(II) Tangible personal property used primarily in storing,	8291
holding, or delivering solutions or chemicals used in well	8292
stimulation as defined in section 1509.01 of the Revised Code;	8293
(III) Tangible personal property used primarily in	8294
preparing, installing, or reclaiming foundations for drilling or	8295
pumping equipment or well stimulation material tanks;	8296
(IV) Tangible personal property used primarily in	8297
transporting, delivering, or removing equipment to or from the	8298
well site or storing such equipment before its use at the well	8299
site;	8300
(V) Tangible personal property used primarily in gathering	8301
operations occurring off the well site, including gathering	8302
pipelines transporting hydrocarbon gas or liquids away from a	8303
crude oil or natural gas production facility;	8304
(VI) Tangible personal property that is to be incorporated	8305
into a structure or improvement to real property;	8306
(VII) Well site fencing, lighting, or security systems;	8307
(VIII) Communication devices or services;	8308
(IX) Office supplies;	8309
(X) Trailers used as offices or lodging;	8310
(XI) Motor vehicles of any kind;	8311
(XII) Tangible personal property used primarily for the	8312
storage of drilling byproducts and fuel not used for production;	8313
(XIII) Tangible personal property used primarily as a	8314
safety device;	8315

(XIV) Data collection or monitoring devices;	8316
(XV) Access ladders, stairs, or platforms attached to storage tanks.	8317 8318
The enumeration of tangible personal property in division (B) (42) (q) (ii) of this section is not intended to be exhaustive, and any tangible personal property not so enumerated shall not necessarily be construed to be a "thing transferred" for the purposes of division (B) (42) (q) of this section.	8319 8320 8321 8322 8323
The commissioner shall adopt and promulgate rules under sections 119.01 to 119.13 of the Revised Code that the commissioner deems necessary to administer division (B) (42) (q) of this section.	8324 8325 8326 8327
As used in division (B) (42) of this section, "thing" includes all transactions included in divisions (B) (3) (a), (b), and (e) of section 5739.01 of the Revised Code.	8328 8329 8330
(43) Sales conducted through a coin operated device that activates vacuum equipment or equipment that dispenses water, whether or not in combination with soap or other cleaning agents or wax, to the consumer for the consumer's use on the premises in washing, cleaning, or waxing a motor vehicle, provided no other personal property or personal service is provided as part of the transaction.	8331 8332 8333 8334 8335 8336 8337
(44) Sales of replacement and modification parts for engines, airframes, instruments, and interiors in, and paint for, aircraft used primarily in a fractional aircraft ownership program, and sales of services for the repair, modification, and maintenance of such aircraft, and machinery, equipment, and supplies primarily used to provide those services.	8338 8339 8340 8341 8342 8343
(45) Sales of telecommunications service that is used	8344

directly and primarily to perform the functions of a call center. As used in this division, "call center" means any physical location where telephone calls are placed or received in high volume for the purpose of making sales, marketing, customer service, technical support, or other specialized business activity, and that employs at least fifty individuals that engage in call center activities on a full-time basis, or sufficient individuals to fill fifty full-time equivalent positions.

(46) Sales by a telecommunications service vendor of 900 service to a subscriber. This division does not apply to information services.

(47) Sales of value-added non-voice data service. This division does not apply to any similar service that is not otherwise a telecommunications service.

(48) Sales of feminine hygiene products.

(49) Sales of materials, parts, equipment, or engines used in the repair or maintenance of aircraft or avionics systems of such aircraft, and sales of repair, remodeling, replacement, or maintenance services in this state performed on aircraft or on an aircraft's avionics, engine, or component materials or parts. As used in division (B) (49) of this section, "aircraft" means aircraft of more than six thousand pounds maximum certified takeoff weight or used exclusively in general aviation.

(50) Sales of full flight simulators that are used for pilot or flight-crew training, sales of repair or replacement parts or components, and sales of repair or maintenance services for such full flight simulators. "Full flight simulator" means a replica of a specific type, or make, model, and series of

aircraft cockpit. It includes the assemblage of equipment and 8374
computer programs necessary to represent aircraft operations in 8375
ground and flight conditions, a visual system providing an out- 8376
of-the-cockpit view, and a system that provides cues at least 8377
equivalent to those of a three-degree-of-freedom motion system, 8378
and has the full range of capabilities of the systems installed 8379
in the device as described in appendices A and B of part 60 of 8380
chapter 1 of title 14 of the Code of Federal Regulations. 8381

(51) Any transfer or lease of tangible personal property 8382
between the state and JobsOhio in accordance with section 8383
4313.02 of the Revised Code. 8384

(52) (a) Sales to a qualifying corporation. 8385

(b) As used in division (B) (52) of this section: 8386

(i) "Qualifying corporation" means a nonprofit corporation 8387
organized in this state that leases from an eligible county 8388
land, buildings, structures, fixtures, and improvements to the 8389
land that are part of or used in a public recreational facility 8390
used by a major league professional athletic team or a class A 8391
to class AAA minor league affiliate of a major league 8392
professional athletic team for a significant portion of the 8393
team's home schedule, provided the following apply: 8394

(I) The facility is leased from the eligible county 8395
pursuant to a lease that requires substantially all of the 8396
revenue from the operation of the business or activity conducted 8397
by the nonprofit corporation at the facility in excess of 8398
operating costs, capital expenditures, and reserves to be paid 8399
to the eligible county at least once per calendar year. 8400

(II) Upon dissolution and liquidation of the nonprofit 8401
corporation, all of its net assets are distributable to the 8402

board of commissioners of the eligible county from which the 8403
corporation leases the facility. 8404

(ii) "Eligible county" has the same meaning as in section 8405
307.695 of the Revised Code. 8406

(53) Sales to or by a cable service provider, video 8407
service provider, or radio or television broadcast station 8408
regulated by the federal government of cable service or 8409
programming, video service or programming, audio service or 8410
programming, or electronically transferred digital audiovisual 8411
or audio work. As used in division (B) (53) of this section, 8412
"cable service" and "cable service provider" have the same 8413
meanings as in section 1332.01 of the Revised Code, and "video 8414
service," "video service provider," and "video programming" have 8415
the same meanings as in section 1332.21 of the Revised Code. 8416

(54) Sales of a digital audio work electronically 8417
transferred for delivery through use of a machine, such as a 8418
juke box, that does all of the following: 8419

(a) Accepts direct payments to operate; 8420

(b) Automatically plays a selected digital audio work for 8421
a single play upon receipt of a payment described in division 8422
(B) (54) (a) of this section; 8423

(c) Operates exclusively for the purpose of playing 8424
digital audio works in a commercial establishment. 8425

(55) (a) Sales of the following occurring on the first 8426
Friday of August and the following Saturday and Sunday of each 8427
year, beginning in 2018: 8428

(i) An item of clothing, the price of which is seventy- 8429
five dollars or less; 8430

(ii) An item of school supplies, the price of which is	8431
twenty dollars or less;	8432
(iii) An item of school instructional material, the price	8433
of which is twenty dollars or less.	8434
(b) As used in division (B) (55) of this section:	8435
(i) "Clothing" means all human wearing apparel suitable	8436
for general use. "Clothing" includes, but is not limited to,	8437
aprons, household and shop; athletic supporters; baby receiving	8438
blankets; bathing suits and caps; beach capes and coats; belts	8439
and suspenders; boots; coats and jackets; costumes; diapers,	8440
children and adult, including disposable diapers; earmuffs;	8441
footlets; formal wear; garters and garter belts; girdles; gloves	8442
and mittens for general use; hats and caps; hosiery; insoles for	8443
shoes; lab coats; neckties; overshoes; pantyhose; rainwear;	8444
rubber pants; sandals; scarves; shoes and shoe laces; slippers;	8445
sneakers; socks and stockings; steel-toed shoes; underwear;	8446
uniforms, athletic and nonathletic; and wedding apparel.	8447
"Clothing" does not include items purchased for use in a trade	8448
or business; clothing accessories or equipment; protective	8449
equipment; sports or recreational equipment; belt buckles sold	8450
separately; costume masks sold separately; patches and emblems	8451
sold separately; sewing equipment and supplies including, but	8452
not limited to, knitting needles, patterns, pins, scissors,	8453
sewing machines, sewing needles, tape measures, and thimbles;	8454
and sewing materials that become part of "clothing" including,	8455
but not limited to, buttons, fabric, lace, thread, yarn, and	8456
zippers.	8457
(ii) "School supplies" means items commonly used by a	8458
student in a course of study. "School supplies" includes only	8459
the following items: binders; book bags; calculators; cellophane	8460

tape; blackboard chalk; compasses; composition books; crayons; 8461
erasers; folders, expandable, pocket, plastic, and manila; glue, 8462
paste, and paste sticks; highlighters; index cards; index card 8463
boxes; legal pads; lunch boxes; markers; notebooks; paper, 8464
loose-leaf ruled notebook paper, copy paper, graph paper, 8465
tracing paper, manila paper, colored paper, poster board, and 8466
construction paper; pencil boxes and other school supply boxes; 8467
pencil sharpeners; pencils; pens; protractors; rulers; scissors; 8468
and writing tablets. "School supplies" does not include any item 8469
purchased for use in a trade or business. 8470

(iii) "School instructional material" means written 8471
material commonly used by a student in a course of study as a 8472
reference and to learn the subject being taught. "School 8473
instructional material" includes only the following items: 8474
reference books, reference maps and globes, textbooks, and 8475
workbooks. "School instructional material" does not include any 8476
material purchased for use in a trade or business. 8477

(56) (a) Sales of diapers or incontinence underpads sold 8478
pursuant to a prescription, for the benefit of a medicaid 8479
recipient with a diagnosis of incontinence, and by a medicaid 8480
provider that maintains a valid provider agreement under section 8481
5164.30 of the Revised Code with the department of medicaid, 8482
provided that the medicaid program covers diapers or 8483
incontinence underpads as an incontinence garment. 8484

(b) As used in division (B) (56) (a) of this section: 8485

(i) "Diaper" means an absorbent garment worn by humans who 8486
are incapable of, or have difficulty, controlling their bladder 8487
or bowel movements. 8488

(ii) "Incontinence underpad" means an absorbent product, 8489

not worn on the body, designed to protect furniture or other 8490
tangible personal property from soiling or damage due to human 8491
incontinence. 8492

(57) Sales to a county land reutilization corporation 8493
organized under Chapter 1724. of the Revised Code or its wholly 8494
owned subsidiary and sales by the county land reutilization 8495
corporation or its wholly owned subsidiary. 8496

(C) For the purpose of the proper administration of this 8497
chapter, and to prevent the evasion of the tax, it is presumed 8498
that all sales made in this state are subject to the tax until 8499
the contrary is established. 8500

(D) The tax collected by the vendor from the consumer 8501
under this chapter is not part of the price, but is a tax 8502
collection for the benefit of the state, and of counties levying 8503
an additional sales tax pursuant to section 5739.021 or 5739.026 8504
of the Revised Code and of transit authorities levying an 8505
additional sales tax pursuant to section 5739.023 of the Revised 8506
Code. Except for the discount authorized under section 5739.12 8507
of the Revised Code and the effects of any rounding pursuant to 8508
section 5703.055 of the Revised Code, no person other than the 8509
state or such a county or transit authority shall derive any 8510
benefit from the collection or payment of the tax levied by this 8511
section or section 5739.021, 5739.023, or 5739.026 of the 8512
Revised Code. 8513

Section 2. That existing sections 317.32, 319.48, 319.54, 8514
321.261, 321.263, 321.343, 323.25, 323.26, 323.28, 323.31, 8515
323.33, 323.65, 323.66, 323.67, 323.69, 323.691, 323.70, 323.71, 8516
323.72, 323.73, 323.75, 323.76, 323.77, 323.79, 505.86, 715.261, 8517
721.28, 1721.10, 1724.02, 1724.11, 3737.87, 3745.11, 5709.12, 8518
5721.01, 5721.02, 5721.03, 5721.04, 5721.06, 5721.13, 5721.17, 8519

5721.18, 5721.19, 5721.192, 5721.20, 5721.25, 5721.26, 5721.30, 8520
5721.32, 5721.33, 5721.37, 5722.01, 5722.02, 5722.03, 5722.031, 8521
5722.04, 5722.05, 5722.06, 5722.07, 5722.08, 5722.10, 5722.11, 8522
5722.14, 5722.15, 5722.21, 5723.01, 5723.03, 5723.04, 5723.05, 8523
5723.06, 5723.10, 5723.13, 5723.18, and 5739.02 of the Revised 8524
Code are hereby repealed. 8525

Section 3. That sections 323.74, 5721.14, 5721.15, 8526
5721.16, 5722.09, and 5722.13 of the Revised Code are hereby 8527
repealed. 8528