

**As Introduced**

**135th General Assembly  
Regular Session  
2023-2024**

**H. B. No. 375**

**Representatives Demetriou, Patton**

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**A BILL**

To amend sections 319.48, 319.54, 321.261, 321.263, 1  
321.343, 323.25, 323.26, 323.28, 323.31, 323.33, 2  
323.47, 323.65, 323.66, 323.67, 323.68, 323.69, 3  
323.691, 323.70, 323.71, 323.72, 323.73, 323.75, 4  
323.76, 323.77, 323.78, 323.79, 505.86, 715.261, 5  
721.28, 1721.10, 1724.02, 2329.153, 3737.87, 6  
3745.11, 3767.41, 5709.12, 5715.02, 5721.01, 7  
5721.02, 5721.03, 5721.04, 5721.06, 5721.13, 8  
5721.17, 5721.18, 5721.19, 5721.192, 5721.20, 9  
5721.25, 5721.26, 5721.30, 5721.32, 5721.33, 10  
5721.37, 5722.01, 5722.02, 5722.03, 5722.031, 11  
5722.04, 5722.05, 5722.06, 5722.07, 5722.08, 12  
5722.10, 5722.11, 5722.15, 5722.21, 5722.22, 13  
5723.01, 5723.03, 5723.04, 5723.05, 5723.06, 14  
5723.10, 5723.12, 5723.13, 5723.18, and 5739.02; 15  
to enact sections 5721.182, 5721.183, and 16  
5723.20; and to repeal sections 323.74, 5721.14, 17  
5721.15, 5721.16, and 5722.09 of the Revised 18  
Code to make changes to the law relating to tax 19  
foreclosures and county land reutilization 20  
corporations. 21

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

**Section 1.** That sections 319.48, 319.54, 321.261, 321.263, 22  
321.343, 323.25, 323.26, 323.28, 323.31, 323.33, 323.47, 323.65, 23  
323.66, 323.67, 323.68, 323.69, 323.691, 323.70, 323.71, 323.72, 24  
323.73, 323.75, 323.76, 323.77, 323.78, 323.79, 505.86, 715.261, 25  
721.28, 1721.10, 1724.02, 2329.153, 3737.87, 3745.11, 3767.41, 26  
5709.12, 5715.02, 5721.01, 5721.02, 5721.03, 5721.04, 5721.06, 27  
5721.13, 5721.17, 5721.18, 5721.19, 5721.192, 5721.20, 5721.25, 28  
5721.26, 5721.30, 5721.32, 5721.33, 5721.37, 5722.01, 5722.02, 29  
5722.03, 5722.031, 5722.04, 5722.05, 5722.06, 5722.07, 5722.08, 30  
5722.10, 5722.11, 5722.15, 5722.21, 5722.22, 5723.01, 5723.03, 31  
5723.04, 5723.05, 5723.06, 5723.10, 5723.12, 5723.13, 5723.18, 32  
and 5739.02 be amended and sections 5721.182, 5721.183, and 33  
5723.20 of the Revised Code be enacted to read as follows: 34

**Sec. 319.48.** (A) The county auditor shall maintain a real 35  
property tax suspension list of tracts and lots certified to ~~him~~ 36  
the auditor under section 323.33 of the Revised Code as being 37  
charged with delinquent amounts most likely uncollectible except 38  
through foreclosure ~~or through foreclosure and forfeiture.~~ 39  
Tracts and lots on the list shall be listed in the same form and 40  
order or sequence as on the general tax list of real and public 41  
utility property. The list also shall include a description of 42  
the tract or lot and the name of the person under whom it is 43  
listed. 44

(B) When the county auditor enters current taxes and 45  
delinquent amounts on the general tax list and duplicate of real 46  
and public utility property under section 319.30 of the Revised 47  
Code, ~~he~~ the auditor shall enter against a tract or lot that is 48  
on the suspension list only the current taxes levied against the 49  
tract or lot; ~~he~~ the auditor shall not enter on the general tax 50  
list and duplicate the delinquent taxes, penalties, and interest 51  
charged against the tract or lot. Instead, ~~he~~ the auditor shall 52

indicate on the general tax list and duplicate with an asterisk 53  
or other marking that the tract or lot appears on the real 54  
property tax suspension list, that delinquent taxes, penalties, 55  
and interest stand charged against it, and that the amount of 56  
the delinquency may be obtained through the county auditor or 57  
treasurer. 58

(C) If a tract or lot is foreclosed upon ~~or foreclosed~~ 59  
~~upon and forfeited~~ for payment of delinquent taxes, penalties, 60  
and interest or is redeemed by the owner or another authorized 61  
taxpayer, the county auditor shall immediately strike the tract 62  
or lot from the real property tax suspension list. 63

**Sec. 319.54.** (A) On all moneys collected by the county 64  
treasurer on any tax duplicate of the county, other than estate 65  
tax duplicates, and on all moneys received as advance payments 66  
of personal property and classified property taxes, the county 67  
auditor, on settlement with the treasurer and tax commissioner, 68  
on or before the date prescribed by law for such settlement or 69  
any lawful extension of such date, shall be allowed as 70  
compensation for the county auditor's services the following 71  
percentages: 72

(1) On the first one hundred thousand dollars, two and 73  
one-half per cent; 74

(2) On the next two million dollars, eight thousand three 75  
hundred eighteen ten-thousandths of one per cent; 76

(3) On the next two million dollars, six thousand six 77  
hundred fifty-five ten-thousandths of one per cent; 78

(4) On all further sums, one thousand six hundred sixty- 79  
three ten-thousandths of one per cent. 80

If any settlement is not made on or before the date 81

prescribed by law for such settlement or any lawful extension of 82  
such date, the aggregate compensation allowed to the auditor 83  
shall be reduced one per cent for each day such settlement is 84  
delayed after the prescribed date. No penalty shall apply if the 85  
auditor and treasurer grant all requests for advances up to 86  
ninety per cent of the settlement pursuant to section 321.34 of 87  
the Revised Code. The compensation allowed in accordance with 88  
this section on settlements made before the dates prescribed by 89  
law, or the reduced compensation allowed in accordance with this 90  
section on settlements made after the date prescribed by law or 91  
any lawful extension of such date, shall be apportioned ratably 92  
by the auditor and deducted from the shares or portions of the 93  
revenue payable to the state as well as to the county, 94  
townships, municipal corporations, and school districts. 95

(B) For the purpose of reimbursing county auditors for the 96  
expenses associated with the increased number of applications 97  
for reductions in real property taxes under sections 323.152 and 98  
4503.065 of the Revised Code that result from the amendment of 99  
those sections by Am. Sub. H.B. 119 of the 127th general 100  
assembly, there shall be paid from the state's general revenue 101  
fund to the county treasury, to the credit of the real estate 102  
assessment fund created by section 325.31 of the Revised Code, 103  
an amount equal to one per cent of the total annual amount of 104  
property tax relief reimbursement paid to that county under 105  
sections 323.156 and 4503.068 of the Revised Code for the 106  
preceding tax year. Payments made under this division shall be 107  
made at the same times and in the same manner as payments made 108  
under section 323.156 of the Revised Code. 109

(C) From all moneys collected by the county treasurer on 110  
any tax duplicate of the county, other than estate tax 111  
duplicates, and on all moneys received as advance payments of 112

personal property and classified property taxes, there shall be 113  
paid into the county treasury to the credit of the real estate 114  
assessment fund created by section 325.31 of the Revised Code, 115  
an amount to be determined by the county auditor, which shall 116  
not exceed the percentages prescribed in divisions (C)(1) and 117  
(2) of this section. 118

(1) For payments made after June 30, 2007, and before 119  
2011, the following percentages: 120

(a) On the first five hundred thousand dollars, four per 121  
cent; 122

(b) On the next five million dollars, two per cent; 123

(c) On the next five million dollars, one per cent; 124

(d) On all further sums not exceeding one hundred fifty 125  
million dollars, three-quarters of one per cent; 126

(e) On amounts exceeding one hundred fifty million 127  
dollars, five hundred eighty-five thousandths of one per cent. 128

(2) For payments made in or after 2011, the following 129  
percentages: 130

(a) On the first five hundred thousand dollars, four per 131  
cent; 132

(b) On the next ten million dollars, two per cent; 133

(c) On amounts exceeding ten million five hundred thousand 134  
dollars, three-fourths of one per cent. 135

Such compensation shall be apportioned ratably by the 136  
auditor and deducted from the shares or portions of the revenue 137  
payable to the state as well as to the county, townships, 138  
municipal corporations, and school districts. 139

(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.

(E) On all estate tax moneys collected by the county treasurer, the county auditor, on settlement annually with the tax commissioner, shall be allowed, as compensation for the auditor's services under Chapter 5731. of the Revised Code, two per cent of the amount collected and reported that year in excess of refunds distributed, for the use of the general fund of the county.

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

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

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

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

(3) For receiving statements of value and administering section 319.202 of the Revised Code, one dollar, or ten cents

for each one hundred dollars or fraction of one hundred dollars, 169  
whichever is greater, of the value of the real property 170  
transferred or, for sales occurring on or after January 1, 2000, 171  
the value of the used manufactured home or used mobile home, as 172  
defined in section 5739.0210 of the Revised Code, transferred, 173  
except no fee shall be charged when the transfer is made: 174

(a) To or from the United States, this state, or any 175  
instrumentality, agency, or political subdivision of the United 176  
States or this state; 177

(b) Solely in order to provide or release security for a 178  
debt or obligation; 179

(c) To confirm or correct a deed previously executed and 180  
recorded or when a current owner on any record made available to 181  
the general public on the internet or a publicly accessible 182  
database and the general tax list of real and public utility 183  
property and the general duplicate of real and public utility 184  
property is a peace officer, parole officer, prosecuting 185  
attorney, assistant prosecuting attorney, correctional employee, 186  
youth services employee, firefighter, EMT, or investigator of 187  
the bureau of criminal identification and investigation and is 188  
changing the current owner name listed on any record made 189  
available to the general public on the internet or a publicly 190  
accessible database and the general tax list of real and public 191  
utility property and the general duplicate of real and public 192  
utility property to the initials of the current owner as 193  
prescribed in division (B) (1) of section 319.28 of the Revised 194  
Code; 195

(d) To evidence a gift, in trust or otherwise and whether 196  
revocable or irrevocable, between husband and wife, or parent 197  
and child or the spouse of either; 198

(e) On sale for delinquent taxes or assessments;	199
(f) Pursuant to court order, to the extent that such	200
transfer is not the result of a sale effected or completed	201
pursuant to such order;	202
(g) Pursuant to a reorganization of corporations or	203
unincorporated associations or pursuant to the dissolution of a	204
corporation, to the extent that the corporation conveys the	205
property to a stockholder as a distribution in kind of the	206
corporation's assets in exchange for the stockholder's shares in	207
the dissolved corporation;	208
(h) By a subsidiary corporation to its parent corporation	209
for no consideration, nominal consideration, or in sole	210
consideration of the cancellation or surrender of the	211
subsidiary's stock;	212
(i) By lease, whether or not it extends to mineral or	213
mineral rights, unless the lease is for a term of years	214
renewable forever;	215
(j) When the value of the real property or the	216
manufactured or mobile home or the value of the interest that is	217
conveyed does not exceed one hundred dollars;	218
(k) Of an occupied residential property, including a	219
manufactured or mobile home, being transferred to the builder of	220
a new residence or to the dealer of a new manufactured or mobile	221
home when the former residence is traded as part of the	222
consideration for the new residence or new manufactured or	223
mobile home;	224
(l) To a grantee other than a dealer in real property or	225
in manufactured or mobile homes, solely for the purpose of, and	226
as a step in, the prompt sale of the real property or	227

manufactured or mobile home to others;	228
(m) To or from a person when no money or other valuable	229
and tangible consideration readily convertible into money is	230
paid or to be paid for the real estate or manufactured or mobile	231
home and the transaction is not a gift;	232
(n) Pursuant to division (B) of section 317.22 of the	233
Revised Code, or section 2113.61 of the Revised Code, between	234
spouses or to a surviving spouse pursuant to section 5302.17 of	235
the Revised Code as it existed prior to April 4, 1985, between	236
persons pursuant to section 5302.17 or 5302.18 of the Revised	237
Code on or after April 4, 1985, to a person who is a surviving,	238
survivorship tenant pursuant to section 5302.17 of the Revised	239
Code on or after April 4, 1985, or pursuant to section 5309.45	240
of the Revised Code;	241
(o) To a trustee acting on behalf of minor children of the	242
deceased;	243
(p) Of an easement or right-of-way when the value of the	244
interest conveyed does not exceed one thousand dollars;	245
(q) Of property sold to a surviving spouse pursuant to	246
section 2106.16 of the Revised Code;	247
(r) To or from an organization exempt from federal income	248
taxation under section 501(c)(3) of the "Internal Revenue Code	249
of 1986," 100 Stat. 2085, 26 U.S.C.A. 1, as amended, provided	250
such transfer is without consideration and is in furtherance of	251
the charitable or public purposes of such organization;	252
(s) Among the heirs at law or devisees, including a	253
surviving spouse, of a common decedent, when no consideration in	254
money is paid or to be paid for the real property or	255
manufactured or mobile home;	256

(t) To a trustee of a trust, when the grantor of the trust has reserved an unlimited power to revoke the trust;	257 258
(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;	259 260 261 262
(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;	263 264 265 266
(w) To a corporation for incorporation into a sports facility constructed pursuant to section 307.696 of the Revised Code;	267 268 269
(x) Between persons pursuant to section 5302.18 of the Revised Code;	270 271
(y) From a county land reutilization corporation organized under Chapter 1724. of the Revised Code, or its wholly owned subsidiary, to a third party.	272 273 274
(4) For the cost of publishing the delinquent manufactured home tax list, <u>and</u> the delinquent tax list, <del>and the delinquent vacant land tax list,</del> 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 <del>or the delinquent vacant land tax list.</del>	275 276 277 278 279 280
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	281 282 283 284 285

daily to the credit of the general fund of the county, except 286  
that fees charged and received under division (G) (3) of this 287  
section for a transfer of real property to a county land 288  
reutilization corporation shall be credited to the county land 289  
reutilization corporation fund established under section 321.263 290  
of the Revised Code. 291

The real property transfer fee provided for in division 292  
(G) (3) of this section shall be applicable to any conveyance of 293  
real property presented to the auditor on or after January 1, 294  
1968, regardless of its time of execution or delivery. 295

The transfer fee for a used manufactured home or used 296  
mobile home shall be computed by and paid to the county auditor 297  
of the county in which the home is located immediately prior to 298  
the transfer. 299

**Sec. 321.261.** (A) In each county treasury there shall be 300  
created the treasurer's delinquent tax and assessment collection 301  
fund and the prosecuting attorney's delinquent tax and 302  
assessment collection fund. Except as otherwise provided in this 303  
division, two and one-half per cent of all delinquent real 304  
property, personal property, and manufactured and mobile home 305  
taxes and assessments collected by the county treasurer shall be 306  
deposited in the treasurer's delinquent tax and assessment 307  
collection fund, and two and one-half per cent of such 308  
delinquent taxes and assessments shall be deposited in the 309  
prosecuting attorney's delinquent tax and assessment collection 310  
fund. The board of county commissioners shall appropriate to the 311  
county treasurer from the treasurer's delinquent tax and 312  
assessment collection fund, and shall appropriate to the 313  
prosecuting attorney from the prosecuting attorney's delinquent 314  
tax and assessment collection fund, money to the credit of the 315

respective fund, and except as provided in division (D) of this 316  
section, the appropriation shall be used only for the following 317  
purposes: 318

(1) By the county treasurer or the county prosecuting 319  
attorney in connection with the collection of delinquent real 320  
property, personal property, and manufactured and mobile home 321  
taxes and assessments, including proceedings related to 322  
foreclosure of the state's lien for such taxes against such 323  
property; 324

(2) With respect to any portion of the amount appropriated 325  
from the treasurer's delinquent tax and assessment collection 326  
fund for the benefit of a county land reutilization corporation 327  
organized under Chapter 1724. of the Revised Code, the county 328  
land reutilization corporation. Upon the deposit of amounts in 329  
the treasurer's delinquent tax and assessment collection fund, 330  
any amounts allocated at the direction of the treasurer to the 331  
support of the county land reutilization corporation shall be 332  
paid out of such fund to the corporation upon a warrant of the 333  
county auditor. 334

If the balance in the treasurer's or prosecuting 335  
attorney's delinquent tax and assessment collection fund exceeds 336  
three times the amount deposited into the fund in the preceding 337  
year, the treasurer or prosecuting attorney, on or before the 338  
twentieth day of October of the current year, may direct the 339  
county auditor to forgo the allocation of delinquent taxes and 340  
assessments to that officer's respective fund in the ensuing 341  
year. If the county auditor receives such direction, the auditor 342  
shall cause the portion of taxes and assessments that otherwise 343  
would be credited to the fund under this section in that ensuing 344  
year to be allocated and distributed among taxing units' funds 345

as otherwise provided in this chapter and other applicable law. 346

(B) During the period of time that a county land 347  
reutilization corporation is functioning as such on behalf of a 348  
county, the board of county commissioners, upon the request of 349  
the county treasurer, a county commissioner, or the county land 350  
reutilization corporation, may designate by resolution that 351  
additional amounts from the collections of delinquent real 352  
property, personal property, and manufactured and mobile home 353  
taxes and assessments for use by the county land reutilization 354  
corporation. Those designations may either or both: 355

(1) Require the deposit of an additional amount, not 356  
exceeding five per cent of all such collections of delinquent 357  
real property, personal property, and manufactured and mobile 358  
home taxes and assessments, shall be deposited in the 359  
treasurer's delinquent tax and assessment collection county land 360  
reutilization corporation fund and established under section 361  
321.263 of the Revised Code, to be available for appropriation 362  
by the board for the use of the corporation. Any such amounts so 363  
deposited and appropriated under this division shall be paid out 364  
of the ~~treasurer's delinquent tax and assessment collection~~ 365  
county land reutilization corporation fund to the corporation 366  
upon a warrant of the county auditor. 367

(2) Require the deposit of an additional amount, not 368  
exceeding five per cent of all such collections, in the county 369  
land reutilization corporation demolition fund, to be created 370  
pursuant to division (A) (2) of section 321.263 of the Revised 371  
Code, to be available for appropriation by the board for use in 372  
accordance with that division. 373

A resolution adopted under division (B) of this section 374  
may be amended or rescinded at any time, by another resolution 375

adopted by the board of county commissioners. 376

~~(C)~~ (1) Annually by the first day of December, the 377  
county treasurer and the prosecuting attorney each shall submit 378  
a report to the board of county commissioners regarding the use 379  
of the moneys appropriated from their respective delinquent tax 380  
and assessment collection funds. Each report shall specify the 381  
amount appropriated from the fund during the current calendar 382  
year, an estimate of the amount so appropriated that will be 383  
expended by the end of the year, a summary of how the amount 384  
appropriated has been expended in connection with delinquent tax 385  
collection activities or land reutilization, and an estimate of 386  
the amount that will be credited to the fund during the ensuing 387  
calendar year. 388

(2) Annually by the first day of December, a county land 389  
reutilization corporation of a county that appropriates 390  
delinquent tax and assessment collection funds under division 391  
(B) (2) of this section shall submit a report to the board of 392  
county commissioners specifying the number of properties 393  
demolished during the current calendar year and the total amount 394  
of money expended during the current calendar year for 395  
demolition. 396

(3) The annual report of a county land reutilization 397  
corporation required by section 1724.05 of the Revised Code 398  
shall include information regarding the amount and use of the 399  
moneys that the corporation received from the treasurer's 400  
delinquent tax and assessment collection fund and the county 401  
land reutilization corporation fund. 402

(D) (1) In any county, if the county treasurer or 403  
prosecuting attorney determines that the balance to the credit 404  
of that officer's corresponding delinquent tax and assessment 405

collection fund exceeds the amount required to be used as 406  
prescribed by division (A) of this section, the county treasurer 407  
or prosecuting attorney may expend the excess to prevent 408  
residential mortgage foreclosures in the county and to address 409  
problems associated with other foreclosed real property. The 410  
amount used for that purpose in any year may not exceed the 411  
amount that would cause the fund to have a reserve of less than 412  
twenty per cent of the amount expended in the preceding year for 413  
the purposes of division (A) of this section. 414

Money authorized to be expended under division (D) (1) of 415  
this section shall be used to provide financial assistance in 416  
the form of loans to borrowers in default on their home 417  
mortgages, including for the payment of late fees, to clear 418  
arrearage balances, and to augment moneys used in the county's 419  
foreclosure prevention program. The money also may be used to 420  
assist county land reutilization corporations, municipal 421  
corporations, or townships in the county, upon their application 422  
to the county treasurer, prosecuting attorney, or the county 423  
department of development, in the nuisance abatement of 424  
deteriorated residential buildings in foreclosure, or vacant, 425  
abandoned, tax-delinquent, or blighted real property, including 426  
paying the costs of boarding up such buildings, lot maintenance, 427  
and demolition. 428

(2) In a county having a population of more than one 429  
hundred thousand according to the department of development's 430  
2006 census estimate, if the county treasurer or prosecuting 431  
attorney determines that the balance to the credit of that 432  
officer's corresponding delinquent tax and assessment collection 433  
fund exceeds the amount required to be used as prescribed by 434  
division (A) of this section, the county treasurer or 435  
prosecuting attorney may expend the excess to assist county land 436

reutilization corporations, townships, or municipal corporations 437  
located in the county as provided in division (D) (2) of this 438  
section, provided that the combined amount so expended each year 439  
in a county shall not exceed five million dollars. Upon 440  
application for the funds by a county land reutilization 441  
corporation, township, or municipal corporation, the county 442  
treasurer or prosecuting attorney may assist the county land 443  
reutilization corporation, township, or municipal corporation in 444  
abating foreclosed residential nuisances, including paying the 445  
costs of securing such buildings, lot maintenance, and 446  
demolition. At the prosecuting attorney's discretion, the 447  
prosecuting attorney also may apply the funds to costs of 448  
prosecuting alleged violations of criminal and civil laws 449  
governing real estate and related transactions, including fraud 450  
and abuse. 451

**Sec. 321.263.** (A) (1) A county land reutilization 452  
corporation fund shall be established in the county treasury of 453  
each county in which a county land reutilization corporation has 454  
been organized under Chapter 1724. of the Revised Code~~and in~~ 455  
which. Any amount in the county land reutilization corporation 456  
fund appropriated by a board of county commissioners shall be 457  
paid to the corporation, upon the corporation's written request, 458  
by the county treasurer upon the warrant of the county auditor. 459

(2) A county land reutilization corporation demolition 460  
fund shall be established in the county treasury of each county 461  
in which the board of county commissioners has adopted a 462  
resolution under division (B) (2) of section 321.261 of the 463  
Revised Code. Any amount in the county land reutilization 464  
corporation demolition fund appropriated by a board of county 465  
commissioners shall be paid to the corporation, upon the 466  
corporation's written request, by the county treasurer upon the 467

warrant of the county auditor. 468

The board of county commissioners shall appropriate funds 469  
in the county land reutilization corporation demolition fund 470  
only to allow the county land reutilization corporation to pay 471  
costs, charged by a third party, for demolishing vacant 472  
residential, commercial, and industrial buildings, or 473  
remediating such buildings for the sole purpose of facilitating 474  
or completing the demolition. 475

A board of county commissioners shall not appropriate, and 476  
a county land reutilization corporation shall not use, funds 477  
from a county land reutilization corporation demolition fund to 478  
pay any other expense, including salaries or benefits for county 479  
land reutilization corporation employees, or administrative 480  
expenses of the county land reutilization corporation, even if 481  
those salaries, benefits, or administrative expenses are related 482  
to such demolition or remediation. 483

(B) If the county treasurer has made advance payments 484  
under section 321.341 of the Revised Code. ~~The, the~~ county 485  
treasurer shall credit all penalties and interest on the current 486  
year unpaid taxes and the current year delinquent taxes advanced 487  
to the county land reutilization corporation fund as provided 488  
under section 321.341 of the Revised Code when the current year 489  
unpaid taxes and current year delinquent taxes are collected. 490

Any amount in the county land reutilization corporation 491  
fund appropriated by a board of county commissioners shall be 492  
paid to the corporation, upon its written request, by the county 493  
treasurer upon the warrant of the county auditor. At the end of 494  
the year immediately following the year in which an amount of 495  
penalties and interest was deposited in the county land 496  
reutilization corporation fund, any balance of that amount of 497

penalties and interest remaining in the fund shall be encumbered 498  
for the repayment of any borrowed money, and interest accrued 499  
thereon, that was used to make an advance payment under section 500  
321.341 of the Revised Code, and that has not yet been repaid. 501  
The balance remaining in the fund from any amount of penalties 502  
and interest deposited in the fund shall be determined as if all 503  
amounts deposited into the fund are drawn from the fund on a 504  
first-in, first-out basis. The amount encumbered shall not 505  
exceed the county's aggregate liability for the borrowed money 506  
and interest, and shall be determined as if the liability were 507  
to be discharged on the termination or maturity date of the 508  
instrument under which the money was borrowed. If the balance of 509  
penalties and interest is not or will not be reserved for 510  
appropriation or reappropriation to the corporation in a 511  
succeeding fiscal year, it shall be transferred by the county 512  
treasurer to the undivided general tax fund of the county. Such 513  
amounts of penalties and interest shall be apportioned and 514  
distributed to the appropriate taxing districts in the same 515  
manner as the distribution of delinquent taxes and assessments. 516

**Sec. 321.343.** A county treasurer of a county in which a 517  
county land reutilization corporation has been organized under 518  
Chapter 1724. of the Revised Code may enter into an agreement 519  
with the county land reutilization corporation for the benefit 520  
of the holders of debt obligations of the corporation for the 521  
repayment of which will be pledged the penalties and interest on 522  
current year unpaid taxes and current year delinquent taxes, as 523  
defined in and available under section 321.341 of the Revised 524  
Code. The pledge agreement may include, without limitation, a 525  
pledge by the county treasurer of and a grant of a security 526  
interest in the penalties and interest deposited into the county 527  
land reutilization corporation fund to the payment of debt 528

service on the debt obligations and a covenant of the county 529  
treasurer to continue to make the special tax advances 530  
authorized under section 321.341 of the Revised Code when the 531  
debt obligations remain outstanding if necessary to generate 532  
from the penalties and interest at least the amount needed to 533  
pay the debt service on the debt obligations when due. The 534  
penalties and interest so pledged and so deposited are 535  
immediately subject to the pledge and security interest without 536  
any physical delivery thereof or further act. The pledge and 537  
security interest are valid, binding, and enforceable against 538  
all parties having claims of any kind against the county land 539  
reutilization corporation or the county treasurer, irrespective 540  
of notice thereof, and such pledge and grant of a security 541  
interest creates a perfected security interest for all purposes 542  
of Chapter 1309. of the Revised Code, without the necessity for 543  
separation or delivery or possession of the pledged penalties 544  
and interest, or for the filing or recording of the document by 545  
which the pledge and security interest are created. The 546  
penalties and interest so deposited may be applied to the 547  
purposes for which pledged without necessity for any act of 548  
appropriation. The performance under this pledge agreement is 549  
expressly determined and declared to be a duty specifically 550  
enjoined by law upon the county treasurer and each officer and 551  
employee having authority to perform the duty of the county 552  
treasurer resulting from an office, trust, or station, within 553  
the meaning of section 2731.01 of the Revised Code, enforceable 554  
by writ of mandamus. 555

**Sec. 323.25.** When taxes charged against an entry on the 556  
tax duplicate, or any part of those taxes, are not paid within 557  
sixty days after delivery of the delinquent land duplicate to 558  
the county treasurer as prescribed by section 5721.011 of the 559

Revised Code, the county treasurer shall enforce the lien for 560  
the taxes by civil action in the treasurer's official capacity 561  
as treasurer, for the sale of such premises in the same way 562  
mortgage liens are enforced or for the transfer of such premises 563  
to an electing subdivision pursuant to section 323.28 or 323.78 564  
of the Revised Code, in the court of common pleas of the county,~~—~~ 565  
~~or~~ in a municipal court with jurisdiction,~~— or in the county~~ 566  
~~board of revision with jurisdiction pursuant to section 323.66—~~ 567  
~~of the Revised Code.~~ Nothing in this section prohibits the 568  
treasurer from instituting such an action before the delinquent 569  
tax list ~~or delinquent vacant land tax list~~ that includes the 570  
premises has been published pursuant to division (B) of section 571  
5721.03 of the Revised Code if the list is not published within 572  
the time prescribed by that division. 573

After the civil action has been instituted, but before the 574  
expiration of the applicable redemption period, any person 575  
entitled to redeem the land may do so by tendering to the county 576  
treasurer an amount sufficient, as determined by the court ~~or~~ 577  
~~board of revision~~, to pay the taxes, assessments, penalties, 578  
interest, and charges then due and unpaid, and the costs 579  
incurred in the civil action, and by demonstrating that the 580  
property is in compliance with all applicable zoning 581  
regulations, land use restrictions, and building, health, and 582  
safety codes. 583

If the delinquent land duplicate lists minerals or rights 584  
to minerals listed pursuant to sections 5713.04, 5713.05, and 585  
5713.06 of the Revised Code, the county treasurer may enforce 586  
the lien for taxes against such minerals or rights to minerals 587  
by civil action, in the treasurer's official capacity as 588  
treasurer, in the manner prescribed by this section, or proceed 589  
as provided under section 5721.46 of the Revised Code. 590

If service by publication is necessary, ~~such publication~~ 591  
~~shall be made once a week for three consecutive weeks~~ instead of 592  
~~as the method~~ provided by the Rules of Civil Procedure, such 593  
publication shall either be published electronically for 594  
fourteen consecutive days pursuant to section 5721.182 of the 595  
Revised Code, or made once a week for three consecutive weeks, 596  
and the service shall be complete at the expiration of three 597  
weeks after the date of the first publication. If the 598  
prosecuting attorney determines that service upon a defendant 599  
may be obtained ultimately only by publication, the prosecuting 600  
attorney may cause service to be made simultaneously by 601  
certified mail, return receipt requested, ordinary mail, and 602  
publication. The county treasurer shall not enforce the lien for 603  
taxes against real property to which any of the following 604  
applies: 605

(A) The real property is the subject of an application for 606  
exemption from taxation under section 5715.27 of the Revised 607  
Code and does not appear on the delinquent land duplicate; 608

(B) The real property is the subject of a valid delinquent 609  
tax contract under section 323.31 of the Revised Code for which 610  
the county treasurer has not made certification to the county 611  
auditor that the delinquent tax contract has become void in 612  
accordance with that section; 613

(C) A tax certificate respecting that property has been 614  
sold under section 5721.32 or 5721.33 of the Revised Code; 615  
provided, however, that nothing in this division shall prohibit 616  
the county treasurer or the county prosecuting attorney from 617  
enforcing the lien of the state and its political subdivisions 618  
for taxes against a certificate parcel with respect to any or 619  
all of such taxes that at the time of enforcement of such lien 620

are not the subject of a tax certificate. 621

Upon application of the plaintiff, the court shall advance 622  
such cause on the docket, so that it may be first heard. 623

The court may order that the proceeding be transferred to 624  
the county board of revision if so authorized under section 625  
323.691 of the Revised Code. 626

**Sec. 323.26.** Having ~~made~~named the proper parties in a 627  
suit under section 323.25 of the Revised Code, it shall be 628  
sufficient for the county treasurer to allege in the treasurer's 629  
petition that the taxes are charged on the tax duplicate against 630  
lands, lots, or parcels thereof, the amount of the taxes, and 631  
that the taxes are unpaid, and the treasurer shall not be 632  
required to set forth in the petition any other or further 633  
special matter relating to such taxes. A certified copy of the 634  
entry on the tax duplicate or an affidavit from the county 635  
treasurer or deputy treasurer describing the lands, lots, or 636  
parcels and the amount of the taxes, assessments, charges, 637  
interest, and penalties due and unpaid, and stating that the 638  
amount has been certified by the auditor to the county treasurer 639  
as delinquent shall be prima-facie evidence of such allegations 640  
and the validity of the taxes. In the petition, the county 641  
treasurer of a county in which a county land reutilization 642  
corporation is organized under Chapter 1724. of the Revised Code 643  
may invoke the alternative redemption period provided under 644  
section 323.78 of the Revised Code. Notwithstanding the 645  
provisions for sale of property foreclosed under Chapters 323. 646  
and 5721. of the Revised Code, if the treasurer's petition 647  
invokes the alternative redemption period, upon the expiration 648  
of the alternative redemption period, title to the parcels may 649  
be transferred by deed to a municipal corporation, county, 650

township, school district, or a county land reutilization 651  
corporation in accordance with section 323.78 of the Revised 652  
Code. 653

**Sec. 323.28.** (A) A finding shall be entered in a 654  
proceeding under section 323.25 of the Revised Code for taxes, 655  
assessments, penalties, interest, and charges due and payable at 656  
the time the deed of real property sold or transferred under 657  
this section is transferred to the purchaser or transferee, plus 658  
the cost of the proceeding. For purposes of determining such 659  
amount, the county treasurer may estimate the amount of taxes, 660  
assessments, interest, penalties, charges, and costs that will 661  
be payable at the time the deed of the property is transferred 662  
to the purchaser or transferee. 663

The court of common pleas, a municipal court with 664  
jurisdiction, or the county board of revision with jurisdiction 665  
pursuant to section 323.66 of the Revised Code shall order such 666  
premises to be transferred pursuant to division (E) of this 667  
section or shall order such premises to be sold for payment of 668  
the finding, but for not less than either of the following, 669  
unless the county treasurer applies for an appraisal: 670

(1) The total amount of such finding; 671

(2) The ~~fair market appraised~~ value of the premises, as 672  
determined by the county auditor for taxation purposes, plus the 673  
cost of the proceeding. 674

If the county treasurer applies for an appraisal, the 675  
premises shall be appraised in the manner provided by section 676  
2329.17 of the Revised Code, and shall be sold for at least two- 677  
thirds of the appraised value. 678

Notwithstanding the minimum sales price provisions of 679

divisions (A) (1) and (2) of this section to the contrary, a 680  
parcel sold pursuant to this section shall not be sold for less 681  
than the amount described in division (A) (1) of this section if 682  
the highest bidder is the owner of record of the parcel 683  
immediately prior to the judgment of foreclosure or a member of 684  
the following class of parties connected to that owner: a member 685  
of that owner's immediate family, a person with a power of 686  
attorney appointed by that owner who subsequently transfers the 687  
parcel to the owner, a sole proprietorship owned by that owner 688  
or a member of the owner's immediate family, or partnership, 689  
trust, business trust, corporation, or association in which the 690  
owner or a member of the owner's immediate family owns or 691  
controls directly or indirectly more than fifty per cent. If a 692  
parcel sells for less than the amount described in division (A) 693  
(1) of this section, the officer conducting the sale shall 694  
require the buyer to complete an affidavit stating that the 695  
buyer is not the owner of record immediately prior to the 696  
judgment of foreclosure or a member of the specified class of 697  
parties connected to that owner, and the affidavit shall become 698  
part of the court records of the proceeding. If the county 699  
auditor discovers within three years after the date of the sale 700  
that a parcel was sold to that owner or a member of the 701  
specified class of parties connected to that owner for a price 702  
less than the amount so described, and if the parcel is still 703  
owned by that owner or a member of the specified class of 704  
parties connected to that owner, the auditor within thirty days 705  
after such discovery shall add the difference between that 706  
amount and the sale price to the amount of taxes that then stand 707  
charged against the parcel and is payable at the next succeeding 708  
date for payment of real property taxes. As used in this 709  
paragraph, "immediate family" means a spouse who resides in the 710  
same household and children. 711

(B) From the proceeds of the sale the costs shall be first 712  
paid, next the amount found due for taxes, then the amount of 713  
any taxes accruing after the entry of the finding and before the 714  
deed of the property is transferred to the purchaser following 715  
the sale, all of which taxes shall be deemed satisfied, though 716  
the amount applicable to them is deficient, and any balance 717  
shall be distributed according to section 5721.20 of the Revised 718  
Code. No statute of limitations shall apply to such action. Upon 719  
sale, all liens for taxes due at the time the deed of the 720  
property is transferred to the purchaser following the sale, and 721  
liens subordinate to liens for taxes, shall be deemed satisfied 722  
and discharged unless otherwise provided by the order of sale. 723

(C) If the county treasurer's estimate of the amount of 724  
the finding under division (A) of this section exceeds the 725  
amount of taxes, assessments, interest, penalties, and costs 726  
actually payable when the deed is transferred to the purchaser, 727  
the officer who conducted the sale shall refund to the purchaser 728  
the difference between the estimate and the amount actually 729  
payable. If the amount of taxes, assessments, interest, 730  
penalties, and costs actually payable when the deed is 731  
transferred to the purchaser exceeds the county treasurer's 732  
estimate, the officer shall certify the amount of the excess to 733  
the treasurer, who shall enter that amount on the real and 734  
public utility property tax duplicate opposite the property; the 735  
amount of the excess shall be payable at the next succeeding 736  
date prescribed for payment of taxes in section 323.12 of the 737  
Revised Code, and shall not be deemed satisfied and discharged 738  
pursuant to division (B) of this section. 739

(D) Premises ordered to be sold under this section but 740  
remaining unsold for want of bidders after being offered for 741  
sale on two separate occasions, not less than two weeks apart, 742

or after being offered for sale on one occasion in the case of 743  
abandoned land as defined in section 323.65 of the Revised Code 744  
or nonproductive land as defined in section 5722.01 of the 745  
Revised Code, shall be forfeited to the state ~~or to a political-~~ 746  
~~subdivision, school district, or county land reutilization~~ 747  
~~corporation pursuant to Chapter 5722. or section 5723.01 of the~~ 748  
~~Revised Code, and shall be disposed of pursuant to Chapter 5722.~~ 749  
~~or 5723.~~ of the Revised Code. 750

~~(E)~~ (E) (1) As used in division (E) of this section: 751

(a) "Abandoned land" has the same meaning as in section 752  
323.65 of the Revised Code; 753

(b) "Nonproductive land" and "electing subdivision" have 754  
the same meanings as in section 5722.01 of the Revised Code. 755

(2) Notwithstanding section 5722.03 of the Revised Code, 756  
if the complaint alleges that the property is ~~delinquent vacant-~~ 757  
~~land as defined in section 5721.01 of the Revised Code,~~ 758  
~~abandoned lands as defined in section 323.65 of the Revised~~ 759  
~~Code, land or lands described in division (F) of section 5722.01-~~ 760  
~~of the Revised Code~~ nonproductive land, and if an electing 761  
subdivision indicates its desire to acquire the parcel by way of 762  
an affidavit filed in the case prior to the adjudication of 763  
foreclosure, and if the value of the taxes, assessments, 764  
penalties, interest, and all other charges and costs of the 765  
action exceed the auditor's ~~fair market~~ appraised value of the 766  
parcel for taxation purposes, then the court or board of 767  
revision having jurisdiction over the matter on motion of the 768  
plaintiff, or on the court's or board's own motion, shall, upon 769  
any adjudication of foreclosure, order, without appraisal and 770  
without sale, the fee simple title of the property to be 771  
transferred to and vested in an electing subdivision ~~as defined~~ 772

~~in division (A) of section 5722.01 of the Revised Code. For~~ 773  
~~purposes of determining whether the taxes, assessments,~~ 774  
~~penalties, interest, and all other charges and costs of the~~ 775  
~~action exceed the actual fair market value of the parcel, the~~ 776  
~~auditor's most current valuation shall be rebuttably presumed to~~ 777  
~~be, and constitute prima facie evidence of, the fair market~~ 778  
~~value of the parcel. In such case, the~~ 779

(3) The filing for journalization of a decree of 780  
foreclosure ordering that direct transfer without appraisal or 781  
sale shall constitute constitutes confirmation of the transfer 782  
and thereby terminate terminates any further statutory or common 783  
law right of redemption. 784

(4) Subject to division (D) of section 323.78 of the 785  
Revised Code, upon the journalization of a decree of foreclosure 786  
ordering direct transfer without appraisal and sale pursuant to 787  
division (E) (2) of this section, the sheriff shall execute and 788  
record a deed transferring the property to the electing 789  
subdivision named in the order, pursuant to division (H) of 790  
section 5721.19 of the Revised Code. Once the deed is recorded, 791  
title to the property is incontestable in the electing 792  
subdivision and free and clear of all liens for taxes, 793  
penalties, interest, charges, assessments, and all other liens 794  
and encumbrances, except for easements and covenants of record 795  
running with the land and created prior to the time at which the 796  
taxes or assessments, for the nonpayment of which the abandoned 797  
land or nonproductive land was transferred to the electing 798  
subdivision, became due and payable. 799

(F) Whenever the officer charged to conduct the sale 800  
offers any parcel for sale, the officer first shall read aloud a 801  
complete legal description of the parcel, or in the alternative, 802

may read aloud only a summary description and a parcel number if 803  
the county has adopted a permanent parcel number system and if 804  
the advertising notice published prior to the sale includes a 805  
complete legal description or indicates where the complete legal 806  
description may be obtained. 807

**Sec. 323.31.** (A) (1) A person who owns agricultural real 808  
property or owns and occupies residential real property or a 809  
manufactured or mobile home that does not have an outstanding 810  
tax lien certificate or judgment of foreclosure against it, and 811  
a person who is a vendee of such property under a purchase 812  
agreement or land contract and who occupies the property, shall 813  
have at least one opportunity to pay any delinquent or unpaid 814  
current taxes, or both, charged against the property by entering 815  
into a written delinquent tax contract with the county treasurer 816  
in a form prescribed or approved by the tax commissioner. 817  
Subsequent opportunities to enter into a delinquent tax contract 818  
shall be at the county treasurer's sole discretion. 819

(2) The treasurer may enter into a delinquent tax contract 820  
in accordance with division (A) of this section with an owner or 821  
vendee of real property, other than residential real property or 822  
a manufactured or mobile home that is occupied by the owner, and 823  
other than agricultural real property. 824

(3) The delinquent tax contract described in division (A) 825  
of this section may be entered into at any time prior to an 826  
adjudication of foreclosure pursuant to proceedings by the 827  
county treasurer and the county prosecuting attorney pursuant to 828  
section 323.25 or 323.65 to 323.79 of the Revised Code or by the 829  
county prosecuting attorney pursuant to section 5721.18 of the 830  
Revised Code, the adjudication of foreclosure pursuant to 831  
proceedings by a private attorney pursuant to section 5721.37 of 832

the Revised Code, ~~the commencement of foreclosure and forfeiture~~ 833  
~~proceedings pursuant to section 5721.14 of the Revised Code,~~ or 834  
the commencement of collection proceedings pursuant to division 835  
(H) of section 4503.06 of the Revised Code by the filing of a 836  
civil action as provided in that division. A duplicate copy of 837  
each delinquent tax contract shall be filed with the county 838  
auditor, who shall attach the copy to the delinquent land tax 839  
certificate, ~~delinquent vacant land tax certificate,~~ or the 840  
delinquent manufactured home tax list, or who shall enter an 841  
asterisk in the margin next to the entry for the tract or lot on 842  
the master list of delinquent tracts, ~~master list of delinquent~~ 843  
~~vacant tracts,~~ or next to the entry for the home on the 844  
delinquent manufactured home tax list, prior to filing it with 845  
the prosecuting attorney under section 5721.13 of the Revised 846  
Code, or, in the case of the delinquent manufactured home tax 847  
list, prior to delivering it to the county treasurer under 848  
division (H) (2) of section 4503.06 of the Revised Code. If the 849  
delinquent tax contract is entered into after the certificate or 850  
the master list has been filed with the prosecuting attorney, 851  
the treasurer shall file the duplicate copy with the prosecuting 852  
attorney. 853

(4) A delinquent tax contract entered into under division 854  
(A) of this section shall provide for the payment of any 855  
delinquent or unpaid current taxes, or both, in installments 856  
over a period, beginning on the date of the first payment made 857  
under the contract, not to exceed one of the following: 858

(a) Five years for a person entering into a contract on 859  
the basis of residential real property the person owns and 860  
occupies, except the period shall be not less than two years if 861  
the person so requests; 862

(b) Ten years for a person entering into a contract on the 863  
basis of a qualifying athletic complex, as defined in section 864  
5709.57 of the Revised Code; 865

(c) Five years for a person entering into a contract on 866  
the basis of property other than that described in division (A) 867  
(4) (a) or (b) of this section. 868

(5) For each delinquent tax contract entered into under 869  
division (A) of this section, the county treasurer shall 870  
determine and shall specify in the delinquent tax contract the 871  
number of installments, the amount of each installment, and the 872  
schedule for payment of the installments. Except as otherwise 873  
provided for taxes, penalties, and interest under division (B) 874  
of section 319.43 of the Revised Code, the part of each 875  
installment payment representing taxes and penalties and 876  
interest thereon shall be apportioned among the several taxing 877  
districts in the same proportion that the amount of taxes levied 878  
by each district against the entry in the preceding tax year 879  
bears to the taxes levied by all such districts against the 880  
entry in the preceding tax year. The part of each payment 881  
representing assessments and other charges shall be credited to 882  
those items in the order in which they became due. Each payment 883  
made to a taxing district shall be apportioned among the taxing 884  
district's several funds for which taxes or assessments have 885  
been levied. 886

(6) When an installment payment is not received by the 887  
treasurer when due under a delinquent tax contract entered into 888  
under division (A) of this section or any current taxes or 889  
special assessments charged against the property become unpaid, 890  
the delinquent tax contract becomes void unless the treasurer 891  
permits a new delinquent tax contract to be entered into; if the 892

treasurer does not permit a new delinquent tax contract to be 893  
entered into, the treasurer shall certify to the auditor that 894  
the delinquent tax contract has become void. 895

(7) Upon receipt of certification described in division 896  
(A) (6) of this section, the auditor shall destroy the duplicate 897  
copy of the voided delinquent tax contract. If such copy has 898  
been filed with the prosecuting attorney, the auditor 899  
immediately shall deliver the certification to the prosecuting 900  
attorney, who shall attach it to the appropriate certificate and 901  
the duplicate copy of the voided delinquent tax contract or 902  
strike through the asterisk entered in the margin of the master 903  
list next to the entry for the tract or lot that is the subject 904  
of the voided delinquent tax contract. The prosecuting attorney 905  
then shall institute a proceeding to foreclose the lien of the 906  
state in accordance with section 323.25, sections 323.65 to 907  
323.79, or section 5721.18 of the Revised Code ~~or, in the case~~ 908  
~~of delinquent vacant land, a foreclosure proceeding in~~ 909  
~~accordance with section 323.25, sections 323.65 to 323.79, or~~ 910  
~~section 5721.18 of the Revised Code, or a foreclosure and~~ 911  
~~forfeiture proceeding in accordance with section 5721.14 of the~~ 912  
Revised Code. In the case of a manufactured or mobile home, the 913  
county treasurer shall cause a civil action to be brought as 914  
provided under division (H) of section 4503.06 of the Revised 915  
Code. 916

(B) If there is an outstanding tax certificate respecting 917  
a delinquent parcel under section 5721.32 or 5721.33 of the 918  
Revised Code, a written delinquent tax contract may not be 919  
entered into under this section. To redeem a tax certificate in 920  
installments, the owner or other person seeking to redeem the 921  
tax certificate shall enter into a redemption payment plan under 922  
division (C) of section 5721.38 of the Revised Code. 923

(C) As used in this section, "unpaid current taxes" means 924  
any current taxes charged on the general tax list and duplicate 925  
of real and public utility property or the manufactured home tax 926  
list and duplicate that remain unpaid after the last day 927  
prescribed for payment of the first installment of such taxes 928  
without penalty, and any penalties associated with such taxes. 929

**Sec. 323.33.** If a county treasurer determines, for a tract 930  
or lot of real property on the delinquent land list and 931  
duplicate on which no taxes have been paid for at least five 932  
years, that the delinquent amounts are most likely uncollectible 933  
except through foreclosure ~~or through foreclosure and~~ 934  
~~forfeiture, he~~ the treasurer may certify that determination 935  
together with ~~his~~ the treasurer's reasons for it to the county 936  
board of revision and the prosecuting attorney. If the board of 937  
revision and the prosecuting attorney determine that the 938  
delinquent amounts are most likely uncollectible except through 939  
foreclosure or through foreclosure and forfeiture, they shall 940  
certify that determination to the county auditor. Upon receipt 941  
of the determination, the county auditor shall place the tract 942  
or lot on the real property tax suspension list maintained under 943  
section 319.48 of the Revised Code. 944

**Sec. 323.47.** (A) If land held by tenants in common is sold 945  
upon proceedings in partition, or taken by the election of any 946  
of the parties to such proceedings, or real estate is sold by 947  
administrators, executors, guardians, or trustees, the court 948  
shall order that the taxes, penalties, and assessments then due 949  
and payable, and interest on those taxes, penalties, and 950  
assessments, that are or will be a lien on such land or real 951  
estate as of the date of the sale or election, be discharged out 952  
of the proceeds of such sale or election, but only to the extent 953  
of those proceeds. For purposes of determining such amount, the 954

county treasurer may estimate the amount of taxes, assessments, 955  
interest, and penalties that will be payable as of the date of 956  
the sale or election. If the county treasurer's estimate exceeds 957  
the amount of taxes, assessments, interest, and penalties 958  
actually payable as of that date, the plaintiff in the action 959  
resulting in a sale or election, may request that the county 960  
treasurer refund that excess to holders of the next lien 961  
interests according to the confirmation of sale or election or, 962  
if all liens are satisfied, that the treasurer remit that excess 963  
to the court for distribution. If the amount of taxes, 964  
assessments, interest, and penalties actually payable at the 965  
time of the sale or election exceeds the county treasurer's 966  
estimate, or the proceeds are insufficient to satisfy that 967  
estimate, the officer who conducted the sale shall certify the 968  
amount of the excess to the treasurer, who shall enter that 969  
amount on the real and public utility property tax duplicate 970  
opposite the property; the amount of the excess shall be payable 971  
at the next succeeding date prescribed for payment of taxes in 972  
section 323.12 of the Revised Code. 973

If the plaintiff in an action that results in a sale or 974  
election in accordance with this division is the land's or real 975  
estate's purchaser or electing party, the court shall not order 976  
a deduction for the taxes, assessments, interest, and penalties, 977  
the lien for which attaches before the date of sale or election 978  
but that are not yet determined, assessed, and levied from the 979  
proceeds of the sale or election, unless such deduction is 980  
approved by that purchaser or electing party. The officer who 981  
conducted the sale shall certify that such amount was not paid 982  
from the proceeds to the county treasurer, who shall enter that 983  
amount on the real and public utility property tax duplicate 984  
opposite the property; this amount shall be payable at the next 985

succeeding date prescribed for payment of taxes in section 986  
323.12 of the Revised Code. 987

Taxes, assessments, interest, and penalties that are not 988  
paid on the date of that sale or election, including any amount 989  
that becomes due and payable after the date of the sale or 990  
election or that remains unpaid because proceeds of a sale or 991  
election are insufficient to pay those amounts, continue to be a 992  
lien on the property as provided under section 323.11 of the 993  
Revised Code. 994

(B) (1) Except as provided in division (B) (2) or (3) of 995  
this section, if real estate is sold at judicial sale, the court 996  
shall order that the total of the following amounts shall be 997  
discharged out of the proceeds of the sale but only to the 998  
extent of such proceeds: 999

(a) Taxes, assessments, interest, and penalties, the lien 1000  
for which attaches before the date of sale but that are not yet 1001  
determined, assessed, and levied for the year that includes the 1002  
date of sale, apportioned pro rata to the part of that year that 1003  
precedes the date of sale; 1004

(b) All other taxes, assessments, penalties, and interest 1005  
the lien for which attached for a prior tax year but that have 1006  
not been paid on or before the date of sale. 1007

(2) The county treasurer may estimate the amount in 1008  
division (B) (1) (a) of this section before the confirmation of 1009  
sale or an amended entry confirming the sale is filed. If the 1010  
county treasurer's estimate exceeds the amount in division (B) 1011  
(1) (a) of this section, the judgment creditor may request that 1012  
the county treasurer refund that excess to holders of the next 1013  
lien interests according to the confirmation of sale or, if all 1014

liens are satisfied, that the treasurer remit that excess to the 1015  
court for distribution. If the actual amount exceeds the county 1016  
treasurer's estimate, the officer who conducted the sale shall 1017  
certify the amount of the excess to the treasurer, who shall 1018  
enter that amount on the real and public utility property tax 1019  
duplicate opposite the property; the amount of the excess shall 1020  
be payable at the next succeeding date prescribed for payment of 1021  
taxes in section 323.12 of the Revised Code. 1022

If the judgment creditor in an action that results in a 1023  
sale in accordance with division (B) of this section is the real 1024  
estate's purchaser, the court shall not order a deduction for 1025  
the taxes, assessments, interest, and penalties, the lien for 1026  
which attaches before the date of sale but that are not yet 1027  
determined, assessed, and levied from the proceeds of the sale 1028  
unless such deduction is approved by that purchaser. The officer 1029  
who conducted the sale shall certify that such amount was not 1030  
paid from the proceeds to the county treasurer, who shall enter 1031  
that amount on the real and public utility property tax 1032  
duplicate opposite the property; this amount shall be payable at 1033  
the next succeeding date prescribed for payment of taxes in 1034  
section 323.12 of the Revised Code. 1035

Taxes, assessments, interest, and penalties that are not 1036  
paid on the date of that sale, including any amount that becomes 1037  
due and payable after the date of the sale, continue to be a 1038  
lien on the property as provided under section 323.11 of the 1039  
Revised Code. 1040

(3) The amounts described in division (B)(1) of this 1041  
section shall not be discharged out of the proceeds of a 1042  
judicial sale, but shall instead be deemed to be satisfied and 1043  
extinguished upon confirmation of sale, if both of the following 1044

conditions apply: 1045

(a) The real estate is sold pursuant to a foreclosure 1046  
proceeding other than a tax foreclosure proceeding initiated by 1047  
the county treasurer under section 323.25, sections 323.65 to 1048  
323.79, or Chapter 5721. of the Revised Code, a tax lien 1049  
certificate foreclosure proceeding initiated by a certificate 1050  
holder under sections 5721.30 to 5721.43 of the Revised Code, or 1051  
a foreclosure of a receiver's lien initiated by a receiver under 1052  
section 3767.41 of the Revised Code. 1053

(b) A county land reutilization corporation organized 1054  
under Chapter 1724. of the Revised Code is both the purchaser of 1055  
the real estate and the judgment creditor or assignee of all 1056  
rights, title, and interest in the judgment arising from the 1057  
foreclosure proceeding. 1058

(4) The amounts described in division (B)(1) of this 1059  
section, to the extent they cannot be satisfied out of the 1060  
proceeds of a judicial sale arising from foreclosure on a 1061  
receiver's lien, shall be deemed to be satisfied and 1062  
extinguished upon the confirmation of sale. As used in this 1063  
division and division (B)(3)(a) of this section, "receiver's 1064  
lien" means the lien of a receiver, appointed pursuant to 1065  
divisions (C)(2) and (3) of section 3767.41 of the Revised Code 1066  
that is acquired pursuant to division (H)(2)(b) of that section 1067  
for any unreimbursed expenses and other amounts paid in 1068  
accordance with division (F) of that section by the receiver and 1069  
for the fees of the receiver approved pursuant to division (H) 1070  
(1) of that section. 1071

**Sec. 323.65.** As used in sections 323.65 to 323.79 of the 1072  
Revised Code: 1073

(A) "Abandoned land" means delinquent lands ~~or delinquent-~~ 1074  
~~vacant lands,~~ including any improvements on the lands, that are 1075  
unoccupied and that first appeared on the list compiled under 1076  
division (C) of section 323.67 of the Revised Code, or the 1077  
delinquent tax list ~~or delinquent vacant land tax list~~ compiled 1078  
under section 5721.03 of the Revised Code, at whichever of the 1079  
following times is applicable: 1080

(1) In the case of lands other than agricultural lands, at 1081  
any time after the county auditor makes the certification of the 1082  
delinquent land list under section 5721.011 of the Revised Code; 1083

(2) In the case of agricultural lands, at any time after 1084  
two years after the county auditor makes the certification of 1085  
the delinquent land list under section 5721.011 of the Revised 1086  
Code. 1087

(B) "Agricultural land" means lands on the agricultural 1088  
land tax list maintained under section 5713.33 of the Revised 1089  
Code. 1090

(C) "Clerk of court" means the clerk of the court of 1091  
common pleas of the county in which specified abandoned land is 1092  
located. 1093

(D) "Delinquent lands" ~~and "delinquent vacant lands" have-~~ 1094  
has the same ~~meanings-meaning~~ as in section 5721.01 of the 1095  
Revised Code. 1096

(E) "Impositions" means delinquent taxes, assessments, 1097  
penalties, interest, costs, reasonable attorney's fees of a 1098  
certificate holder, applicable and permissible costs of the 1099  
prosecuting attorney of a county or designated counsel hired by 1100  
the prosecuting attorney, and other permissible charges against 1101  
abandoned land. 1102

(F) (1) "Unoccupied," with respect to a parcel of land, 1103  
means any of the following: 1104

(a) No building, structure, land, or other improvement 1105  
that is subject to taxation and that is located on the parcel is 1106  
physically inhabited as a dwelling; 1107

(b) No trade or business is actively being conducted on 1108  
the parcel by the owner, a tenant, or another party occupying 1109  
the parcel pursuant to a lease or other legal authority, or in a 1110  
building, structure, or other improvement that is subject to 1111  
taxation and that is located on the parcel; 1112

(c) The parcel is uninhabited and there are no signs that 1113  
it is undergoing a change in tenancy and remains legally 1114  
habitable, or that it is undergoing improvements, as indicated 1115  
by an application for a building permit or other facts 1116  
indicating that the parcel is experiencing ongoing improvements. 1117

(2) For purposes of division (F) (1) of this section, it is 1118  
prima-facie evidence and a rebuttable presumption that may be 1119  
rebutted to the county board of revision that a parcel of land 1120  
is unoccupied if, at the time the county ~~auditor makes the~~ 1121  
~~certification under section 5721.011 of the Revised Code~~ 1122  
prosecutor files the complaint in the foreclosure action, the 1123  
parcel is not agricultural land, and two or more of the 1124  
following are alleged in the complaint or by affidavit to apply: 1125

(a) At the time of the inspection of the parcel by a 1126  
county, municipal corporation, or township in which the parcel 1127  
is located, no person, trade, or business inhabits, or is 1128  
visibly present from an exterior inspection of, the parcel. 1129

(b) No utility connections, including, but not limited to, 1130  
water, sewer, natural gas, or electric connections, service the 1131

parcel, or no such utility connections are actively being billed 1132  
by any utility provider regarding the parcel. 1133

(c) The parcel or any improvement thereon is boarded up or 1134  
otherwise sealed because, immediately prior to being boarded up 1135  
or sealed, it was deemed by a political subdivision pursuant to 1136  
its municipal, county, state, or federal authority to be open, 1137  
vacant, or vandalized. 1138

(d) The parcel or any improvement thereon is, upon visible 1139  
inspection, insecure, vacant, or vandalized. 1140

(G) "Community development organization" means a nonprofit 1141  
corporation that is formed or organized under Chapter 1702. or 1142  
1724. of the Revised Code and to which both of the following 1143  
apply: 1144

(1) The organization is in good standing under law at the 1145  
time the county auditor makes the certification under section 1146  
5721.011 of the Revised Code and has remained in good standing 1147  
uninterrupted for at least the two years immediately preceding 1148  
the time of that certification or, in the case of a county land 1149  
reutilization corporation, has remained so from the date of 1150  
organization if less than two years. 1151

(2) As of the time the county auditor makes the 1152  
certification under section 5721.011 of the Revised Code, the 1153  
organization has received from the county, municipal 1154  
corporation, or township in which abandoned land is located 1155  
official authority or agreement by a duly authorized officer of 1156  
that county, municipal corporation, or township to accept the 1157  
owner's fee simple interest in the abandoned land and to the 1158  
abandoned land being foreclosed, and that official authority or 1159  
agreement had been delivered to the county treasurer or county 1160

board of revision in a form that will reasonably confirm the 1161  
county's, municipal corporation's, or township's assent to 1162  
transfer the land to that community development organization 1163  
under section ~~323.74~~323.71 or 323.78 of the Revised Code. No 1164  
such official authority or agreement by a duly authorized 1165  
officer of a county, municipal corporation, or township must be 1166  
received if a county land reutilization corporation is 1167  
authorized to receive tax-foreclosed property under its articles 1168  
of incorporation, regulations, or Chapter 1724. of the Revised 1169  
Code. 1170

(H) "Certificate holder" has the same meaning as in 1171  
section 5721.30 of the Revised Code. 1172

(I) "Abandoned land list" means the list of abandoned 1173  
lands compiled under division (A) of section 323.67 of the 1174  
Revised Code. 1175

(J) "Alternative redemption period," in any action to 1176  
foreclose the state's lien for unpaid delinquent taxes, 1177  
assessments, charges, penalties, interest, and costs on a parcel 1178  
of real property pursuant to section 323.25, sections 323.65 to 1179  
323.79, or section 5721.18 of the Revised Code, means twenty- 1180  
eight days after an adjudication of foreclosure of the parcel is 1181  
journalized by a court or county board of revision having 1182  
jurisdiction over the foreclosure proceedings. ~~Upon~~Subject to 1183  
division (D) of section 323.78 of the Revised Code, upon the 1184  
expiration of the alternative redemption period, the right and 1185  
equity of redemption of any owner or party shall terminate 1186  
without further order of the court or board of revision. As used 1187  
in any section of the Revised Code and for any proceeding under 1188  
this chapter or section 5721.18 of the Revised Code, for 1189  
purposes of determining the alternative redemption period, the 1190

period commences on the day immediately following the 1191  
journalization of the adjudication of foreclosure and ends on 1192  
and includes the twenty-eighth day thereafter. 1193

(K) "County land reutilization corporation" means a 1194  
corporation organized under Chapter 1724. of the Revised Code. 1195

**Sec. 323.66.** ~~(A)~~ (A) (1) A county board of revision created 1196  
under section 5715.01 of the Revised Code, upon the board's 1197  
initiative and expressed by resolution, may exercise 1198  
jurisdiction to hear and adjudicate foreclosure proceedings on 1199  
abandoned land in the county to enforce the state's lien for 1200  
unpaid real property taxes, assessments, interest, and penalty, 1201  
in accordance with the procedures established in sections 323.65 1202  
to 323.79 of the Revised Code. 1203

(2) In lieu of utilizing the judicial foreclosure 1204  
proceedings and other procedures and remedies available under 1205  
sections 323.25 to 323.28 or under Chapter 5721., ~~5722., or~~ 1206  
~~5723.~~ of the Revised Code, the prosecuting attorney, or 1207  
designated counsel hired by the prosecuting attorney, 1208  
representing the treasurer or a certificate holder, including a 1209  
county land reutilization corporation, may file a complaint with 1210  
a county board of revision ~~created under section 5715.01 of the~~ 1211  
Revised Code, ~~upon the board's initiative, expressed by~~ 1212  
~~resolution, may that has adopted a resolution pursuant to~~ 1213  
division (A) (1) of this section, seeking to foreclose the 1214  
state's lien for real ~~estate property~~ taxes upon abandoned land 1215  
in the county and, ~~upon the complaint of a certificate holder or~~ 1216  
~~county land reutilization corporation, foreclose or~~ the lien of 1217  
the state or the a certificate holder held under sections 1218  
5721.30 to 5721.43 of the Revised Code. ~~The board shall order~~ 1219  
~~disposition of the abandoned land by public auction or by other~~ 1220

~~conveyance in the manner prescribed~~ in accordance with the 1221  
procedures established by sections 323.65 to 323.79 of the 1222  
Revised Code. 1223

(B) (1) A county board of revision may adopt rules as are 1224  
necessary to administer cases subject to its jurisdiction under 1225  
Chapter 5715. or adjudicated under sections 323.65 to 323.79 of 1226  
the Revised Code, as long as the rules are ~~consistent~~ not 1227  
irreconcilably inconsistent with rules adopted by the tax 1228  
commissioner under Chapter 5715. of the Revised Code. Rules 1229  
adopted by a board shall be limited to rules relating to hearing 1230  
procedure, the scheduling and location of proceedings, case 1231  
management, motions, and practice forms. 1232

(2) A county board of revision, upon any adjudication of 1233  
foreclosure under sections 323.65 to 323.79 of the Revised Code, 1234  
may prepare final orders of sale and deeds. For such purposes, 1235  
the board may create its own order of sale and deed forms. The 1236  
sheriff or clerk of court shall execute and deliver any forms 1237  
prepared under this division in the manner prescribed in 1238  
sections 323.65 to 323.79 of the Revised Code. 1239

(3) Section 2703.26 of the Revised Code applies to all 1240  
complaints filed pursuant to sections 323.65 to 323.79 of the 1241  
Revised Code. 1242

(C) In addition to all other duties and functions provided 1243  
by law, under sections 323.65 to 323.79 of the Revised Code the 1244  
clerk of court, in the same manner as in civil actions, shall 1245  
provide summons and notice of hearings, maintain an official 1246  
case file, docket all proceedings, and tax as costs all 1247  
necessary actions in connection therewith in furtherance of the 1248  
foreclosure of abandoned land under those sections. The county 1249  
board of revision shall file with the clerk of court all orders 1250

and adjudications of the board, and the clerk shall docket, as 1251  
needed, and journalize all orders and adjudications so filed by 1252  
the board. The clerk may utilize the court's existing journal or 1253  
maintain a separate journal for purposes of sections 323.65 to 1254  
323.79 of the Revised Code. Other than notices of hearings, the 1255  
orders and adjudications of the board shall not become effective 1256  
until journalized by the clerk. Staff of the board of revision 1257  
may schedule and execute, and file with the clerk of courts, 1258  
notices of hearings. 1259

(D) For the purpose of efficiently and promptly 1260  
implementing sections 323.65 to 323.79 of the Revised Code, the 1261  
prosecuting attorney of the county, the county treasurer, the 1262  
clerk of court of the county, the county auditor, and the 1263  
sheriff of the county may promulgate rules, not inconsistent 1264  
with sections 323.65 to 323.79 of the Revised Code, regarding 1265  
practice forms, forms of notice for hearings and notice to 1266  
parties, forms of orders and adjudications, fees, publication, 1267  
and other procedures customarily within their official purview 1268  
and respective duties. 1269

**Sec. 323.67.** (A) The county treasurer, county auditor, a 1270  
county land reutilization corporation, or a certificate holder, 1271  
from the list compiled under division (C) of this section or the 1272  
delinquent tax list ~~or delinquent vacant land tax list~~ compiled 1273  
under section 5721.03 of the Revised Code, may identify and 1274  
compile a list of the parcels in the county that the treasurer, 1275  
auditor, corporation, or certificate holder determines to be 1276  
abandoned lands suitable for disposition under sections 323.65 1277  
to 323.79 of the Revised Code. The list may contain one or more 1278  
parcels and may be transmitted to the board of revision in such 1279  
a form and manner that allows the board to reasonably discern 1280  
that the parcels constitute abandoned lands. 1281

(B) (1) From the list of parcels compiled under division 1282  
(A) of this section, the county treasurer ~~or~~, prosecuting 1283  
attorney, or designated counsel hired by the prosecuting 1284  
attorney, for purposes of collecting the delinquent taxes, 1285  
interest, penalties, and charges levied on those parcels and 1286  
expeditiously restoring them to the tax list, may proceed to 1287  
foreclose the lien for those impositions in the manner 1288  
prescribed by sections 323.65 to 323.79 of the Revised Code. 1289

(2) If a certificate holder ~~or county land reutilization~~ 1290  
~~corporation~~ compiles a list of parcels under division (A) of 1291  
this section that the certificate holder determines to be 1292  
abandoned lands suitable for disposition under sections 323.65 1293  
to 323.79 of the Revised Code, the certificate holder ~~or~~ 1294  
~~corporation~~ may proceed under sections 323.68 and 323.69 of the 1295  
Revised Code. 1296

(C) For purposes of sections 323.65 to 323.79 of the 1297  
Revised Code, the county auditor or county treasurer may compile 1298  
or certify a list of abandoned lands in any manner and at such 1299  
times as will give effect to the expedited foreclosure of 1300  
abandoned land. 1301

**Sec. 323.68.** (A) (1) For each parcel subject to foreclosure 1302  
under sections 323.65 to 323.79 of the Revised Code, the 1303  
prosecuting attorney or designated counsel hired by the 1304  
prosecuting attorney shall cause a title search to be conducted 1305  
for the purpose of identifying any lienholders or other persons 1306  
having a legal or equitable ownership interest or other security 1307  
interest of record in such abandoned land. 1308

(2) If a certificate holder ~~or a county land reutilization~~ 1309  
~~corporation~~ compiles a list of the parcels that the certificate 1310  
holder ~~or corporation~~ determines to be abandoned land under 1311

division (A) of section 323.67 of the Revised Code, the 1312  
certificate holder ~~or corporation~~ shall cause a title search to 1313  
be conducted for the purpose of identifying any lienholders or 1314  
other persons having a legal or equitable ownership interest or 1315  
other security interest of record in the abandoned land. 1316

(B) Notwithstanding section 5301.252 of the Revised Code, 1317  
an affidavit of a type described in that section shall not be 1318  
considered a lien or encumbrance on the abandoned land, and the 1319  
recording of an affidavit of a type described in that section 1320  
shall not serve in any way to impede the bona fide purchaser 1321  
status of the purchaser of any abandoned land sold at public 1322  
auction under sections 323.65 to 323.79 of the Revised Code or 1323  
of any other recipient of abandoned land transferred under those 1324  
sections. However, any affiant who records an affidavit pursuant 1325  
to section 5301.252 of the Revised Code shall be given notice 1326  
and summons under sections 323.69 to 323.79 of the Revised Code 1327  
in the same manner as any lienholder. 1328

**Sec. 323.69.** (A) Upon the completion of the title search 1329  
required by section 323.68 of the Revised Code, the prosecuting 1330  
attorney or designated counsel hired by the prosecuting 1331  
attorney, representing the county treasurer, ~~the county land-~~ 1332  
~~reutilization corporation,~~ or the certificate holder may file 1333  
with the clerk of court a complaint for the foreclosure of each 1334  
parcel of abandoned land appearing on the abandoned land list, 1335  
and for the equity of redemption on each parcel. The complaint 1336  
shall name all parties having any interest of record in the 1337  
abandoned land that was discovered in the title search. The 1338  
prosecuting attorney, ~~county land reutilization corporation,~~ or 1339  
certificate holder may file such a complaint regardless of 1340  
whether the parcel has appeared on a delinquent tax list ~~or~~ 1341  
~~delinquent vacant land tax list~~ published pursuant to division 1342

(B) of section 5721.03 of the Revised Code. 1343

(B)(1) In accordance with Civil Rule 4, the clerk of court 1344  
promptly shall serve notice of the summons and the complaint 1345  
filed under division (A) of this section to the last known 1346  
address of the record owner of the abandoned land and to the 1347  
last known address of each lienholder or other person having a 1348  
legal or equitable ownership interest or security interest of 1349  
record identified by the title search. The notice shall inform 1350  
the addressee that delinquent taxes stand charged against the 1351  
abandoned land; that the land will be sold at public auction or 1352  
otherwise disposed of if not redeemed by the owner or other 1353  
addressee; that the sale or transfer will occur at a date, time, 1354  
and place, and in the manner prescribed in sections 323.65 to 1355  
323.79 of the Revised Code; that the owner or other addressee 1356  
may redeem the land by paying the total of the impositions 1357  
against the land and any costs incurred in the civil action, and 1358  
demonstrating compliance with all applicable zoning regulations, 1359  
land use restrictions, and building, health, and safety codes in 1360  
accordance with section 323.25 of the Revised Code, at any time 1361  
before confirmation of sale or transfer of the parcel as 1362  
prescribed in sections 323.65 to 323.79 of the Revised Code or 1363  
before the expiration of the alternative redemption period, as 1364  
may be applicable to the proceeding; that the case is being 1365  
prosecuted by the prosecuting attorney of the county or its 1366  
designated counsel in the name of the county treasurer for the 1367  
county in which the abandoned land is located or by a 1368  
certificate holder, whichever is applicable; ~~of the name,~~ 1369  
address, and telephone number of the county board of revision 1370  
before which the action is pending; of the board case number for 1371  
the action, which shall be maintained in the official file and 1372  
docket of the clerk of court; and that all subsequent pleadings, 1373

petitions, and papers associated with the case and filed by any 1374  
interested party must be filed with the clerk of court and will 1375  
become part of the case file for the board of revision. 1376

(2) The notice required by division (B)(1) of this section 1377  
also shall inform the addressee that any owner of record may, at 1378  
any time on or before the fourteenth day after service of 1379  
process is perfected on such owner, file a pleading with the 1380  
clerk of court requesting that the board transfer the case to a 1381  
court of competent jurisdiction to be conducted in accordance 1382  
with the applicable laws. 1383

(C) Subject to division (D) of this section, subsequent 1384  
pleadings, motions, or papers associated with the case and filed 1385  
with the clerk of court shall be served upon all parties of 1386  
record in accordance with Civil Rules 4 and 5, except that 1387  
service by publication ~~in any case requiring such service shall~~ 1388  
~~require that any such publication, if required, shall be~~ 1389  
advertised in the manner, and for the time periods and 1390  
frequency, prescribed in section 5721.18 of the Revised Code or 1391  
as prescribed in section 5721.182 of the Revised Code. Any 1392  
inadvertent noncompliance with those rules does not serve to 1393  
defeat or terminate the case, or subject the case to dismissal, 1394  
as long as actual notice or service of filed papers is shown by 1395  
a preponderance of the evidence or is acknowledged by the party 1396  
charged with notice or service, including by having made an 1397  
appearance or filing in relation to the case. The county board 1398  
of revision may conduct evidentiary hearings on the sufficiency 1399  
of process, service of process, or sufficiency of service of 1400  
papers in any proceeding arising from a complaint filed under 1401  
this section. Other than the notice and service provisions 1402  
contained in Civil Rules 4 and 5 and electronic publication as 1403  
prescribed in section 5721.182 of the Revised Code, the Rules of 1404

Civil Procedure shall not be applicable to the proceedings of 1405  
the board. The board of revision may utilize procedures 1406  
contained in the Rules of Civil Procedure to the extent that 1407  
such use facilitates the needs of the proceedings, such as 1408  
vacating orders, correcting clerical mistakes, and providing 1409  
notice to parties. To the extent not otherwise provided in 1410  
sections 323.65 to 323.79 of the Revised Code, the board may 1411  
apply the procedures prescribed by sections 323.25 to 323.28 or 1412  
Chapters 5721., 5722., and 5723. of the Revised Code. Board 1413  
practice shall be in accordance with the practice and rules, if 1414  
any, of the board that are promulgated by the board under 1415  
section 323.66 of the Revised Code and are not inconsistent with 1416  
sections 323.65 to 323.79 of the Revised Code. 1417

(D) (1) A party shall be deemed to be in default of the 1418  
proceedings in an action brought under sections 323.65 to 323.79 1419  
of the Revised Code if either of the following occurs: 1420

(a) The party fails to appear at any hearing after being 1421  
served with notice of the summons and complaint by certified or 1422  
ordinary mail. 1423

(b) For a party upon whom notice of summons and complaint 1424  
is required by publication as provided under section 5721.18 of 1425  
the Revised Code and has been considered served pursuant to that 1426  
section, the party fails to appear, move, or plead to the 1427  
complaint within twenty-eight days after service by publication 1428  
is completed. 1429

(2) If a party is deemed to be in default pursuant to 1430  
division (D) (1) of this section, no further service of any 1431  
subsequent pleadings, papers, or proceedings is required on the 1432  
party by the court or any other party. 1433

(E) At any time after a foreclosure action is filed under 1434  
this section, the county board of revision may, upon its own 1435  
motion, transfer the case to a court pursuant to section 323.691 1436  
of the Revised Code if it determines, upon a preponderance of 1437  
evidence provided by the parties, ~~that, given the complexity of~~ 1438  
~~the case or other circumstances, a court would be a more~~ 1439  
~~appropriate forum for the action~~ the property is not abandoned 1440  
land. 1441

**Sec. 323.691.** (A) (1) A county board of revision may order 1442  
that a proceeding arising from a complaint filed under section 1443  
323.69 of the Revised Code be transferred to the court of common 1444  
pleas or to a municipal court with jurisdiction. The board may 1445  
only order such a transfer upon the motion of the record owner 1446  
of the parcel filed on or before the fourteenth day after 1447  
service of process is perfected under division (B) of section 1448  
323.69 of the Revised Code, or upon the motion of the county 1449  
prosecuting attorney or designated counsel hired by the 1450  
prosecuting attorney, representing the county treasurer, or upon 1451  
~~its~~ the board's own motion pursuant to division (E) of section 1452  
323.69 of the Revised Code. 1453

(2) A court of common pleas or municipal court may order 1454  
that a proceeding arising from a complaint filed under sections 1455  
323.25 to 323.28 or Chapter 5721. of the Revised Code be 1456  
transferred to a county board of revision if the court 1457  
determines that the real property that is the subject of the 1458  
complaint is abandoned land, provided that the appropriate board 1459  
of revision has adopted a resolution under section 323.66 of the 1460  
Revised Code to adjudicate cases as provided under sections 1461  
323.65 to 323.79 of the Revised Code. There is a rebuttable 1462  
presumption that a parcel of land is unoccupied if any of the 1463  
factors described in division (F) (2) of section 323.65 of the 1464

Revised Code apply to the parcel. The court may order a transfer 1465  
under this division upon the motion of the record owner of the 1466  
parcel ~~or~~, the county prosecuting attorney or designated 1467  
counsel hired by the prosecuting attorney, representing the 1468  
county treasurer, or upon its own motion. 1469

(B) On or before the twenty-eighth day after the 1470  
journalization of an order of transfer issued pursuant to 1471  
division (A) of this section, the county prosecuting attorney or 1472  
designated counsel hired by the prosecuting attorney shall file 1473  
a copy of the journalized order of transfer and a notice of 1474  
transfer and dismissal with the clerk of court and with the 1475  
court or board to which the case was transferred. In any action 1476  
transferred to a county board of revision, the prosecuting 1477  
attorney or designated counsel hired by the prosecuting attorney 1478  
shall serve the notice of transfer upon all parties to the 1479  
action except any party that previously failed to answer, plea, 1480  
or appear in the proceeding as required in Civil Rule 12. In any 1481  
action transferred to a court, the prosecuting attorney or 1482  
designated counsel hired by the prosecuting attorney shall serve 1483  
the notice of transfer upon all parties to the action except 1484  
those parties deemed to be in default under division (D) of 1485  
section 323.69 of the Revised Code. 1486

(C) Upon journalization of the order of transfer, the 1487  
clerk of court shall proceed as if the transferred complaint had 1488  
been filed with the court or board to which the proceeding was 1489  
transferred, except that the clerk is not required to perfect a 1490  
notice of summons and complaint to any party that had already 1491  
been served such notice. When the prosecuting attorney or 1492  
designated counsel hired by the prosecuting attorney files the 1493  
notice of transfer as prescribed in division (B) of this 1494  
section, the clerk shall stamp or otherwise indicate on the 1495

notice a new case number for the proceeding. The clerk shall 1496  
assign the entire case file to the court or board to which the 1497  
proceeding was transferred, including any preliminary or final 1498  
reports, documents, or other evidence made available to the 1499  
transferring court or board. All such reports, documents, and 1500  
other evidence shall be received by the court or board to which 1501  
the proceeding was transferred as competent evidence for the 1502  
purposes of adjudicating the proceeding. That court or board 1503  
shall accept all such reports, documents, and evidence in the 1504  
case file unless otherwise required by law or unless the court 1505  
or board determines that doing so would not be in the interests 1506  
of justice. 1507

The court or board to which the proceeding is transferred 1508  
shall serve notice of the summons and the complaint as required 1509  
in Civil Rule 4 or section 323.69 of the Revised Code, as 1510  
applicable, upon any parties not yet served such notice in the 1511  
proceeding. 1512

(D) If a county prosecuting attorney or designated counsel 1513  
hired by the prosecuting attorney does not file a notice of 1514  
transfer as required under division (B) of this section on or 1515  
before the twenty-eighth day after the journalization of an 1516  
order of transfer issued under division (A) of this section, ~~or~~ 1517  
~~upon the motion of the prosecuting attorney, court, or board~~ 1518  
~~before that date,~~ the complaint that is the subject of the order 1519  
of transfer ~~shall be deemed to have been~~ may be dismissed 1520  
without prejudice by both the court and the board of revision. 1521

(E) Upon the journalization of an order of transfer issued 1522  
under division (A) of this section, the case shall be deemed to 1523  
have been dismissed without prejudice by the transferring court 1524  
or board. 1525

**Sec. 323.70.** (A) Subject to this section and to sections 1526  
323.71 and 323.72 of the Revised Code, a county board of 1527  
revision shall conduct a final hearing on the merits of a 1528  
complaint filed under section 323.69 of the Revised Code, 1529  
including the validity or amount of any impositions alleged in 1530  
the complaint, not sooner than thirty days after the service of 1531  
notice of summons and complaint has been perfected. If, after a 1532  
hearing, the board finds that the validity or amount of all or a 1533  
portion of the impositions is not supported by a preponderance 1534  
of the evidence, the board may order the county auditor to 1535  
remove from the tax list and duplicate amounts the board finds 1536  
invalid or not supported by a preponderance of the evidence. The 1537  
auditor shall remove all such amounts from the tax list and 1538  
duplicate as ordered by the board of revision, including any 1539  
impositions asserted under sections 715.26 and 715.261 of the 1540  
Revised Code. 1541

(B) If, on or before the fourteenth day after service of 1542  
process is perfected under division (B) of section 323.69 of the 1543  
Revised Code, a record owner files with the clerk of court a 1544  
motion requesting that the county board of revision order the 1545  
case to be transferred to a court pursuant to section 323.691 of 1546  
the Revised Code, the board shall, without conducting a hearing 1547  
on the matter, promptly transfer the case for foreclosure of 1548  
that land to a court pursuant to section 323.691 of the Revised 1549  
Code to be conducted in accordance with the applicable laws. 1550

(C) A county board of revision, in accordance with rule 45 1551  
of the Rules of Civil Procedure, may issue subpoenas compelling 1552  
the attendance of witnesses and the production of papers, books, 1553  
accounts, and testimony as necessary to conduct a hearing under 1554  
this section or to otherwise adjudicate a case under sections 1555  
323.65 to 323.79 of the Revised Code. 1556

**Sec. 323.71.** ~~(A)(1)~~ (A) If the county board of revision, 1557  
upon its own motion or pursuant to a hearing under division ~~(A)~~ 1558  
~~(2)~~ (B) of this section, determines that the impositions against 1559  
a parcel of abandoned land that is the subject of a complaint 1560  
filed under section 323.69 of the Revised Code exceed the ~~fair-~~ 1561  
~~market~~ appraised value of that parcel for taxation purposes as 1562  
currently shown by the latest valuation by the auditor of the 1563  
county in which the land is located, then the board may proceed 1564  
to hear and adjudicate the case as provided under sections 1565  
323.70 and 323.72 of the Revised Code. Upon entry of an order of 1566  
foreclosure, the parcel may be disposed of as prescribed by 1567  
division (G) of section 323.73 of the Revised Code. 1568

If the board of revision, upon its own motion or pursuant 1569  
to a hearing under division ~~(A)(2)~~ (B) of this section, 1570  
determines that the impositions against a parcel do not exceed 1571  
the ~~fair market~~ appraised value of the parcel for taxation 1572  
purposes as shown by the county auditor's then-current valuation 1573  
of the parcel or the actual fair market value of the parcel as 1574  
established in division (B) of this section, the parcel shall 1575  
not be disposed of as prescribed by division (G) of section 1576  
323.73 of the Revised Code, but may be disposed of as otherwise 1577  
provided in section 323.73, ~~323.74, 323.75, 323.77,~~ or 323.78 of 1578  
the Revised Code. 1579

~~(2)~~ (B) By a motion filed not later than seven days before 1580  
a final hearing on a complaint is held under section 323.70 of 1581  
the Revised Code, and notwithstanding division (A)(1) of section 1582  
323.72 of the Revised Code, an owner or lienholder may file with 1583  
the county board of revision a good faith appraisal of the 1584  
parcel from a licensed professional appraiser and request a 1585  
hearing to determine whether the impositions against the parcel 1586  
of abandoned land exceed or do not exceed the actual fair market 1587

value of that parcel ~~as shown by the auditor's then current~~ 1588  
~~valuation of that parcel.~~ If the motion is timely filed, the 1589  
board of revision shall conduct a hearing and shall make a 1590  
factual finding as to whether the impositions against the parcel 1591  
exceed or do not exceed the actual fair market value of that 1592  
parcel ~~as shown by the auditor's then current valuation of that~~ 1593  
~~parcel.~~ An owner or lienholder must show by a preponderance of 1594  
the evidence that the impositions against the parcel do not 1595  
exceed the ~~auditor's then current valuation~~ actual fair market 1596  
value of the parcel in order to preclude the application of 1597  
division (G) of section 323.73 of the Revised Code. 1598

~~(B) Notwithstanding sections 323.65 to 323.79 of the~~ 1599  
~~Revised Code to the contrary, for purposes of determining in any~~ 1600  
~~proceeding under those sections whether the total of the~~ 1601  
~~impositions against the abandoned land exceed the fair market~~ 1602  
~~value of the abandoned land, it is prima facie evidence and a~~ 1603  
~~rebuttable presumption that may be rebutted to the county board~~ 1604  
~~of revision that the auditor's then current valuation of that~~ 1605  
~~abandoned land is the fair market value of the land, regardless~~ 1606  
~~of whether an independent appraisal has been~~ 1607  
~~performed.~~ Notwithstanding such determination, the board of 1608  
revision may order the parcel disposed of pursuant to section 1609  
323.78 of the Revised Code. 1610

**Sec. 323.72.** (A) (1) At any time after a complaint is filed 1611  
under section 323.69 of the Revised Code, and before a decree of 1612  
foreclosure is entered, the record owner or another person 1613  
having a legal or equitable ownership interest in the abandoned 1614  
land may plead only that the impositions shown by the notice to 1615  
be due and outstanding have been paid in full or are invalid or 1616  
inapplicable in whole or in part, and may raise issues 1617  
pertaining to service of process and the parcel's status as 1618

abandoned land. 1619

(2) At any time before a decree of foreclosure is filed 1620  
under section 323.69 of the Revised Code, a lienholder or 1621  
another person having a security interest of record in the 1622  
abandoned land may plead either of the following: 1623

(a) That the impositions shown by the notice to be due and 1624  
outstanding have been paid in full; 1625

(b) Subject to division (C) of this section, that in order 1626  
to preserve the lienholder's or other person's security interest 1627  
of record in the land, the abandoned land should not be disposed 1628  
of as provided in sections 323.65 to 323.79 of the Revised Code 1629  
and the case should be transferred to a court pursuant to 1630  
section 323.691 of the Revised Code. 1631

(B) If the record owner or another person having a legal 1632  
or equitable ownership interest in a parcel of abandoned land 1633  
files a pleading with the county board of revision under 1634  
division (A)(1) of this section, or if a lienholder or another 1635  
person having a security interest of record in the abandoned 1636  
land files a pleading with the board under division (A)(2) of 1637  
this section that asserts that the impositions have been paid in 1638  
full, the board shall schedule a hearing for a date not sooner 1639  
than thirty days, and not later than ninety days, after the 1640  
board receives the pleading. Upon scheduling the hearing, the 1641  
board shall notify the person that filed the pleading and all 1642  
interested parties, other than parties in default, of the date, 1643  
time, and place of the hearing, and shall conduct the hearing. 1644  
The only questions to be considered at the hearing are the 1645  
amount and validity of all or a portion of the impositions, 1646  
whether those impositions have in fact been paid in full, and, 1647  
under division (A)(1) of this section, whether valid issues 1648

pertaining to service of process and the parcel's status as 1649  
abandoned land have been raised. If the record owner, 1650  
lienholder, or other person shows by a preponderance of the 1651  
evidence that all impositions against the parcel have been paid, 1652  
the board shall dismiss the complaint and remove the parcel of 1653  
abandoned land from the abandoned land list, and that land shall 1654  
not be offered for sale or otherwise conveyed under sections 1655  
323.65 to 323.79 of the Revised Code. If the record owner, 1656  
lienholder, or other person fails to appear, or appears and 1657  
fails to show by a preponderance of the evidence that all 1658  
impositions against the parcel have been paid, the board shall 1659  
proceed in the manner prescribed in section 323.73 of the 1660  
Revised Code. A hearing under this division may be consolidated 1661  
with any final hearing on the matter under section 323.70 of the 1662  
Revised Code. 1663

If the board determines that the impositions have been 1664  
paid, then the board, on its own motion, may dismiss the case 1665  
without a hearing. If the board determines, based upon a 1666  
preponderance of evidence provided by the parties, that the 1667  
parcel is not abandoned land, then the board may, upon its own 1668  
motion, order the case transferred to a court pursuant to 1669  
section 323.691 of the Revised Code. 1670

(C) If a lienholder or another person having a security 1671  
interest of record in the abandoned land, other than the owner, 1672  
timely files a pleading under division (A) (2) (b) of this section 1673  
requesting that the abandoned land not be disposed of as 1674  
provided in sections 323.65 to 323.79 of the Revised Code and 1675  
the complaint be transferred to a court pursuant to section 1676  
323.691 of the Revised Code in order to preserve the 1677  
lienholder's or other person's security interest, the county 1678  
board of revision may approve the request if the board finds 1679

that the sale or other conveyance of the parcel of land under 1680  
sections 323.65 to 323.79 of the Revised Code would unreasonably 1681  
jeopardize the lienholder's or other person's ability to enforce 1682  
the security interest or to otherwise preserve the lienholder's 1683  
or other person's security interest. The board may conduct a 1684  
hearing on the request and make a ruling based on the available 1685  
and submitted evidence of the parties. If the board approves the 1686  
request without a hearing, the board shall file the decision 1687  
with the clerk of court, and the clerk shall send a notice of 1688  
the decision to the lienholder or other person by ordinary mail. 1689  
In order for a lienholder or other person having a security 1690  
interest to show for purposes of this division that the parcel 1691  
of abandoned land should not be disposed of pursuant to sections 1692  
323.65 to 323.78 of the Revised Code and the complaint should be 1693  
transferred to a court pursuant to section 323.691 of the 1694  
Revised Code in order "to preserve the lienholder's or other 1695  
person's security interest," the lienholder or other person must 1696  
first make a minimum showing by a preponderance of the evidence 1697  
pursuant to section 323.71 of the Revised Code that the 1698  
impositions against the parcel of abandoned land do not exceed 1699  
the fair market value of the abandoned land as determined by the 1700  
auditor's then-current valuation of that parcel, which valuation 1701  
is presumed, subject to rebuttal, to be the fair market value of 1702  
the land. If the lienholder or other person having a security 1703  
interest makes the minimum showing, the board of revision may 1704  
consider the request and make a ruling based on the available 1705  
and submitted evidence of the parties. If the lienholder or 1706  
other person having a security interest fails to make the 1707  
minimum showing, the board of revision shall deny the request. 1708

(D) If a pleading as described in division (B) or (C) of 1709  
this section is filed and the county board of revision approves 1710

a request made under those divisions, regardless of whether a 1711  
hearing is conducted under division (C) of this section, the 1712  
board shall dismiss the complaint in the case of pleadings 1713  
described in division (B) of this section or transfer the 1714  
complaint to a court in the case of pleadings described in 1715  
division (C) of this section. 1716

If the county board of revision does not dismiss the 1717  
complaint in the case of pleadings described in division (B) of 1718  
this section or does not approve a request to transfer to a 1719  
court as described in division (C) of this section after 1720  
conducting a hearing, the board shall proceed with the final 1721  
hearing prescribed in section 323.70 of the Revised Code and 1722  
file its decision on the complaint for foreclosure with the 1723  
clerk of court. The clerk shall send written notice of the 1724  
decision to the parties by ordinary mail or by certified mail, 1725  
return receipt requested. If the board renders a decision 1726  
ordering the foreclosure ~~and forfeiture~~ of the parcel of 1727  
abandoned land, the parcel shall be disposed of under section 1728  
323.73 or 323.78 of the Revised Code. 1729

**Sec. 323.73.** (A) Except as provided in division (G) of 1730  
this section or section 323.78 of the Revised Code, a parcel of 1731  
abandoned land that is to be disposed of under this section 1732  
shall be disposed of at a public auction scheduled and conducted 1733  
as described in this section. At least twenty-one days prior to 1734  
the date of the public auction, the clerk of court or sheriff of 1735  
the county shall advertise the public auction in a newspaper of 1736  
general circulation that meets the requirements of section 7.12 1737  
of the Revised Code in the county in which the land is located 1738  
or advertise the public auction as prescribed in section 1739  
5721.182 of the Revised Code. The advertisement shall include 1740  
the date, time, and place of the auction, the permanent parcel 1741

number of the land if a permanent parcel number system is in 1742  
effect in the county as provided in section 319.28 of the 1743  
Revised Code or, if a permanent parcel number system is not in 1744  
effect, any other means of identifying the parcel, and a notice 1745  
stating that the abandoned land is to be sold subject to the 1746  
terms of sections 323.65 to 323.79 of the Revised Code. 1747

(B) The sheriff of the county or a designee of the sheriff 1748  
shall conduct the public auction at which the abandoned land 1749  
will be offered for sale. To qualify as a bidder, a person shall 1750  
file with the sheriff on a form provided by the sheriff a 1751  
written acknowledgment that the abandoned land being offered for 1752  
sale is to be conveyed in fee simple to the successful bidder. 1753  
At the auction, the sheriff of the county or a designee of the 1754  
sheriff shall begin the bidding at an amount equal to the total 1755  
of the impositions against the abandoned land, plus the costs 1756  
apportioned to the land under section 323.75 of the Revised 1757  
Code. The abandoned land shall be sold to the highest bidder. 1758  
The county sheriff or designee may reject any and all bids not 1759  
meeting the minimum bid requirements specified in this division. 1760

(C) ~~Except as otherwise permitted under section 323.74 of~~ 1761  
~~the Revised Code, the~~ The successful bidder at a public auction 1762  
conducted under this section shall pay the sheriff of the county 1763  
or a designee of the sheriff a deposit of at least ten per cent 1764  
of the purchase price in cash, or by bank draft or official bank 1765  
check, at the time of the public auction, and shall pay the 1766  
balance of the purchase price within thirty days after the day 1767  
on which the auction was held. At the time of the public auction 1768  
and before the successful bidder pays the deposit, the sheriff 1769  
or a designee of the sheriff may provide notice to the 1770  
successful bidder that failure to pay the balance of the 1771  
purchase price within the prescribed period shall be considered 1772

a default under the terms of the sale and shall result in 1773  
retention of the deposit as payment for the costs associated 1774  
with advertising and offering the abandoned land for sale at a 1775  
future public auction. ~~If such a notice is provided to~~ In any 1776  
case, and regardless of such notice, if the successful bidder 1777  
~~and the bidder~~ fails to pay the balance of the purchase price 1778  
within the prescribed period, the sale shall be deemed rejected 1779  
by the county board of revision due to default, and the sheriff 1780  
shall retain the full amount of the deposit. In such a case, 1781  
rejection of the sale shall occur automatically without any 1782  
action necessary on the part of the sheriff, county prosecuting 1783  
attorney or designated counsel hired by the prosecuting 1784  
attorney, or board. If the amount retained by the sheriff is 1785  
less than the total costs of advertising and offering the 1786  
abandoned land for sale at a future public auction, the sheriff 1787  
or county prosecuting attorney may initiate an action to recover 1788  
the amount of any deficiency from the bidder in the court of 1789  
common pleas of the county or in a municipal court with 1790  
jurisdiction. 1791

Following a default and rejection of sale under this 1792  
division, the abandoned land involved in the rejected sale shall 1793  
be disposed of in accordance with sections 323.65 to 323.79 of 1794  
the Revised Code or as otherwise prescribed by law. The 1795  
defaulting bidder, any member of the bidder's immediate family, 1796  
any person with a power of attorney granted by the bidder, and 1797  
any pass-through entity, trust, corporation, association, or 1798  
other entity directly or indirectly owned or controlled by the 1799  
bidder or a member of the defaulting bidder's immediate family 1800  
shall be prohibited from bidding on the abandoned land at any 1801  
future public auction for five years from the date of the 1802  
bidder's default. 1803

Notwithstanding section 321.261 of the Revised Code, with 1804  
respect to any proceedings initiated pursuant to sections 323.65 1805  
to 323.79 of the Revised Code, ~~from the total proceeds arising~~ 1806  
~~from the sale, transfer, or redemption of abandoned land, twenty~~ 1807  
shall be distributed as prescribed by this section. Ten per cent 1808  
~~of such proceeds shall be deposited to the credit of the county~~ 1809  
~~treasurer's delinquent tax and assessment collection fund to~~ 1810  
~~reimburse the fund for costs paid from the fund for the~~ 1811  
~~transfer, redemption, or sale of abandoned land at public~~ 1812  
~~auction. Not more than one-half of the twenty per cent may be~~ 1813  
~~used by the treasurer for community development, nuisance~~ 1814  
~~abatement, foreclosure prevention, demolition, and related~~ 1815  
~~services or distributed by the treasurer to a land reutilization~~ 1816  
~~corporation~~in equal shares into each of the treasurer's 1817  
delinquent tax and assessment collection fund and the 1818  
prosecuting attorney's delinquent tax and assessment collection 1819  
fund created pursuant to section 321.261 of the Revised Code. If 1820  
a county land reutilization corporation is operating in the 1821  
county, ten per cent of such proceeds shall be deposited into 1822  
the county land reutilization corporation fund established under 1823  
section 321.263 of the Revised Code. The balance of the 1824  
proceeds, ~~if any,~~ shall be distributed to the appropriate 1825  
political subdivisions and other taxing units in proportion to 1826  
their respective claims for taxes, assessments, interest, and 1827  
penalties on the land. Upon the sale of foreclosed lands, the 1828  
clerk of court shall hold any surplus proceeds in excess of the 1829  
impositions until the clerk receives an order of priority and 1830  
amount of distribution of the surplus that are adjudicated by a 1831  
court of competent jurisdiction or receives a certified copy of 1832  
an agreement between the parties entitled to a share of the 1833  
surplus providing for the priority and distribution of the 1834  
surplus. Any party to the action claiming a right to 1835

distribution of surplus shall have a separate cause of action in 1836  
interpleader in the county or municipal court of the 1837  
jurisdiction in which the land reposes, provided the board 1838  
confirms the transfer or regularity of the sale. Any dispute 1839  
over the distribution of the surplus shall not affect or revive 1840  
the equity of redemption after the board confirms the transfer 1841  
or sale. 1842

(D) Upon the confirmation of sale ~~or transfer~~ of abandoned 1843  
land pursuant to this section, the owner's fee simple interest 1844  
in the land shall be conveyed to the purchaser. A conveyance 1845  
under this division is free and clear of any liens and 1846  
encumbrances of the parties named in the complaint for 1847  
foreclosure attaching before the sale ~~or transfer~~, and free and 1848  
clear of any liens for taxes, except for federal tax liens and 1849  
covenants and easements of record attaching before the sale. 1850  
Federal liens shall be disposed of as provided under applicable 1851  
federal statutes. 1852

(E) The county board of revision shall reject the sale of 1853  
abandoned land to any person if it is shown by a preponderance 1854  
of the evidence that the person is delinquent in the payment of 1855  
taxes levied by or pursuant to Chapter 307., 322., 5737., 5739., 1856  
5741., or 5743. of the Revised Code or any real property taxing 1857  
provision of the Revised Code. The board also shall reject the 1858  
sale of abandoned land to any person if it is shown by a 1859  
preponderance of the evidence that the person is delinquent in 1860  
the payment of property taxes on any parcel in the county, or to 1861  
a member of any of the following classes of parties connected to 1862  
that person: 1863

(1) A member of that person's immediate family; 1864

(2) Any other person with a power of attorney appointed by 1865

that person; 1866

(3) A sole proprietorship owned by that person or a member 1867  
of that person's immediate family; 1868

(4) A partnership, trust, business trust, corporation, 1869  
limited liability company, association, or other entity in which 1870  
that person or a member of that person's immediate family owns 1871  
or controls directly or indirectly any beneficial or legal 1872  
interest. 1873

(F) If the ~~purchase of abandoned land is not sold or~~ 1874  
~~transferred pursuant to this section or section 323.74, then the~~ 1875  
~~parcel shall be ordered forfeited to the state and shall be~~ 1876  
~~disposed of as prescribed under Chapter 5723. of the Revised~~ 1877  
~~Code is for less than the sum of the impositions against the~~ 1878  
~~abandoned land and the costs apportioned to the land under~~ 1879  
~~division (A) of section 323.75 of the Revised Code, then, upon.~~ 1880  
Upon the confirmation of sale or transferforfeiture, all liens 1881  
for taxes due at the time the deed of the property is conveyed 1882  
to the ~~purchaser~~state following the ~~sale or transfer~~forfeiture, 1883  
and liens subordinate to liens for taxes, shall be deemed 1884  
satisfied and discharged. 1885

(G) If the county board of revision finds that the total 1886  
of the impositions against the abandoned land are greater than 1887  
the ~~fair market~~appraised value of the abandoned land for 1888  
taxation purposes as determined by the auditor's then-current 1889  
valuation of that land then, subject to division (D) of section 1890  
323.78 of the Revised Code, the board, at any final hearing 1891  
under section 323.70 of the Revised Code, may order the property 1892  
foreclosed and, without an appraisal or public auction, order 1893  
the sheriff to execute a deed to the certificate holder or 1894  
county land reutilization corporation that filed a complaint 1895

under section 323.69 of the Revised Code, or to a community 1896  
development organization, school district, municipal 1897  
corporation, county, or township, whichever is applicable, ~~as~~ 1898  
~~provided in section 323.74 of the Revised Code.~~ Upon a transfer 1899  
under this division, all liens for taxes ~~due~~ attached at the 1900  
time the deed of the property is transferred to the certificate 1901  
holder, community development organization, school district, 1902  
municipal corporation, county, or township following the 1903  
conveyance, and liens subordinate to liens for taxes, shall be 1904  
deemed satisfied and discharged. The filing for journalization 1905  
of a decree of foreclosure pursuant to this division and section 1906  
323.76 of the Revised Code shall constitute confirmation of the 1907  
transfer and thereby terminate any further statutory or common 1908  
law right of redemption. 1909

**Sec. 323.75.** (A) The county treasurer ~~or~~, county 1910  
prosecuting attorney, or designated counsel hired by the 1911  
prosecuting attorney shall apportion the costs of the 1912  
proceedings with respect to abandoned lands offered for sale at 1913  
a public auction held pursuant to section 323.73 ~~or 323.74~~ of 1914  
the Revised Code among those lands according to actual 1915  
identified and advanced costs expended in the sale of each 1916  
parcel of land, equally, or in the same proportion to that the 1917  
fair market values of the lands actual identified and advanced 1918  
costs expended in the sale of each parcel bears to the total 1919  
amount of actual identified and advanced costs expended in the 1920  
sale of all lands offered for sale at the public auction. The 1921  
costs of the proceedings include the costs of conducting the 1922  
title search, notifying record owners or other persons required 1923  
to be notified of the pending sale, advertising the sale, and 1924  
any other costs incurred by the county board of revision, county 1925  
treasurer, county auditor, clerk of court, prosecuting attorney, 1926

designated counsel hired by the prosecuting attorney, or county 1927  
sheriff in performing their duties under sections 323.65 to 1928  
323.79 of the Revised Code. 1929

(B) All costs assessed in connection with proceedings 1930  
under sections 323.65 to 323.79 of the Revised Code may be paid 1931  
after they are incurred, as follows: 1932

(1) If the abandoned land in question is purchased at 1933  
public auction, from the purchaser of the abandoned land; 1934

~~(2) In the case of abandoned land transferred to a 1935  
community development organization, school district, municipal 1936  
corporation, county, or township under section 323.74 of the 1937  
Revised Code, from either of the following: 1938~~

~~(a) At the discretion of the county treasurer, in whole or 1939  
in part from the delinquent tax and assessment collection funds 1940  
created under section 321.261 of the Revised Code, allocated 1941  
equally among the respective funds of the county treasurer and 1942  
of the prosecuting attorney; 1943~~

~~(b) From the community development organization, school 1944  
district, municipal corporation, county, or township, whichever 1945  
is applicable. 1946~~

~~(3) If the abandoned land in question is transferred to a 1947  
certificate holder, from the certificate holder. 1948~~

(C) If a parcel of abandoned land is sold or otherwise 1949  
transferred pursuant to sections 323.65 to 323.79 of the Revised 1950  
Code, the officer who conducted the sale or made the transfer, 1951  
the prosecuting attorney, designated counsel hired by the 1952  
prosecuting attorney, or the county treasurer may collect a 1953  
recording fee from the purchaser or transferee of the parcel at 1954  
the time of the sale or transfer and shall prepare the deed 1955

conveying title to the parcel or execute the deed prepared by 1956  
the board for that purpose. That officer or the prosecuting 1957  
attorney or treasurer is authorized to record on behalf of that 1958  
purchaser or transferee, other than a county land reutilization 1959  
corporation, the deed conveying title to the parcel, 1960  
notwithstanding that the deed may not actually have been 1961  
delivered to the purchaser or transferee prior to the recording 1962  
of the deed. Receiving title to a parcel under sections 323.65 1963  
to 323.79 of the Revised Code constitutes the transferee's 1964  
consent to an officer, prosecuting attorney, designated counsel 1965  
hired by the prosecuting attorney, or county treasurer to file 1966  
the deed to the parcel for recording. Nothing in this division 1967  
shall be construed to require an officer, prosecuting attorney, 1968  
or treasurer to file a deed or to relieve a transferee's 1969  
obligation to file a deed. Upon confirmation of that sale or 1970  
transfer, the deed shall be deemed delivered to the purchaser or 1971  
transferee of the parcel. 1972

~~Sec. 323.76. Upon the sale of abandoned land at public-~~ 1973  
~~auction pursuant to section 323.73 or 323.74 of the Revised-~~ 1974  
~~Code, or upon the county board of revision's order to the~~ 1975  
~~sheriff to transfer abandoned land to a community development-~~ 1976  
~~organization, school district, municipal corporation, county, or~~ 1977  
~~township under section 323.74 of the Revised Code, any Any~~ 1978  
common law or statutory right of redemption shall forever 1979  
terminate upon the occurrence of whichever of the following is 1980  
applicable: 1981

(A) In the case of a sale of ~~the~~ abandoned land at public 1982  
auction pursuant to section 323.73 of the Revised Code, upon the 1983  
order of confirmation of the sale by the county board of 1984  
revision and the filing-journalization of such order ~~with~~ by the 1985  
clerk of court, who shall enter it upon the journal of the court 1986

or a separate journal; 1987

(B) In the case of a transfer of the land to a county land 1988  
reutilization corporation, certificate holder, community 1989  
development organization, school district, municipal 1990  
corporation, county, or township under division (G) of section 1991  
323.74- 323.73 of the Revised Code, upon the ~~filing with the~~ 1992  
~~clerk of court an order to transfer the parcel based on the~~ 1993  
~~adjudication of foreclosure by the county board of revision~~ 1994  
~~ordering the sheriff to transfer the land in fee simple to the~~ 1995  
~~community development organization, school district, municipal~~ 1996  
~~corporation, county, or township pursuant to such adjudication,~~ 1997  
~~which the clerk shall enter upon the journal of the court or a~~ 1998  
~~separate journal~~and the journalization of such order by the 1999  
clerk of court; 2000

~~(C) (1) In the case of a transfer of the land to a~~ 2001  
~~certificate holder or county land reutilization corporation~~ 2002  
~~pursuant to division (G) of section 323.73 of the Revised Code,~~ 2003  
~~upon the filing with the clerk of court the county board of~~ 2004  
~~revision's order to the sheriff to execute a deed to the~~ 2005  
~~certificate holder or corporation based on the adjudication of~~ 2006  
~~foreclosure, which the clerk shall enter upon the journal of the~~ 2007  
~~court or a separate journal;~~ 2008

~~(2)~~(C) In the case of ~~an~~a journalized adjudication of 2009  
foreclosure in which a court or board of revision has included 2010  
in its adjudication decree that the alternative redemption 2011  
period authorized in section 323.78 of the Revised Code applies, 2012  
then upon the expiration of such alternative redemption period 2013  
without further order of the court or board of revision. 2014

**Sec. 323.77.** (A) As used in this section, "electing 2015  
subdivision" has the same meaning as in section 5722.01 of the 2016

Revised Code. 2017

(B) At any time ~~from the date the complaint for~~ 2018  
~~foreclosure is filed under section 323.69 of the Revised Code,~~ 2019  
~~but not later than sixty days after the date on which the land~~ 2020  
~~was first offered for sale~~ prior to an adjudication of 2021  
foreclosure, an electing subdivision or a county land 2022  
reutilization corporation may give the county treasurer,  
prosecuting attorney, designated counsel hired by the 2024  
prosecuting attorney, or board of revision notice in writing 2025  
that it seeks to acquire any parcel of abandoned land, 2026  
identified by parcel number, from the abandoned land list. If 2027  
any such parcel of abandoned land identified under this section 2028  
is offered for sale pursuant to section 323.73 of the Revised 2029  
Code, but is not sold for want of a minimum bid, the electing 2030  
subdivision or a county land reutilization corporation that 2031  
identified that parcel of abandoned land shall be deemed to have 2032  
appeared at the sale and submitted the winning bid at the 2033  
auction, and the parcel of abandoned land shall be sold to the 2034  
electing subdivision or corporation for no consideration other 2035  
than the costs prescribed in section 323.75 of the Revised Code 2036  
or those costs to which the electing subdivision or corporation 2037  
and the county treasurer mutually agree. The conveyance shall be 2038  
confirmed, and any common law or statutory right of redemption 2039  
forever terminated, upon the filing with the clerk of court the 2040  
order of confirmation based on the adjudication of foreclosure 2041  
by the county board of revision, which the clerk shall enter 2042  
upon the journal of the court or a separate journal. 2043

If a county land reutilization corporation and ~~an~~ another 2044  
electing subdivision both request to acquire the parcel, the 2045  
electing subdivision shall have priority to acquire the parcel. 2046  
Notwithstanding its prior notice to the county treasurer under 2047

this section that it seeks to acquire the parcel of abandoned 2048  
land, if a county land reutilization corporation has also 2049  
requested to acquire the parcel, the electing subdivision may 2050  
withdraw the notice before confirmation of the conveyance, in 2051  
which case the parcel shall be conveyed to the county land 2052  
reutilization corporation. 2053

**Sec. 323.78.** (A) Notwithstanding ~~anything~~ any contrary 2054  
provision in Chapters 323., 5721., and 5723. of the Revised 2055  
Code, a county treasurer may elect to invoke the alternative 2056  
redemption period in any petition for foreclosure of abandoned 2057  
lands under section 323.25, sections 323.65 to 323.79, or 2058  
section 5721.18 of the Revised Code. 2059

(B) ~~If~~ Subject to division (D) of this section, if a 2060  
county treasurer invokes the alternative redemption period 2061  
pursuant to this section, and if a municipal corporation, 2062  
township, county, school district, community development 2063  
organization, or county land reutilization corporation has 2064  
requested title to the parcel, then upon adjudication of 2065  
foreclosure of the parcel, the court or board of revision shall 2066  
order, in the decree of foreclosure or by separate order, that 2067  
the equity of redemption and any statutory or common law right 2068  
of redemption in the parcel by its owner shall be forever 2069  
terminated after the expiration of the alternative redemption 2070  
period and that the parcel shall be transferred by deed directly 2071  
to the requesting municipal corporation, township, county, 2072  
school district, community development corporation, or county 2073  
land reutilization corporation without appraisal and without a 2074  
sale, free and clear of all impositions and any other liens on 2075  
the property, which shall be deemed forever satisfied and 2076  
discharged. The court or board of revision shall order such a 2077  
transfer regardless of whether the value of the taxes, 2078

assessments, penalties, interest, and other charges due on the 2079  
parcel, and the costs of the action, exceed the fair market 2080  
value of the parcel. No further act of confirmation or other 2081  
order shall be required for such a transfer, or for the 2082  
extinguishment of any statutory or common law right of 2083  
redemption. 2084

(C) ~~If~~ Subject to division (D) of this section, if a 2085  
county treasurer invokes the alternative redemption period 2086  
pursuant to this section and if no community development 2087  
organization, county land reutilization corporation, municipal 2088  
corporation, county, township, or school district has requested 2089  
title to the parcel, then upon adjudication of foreclosure of 2090  
the parcel, the court or board of revision shall order the 2091  
property sold as otherwise provided in Chapters 323. and 5721. 2092  
of the Revised Code, and, failing any bid at any such sale, the 2093  
parcel shall be forfeited to the state and otherwise disposed of 2094  
pursuant to Chapter 5723. of the Revised Code. 2095

(D) Notwithstanding a county treasurer's invocation of the 2096  
alternative redemption period pursuant to this section, and 2097  
notwithstanding any contrary provisions of divisions (B) and (C) 2098  
of this section and division (J) of section 323.65 of the 2099  
Revised Code, real property subject to foreclosure proceedings 2100  
under section 323.28, sections 323.65 to 323.79, or section 2101  
5721.18 of the Revised Code shall be offered for sale at public 2102  
auction if all of the following conditions are met: 2103

(1) The owner of record of the property or party 2104  
possessing an interest of record in the property files a notice 2105  
with the court or board of revision requesting a public auction 2106  
of the property; 2107

(2) The notice is filed with the court or board of 2108

<u>revision at or before the final hearing;</u>	2109
<u>(3) The notice includes all of the following:</u>	2110
<u>(a) Identifies the property by parcel number or common address;</u>	2111
<u>(b) Is signed by the party filing the notice or the party's counsel;</u>	2112
<u>(c) States the party's interest of record in the property.</u>	2113
<u>(4) The party filing the notice serves all parties to the proceeding except those in default of answer.</u>	2114
<u>(E) Real property offered for sale at public auction in accordance with division (D) of this section shall be disposed of in accordance with section 323.73 or 5721.19, or Chapter 5722. or 5723. of the Revised Code, as applicable.</u>	2115
<u>2118</u>	2118
<u>2119</u>	2119
<u>2120</u>	2120
<u>2121</u>	2121
<u>2122</u>	2122
<u>2123</u>	2123
<u>2124</u>	2124
<u>2125</u>	2125
<u>2126</u>	2126
<u>2127</u>	2127
<u>2128</u>	2128
<u>2129</u>	2129
<u>2130</u>	2130
<u>2131</u>	2131
<u>2132</u>	2132
<u>2133</u>	2133
<u>2134</u>	2134
<u>2135</u>	2135
<u>2136</u>	2136
<u>2137</u>	2137

constitutional claims, that are raised for the first time on 2138  
appeal and that are pertinent to the abandoned land that is the 2139  
subject of those proceedings. 2140

An appeal shall be filed not later than ~~fourteen~~thirty 2141  
days after one of the following dates: 2142

~~(A) The~~ (1) In the case of a sale at a public auction 2143  
under section 323.73 of the Revised Code, the date on which the 2144  
order of confirmation of the sale, whether included in the 2145  
decree of foreclosure or a separate order, is filed with and 2146  
journalized by the clerk of court; 2147

~~(B) (2)~~ In the case of a direct transfer to a certificate 2148  
holder, community development organization, county land 2149  
reutilization corporation, municipal corporation, county, or 2150  
township under section 323.78 or division (G) of section 323.73 2151  
of the Revised Code, the date on which an order of transfer or 2152  
conveyance, whether included in the decree of foreclosure or a 2153  
separate order, is first filed with and journalized by the clerk 2154  
of court. 2155

(3) The date on which any final order, as described in 2156  
Chapter 2505. of the Revised Code, other than those described in 2157  
divisions (A) (1) and (2) of this section is filed and 2158  
journalized with the clerk of court. 2159

The court does not have jurisdiction to hear any appeal 2160  
filed after the expiration of the applicable ~~fourteen-day~~ 2161  
~~thirty-day~~ period. If the ~~fourteenth~~thirtieth day after the 2162  
date on which the order is filed with the clerk of court falls 2163  
upon a weekend or official holiday during which the court is 2164  
closed, then the filing shall be made on the next day the court 2165  
is open for business. 2166

The expiration of the ~~fourteen-day~~thirty-day period in 2167  
which an appeal may be filed with respect to an abandoned parcel 2168  
under this section shall not extinguish or otherwise affect the 2169  
right of a party to redeem the parcel as otherwise provided in 2170  
sections 323.65 to 323.79 of the Revised Code. 2171

(B) After the expiration of the thirty-day period for 2172  
filing an appeal to the court of common pleas, the board of 2173  
revision shall not vacate a final order of foreclosure and 2174  
forfeiture or any other final order under any circumstances 2175  
except for any of the following: 2176

(1) A failure to perfect service of summons and complaint 2177  
upon an interest holder of record at the time of the filing and 2178  
shown by clear and convincing evidence; 2179

(2) Upon the motion of a county land reutilization 2180  
corporation as prescribed in section 5722.031 of the Revised 2181  
Code; 2182

(3) Upon the motion of the county prosecuting attorney or 2183  
designated counsel hired by the prosecuting attorney for any 2184  
reason justifying relief from the judgment. 2185

(C) Except as provided in divisions (B)(1), (2), and (3) 2186  
of this section, motions to vacate or to reconsider filed by any 2187  
party after the thirty-day period of appeal may not be utilized 2188  
as substitutes for an appeal. Such motions or their equivalent 2189  
shall not be considered by the board of revision, except for the 2190  
purpose of denying such motions. 2191

**Sec. 505.86.** (A) As used in this section: 2192

"Party in interest" means an owner of record of the real 2193  
property on which the building or structure is located, and 2194  
includes a holder of a legal or equitable lien of record on the 2195

real property or the building or other structure. 2196

"Total cost" means any costs incurred due to the use of 2197  
employees, materials, or equipment of the township or its agent 2198  
pursuant to division (H) of this section, any costs arising out 2199  
of contracts for labor, materials, or equipment, and costs of 2200  
service of notice or publication required under this section. 2201

(B) A board of township trustees, by resolution, or its 2202  
agent pursuant to division (H) of this section may provide for 2203  
the removal, repair, or securance of buildings or other 2204  
structures in the township that have been declared insecure, 2205  
unsafe, or structurally defective by any fire department under 2206  
contract with the township or by the county building department 2207  
or other authority responsible under Chapter 3781. of the 2208  
Revised Code for the enforcement of building regulations or the 2209  
performance of building inspections in the township, or 2210  
buildings or other structures that have been declared to be in a 2211  
condition dangerous to life or health, or unfit for human 2212  
habitation by the board of health of the general health district 2213  
of which the township is a part. 2214

At least thirty days before the removal, repair, or 2215  
securance of any insecure, unsafe, or structurally defective 2216  
building or other structure, the board of township trustees 2217  
shall give notice by certified mail, return receipt requested, 2218  
to each party in interest of its intention with respect to the 2219  
removal, repair, or securance of an insecure, unsafe, or 2220  
structurally defective or unfit building or other structure. 2221

If the address of a party in interest is unknown and 2222  
cannot reasonably be obtained, it is sufficient to publish the 2223  
notice once in a newspaper of general circulation in the 2224  
township. 2225

(C) (1) If the board of trustees, in a resolution adopted 2226  
under this section, or its agent pursuant to division (H) of 2227  
this section pursues action to remove any insecure, unsafe, or 2228  
structurally defective building or other structure, the notice 2229  
shall include a statement informing the parties in interest that 2230  
each party in interest is entitled to a hearing if the party in 2231  
interest requests a hearing in writing within twenty days after 2232  
the notice was mailed. The written request for a hearing shall 2233  
be made to the township fiscal officer. 2234

(2) If a party in interest timely requests a hearing, the 2235  
board shall set the date, time, and place for the hearing and 2236  
notify the party in interest by certified mail, return receipt 2237  
requested. The date set for the hearing shall be within fifteen 2238  
days, but not earlier than seven days, after the party in 2239  
interest has requested a hearing, unless otherwise agreed to by 2240  
both the board and the party in interest. The hearing shall be 2241  
recorded by stenographic or electronic means. 2242

(3) The board shall make an order deciding the matter not 2243  
later than thirty days after a hearing, or not later than thirty 2244  
days after mailing notice to the parties in interest if no party 2245  
in interest requested a hearing. The order may dismiss the 2246  
matter or direct the removal, repair, or securance of the 2247  
building or other structure. At any time, a party in interest 2248  
may consent to an order. 2249

(4) A party in interest who requested and participated in 2250  
a hearing, and who is adversely affected by the order of the 2251  
board, may appeal the order under section 2506.01 of the Revised 2252  
Code. 2253

(D) At any time, a party in interest may enter into an 2254  
agreement with the board of township trustees to perform the 2255

removal, repair, or securance of the insecure, unsafe, or 2256  
structurally defective or unfit building or other structure. 2257

(E) If an emergency exists, as determined by the board, 2258  
notice may be given other than by certified mail and less than 2259  
thirty days before the removal, repair, or securance. 2260

(F) The township's total cost of removing, repairing, or 2261  
securing buildings or other structures that have been declared 2262  
insecure, unsafe, structurally defective, or unfit for human 2263  
habitation, or of making emergency corrections of hazardous 2264  
conditions, when approved by the board, shall be paid out of the 2265  
township general fund from moneys not otherwise appropriated, 2266  
except that, if the costs incurred exceed five hundred dollars, 2267  
the board may borrow moneys from a financial institution to pay 2268  
for the costs in whole or in part. 2269

The total cost may be collected by either or both of the 2270  
following methods: 2271

(1) The board may have the fiscal officer of the township 2272  
certify the total costs, together with ~~a~~ the parcel number or 2273  
other proper description of the lands to the county auditor who 2274  
shall place the costs upon the tax duplicate. If the costs were 2275  
incurred by the township's agent pursuant to division (H) of 2276  
this section, then the agent may certify its total costs 2277  
together with the parcel number of the lands to the county 2278  
auditor who shall place the costs upon the tax duplicate. The 2279  
costs are a lien upon the lands from and after the date of 2280  
entry. The costs shall be collected as other taxes. In the case 2281  
of costs certified by the township, the costs shall be returned 2282  
to the township and placed in the township's general fund. In 2283  
the case of costs certified by an agent pursuant to division (H) 2284  
of this section, the costs shall be paid at the next settlement 2285

to the agent directly as instructed in an affidavit from the 2286  
agent delivered to the county auditor or county treasurer. In 2287  
the case of a lien of an agent pursuant to division (H) of this 2288  
section, a notation shall be placed on the tax list and 2289  
duplicate showing the amount of the lien ascribed specifically 2290  
to the agent's total costs. 2291

(2) The board or its agent pursuant to division (H) of 2292  
this section may commence a civil action to recover ~~the~~ their 2293  
respective total costs from the owner of record of the real 2294  
property on which the building or structure is located. 2295

(G) Any board of township trustees may, whenever a policy 2296  
or policies of insurance are in force providing coverage against 2297  
the peril of fire on a building or structure and the loss agreed 2298  
to between the named insured or insureds and the company or 2299  
companies is more than five thousand dollars and equals or 2300  
exceeds sixty per cent of the aggregate limits of liability on 2301  
all fire policies covering the building or structure on the 2302  
property, accept security payments and follow the procedures of 2303  
divisions (C) and (D) of section 3929.86 of the Revised Code. 2304

(H) A board of township trustees may enter into an 2305  
agreement with a county land reutilization corporation organized 2306  
under Chapter 1724. of the Revised Code wherein the county land 2307  
reutilization corporation agrees to act as the agent of the 2308  
board of township trustees in connection with the removal, 2309  
repair, or securance of buildings or other structures as 2310  
provided in this section. 2311

**Sec. 715.261.** (A) As used in this section: 2312

(1) "Total cost" means any costs incurred due to the use 2313  
of employees, materials, or equipment of the municipal 2314

corporation or its agent pursuant to division (E) of this 2315  
section, any costs arising out of contracts for labor, 2316  
materials, or equipment, and costs of service of notice or 2317  
publication required under this section. 2318

(2) "Abatement activity" means ~~each instance of any~~ one or 2319  
any combination of one or more of the following: 2320

(a) Removing, repairing, or securing insecure, unsafe, 2321  
structurally defective, abandoned, deserted, or open and vacant 2322  
buildings or other structures; 2323

(b) Making emergency corrections of hazardous conditions; 2324

(c) Abatement of any nuisance by a municipal corporation 2325  
or its agent pursuant to division (E) of this section. 2326

(B) A municipal corporation or its agent pursuant to 2327  
division (E) of this section may collect the total cost of 2328  
~~abatement activities~~ activity by any one or more of the methods 2329  
prescribed in division (B) (1), (2), or (3) of this section. 2330

(1) For each abatement activity in which costs are 2331  
incurred, the clerk of the legislative authority of the 2332  
municipal corporation or its agent pursuant to division (E) of 2333  
this section may certify the total costs of ~~each~~ the abatement 2334  
activity, together with the parcel number or another proper 2335  
description of the lands on which the abatement activity 2336  
occurred, the date or the period of time during which the ~~costs~~ 2337  
~~were incurred for each~~ abatement activity occurred, and the name 2338  
of the owner of record at the time the ~~costs were incurred for~~ 2339  
~~each~~ abatement activity commenced, to the county auditor who 2340  
shall place the costs as a charge upon the tax list and 2341  
duplicate. The costs are a lien upon such lands from and after 2342  
the date the costs were incurred. The costs shall have the same 2343

priority and be collected as other taxes and returned to the 2344  
municipal corporation or its agent pursuant to division (E) of 2345  
this section, based upon whichever of them incurred the costs. 2346  
Costs collected for the municipal corporation shall be returned 2347  
to it as directed by the clerk of the legislative authority in 2348  
the certification of the municipal corporation's total costs ~~or~~ 2349  
~~in an affidavit from the.~~ Costs collected for the agent shall be 2350  
directly paid to the agent ~~delivered to the county auditor or~~ 2351  
~~county treasurer.~~ The placement of the costs on the tax list and 2352  
~~duplicate relates back to, and is effective in priority, as of~~ 2353  
~~the date the costs were incurred, provided that the municipal~~ 2354  
~~corporation or its agent pursuant to division (E) of this~~ 2355  
~~section certifies the total costs within one year from the date~~ 2356  
~~the costs were incurred~~ at the next settlement as instructed in 2357  
the certification of the agent's total costs. 2358

If a lien placed on a parcel of land pursuant to this 2359  
division is extinguished as provided in division (H) of this 2360  
section, a municipal corporation or its agent pursuant to 2361  
division (E) of this section may still pursue the remedy 2362  
available under division (B) (2) of this section to recoup the 2363  
costs incurred with respect to that parcel from any person that 2364  
held title to the parcel at the time ~~the costs were incurred~~ 2365  
abatement activity occurred. 2366

(2) ~~The A~~ municipal corporation or its agent pursuant to 2367  
division (E) of this section that incurred the costs may 2368  
commence a civil action to recover the total costs from the 2369  
person that held title to the parcel at the time ~~the costs were~~ 2370  
~~incurred~~ during which the abatement activity occurred. 2371

(3) A municipal corporation or its agent pursuant to 2372  
division (E) of this section that incurred the costs may file a 2373

lien on a parcel of land for the total costs incurred under this 2374  
section with respect to the parcel by filing a written affidavit 2375  
with the county recorder of the county in which the parcel is 2376  
located that states the parcel number or legal description of 2377  
the land, the total costs incurred with respect to the parcel, 2378  
and the date ~~such costs were incurred~~ or period of time during 2379  
which the abatement activity giving rise to the costs occurred. 2380  
The municipal corporation or its agent may pursue a foreclosure 2381  
action to enforce the lien in a court of competent jurisdiction 2382  
or, pursuant to sections 323.65 to 323.79 of the Revised Code, 2383  
with the board of revision. The municipal corporation or its 2384  
agent may elect to acquire the parcel by indicating such an 2385  
election in the complaint for foreclosure or in an amended 2386  
complaint. Upon the entry of a decree of foreclosure, the county 2387  
sheriff shall advertise and offer the property for sale, without 2388  
appraisal, on at least one occasion. The minimum bid with regard 2389  
to the sale of the foreclosed property shall equal the sum of 2390  
the taxes, penalties, interest, costs, and assessments due and 2391  
payable on the property, the total costs incurred by the 2392  
municipal corporation or its agent with respect to the property, 2393  
and any associated court costs and interest as authorized by 2394  
law. ~~An owner of the property may redeem the property by paying~~ 2395  
~~the minimum bid within ten days after the entry of the decree of~~ 2396  
~~foreclosure. If an owner fails to so redeem the property, and if~~ 2397  
~~the parcel is not sold for want of a minimum bid, the~~ The 2398  
property shall be disposed of as follows: 2399

(a) If the municipal corporation or its agent elects to 2400  
acquire the property, ~~the parcel shall be transferred to the~~ 2401  
~~municipal corporation or its agent as if~~ and ~~the property were~~ 2402  
~~transferred by all owners in title to the municipal corporation~~ 2403  
~~or its agent in lieu of foreclosure as provided in section~~ 2404

5722.10 of the Revised Code, is advertised and offered for sale 2405  
once pursuant to this section, but is not sold for want of a 2406  
minimum bid, the municipal corporation or its agent pursuant to 2407  
division (E) of this section shall be deemed to have submitted 2408  
the winning bid at such sale, and the property is deemed sold to 2409  
the municipal corporation or its agent pursuant to division (E) 2410  
of this section for no consideration other than the cost of the 2411  
proceedings. 2412

The officer conducting the sale shall announce the bid of 2413  
the municipal corporation or its agent pursuant to division (E) 2414  
of this section at the sale and shall report the proceedings to 2415  
the court or board of revision for confirmation of sale. The 2416  
officer conducting the sale shall execute and file for recording 2417  
the deed conveying title to the property upon the filing of the 2418  
entry of the confirmation of sale. Once the deed has been 2419  
recorded, the officer shall deliver the deed to the municipal 2420  
corporation or its agent. 2421

Once the deed has been recorded, title to the property 2422  
shall be incontestable in the municipal corporation or its agent 2423  
and free and clear of all liens for taxes, penalties, interest, 2424  
charges, assessments, and all other liens and encumbrances, 2425  
except for easements and covenants of record running with the 2426  
land and created prior to the time of filing of the lien under 2427  
this division. 2428

(b) If the municipal corporation or its agent does not 2429  
elect to acquire the property, and the property is advertised 2430  
and offered for at least once pursuant to this section but is 2431  
not sold for want of a minimum bid, then the parcel shall be 2432  
forfeited to the state or to a political subdivision or school 2433  
district as provided in Chapter 5723. of the Revised Code. 2434

~~When a municipal corporation or its agent acquires (c) The~~ 2435  
~~owner of the property as provided in this division, may redeem~~ 2436  
~~the property shall not be subject to foreclosure or forfeiture~~ 2437  
~~under section 323.25 or Chapter 5721. or 5723. of the Revised~~ 2438  
~~Code, and any lien on the property for costs incurred under this~~ 2439  
~~section or for any unpaid taxes, penalties, interest, charges,~~ 2440  
~~or assessments shall be extinguished by paying the minimum bid~~ 2441  
~~prior to the journalization of the confirmation of sale.~~ 2442

(C) This section applies to any action taken by a 2443  
municipal corporation, or its agent pursuant to division (E) of 2444  
this section, pursuant to section 715.26 of the Revised Code or 2445  
pursuant to Section 3 of Article XVIII, Ohio Constitution. 2446

(D) (1) A municipal corporation or its agent pursuant to 2447  
division (E) of this section shall not certify to the county 2448  
auditor for placement upon the tax list and duplicate and the 2449  
county auditor shall not place upon the tax list and duplicate 2450  
as a charge against the land the costs of any abatement activity 2451  
undertaken under division (B) of this section if any of the 2452  
following apply: 2453

(a) The abatement activity occurred on land that has been 2454  
transferred or sold to an electing subdivision as defined in 2455  
section 5722.01 of the Revised Code, regardless of whether the 2456  
electing subdivision is still the owner of the land, and the 2457  
abatement activity occurred on a date prior to the transfer or 2458  
confirmation of sale to the electing subdivision. 2459

(b) The abatement activity occurred on land that has been 2460  
sold to a purchaser at sheriff's sale or auditor's sale, the 2461  
abatement activity occurred on a date prior to the confirmation 2462  
of sale, and the purchaser is not the owner of record of the 2463  
land immediately prior to the judgment of foreclosure nor any of 2464

the following:	2465
(i) A member of that owner's immediate family;	2466
(ii) A person with a power of attorney appointed by that owner who subsequently transfers the land to the owner;	2467 2468
(iii) A sole proprietorship owned by that owner or a member of that owner's immediate family;	2469 2470
(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.	2471 2472 2473 2474
(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.	2475 2476 2477
(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:	2478 2479 2480 2481 2482 2483 2484 2485 2486
(a) The parcel number of the land;	2487
(b) The common address of the land;	2488
(c) The date of the recording of the transfer of the land to the owner or electing subdivision;	2489 2490
(d) The charge allegedly placed in violation of this	2491

division. 2492

(E) A municipal corporation may enter into an agreement 2493  
with a county land reutilization corporation organized under 2494  
Chapter 1724. of the Revised Code wherein the county land 2495  
reutilization corporation agrees to act as the agent of the 2496  
municipal corporation in connection with removing, repairing, or 2497  
securing insecure, unsafe, structurally defective, abandoned, 2498  
deserted, or open and vacant buildings or other structures, 2499  
making emergency corrections of hazardous conditions, or abating 2500  
any nuisance, including high weeds, overgrown brush, and trash 2501  
and debris from vacant lots. The total costs of such actions may 2502  
be collected by the corporation pursuant to division (B) of this 2503  
section, and shall be paid to the corporation if it paid or 2504  
incurred such costs and has not been reimbursed by the owner of 2505  
record at the time of the action or any other party with a 2506  
recorded interest in the land. 2507

(F) In the case of the lien of a county land reutilization 2508  
corporation that is the agent of a municipal corporation 2509  
pursuant to division (E) of this section, a notation shall be 2510  
placed on the tax list and duplicate showing the amount of the 2511  
lien ascribed specifically to the agent's total costs. The agent 2512  
has standing to pursue a separate cause of action for money 2513  
damages to satisfy the lien or pursue a foreclosure action in a 2514  
court of competent jurisdiction or with the board of revision to 2515  
enforce the lien without regard to occupancy. For purposes of a 2516  
foreclosure proceeding by the county treasurer for delinquent 2517  
taxes, this division does not affect the lien priority as 2518  
between a county land reutilization corporation and the county 2519  
treasurer, but the corporation's lien is superior to the lien of 2520  
any other lienholder of the property. As to a direct action by a 2521  
county land reutilization corporation, the lien for the taxes, 2522

assessment, charges, costs, penalties, and interest on the tax 2523  
list and duplicate is in all cases superior to the lien of a 2524  
county land reutilization corporation, whose lien for total 2525  
costs shall be next in priority as against all other interests, 2526  
except as provided in division (G) of this section. 2527

(G) A county land reutilization corporation acting as an 2528  
agent of a municipal corporation ~~under an agreement under~~ 2529  
pursuant to division (E) of this section may, with the county 2530  
treasurer's consent, petition the court or board of revision 2531  
with jurisdiction over an action undertaken under division ~~(F)~~ 2532  
(B) (3) of this section pleading that the lien of the 2533  
corporation, as agent, for the total costs shall be superior to 2534  
the lien for the taxes, assessments, charges, costs, penalties, 2535  
and interest. If the court or board of revision determines that 2536  
the lien is for total costs paid or incurred by the corporation 2537  
as such an agent, and that subordinating the lien for such taxes 2538  
and other impositions to the lien of the corporation promotes 2539  
the expeditious abatement of public nuisances, the court or 2540  
board may order the lien for the taxes and other impositions to 2541  
be subordinate to the corporation's lien. The court or board may 2542  
not subordinate the lien for taxes and other such impositions to 2543  
any other liens. 2544

(H) When a parcel of land upon which a lien has been 2545  
placed under division (B) (1) or (3) of this section is 2546  
transferred to a county land reutilization corporation, the lien 2547  
on the parcel shall be extinguished if the lien is for costs ~~or~~ 2548  
charges that were incurred related to an abatement activity that 2549  
occurred before the date of the transfer to the corporation ~~and~~ 2550  
~~if the corporation did not incur the costs or charges,~~ 2551  
regardless of whether the lien was attached or the costs or 2552  
charges were certified before the date of transfer. In such a 2553

case, the county land reutilization corporation and its 2554  
successors in title shall take title to the property free and 2555  
clear of any such lien and shall be immune from liability in any 2556  
action to collect such costs or charges. 2557

If a county land reutilization corporation takes title to 2558  
property before any costs or charges have been certified or any 2559  
lien has been placed with respect to the property under division 2560  
(B) (1) or (3) of this section, the corporation shall be deemed a 2561  
bona fide purchaser for value without knowledge of such costs or 2562  
lien, regardless of whether the corporation had actual or 2563  
constructive knowledge of the costs or lien, and any such lien 2564  
shall be void and unenforceable against the corporation and its 2565  
successors in title. 2566

(I) A municipal corporation or county land reutilization 2567  
corporation may file an affidavit with the county recorder under 2568  
section 5301.252 of the Revised Code stating the nature and 2569  
extent of any proceedings undertaken under this section. Such an 2570  
affidavit may include a legal description of a parcel or, in 2571  
lieu thereof, the common address of the parcel and the permanent 2572  
parcel number to which such address applies. 2573

**Sec. 721.28.** The legislative authority of a municipal 2574  
corporation may authorize the transfer, lease, or conveyance of 2575  
any real property to a person in accordance with and for the 2576  
purposes of a plan adopted by the legislative authority for 2577  
urban redevelopment or urban renewal or for any purpose under 2578  
Chapter 1724. of the Revised Code if such transfer, lease, or 2579  
conveyance of any real property is to a county land 2580  
reutilization corporation organized under Chapter 1724. of the 2581  
Revised Code or its subsidiary upon such ~~lawful~~ terms and 2582  
conditions and in such manner as are prescribed by the 2583

legislative authority, without competitive bidding as required 2584  
by section 721.03 of the Revised Code. 2585

**Sec. 1721.10.** Except as otherwise provided in this 2586  
section, lands appropriated and set apart as burial grounds, 2587  
either for public or for private use, and recorded or filed as 2588  
such in the office of the county recorder of the county where 2589  
they are situated, and any burial ground that has been used as 2590  
such for fifteen years are exempt from sale on execution on a 2591  
judgment, dower, and compulsory partition; but land appropriated 2592  
and set apart as a private burial ground is not so exempt if it 2593  
exceeds in value the sum of fifty dollars. 2594

The lien for taxes against such burial grounds may be 2595  
enforced in the same manner prescribed for abandoned lands under 2596  
sections 323.65 to 323.79 of the Revised Code except that the 2597  
burial ground may be transferred only to a municipal 2598  
corporation, county, or township under division ~~(D)~~ (G) of 2599  
section ~~323.74~~ 323.73 or section 323.78 of the Revised Code. No 2600  
burial ground that is otherwise exempt from sale or execution 2601  
under this section shall be offered for sale at public auction. 2602

**Sec. 1724.02.** (A) In furtherance of the purposes set forth 2603  
in section 1724.01 of the Revised Code, a community improvement 2604  
corporation shall have the following powers: 2605

(1) (a) To borrow money for any of the purposes of the 2606  
community improvement corporation by means of loans, lines of 2607  
credit, or any other financial instruments or securities, 2608  
including the issuance of its bonds, debentures, notes, or other 2609  
evidences of indebtedness, whether secured or unsecured, and to 2610  
secure the same by mortgage, pledge, deed of trust, or other 2611  
lien on its property, franchises, rights, and privileges of 2612  
every kind and nature or any part thereof or interest therein; 2613

and 2614

(b) If the community improvement corporation is a county 2615  
land reutilization corporation, the corporation may request, by 2616  
resolution: 2617

(i) That the board of county commissioners of the county 2618  
served by the corporation pledge a specifically identified 2619  
source or sources of revenue pursuant to division (C) of section 2620  
307.78 of the Revised Code as security for such borrowing by the 2621  
corporation; and 2622

(ii) (I) If the land subject to reutilization is located 2623  
within an unincorporated area of the county, that the board of 2624  
county commissioners issue notes under section 307.082 of the 2625  
Revised Code for the purpose of constructing public 2626  
infrastructure improvements and take other actions as the board 2627  
determines are in the interest of the county and are authorized 2628  
under sections 5709.78 to 5709.81 of the Revised Code or bonds 2629  
or notes under section 5709.81 of the Revised Code for the 2630  
refunding purposes set forth in that section; or 2631

(II) If the land subject to reutilization is located 2632  
within the corporate boundaries of a municipal corporation, that 2633  
the municipal corporation issue bonds for the purpose of 2634  
constructing public infrastructure improvements and take such 2635  
other actions as the municipal corporation determines are in its 2636  
interest and are authorized under sections 5709.40 to 5709.43 of 2637  
the Revised Code. 2638

(2) To make loans to any person, firm, partnership, 2639  
corporation, joint stock company, association, or trust, and to 2640  
establish and regulate the terms and conditions with respect to 2641  
any such loans; provided that an economic development 2642

corporation shall not approve any application for a loan unless 2643  
and until the person applying for said loan shows that the 2644  
person has applied for the loan through ordinary banking or 2645  
commercial channels and that the loan has been refused by at 2646  
least one bank or other financial institution. Nothing in this 2647  
division shall preclude a county land reutilization corporation 2648  
from making revolving loans to community development 2649  
corporations, private entities, or any person for the purposes 2650  
contained in the corporation's plan under section 1724.10 of the 2651  
Revised Code. 2652

(3) To purchase, receive, hold, manage, lease, lease- 2653  
purchase, or otherwise acquire and to sell, convey, transfer, 2654  
lease, sublease, or otherwise dispose of real and personal 2655  
property, together with such rights and privileges as may be 2656  
incidental and appurtenant thereto and the use thereof, 2657  
including but not restricted to, any real or personal property 2658  
acquired by the community improvement corporation from time to 2659  
time in the satisfaction of debts or enforcement of obligations, 2660  
and to enter into contracts with third parties, including the 2661  
federal government, the state, any political subdivision, or any 2662  
other entity. A county land reutilization corporation shall not 2663  
acquire an interest in real property if such acquisition causes 2664  
the number of occupied real properties held by the corporation 2665  
to exceed the greater of either fifty properties or twenty-five 2666  
per cent of all real property held by the corporation for 2667  
reutilization, reclamation, or rehabilitation. For the purposes 2668  
of this division, "occupied real properties" includes all real 2669  
properties that are not unoccupied as that term is defined in 2670  
section 323.65 of the Revised Code. 2671

(4) To acquire the good will, business, rights, real and 2672  
personal property, and other assets, or any part thereof, or 2673

interest therein, of any persons, firms, partnerships, 2674  
corporations, joint stock companies, associations, or trusts, 2675  
and to assume, undertake, or pay the obligations, debts, and 2676  
liabilities of any such person, firm, partnership, corporation, 2677  
joint stock company, association, or trust; to acquire, reclaim, 2678  
manage, or contract for the management of improved or unimproved 2679  
and underutilized real estate for the purpose of constructing 2680  
industrial plants, other business establishments, or housing 2681  
thereon, or causing the same to occur, for the purpose of 2682  
assembling and enhancing utilization of the real estate, or for 2683  
the purpose of disposing of such real estate to others in whole 2684  
or in part for the construction of industrial plants, other 2685  
business establishments, or housing; and to acquire, reclaim, 2686  
manage, contract for the management of, construct or 2687  
reconstruct, alter, repair, maintain, operate, sell, convey, 2688  
transfer, lease, sublease, or otherwise dispose of industrial 2689  
plants, business establishments, or housing. 2690

(5) To acquire, subscribe for, own, hold, sell, assign, 2691  
transfer, mortgage, pledge, or otherwise dispose of the stock, 2692  
shares, bonds, debentures, notes, or other securities and 2693  
evidences of interest in, or indebtedness of, any person, firm, 2694  
corporation, joint stock company, association, or trust, and 2695  
while the owner or holder thereof, to exercise all the rights, 2696  
powers, and privileges of ownership, including the right to vote 2697  
therein, provided that no tax revenue, if any, received by a 2698  
community improvement corporation shall be used for such 2699  
acquisition or subscription. 2700

(6) To mortgage, pledge, or otherwise encumber any 2701  
property acquired pursuant to the powers contained in division 2702  
(A) (3), (4), or (5) of this section. 2703

(7) Nothing in this section shall limit the right of a 2704  
community improvement corporation to become a member of or a 2705  
stockholder in a corporation formed under Chapter 1726. of the 2706  
Revised Code. 2707

(8) To serve as an agent for grant applications and for 2708  
the administration of grants, or to make applications as 2709  
principal for grants for county land reutilization corporations. 2710

(9) To exercise the powers enumerated under Chapter 5722. 2711  
of the Revised Code on behalf of a county that organizes or 2712  
contracts with a county land reutilization corporation. 2713

(10) To engage in code enforcement and nuisance abatement, 2714  
including, but not limited to, cutting grass and weeds, boarding 2715  
up vacant or abandoned structures, and demolishing condemned 2716  
structures on properties that are subject to a delinquent tax or 2717  
assessment lien, or property for which a municipal corporation 2718  
or township has contracted with a county land reutilization 2719  
corporation to provide code enforcement or nuisance abatement 2720  
assistance. 2721

(11) To charge fees or exchange in-kind goods or services 2722  
for services rendered to political subdivisions and other 2723  
persons or entities for whom services are rendered. 2724

(12) To employ and provide compensation for an executive 2725  
director who shall manage the operations of a county land 2726  
reutilization corporation and employ others for the benefit of 2727  
the corporation as approved and funded by the board of 2728  
directors. No employee of the corporation is or shall be deemed 2729  
to be an employee of the political subdivision for whose benefit 2730  
the corporation is organized solely because the employee is 2731  
employed by the corporation. 2732

(13) To purchase tax certificates at auction, negotiated 2733  
sale, or from a third party who purchased and is a holder of one 2734  
or more tax certificates issued pursuant to sections 5721.30 to 2735  
5721.43 of the Revised Code. 2736

(14) To be assigned a mortgage on real property from a 2737  
mortgagee in lieu of acquiring such real property subject to a 2738  
mortgage. 2739

(15) To act as a portal operator for purposes of an 2740  
OhioInvests offering under sections 1707.05 to 1707.058 of the 2741  
Revised Code. 2742

(16) To do all acts and things necessary or convenient to 2743  
carry out the purposes of section 1724.01 of the Revised Code 2744  
and the powers especially created for a community improvement 2745  
corporation in Chapter 1724. of the Revised Code, including, but 2746  
not limited to, contracting with the federal government, the 2747  
state or any political subdivision, a board of county 2748  
commissioners pursuant to section 307.07 of the Revised Code, a 2749  
county auditor pursuant to section 319.10 of the Revised Code, a 2750  
county treasurer pursuant to section 321.49 of the Revised Code, 2751  
and any other party, whether nonprofit or for-profit. An 2752  
employee of a board of county commissioners, county auditor, or 2753  
county treasurer who, pursuant to a contract entered into in 2754  
accordance with section 307.07, 319.10, or 321.49 of the Revised 2755  
Code, provides services to a county land reutilization 2756  
corporation shall remain an employee of the county during the 2757  
provision of those services. 2758

(B) The powers enumerated in this chapter shall not be 2759  
construed to limit the general powers of a community improvement 2760  
corporation. The powers granted under this chapter are in 2761  
addition to those powers granted by any other chapter of the 2762

Revised Code, but, as to a county land reutilization 2763  
corporation, shall be used only for the purposes enumerated 2764  
under division (B) (2) of section 1724.01 of the Revised Code. 2765

(C) Ownership of real property by an economic development 2766  
corporation does not constitute public ownership unless the 2767  
economic development corporation has applied for and been 2768  
granted a tax exemption for the property under section 5709.08 2769  
of the Revised Code. 2770

(D) A county land reutilization corporation shall not be 2771  
required to pay any state or local taxes or assessments, 2772  
including any sales tax prescribed by section 5739.02 of the 2773  
Revised Code, in connection with any project funded in whole or 2774  
in part by the corporation, or upon revenues or any property 2775  
acquired or used by the corporation, or upon the income 2776  
therefrom. 2777

**Sec. 2329.153.** (A) Not later than ninety days after ~~the~~ 2778  
~~effective date of this section~~ September 28, 2016, the 2779  
department of administrative services shall solicit competitive 2780  
sealed proposals for the creation, operation, and maintenance of 2781  
the official public sheriff sale web site and an integrated 2782  
auction management system. The official public sheriff sale web 2783  
site and integrated auction management system shall be a single 2784  
statewide system for use by all county sheriffs in accordance 2785  
with the requirements of this section. 2786

(B) The official public sheriff sale web site shall meet 2787  
the following minimum requirements: 2788

(1) The web site shall have a domain name relevant to the 2789  
judicial sale of real property. 2790

(2) The web site shall be limited to the judicial sale of 2791

real property located in this state. 2792

(3) The web site shall not charge a fee for members of the 2793  
public to view properties for sale. 2794

(4) The web site shall allow each county sheriff to add 2795  
text, images, or graphics to the web site for the purpose of 2796  
identifying the county or sheriff conducting the sale. 2797

(5) The web site shall include industry-standard features 2798  
and functionality, including user guides, online financial 2799  
transaction device payments, anti-snipe functionality, watch 2800  
lists, electronic mail notifications, maximum bid limits, 2801  
automatic incremental bidding, and search and map features that 2802  
allow users to search by county, zip code, address, parcel 2803  
number, appraised value, party name, case number, and other 2804  
variables relevant to the judicial sale of real property. As 2805  
used in this section, "financial transaction device" has the 2806  
same meaning as in section 301.28 of the Revised Code. 2807

(6) The web site shall include features that allow for the 2808  
cancellation of sales as required by law or court order and the 2809  
postponement of sales in accordance with divisions (E) (2) and 2810  
(3) of this section. 2811

(7) The web site shall provide a secure payment processing 2812  
system that accepts online payments for property sold via the 2813  
web site and, in an efficient and ~~cost-effective~~ cost-effective 2814  
manner, transfers those payments to the appropriate county 2815  
official or account. 2816

(8) The web site shall include the ability for an attorney 2817  
or law firm to enter a bid in a representative capacity. 2818

(9) The web site shall be integrated with the auction 2819  
management system described in division (C) of this section. 2820

(C) The auction management system shall meet the following 2821  
minimum requirements: 2822

(1) The auction management system shall have a role-based 2823  
workflow engine to assist in conducting sales on the web site, 2824  
capturing data, complying with all relevant laws, and managing 2825  
administrative processes related to the judicial sale of real 2826  
property in a timely, secure, and accurate manner. 2827

(2) The auction management system shall record the data 2828  
necessary to meet the reporting requirements of section 2329.312 2829  
of the Revised Code. 2830

(3) The auction management system shall be able to 2831  
generate documents required by the court ordering the sale or 2832  
related to the judicial sale of real property. 2833

(4) The auction management system shall be able to record 2834  
fees, costs, deposits, and other money items with the objective 2835  
of ensuring an accurate accounting of moneys received and 2836  
disbursed in each judicial sale of real property. 2837

(5) The auction management system shall be integrated with 2838  
the web site described in division (B) of this section. 2839

(D) The license fee for the creation, operation, and 2840  
maintenance of the official public sheriff sale web site and 2841  
integrated auction management system shall be determined using a 2842  
per-transaction license fee model or a per-use license fee 2843  
model. The addition of a property to the official public sheriff 2844  
sale web site or the auction management system shall each be 2845  
deemed a transaction for purposes of determining the license 2846  
fee. The license fee applicable to each judicial sale of real 2847  
property shall be taxed as costs in the case. No additional 2848  
license fees shall be assessed to the county sheriff. 2849

(E) (1) Not later than one year after ~~the effective date of~~ 2850  
~~this section~~ September 28, 2016, in all cases in which the 2851  
sheriff is ordered to conduct a judicial sale of real property, 2852  
the following shall occur: 2853

(a) For residential property, the sale may be conducted on 2854  
the official public sheriff sale web site for a five-year period 2855  
beginning on the date the online system is fully operational. 2856  
~~After~~ Except as otherwise provided in division (E) (5) of this 2857  
section, after this five-year period sales shall be conducted on 2858  
the official public sheriff sale web site. 2859

(b) For commercial property, the sale may be conducted on 2860  
the official public sheriff sale web site. 2861

All sales conducted on the official public sheriff sale 2862  
web site shall be open for bidding for at least seven days. 2863

(2) If the sale of the real property is to be conducted on 2864  
the official public sheriff sale web site, the judgment creditor 2865  
may instruct the sheriff to postpone the sale of the real 2866  
property one time for up to one hundred eighty days after the 2867  
initial sale date. Upon receiving such instruction for 2868  
postponement, the sheriff shall postpone the sale of the 2869  
property by announcing on the official public sheriff sale web 2870  
site that the sale is postponed and giving notice of the 2871  
rescheduled sale date. This announcement shall be deemed to meet 2872  
the notice requirement of section 2329.26 of the Revised Code. 2873

(3) If the judgment creditor does not wish to postpone the 2874  
sale of the real property, the judgment creditor may instruct 2875  
the sheriff to cancel the sale of the property. Upon receiving 2876  
this instruction, the sheriff shall cancel the sale of the 2877  
property by announcing on the official public sheriff sale web 2878

site that the sale is canceled. This announcement shall remain 2879  
posted on the official public sheriff sale web site until at 2880  
least the end of the seven-day bidding period described in 2881  
division (E) (1) of this section. 2882

(4) If the sale of the real property is postponed or 2883  
canceled according to divisions (E) (2) and (3) of this section, 2884  
all bids made on the real property prior to the postponement or 2885  
cancellation of the sale shall be void. 2886

(5) Before the first day of each county fiscal year, the 2887  
sheriff shall adopt a written policy on whether sales of real 2888  
property sold pursuant to section 323.28, 323.73, 5721.19, or 2889  
5721.39 of the Revised Code will be conducted at a physical 2890  
location or on the official public sheriff sale web site. Once 2891  
adopted, the sheriff shall publish a copy of the policy on that 2892  
web site, and the policy shall not be changed and shall be in 2893  
effect during that fiscal year. Notwithstanding division (E) (1) 2894  
of this section, in all cases in which the sheriff is ordered to 2895  
conduct such a sale, the sheriff shall conduct the sale in 2896  
accordance with the policy. 2897

(F) Pursuant to their authority in section 9.482 of the 2898  
Revised Code, counties may elect to enter into a shared services 2899  
agreement relating to the judicial sale of real property on the 2900  
official public sheriff sale web site. The shared services 2901  
agreement may seek to improve efficiency and reduce costs in the 2902  
judicial sale of real property by consolidating administrative 2903  
functions and processes. 2904

**Sec. 3737.87.** As used in sections 3737.87 to 3737.98 of 2905  
the Revised Code: 2906

(A) "Accidental release" means any sudden or nonsudden 2907

release of petroleum that was neither expected nor intended by 2908  
the owner or operator of the applicable underground storage tank 2909  
system and that results in the need for corrective action or 2910  
compensation for bodily injury or property damage. 2911

(B) "Corrective action" means any action necessary to 2912  
protect human health and the environment in the event of a 2913  
release of petroleum into the environment, including, without 2914  
limitation, any action necessary to monitor, assess, and 2915  
evaluate the release. In the instance of a suspected release, 2916  
"corrective action" includes, without limitation, an 2917  
investigation to confirm or disprove the occurrence of the 2918  
release. In the instance of a confirmed release, "corrective 2919  
action" includes, without limitation, the initial corrective 2920  
action taken under section 3737.88 or 3737.882 of the Revised 2921  
Code and rules adopted or orders issued under those sections and 2922  
any action taken consistent with a remedial action to clean up 2923  
contaminated ground water, surface water, soils, and subsurface 2924  
material and to address the residual effects of a release after 2925  
the initial corrective action is taken. 2926

(C) "Eligible lending institution" means a financial 2927  
institution that is eligible to make commercial loans, is a 2928  
public depository of state funds under section 135.03 of the 2929  
Revised Code, and agrees to participate in the petroleum 2930  
underground storage tank linked deposit program provided for in 2931  
sections 3737.95 to 3737.98 of the Revised Code. 2932

(D) "Eligible owner" means any person that owns six or 2933  
fewer petroleum underground storage tanks comprising a petroleum 2934  
underground storage tank or underground storage tank system. 2935

(E) "Installer" means a person who supervises the 2936  
installation of, performance of major repairs on site to, 2937

abandonment of, or removal of underground storage tank systems. 2938

(F) "Major repair" means the restoration of a tank or an 2939  
underground storage tank system component that has caused a 2940  
release of a product from the underground storage tank system. 2941  
"Major repair" does not include modifications, upgrades, or 2942  
routine maintenance for normal operational upkeep to prevent an 2943  
underground storage tank system from releasing a product. 2944

(G) "Operator" means the person in daily control of, or 2945  
having responsibility for the daily operation of, an underground 2946  
storage tank system. 2947

(H) "Owner" means: 2948

(1) In the instance of an underground storage tank system 2949  
in use on November 8, 1984, or brought into use after that date, 2950  
the person who owns the underground storage tank system; 2951

(2) In the instance of an underground storage tank system 2952  
in use before November 8, 1984, that was no longer in use on 2953  
that date, the person who owned the underground storage tank 2954  
system immediately before the discontinuation of its use. 2955

"Owner" includes any person who holds, or, in the instance 2956  
of an underground storage tank system in use before November 8, 2957  
1984, but no longer in use on that date, any person who held 2958  
immediately before the discontinuation of its use, a legal, 2959  
equitable, or possessory interest of any kind in an underground 2960  
storage tank system or in the property on which the underground 2961  
storage tank system is located, including, without limitation, a 2962  
trust, vendor, vendee, lessor, or lessee. "Owner" does not 2963  
include any person who, without participating in the management 2964  
of an underground storage tank system and without otherwise 2965  
being engaged in petroleum production, refining, or marketing, 2966

holds indicia of ownership in an underground storage tank system 2967  
primarily to protect the person's security interest in it. 2968

(I) "Person," in addition to the meaning in section 2969  
3737.01 of the Revised Code, means the United States and any 2970  
department, agency, or instrumentality thereof. 2971

(J) "Petroleum" means petroleum, including crude oil or 2972  
any fraction thereof, that is a liquid at the temperature of 2973  
sixty degrees Fahrenheit and the pressure of fourteen and seven- 2974  
tenths pounds per square inch absolute. "Petroleum" includes, 2975  
without limitation, motor fuels, jet fuels, distillate fuel 2976  
oils, residual fuel oils, lubricants, petroleum solvents, and 2977  
used oils. 2978

(K) "Petroleum underground storage tank linked deposit" 2979  
means a certificate of deposit placed by the treasurer of state 2980  
with an eligible lending institution pursuant to sections 2981  
3737.95 to 3737.98 of the Revised Code. 2982

(L) "Regulated substance" means petroleum or any substance 2983  
identified or listed as a hazardous substance in rules adopted 2984  
under division (D) of section 3737.88 of the Revised Code. 2985

(M) "Release" means any spilling, leaking, emitting, 2986  
discharging, escaping, leaching, or disposing of from an 2987  
underground storage tank system into ground or surface water or 2988  
subsurface soils or otherwise into the environment. 2989

(N) Notwithstanding division (F) of section 3737.01 of the 2990  
Revised Code, "responsible person" means the person who is the 2991  
owner or operator of an underground storage tank system. 2992  
"Responsible person" does not include a county land 2993  
reutilization corporation organized under Chapter 1724. of the 2994  
Revised Code or its wholly-owned subsidiary. 2995

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

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

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

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

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

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

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

(5) Storm or waste water collection systems;

(6) Flow-through process tanks;

(7) Storage tanks located in underground areas, including, without limitation, basements, cellars, mine workings, drifts, shafts, or tunnels, when the tanks are located on or above the surface of the floor;

(8) Septic tanks;	3024
(9) Liquid traps or associated gathering lines directly related to oil or gas production and gathering operations.	3025 3026
(Q) "Underground storage tank system" means an underground storage tank and the connected underground piping, underground ancillary equipment, and containment system, if any.	3027 3028 3029
(R) "Revenues" means all fees, premiums, and charges paid by owners and operators of petroleum underground storage tanks to the petroleum underground storage tank release compensation board created in section 3737.90 of the Revised Code; proceeds received by the board from any insurance, condemnation, or guaranty; the proceeds of petroleum underground storage tank revenue bonds; and the income and profits from the investment of any such revenues.	3030 3031 3032 3033 3034 3035 3036 3037
(S) "Revenue bonds," unless the context indicates a different meaning or intent, means petroleum underground storage tank revenue bonds and petroleum underground storage tank revenue refunding bonds that are issued by the petroleum underground storage tank release compensation board pursuant to sections 3737.90 to 3737.948 of the Revised Code.	3038 3039 3040 3041 3042 3043
(T) "Class C release" means a release of petroleum occurring or identified from an underground storage tank system subject to sections 3737.87 to 3737.89 of the Revised Code for which the responsible person for the release is specifically determined by the fire marshal not to be a viable person capable of undertaking or completing the corrective actions required under those sections for the release. "Class C release" also includes any <u>of the following</u> :	3044 3045 3046 3047 3048 3049 3050 3051
(1) <u>A</u> release designated as a "class C release" in	3052

accordance with rules adopted under section 3737.88 of the Revised Code;

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

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

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

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

The following fees shall be assessed on the total actual emissions from a source in tons per year of the regulated pollutants particulate matter, sulfur dioxide, nitrogen oxides, organic compounds, and lead:

(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; 3082

(2) Twenty dollars per ton on the total actual emissions 3083  
of each such regulated pollutant during calendar year 1994, to 3084  
be collected no sooner than April 15, 1995; 3085

(3) Twenty-five dollars per ton on the total actual 3086  
emissions of each such regulated pollutant in calendar year 3087  
1995, and each subsequent calendar year, to be collected no 3088  
sooner than the fifteenth day of April of the year next 3089  
succeeding the calendar year in which the emissions occurred. 3090

The fees levied under this division do not apply to that 3091  
portion of the emissions of a regulated pollutant at a facility 3092  
that exceed four thousand tons during a calendar year. 3093

(C) (1) The fees assessed under division (B) of this 3094  
section are for the purpose of providing funding for the Title V 3095  
permit program. 3096

(2) The fees assessed under division (B) of this section 3097  
do not apply to emissions from any electric generating unit 3098  
designated as a Phase I unit under Title IV of the federal Clean 3099  
Air Act prior to calendar year 2000. Those fees shall be 3100  
assessed on the emissions from such a generating unit commencing 3101  
in calendar year 2001 based upon the total actual emissions from 3102  
the generating unit during calendar year 2000 and shall continue 3103  
to be assessed each subsequent calendar year based on the total 3104  
actual emissions from the generating unit during the preceding 3105  
calendar year. 3106

(3) The director shall issue invoices to owners or 3107  
operators of air contaminant sources who are required to pay a 3108  
fee assessed under division (B) or (D) of this section. Any such 3109  
invoice shall be issued no sooner than the applicable date when 3110

the fee first may be collected in a year under the applicable 3111  
division, shall identify the nature and amount of the fee 3112  
assessed, and shall indicate that the fee is required to be paid 3113  
within thirty days after the issuance of the invoice. 3114

(D) (1) Except as provided in division (D) (2) of this 3115  
section, beginning January 1, 2004, each person who owns or 3116  
operates an air contaminant source; who is required to apply for 3117  
a permit to operate pursuant to rules adopted under division 3118  
(G), or a variance pursuant to division (H), of section 3704.03 3119  
of the Revised Code; and who is not required to apply for and 3120  
obtain a Title V permit under section 3704.03 of the Revised 3121  
Code shall pay a single fee based upon the sum of the actual 3122  
annual emissions from the facility of the regulated pollutants 3123  
particulate matter, sulfur dioxide, nitrogen oxides, organic 3124  
compounds, and lead in accordance with the following schedule: 3125

3126

	1	2	3
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	

(2) (a) As used in division (D) of this section, "synthetic minor facility" means a facility for which one or more permits to install or permits to operate have been issued for the air contaminant sources at the facility that include terms and conditions that lower the facility's potential to emit air contaminants below the major source thresholds established in rules adopted under section 3704.036 of the Revised Code.

(b) Beginning January 1, 2000, through June 30, 2024, each person who owns or operates a synthetic minor facility shall pay an annual fee based on the sum of the actual annual emissions from the facility of particulate matter, sulfur dioxide, nitrogen dioxide, organic compounds, and lead in accordance with the following schedule:

	1	2	3
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

(3) The fees assessed under division (D) (1) of this section shall be collected annually no sooner than the fifteenth day of April, commencing in 2005. The fees assessed under division (D) (2) of this section shall be collected no sooner than the fifteenth day of April, commencing in 2000. The fees assessed under division (D) of this section in a calendar year shall be based upon the sum of the actual emissions of those regulated pollutants during the preceding calendar year. For the purpose of division (D) of this section, emissions of air contaminants may be calculated using engineering calculations, emission factors, material balance calculations, or performance testing procedures, as authorized by the director. The director, by rule, may require persons who are required to pay the fees assessed under division (D) of this section to pay those fees biennially rather than annually.

(E) (1) Consistent with the need to cover the reasonable costs of the Title V permit program, the director annually shall increase the fees prescribed in division (B) of this section by the percentage, if any, by which the consumer price index for the most recent calendar year ending before the beginning of a

year exceeds the consumer price index for calendar year 1989. 3161  
Upon calculating an increase in fees authorized by division (E) 3162  
(1) of this section, the director shall compile revised fee 3163  
schedules for the purposes of division (B) of this section and 3164  
shall make the revised schedules available to persons required 3165  
to pay the fees assessed under that division and to the public. 3166

(2) For the purposes of division (E) (1) of this section: 3167

(a) The consumer price index for any year is the average 3168  
of the consumer price index for all urban consumers published by 3169  
the United States department of labor as of the close of the 3170  
twelve-month period ending on the thirty-first day of August of 3171  
that year. 3172

(b) If the 1989 consumer price index is revised, the 3173  
director shall use the revision of the consumer price index that 3174  
is most consistent with that for calendar year 1989. 3175

(F) Each person who is issued a permit to install pursuant 3176  
to rules adopted under division (F) of section 3704.03 of the 3177  
Revised Code on or after July 1, 2003, shall pay the fees 3178  
specified in the following schedules: 3179

(1) Fuel-burning equipment (boilers, furnaces, or process 3180  
heaters used in the process of burning fuel for the primary 3181  
purpose of producing heat or power by indirect heat transfer) 3182

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1

2

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A	Input capacity (maximum)	Permit to
	(million British thermal units per hour)	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	1000
E	300 or more, but less than 500	2250
F	500 or more, but less than 1000	3750
G	1000 or more, but less than 5000	6000
H	5000 or more	9000

Units burning exclusively natural gas, number two fuel	3184
oil, or both shall be assessed a fee that is one-half the	3185
applicable amount shown in division (F) (1) of this section.	3186

(2) Combustion turbines and stationary internal combustion	3187
engines designed to generate electricity	3188

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	1	2	3
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	1000		
G	250 or more	2000		
	(3) Incinerators			3190
				3191

	1	2	3	
A	Input capacity (pounds per hour)	Permit to install		
B	0 to 100	\$ 100		
C	101 to 500	500		
D	501 to 2000	1000		
E	2001 to 20,000	1500		
F	more than 20,000	3750		
	(4) (a) Process			3192
				3193

	1	2	3	
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	1000
F	more than 50,000	1250

In any process where process weight rate cannot be 3194  
ascertained, the minimum fee shall be assessed. A boiler, 3195  
furnace, combustion turbine, stationary internal combustion 3196  
engine, or process heater designed to provide direct heat or 3197  
power to a process not designed to generate electricity shall be 3198  
assessed a fee established in division (F) (4) (a) of this 3199  
section. A combustion turbine or stationary internal combustion 3200  
engine designed to generate electricity shall be assessed a fee 3201  
established in division (F) (2) of this section. 3202

(b) Notwithstanding division (F) (4) (a) of this section, 3203  
any person issued a permit to install pursuant to rules adopted 3204  
under division (F) of section 3704.03 of the Revised Code shall 3205  
pay the fees set forth in division (F) (4) (c) of this section for 3206  
a process used in any of the following industries, as identified 3207  
by the applicable two-digit, three-digit, or four-digit standard 3208  
industrial classification code according to the Standard 3209  
Industrial Classification Manual published by the United States 3210  
office of management and budget in the executive office of the 3211  
president, 1987, as revised: 3212

Major group 10, metal mining; 3213

Major group 12, coal mining; 3214

Major group 14, mining and quarrying of nonmetallic 3215  
minerals; 3216

Industry group 204, grain mill products; 3217

2873 Nitrogen fertilizers;	3218
2874 Phosphatic fertilizers;	3219
3281 Cut stone and stone products;	3220
3295 Minerals and earth, ground or otherwise treated;	3221
4221 Grain elevators (storage only);	3222
5159 Farm related raw materials;	3223
5261 Retail nurseries and lawn and garden supply stores.	3224
(c) The fees set forth in the following schedule apply to the	3225
issuance of a permit to install pursuant to rules adopted under	3226
division (F) of section 3704.03 of the Revised Code for a	3227
process identified in division (F) (4) (b) of this section:	3228

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	1	2	3
A Process weight rate (pounds per hour)			Permit to install
B 0 to 10,000		\$ 200	
C 10,001 to 50,000		400	
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	3230
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				3231
	1	2	3	
A	Gallons (maximum useful capacity)	Permit to install		
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			3232
				3233
	1	2	3	
A	For each gasoline/fuel dispensing facility (includes all units at the facility)	\$ Permit to install 100		
	(7) Dry cleaning facilities			3234
				3235
	1	2	3	
A	For each dry cleaning facility (includes all units at the facility)	\$ Permit to install 100		
	(8) Registration status			3236

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	1	2	3
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:

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	1	2	3
A		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.

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No fee, accrued or otherwise, other than the fees set forth in division (G) of this section shall be charged to, or collected from, 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.

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(H) A person who is issued an extension of time for a 3252  
permit to install an air contaminant source pursuant to rules 3253  
adopted under division (F) of section 3704.03 of the Revised 3254  
Code shall pay a fee equal to one-half the fee originally 3255  
assessed for the permit to install under this section, except 3256  
that the fee for such an extension shall not exceed two hundred 3257  
dollars. 3258

(I) A person who is issued a modification to a permit to 3259  
install an air contaminant source pursuant to rules adopted 3260  
under section 3704.03 of the Revised Code shall pay a fee equal 3261  
to one-half of the fee that would be assessed under this section 3262  
to obtain a permit to install the source. The fee assessed by 3263  
this division only applies to modifications that are initiated 3264  
by the owner or operator of the source and shall not exceed two 3265  
thousand dollars. 3266

(J) Notwithstanding division (F) of this section, a person 3267  
who applies for or obtains a permit to install pursuant to rules 3268  
adopted under division (F) of section 3704.03 of the Revised 3269  
Code after the date actual construction of the source began 3270  
shall pay a fee for the permit to install that is equal to twice 3271  
the fee that otherwise would be assessed under the applicable 3272  
division unless the applicant received authorization to begin 3273  
construction under division (W) of section 3704.03 of the 3274  
Revised Code. This division only applies to sources for which 3275  
actual construction of the source begins on or after July 1, 3276  
1993. The imposition or payment of the fee established in this 3277  
division does not preclude the director from taking any 3278  
administrative or judicial enforcement action under this 3279  
chapter, Chapter 3704., 3714., 3734., or 6111. of the Revised 3280  
Code, or a rule adopted under any of them, in connection with a 3281  
violation of rules adopted under division (F) of section 3704.03 3282

of the Revised Code. 3283

As used in this division, "actual construction of the 3284  
source" means the initiation of physical on-site construction 3285  
activities in connection with improvements to the source that 3286  
are permanent in nature, including, without limitation, the 3287  
installation of building supports and foundations and the laying 3288  
of underground pipework. 3289

(K) (1) Money received under division (B) of this section 3290  
shall be deposited in the state treasury to the credit of the 3291  
Title V clean air fund created in section 3704.035 of the 3292  
Revised Code. Annually, not more than fifty cents per ton of 3293  
each fee assessed under division (B) of this section on actual 3294  
emissions from a source and received by the environmental 3295  
protection agency pursuant to that division may be transferred 3296  
by the director using an interstate transfer voucher to the 3297  
state treasury to the credit of the small business assistance 3298  
fund created in section 3706.19 of the Revised Code. In 3299  
addition, annually, the amount of money necessary for the 3300  
operation of the office of ombudsperson as determined under 3301  
division (B) of that section shall be transferred to the state 3302  
treasury to the credit of the small business ombudsperson fund 3303  
created by that section. 3304

(2) Money received by the agency pursuant to divisions 3305  
(D), (F), (G), (H), (I), and (J) of this section shall be 3306  
deposited in the state treasury to the credit of the non-Title V 3307  
clean air fund created in section 3704.035 of the Revised Code. 3308

(L) (1) A person applying for a plan approval for a 3309  
wastewater treatment works pursuant to section 6111.44, 6111.45, 3310  
or 6111.46 of the Revised Code shall pay a nonrefundable fee of 3311  
one hundred dollars plus sixty-five one-hundredths of one per 3312

cent of the estimated project cost through June 30, 2024, and a 3313  
nonrefundable application fee of one hundred dollars plus two- 3314  
tenths of one per cent of the estimated project cost on and 3315  
after July 1, 2024, except that the total fee shall not exceed 3316  
fifteen thousand dollars through June 30, 2024, and five 3317  
thousand dollars on and after July 1, 2024. The fee shall be 3318  
paid at the time the application is submitted. 3319

(2) A person who has entered into an agreement with the 3320  
director under section 6111.14 of the Revised Code shall pay an 3321  
administrative service fee for each plan submitted under that 3322  
section for approval that shall not exceed the minimum amount 3323  
necessary to pay administrative costs directly attributable to 3324  
processing plan approvals. The director annually shall calculate 3325  
the fee and shall notify all persons who have entered into 3326  
agreements under that section, or who have applied for 3327  
agreements, of the amount of the fee. 3328

(3) (a) (i) Not later than January 30, 2022, and January 30, 3329  
2023, a person holding an NPDES discharge permit issued pursuant 3330  
to Chapter 6111. of the Revised Code with an average daily 3331  
discharge flow of five thousand gallons or more shall pay a 3332  
nonrefundable annual discharge fee. Any person who fails to pay 3333  
the fee at that time shall pay an additional amount that equals 3334  
ten per cent of the required annual discharge fee. 3335

(ii) The billing year for the annual discharge fee 3336  
established in division (L) (3) (a) (i) of this section shall 3337  
consist of a twelve-month period beginning on the first day of 3338  
January of the year preceding the date when the annual discharge 3339  
fee is due. In the case of an existing source that permanently 3340  
ceases to discharge during a billing year, the director shall 3341  
reduce the annual discharge fee, including the surcharge 3342

applicable to certain industrial facilities pursuant to division 3343  
(L) (3) (c) of this section, by one-twelfth for each full month 3344  
during the billing year that the source was not discharging, but 3345  
only if the person holding the NPDES discharge permit for the 3346  
source notifies the director in writing, not later than the 3347  
first day of October of the billing year, of the circumstances 3348  
causing the cessation of discharge. 3349

(iii) The annual discharge fee established in division (L) 3350  
(3) (a) (i) of this section, except for the surcharge applicable 3351  
to certain industrial facilities pursuant to division (L) (3) (c) 3352  
of this section, shall be based upon the average daily discharge 3353  
flow in gallons per day calculated using first day of May 3354  
through thirty-first day of October flow data for the period two 3355  
years prior to the date on which the fee is due. In the case of 3356  
NPDES discharge permits for new sources, the fee shall be 3357  
calculated using the average daily design flow of the facility 3358  
until actual average daily discharge flow values are available 3359  
for the time period specified in division (L) (3) (a) (iii) of this 3360  
section. The annual discharge fee may be prorated for a new 3361  
source as described in division (L) (3) (a) (ii) of this section. 3362

(b) (i) An NPDES permit holder that is a public discharger 3363  
shall pay the fee specified in the following schedule: 3364

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A Average daily discharge flow

Fee due by  
January 30,  
2022, and  
January 30, 2023

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 3366  
publicly owned treatment works serving the same political 3367  
subdivision, as "treatment works" is defined in section 6111.01 3368  
of the Revised Code, and that serve exclusively political 3369  
subdivisions having a population of fewer than one hundred 3370  
thousand persons shall pay an annual discharge fee under 3371  
division (L) (3) (b) (i) of this section that is based on the 3372  
combined average daily discharge flow of the treatment works. 3373

(c) (i) An NPDES permit holder that is an industrial 3374  
discharger, other than a coal mining operator identified by P in 3375  
the third character of the permittee's NPDES permit number, 3376  
shall pay the fee specified in the following schedule: 3377

3378

	1	2	3
A	Average daily discharge flow		Fee due by January 30, 2022, and January 30, 2023
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, 2022, and not later than January 30, 2023. 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.

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(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 of the permittee's NPDES permit number shall pay a nonrefundable annual discharge fee of one hundred eighty dollars not later than January 30, 2022, and not later than January 30, 2023. Any person who fails to pay the fee at that time shall pay an additional amount that equals ten per cent of the required fee.

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

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

(6) As used in this section:

(a) "NPDES" means the federally approved national pollutant discharge elimination system individual and general program for issuing, modifying, revoking, reissuing, terminating, monitoring, and enforcing permits and imposing and enforcing pretreatment requirements under Chapter 6111. of the

Revised Code and rules adopted under it. 3419

(b) "Public discharger" means any holder of an NPDES 3420  
permit identified by P in the second character of the NPDES 3421  
permit number assigned by the director. 3422

(c) "Industrial discharger" means any holder of an NPDES 3423  
permit identified by I in the second character of the NPDES 3424  
permit number assigned by the director. 3425

(d) "Major discharger" means any holder of an NPDES permit 3426  
classified as major by the regional administrator of the United 3427  
States environmental protection agency in conjunction with the 3428  
director. 3429

(M) Through June 30, 2024, a person applying for a license 3430  
or license renewal to operate a public water system under 3431  
section 6109.21 of the Revised Code shall pay the appropriate 3432  
fee established under this division at the time of application 3433  
to the director. Any person who fails to pay the fee at that 3434  
time shall pay an additional amount that equals ten per cent of 3435  
the required fee. The director shall transmit all moneys 3436  
collected under this division to the treasurer of state for 3437  
deposit into the drinking water protection fund created in 3438  
section 6109.30 of the Revised Code. 3439

Except as provided in divisions (M) (4) and (5) of this 3440  
section, fees required under this division shall be calculated 3441  
and paid in accordance with the following schedule: 3442

(1) For the initial license required under section 6109.21 3443  
of the Revised Code for any public water system that is a 3444  
community water system as defined in section 6109.01 of the 3445  
Revised Code, and for each license renewal required for such a 3446  
system prior to January 31, 2024, the fee is: 3447

3448

	1	2	3
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  
total amount of the fee calculated under division (M) (1) of this

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section, including the assessment of additional user fees that 3451  
may be assessed on a volumetric basis. 3452

As used in division (M)(1) of this section, "service 3453  
connection" means the number of active or inactive pipes, 3454  
goosenecks, pigtails, and any other fittings connecting a water 3455  
main to any building outlet. 3456

(2) For the initial license required under section 6109.21 3457  
of the Revised Code for any public water system that is not a 3458  
community water system and serves a nontransient population, and 3459  
for each license renewal required for such a system prior to 3460  
January 31, 2024, the fee is: 3461

3462

	1	2	3
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, 2024, the fee is:

	1	2	3
A	Number of wells or sources, other than surface water, supplying system		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 water 792  
source

As used in division (M) (3) of this section, "number of 3475  
wells or sources, other than surface water, supplying system" 3476  
means those wells or sources that are physically connected to 3477  
the plumbing system serving the public water system. 3478

(4) A public water system designated as using a surface 3479  
water source shall pay a fee of seven hundred ninety-two dollars 3480  
or the amount calculated under division (M) (1) or (2) of this 3481  
section, whichever is greater. 3482

(5) An applicant for an initial license who is proposing 3483  
to operate a new public water supply system shall submit a fee 3484  
that equals a prorated amount of the appropriate fee for the 3485  
remainder of the licensing year. 3486

(N) (1) A person applying for a plan approval for a public 3487  
water supply system under section 6109.07 of the Revised Code 3488  
shall pay a fee of one hundred fifty dollars plus thirty-five 3489  
hundredths of one per cent of the estimated project cost, except 3490  
that the total fee shall not exceed twenty thousand dollars 3491  
through June 30, 2024, and fifteen thousand dollars on and after 3492  
July 1, 2024. The fee shall be paid at the time the application 3493  
is submitted. 3494

(2) A person who has entered into an agreement with the 3495  
director under division (A) (2) of section 6109.07 of the Revised 3496  
Code shall pay an administrative service fee for each plan 3497  
submitted under that section for approval that shall not exceed 3498  
the minimum amount necessary to pay administrative costs 3499  
directly attributable to processing plan approvals. The director 3500  
annually shall calculate the fee and shall notify all persons 3501

that have entered into agreements under that division, or who 3502  
have applied for agreements, of the amount of the fee. 3503

(3) Through June 30, 2024, the following fee, on a per 3504  
survey basis, shall be charged any person for services rendered 3505  
by the state in the evaluation of laboratories and laboratory 3506  
personnel for compliance with accepted analytical techniques and 3507  
procedures established pursuant to Chapter 6109. of the Revised 3508  
Code for determining the qualitative characteristics of water: 3509

3510

	1	2	3
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, 2024, the following fee, on a per 3511  
survey basis, shall be charged any such person: 3512

3513

	1	2	3
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, 2024, 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 five hundred dollars for each additional survey requested.

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

- (a) "MF" means membrane filtration.
- (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 3532  
Revised Code that is administered by the director, at the time 3533  
the application is submitted, shall pay a fee in accordance with 3534  
the following schedule through November 30, 2024: 3535

3536

	1	2	3
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, 2024, the applicant shall pay a 3537  
fee in accordance with the following schedule: 3538

3539

	1	2	3
A	Class A operator	\$ 50	
B	Class I operator	70	
C	Class II operator	80	
D	Class III operator	90	



	1	2	3
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 3555  
a fee of twenty-five dollars at the time the request is made. 3556

Any person applying to be a water supply system or 3557  
wastewater treatment system examination provider shall pay an 3558  
application fee of five hundred dollars. Any person approved by 3559  
the director as a water supply system or wastewater treatment 3560  
system examination provider shall pay an annual fee that is 3561  
equal to ten per cent of the fees that the provider assesses and 3562  
collects for administering water supply system or wastewater 3563  
treatment system certification examinations in this state for 3564  
the calendar year. The fee shall be paid not later than forty- 3565  
five days after the end of a calendar year. 3566

The director shall transmit all moneys collected under 3567  
this division to the treasurer of state for deposit into the 3568  
drinking water protection fund created in section 6109.30 of the 3569  
Revised Code. 3570

(P) Any person submitting an application for an industrial 3571  
water pollution control certificate under section 6111.31 of the 3572  
Revised Code, as that section existed before its repeal by H.B. 3573  
95 of the 125th general assembly, shall pay a nonrefundable fee 3574

of five hundred dollars at the time the application is 3575  
submitted. The director shall transmit all moneys collected 3576  
under this division to the treasurer of state for deposit into 3577  
the surface water protection fund created in section 6111.038 of 3578  
the Revised Code. A person paying a certificate fee under this 3579  
division shall not pay an application fee under division (S)(1) 3580  
of this section. On and after June 26, 2003, persons shall file 3581  
such applications and pay the fee as required under sections 3582  
5709.20 to 5709.27 of the Revised Code, and proceeds from the 3583  
fee shall be credited as provided in section 5709.212 of the 3584  
Revised Code. 3585

(Q) Except as otherwise provided in division (R) of this 3586  
section, a person issued a permit by the director for a new 3587  
solid waste disposal facility other than an incineration or 3588  
composting facility, a new infectious waste treatment facility 3589  
other than an incineration facility, or a modification of such 3590  
an existing facility that includes an increase in the total 3591  
disposal or treatment capacity of the facility pursuant to 3592  
Chapter 3734. of the Revised Code shall pay a fee of ten dollars 3593  
per thousand cubic yards of disposal or treatment capacity, or 3594  
one thousand dollars, whichever is greater, except that the 3595  
total fee for any such permit shall not exceed eighty thousand 3596  
dollars. A person issued a modification of a permit for a solid 3597  
waste disposal facility or an infectious waste treatment 3598  
facility that does not involve an increase in the total disposal 3599  
or treatment capacity of the facility shall pay a fee of one 3600  
thousand dollars. A person issued a permit to install a new, or 3601  
modify an existing, solid waste transfer facility under that 3602  
chapter shall pay a fee of two thousand five hundred dollars. A 3603  
person issued a permit to install a new or to modify an existing 3604  
solid waste incineration or composting facility, or an existing 3605

infectious waste treatment facility using incineration as its 3606  
principal method of treatment, under that chapter shall pay a 3607  
fee of one thousand dollars. The increases in the permit fees 3608  
under this division resulting from the amendments made by 3609  
Amended Substitute House Bill 592 of the 117th general assembly 3610  
do not apply to any person who submitted an application for a 3611  
permit to install a new, or modify an existing, solid waste 3612  
disposal facility under that chapter prior to September 1, 1987; 3613  
any such person shall pay the permit fee established in this 3614  
division as it existed prior to June 24, 1988. In addition to 3615  
the applicable permit fee under this division, a person issued a 3616  
permit to install or modify a solid waste facility or an 3617  
infectious waste treatment facility under that chapter who fails 3618  
to pay the permit fee to the director in compliance with 3619  
division (V) of this section shall pay an additional ten per 3620  
cent of the amount of the fee for each week that the permit fee 3621  
is late. 3622

Permit and late payment fees paid to the director under 3623  
this division shall be credited to the general revenue fund. 3624

(R) (1) A person issued a registration certificate for a 3625  
scrap tire collection facility under section 3734.75 of the 3626  
Revised Code shall pay a fee of two hundred dollars, except that 3627  
if the facility is owned or operated by a motor vehicle salvage 3628  
dealer licensed under Chapter 4738. of the Revised Code, the 3629  
person shall pay a fee of twenty-five dollars. 3630

(2) A person issued a registration certificate for a new 3631  
scrap tire storage facility under section 3734.76 of the Revised 3632  
Code shall pay a fee of three hundred dollars, except that if 3633  
the facility is owned or operated by a motor vehicle salvage 3634  
dealer licensed under Chapter 4738. of the Revised Code, the 3635

person shall pay a fee of twenty-five dollars. 3636

(3) A person issued a permit for a scrap tire storage 3637  
facility under section 3734.76 of the Revised Code shall pay a 3638  
fee of one thousand dollars, except that if the facility is 3639  
owned or operated by a motor vehicle salvage dealer licensed 3640  
under Chapter 4738. of the Revised Code, the person shall pay a 3641  
fee of fifty dollars. 3642

(4) A person issued a permit for a scrap tire monocell or 3643  
monofill facility under section 3734.77 of the Revised Code 3644  
shall pay a fee of ten dollars per thousand cubic yards of 3645  
disposal capacity or one thousand dollars, whichever is greater, 3646  
except that the total fee for any such permit shall not exceed 3647  
eighty thousand dollars. 3648

(5) A person issued a registration certificate for a scrap 3649  
tire recovery facility under section 3734.78 of the Revised Code 3650  
shall pay a fee of one hundred dollars. 3651

(6) A person issued a permit for a scrap tire recovery 3652  
facility under section 3734.78 of the Revised Code shall pay a 3653  
fee of one thousand dollars. 3654

(7) In addition to the applicable registration certificate 3655  
or permit fee under divisions (R) (1) to (6) of this section, a 3656  
person issued a registration certificate or permit for any such 3657  
scrap tire facility who fails to pay the registration 3658  
certificate or permit fee to the director in compliance with 3659  
division (V) of this section shall pay an additional ten per 3660  
cent of the amount of the fee for each week that the fee is 3661  
late. 3662

(8) The registration certificate, permit, and late payment 3663  
fees paid to the director under divisions (R) (1) to (7) of this 3664

section shall be credited to the scrap tire management fund 3665  
created in section 3734.82 of the Revised Code. 3666

(S) (1) (a) Except as otherwise provided, any person 3667  
applying for a permit, variance, or plan approval under Chapter 3668  
6109. or 6111. of the Revised Code shall pay a nonrefundable 3669  
application fee of one hundred dollars at the time the 3670  
application is submitted through June 30, 2024, and a 3671  
nonrefundable application fee of fifteen dollars at the time the 3672  
application is submitted on and after July 1, 2024. 3673

(b) (i) Except as otherwise provided in divisions (S) (1) (b) 3674  
(iii) and (iv) of this section, through June 30, 2024, any 3675  
person applying for an NPDES permit under Chapter 6111. of the 3676  
Revised Code shall pay a nonrefundable application fee of two 3677  
hundred dollars at the time of application for the permit. On 3678  
and after July 1, 2024, such a person shall pay a nonrefundable 3679  
application fee of fifteen dollars at the time of application. 3680

(ii) In addition to the nonrefundable application fee, any 3681  
person applying for an NPDES permit under Chapter 6111. of the 3682  
Revised Code shall pay a design flow discharge fee based on each 3683  
point source to which the issuance is applicable in accordance 3684  
with the following schedule: 3685

3686

	1	2	3
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) (b) (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.

(iv) Notwithstanding divisions (S) (1) (b) (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.

(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.

(c) In addition to the application fee established under division (S) (1) (b) (i) of this section, any person applying for an NPDES general storm water construction permit shall pay a nonrefundable fee of twenty dollars per acre for each acre that is permitted above five acres at the time the application is submitted. However, the per acreage fee shall not exceed three hundred dollars. In addition to the application fee established

under division (S) (1) (b) (i) of this section, any person applying 3710  
for an NPDES general storm water industrial permit shall pay a 3711  
nonrefundable fee of one hundred fifty dollars at the time the 3712  
application is submitted. 3713

(d) The director shall transmit all moneys collected under 3714  
division (S) (1) of this section pursuant to Chapter 6109. of the 3715  
Revised Code to the treasurer of state for deposit into the 3716  
drinking water protection fund created in section 6109.30 of the 3717  
Revised Code. 3718

(e) The director shall transmit all moneys collected under 3719  
division (S) (1) of this section pursuant to Chapter 6111. of the 3720  
Revised Code and under division (S) (2) of this section to the 3721  
treasurer of state for deposit into the surface water protection 3722  
fund created in section 6111.038 of the Revised Code. 3723

(f) If a person submits an electronic application for a 3724  
registration certificate, permit, variance, or plan approval for 3725  
which an application fee is established under division (S) (1) of 3726  
this section, the person shall pay all applicable fees as 3727  
expeditiously as possible after the submission of the electronic 3728  
application. An application for a registration certificate, 3729  
permit, variance, or plan approval for which an application fee 3730  
is established under division (S) (1) of this section shall not 3731  
be reviewed or processed until the applicable application fee, 3732  
and any other fees established under this division, are paid. 3733

(2) A person applying for coverage under an NPDES general 3734  
discharge permit for household sewage treatment systems shall 3735  
pay a nonrefundable fee of two hundred dollars at the time of 3736  
application for initial permit coverage. No fee is required for 3737  
an application for permit coverage renewal. 3738

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

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

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

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

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

(3) Provide for the waiver of any fee, or any part thereof, otherwise required by this section whenever the director determines that the imposition of the fee would

constitute an unreasonable cost of doing business for any 3768  
applicant, class of applicants, or other person subject to the 3769  
fee; 3770

(4) Prescribe measures that the director considers 3771  
necessary to carry out this section. 3772

(U) When the director reasonably demonstrates that the 3773  
direct cost to the state associated with the issuance of a 3774  
permit, license, variance, plan approval, or certification 3775  
exceeds the fee for the issuance or review specified by this 3776  
section, the director may condition the issuance or review on 3777  
the payment by the person receiving the issuance or review of, 3778  
in addition to the fee specified by this section, the amount, or 3779  
any portion thereof, in excess of the fee specified under this 3780  
section. The director shall not so condition issuances for which 3781  
a fee is prescribed in division (S) (1) (b) (iii) of this section. 3782

(V) Except as provided in divisions (L), (M), (P), and (S) 3783  
of this section or unless otherwise prescribed by a rule of the 3784  
director adopted pursuant to Chapter 119. of the Revised Code, 3785  
all fees required by this section are payable within thirty days 3786  
after the issuance of an invoice for the fee by the director or 3787  
the effective date of the issuance of the license, permit, 3788  
variance, plan approval, or certification. If payment is late, 3789  
the person responsible for payment of the fee shall pay an 3790  
additional ten per cent of the amount due for each month that it 3791  
is late. 3792

(W) As used in this section, "fuel-burning equipment," 3793  
"fuel-burning equipment input capacity," "incinerator," 3794  
"incinerator input capacity," "process," "process weight rate," 3795  
"storage tank," "gasoline dispensing facility," "dry cleaning 3796  
facility," "design flow discharge," and "new source treatment 3797

works" have the meanings ascribed to those terms by applicable 3798  
rules or standards adopted by the director under Chapter 3704. 3799  
or 6111. of the Revised Code. 3800

(X) As used in divisions (B), (D), (E), (F), (H), (I), and 3801  
(J) of this section, and in any other provision of this section 3802  
pertaining to fees paid pursuant to Chapter 3704. of the Revised 3803  
Code: 3804

(1) "Facility," "federal Clean Air Act," "person," and 3805  
"Title V permit" have the same meanings as in section 3704.01 of 3806  
the Revised Code. 3807

(2) "Title V permit program" means the following 3808  
activities as necessary to meet the requirements of Title V of 3809  
the federal Clean Air Act and 40 C.F.R. part 70, including at 3810  
least: 3811

(a) Preparing and adopting, if applicable, generally 3812  
applicable rules or guidance regarding the permit program or its 3813  
implementation or enforcement; 3814

(b) Reviewing and acting on any application for a Title V 3815  
permit, permit revision, or permit renewal, including the 3816  
development of an applicable requirement as part of the 3817  
processing of a permit, permit revision, or permit renewal; 3818

(c) Administering the permit program, including the 3819  
supporting and tracking of permit applications, compliance 3820  
certification, and related data entry; 3821

(d) Determining which sources are subject to the program 3822  
and implementing and enforcing the terms of any Title V permit, 3823  
not including any court actions or other formal enforcement 3824  
actions; 3825

(e) Emission and ambient monitoring;	3826
(f) Modeling, analyses, or demonstrations;	3827
(g) Preparing inventories and tracking emissions;	3828
(h) Providing direct and indirect support to small business stationary sources to determine and meet their obligations under the federal Clean Air Act pursuant to the small business stationary source technical and environmental compliance assistance program required by section 507 of that act and established in sections 3704.18, 3704.19, and 3706.19 of the Revised Code.	3829 3830 3831 3832 3833 3834 3835
(3) "Organic compound" means any chemical compound of carbon, excluding carbon monoxide, carbon dioxide, carbonic acid, metallic carbides or carbonates, and ammonium carbonate.	3836 3837 3838
(Y) (1) Except as provided in divisions (Y) (2), (3), and (4) of this section, each sewage sludge facility shall pay a nonrefundable annual sludge fee equal to three dollars and fifty cents per dry ton of sewage sludge, including the dry tons of sewage sludge in materials derived from sewage sludge, that the sewage sludge facility treats or disposes of in this state. The annual volume of sewage sludge treated or disposed of by a sewage sludge facility shall be calculated using the first day of January through the thirty-first day of December of the calendar year preceding the date on which payment of the fee is due.	3839 3840 3841 3842 3843 3844 3845 3846 3847 3848 3849
(2) (a) Except as provided in division (Y) (2) (d) of this section, each sewage sludge facility shall pay a minimum annual sewage sludge fee of one hundred dollars.	3850 3851 3852
(b) The annual sludge fee required to be paid by a sewage sludge facility that treats or disposes of exceptional quality	3853 3854

sludge in this state shall be thirty-five per cent less per dry 3855  
ton of exceptional quality sludge than the fee assessed under 3856  
division (Y) (1) of this section, subject to the following 3857  
exceptions: 3858

(i) Except as provided in division (Y) (2) (d) of this 3859  
section, a sewage sludge facility that treats or disposes of 3860  
exceptional quality sludge shall pay a minimum annual sewage 3861  
sludge fee of one hundred dollars. 3862

(ii) A sewage sludge facility that treats or disposes of 3863  
exceptional quality sludge shall not be required to pay the 3864  
annual sludge fee for treatment or disposal in this state of 3865  
exceptional quality sludge generated outside of this state and 3866  
contained in bags or other containers not greater than one 3867  
hundred pounds in capacity. 3868

A thirty-five per cent reduction for exceptional quality 3869  
sludge applies to the maximum annual fees established under 3870  
division (Y) (3) of this section. 3871

(c) A sewage sludge facility that transfers sewage sludge 3872  
to another sewage sludge facility in this state for further 3873  
treatment prior to disposal in this state shall not be required 3874  
to pay the annual sludge fee for the tons of sewage sludge that 3875  
have been transferred. In such a case, the sewage sludge 3876  
facility that disposes of the sewage sludge shall pay the annual 3877  
sludge fee. However, the facility transferring the sewage sludge 3878  
shall pay the one-hundred-dollar minimum fee required under 3879  
division (Y) (2) (a) of this section. 3880

In the case of a sewage sludge facility that treats sewage 3881  
sludge in this state and transfers it out of this state to 3882  
another entity for disposal, the sewage sludge facility in this 3883

state shall be required to pay the annual sludge fee for the 3884  
tons of sewage sludge that have been transferred. 3885

(d) A sewage sludge facility that generates sewage sludge 3886  
resulting from an average daily discharge flow of less than five 3887  
thousand gallons per day is not subject to the fees assessed 3888  
under division (Y) of this section. 3889

(3) No sewage sludge facility required to pay the annual 3890  
sludge fee shall be required to pay more than the maximum annual 3891  
fee for each disposal method that the sewage sludge facility 3892  
uses. The maximum annual fee does not include the additional 3893  
amount that may be charged under division (Y) (5) of this section 3894  
for late payment of the annual sludge fee. The maximum annual 3895  
fee for the following methods of disposal of sewage sludge is as 3896  
follows: 3897

(a) Incineration: five thousand dollars; 3898

(b) Preexisting land reclamation project or disposal in a 3899  
landfill: five thousand dollars; 3900

(c) Land application, land reclamation, surface disposal, 3901  
or any other disposal method not specified in division (Y) (3) (a) 3902  
or (b) of this section: twenty thousand dollars. 3903

(4) (a) In the case of an entity that generates sewage 3904  
sludge or a sewage sludge facility that treats sewage sludge and 3905  
transfers the sewage sludge to an incineration facility for 3906  
disposal, the incineration facility, and not the entity 3907  
generating the sewage sludge or the sewage sludge facility 3908  
treating the sewage sludge, shall pay the annual sludge fee for 3909  
the tons of sewage sludge that are transferred. However, the 3910  
entity or facility generating or treating the sewage sludge 3911  
shall pay the one-hundred-dollar minimum fee required under 3912

division (Y) (2) (a) of this section. 3913

(b) In the case of an entity that generates sewage sludge 3914  
and transfers the sewage sludge to a landfill for disposal or to 3915  
a sewage sludge facility for land reclamation or surface 3916  
disposal, the entity generating the sewage sludge, and not the 3917  
landfill or sewage sludge facility, shall pay the annual sludge 3918  
fee for the tons of sewage sludge that are transferred. 3919

(5) Not later than the first day of April of the calendar 3920  
year following March 17, 2000, and each first day of April 3921  
thereafter, the director shall issue invoices to persons who are 3922  
required to pay the annual sludge fee. The invoice shall 3923  
identify the nature and amount of the annual sludge fee assessed 3924  
and state the first day of May as the deadline for receipt by 3925  
the director of objections regarding the amount of the fee and 3926  
the first day of July as the deadline for payment of the fee. 3927

Not later than the first day of May following receipt of 3928  
an invoice, a person required to pay the annual sludge fee may 3929  
submit objections to the director concerning the accuracy of 3930  
information regarding the number of dry tons of sewage sludge 3931  
used to calculate the amount of the annual sludge fee or 3932  
regarding whether the sewage sludge qualifies for the 3933  
exceptional quality sludge discount established in division (Y) 3934  
(2) (b) of this section. The director may consider the objections 3935  
and adjust the amount of the fee to ensure that it is accurate. 3936

If the director does not adjust the amount of the annual 3937  
sludge fee in response to a person's objections, the person may 3938  
appeal the director's determination in accordance with Chapter 3939  
119. of the Revised Code. 3940

Not later than the first day of June, the director shall 3941

notify the objecting person regarding whether the director has 3942  
found the objections to be valid and the reasons for the 3943  
finding. If the director finds the objections to be valid and 3944  
adjusts the amount of the annual sludge fee accordingly, the 3945  
director shall issue with the notification a new invoice to the 3946  
person identifying the amount of the annual sludge fee assessed 3947  
and stating the first day of July as the deadline for payment. 3948

Not later than the first day of July, any person who is 3949  
required to do so shall pay the annual sludge fee. Any person 3950  
who is required to pay the fee, but who fails to do so on or 3951  
before that date shall pay an additional amount that equals ten 3952  
per cent of the required annual sludge fee. 3953

(6) The director shall transmit all moneys collected under 3954  
division (Y) of this section to the treasurer of state for 3955  
deposit into the surface water protection fund created in 3956  
section 6111.038 of the Revised Code. The moneys shall be used 3957  
to defray the costs of administering and enforcing provisions in 3958  
Chapter 6111. of the Revised Code and rules adopted under it 3959  
that govern the use, storage, treatment, or disposal of sewage 3960  
sludge. 3961

(7) Beginning in fiscal year 2001, and every two years 3962  
thereafter, the director shall review the total amount of moneys 3963  
generated by the annual sludge fees to determine if that amount 3964  
exceeded six hundred thousand dollars in either of the two 3965  
preceding fiscal years. If the total amount of moneys in the 3966  
fund exceeded six hundred thousand dollars in either fiscal 3967  
year, the director, after review of the fee structure and 3968  
consultation with affected persons, shall issue an order 3969  
reducing the amount of the fees levied under division (Y) of 3970  
this section so that the estimated amount of moneys resulting 3971

from the fees will not exceed six hundred thousand dollars in 3972  
any fiscal year. 3973

If, upon review of the fees under division (Y) (7) of this 3974  
section and after the fees have been reduced, the director 3975  
determines that the total amount of moneys collected and 3976  
accumulated is less than six hundred thousand dollars, the 3977  
director, after review of the fee structure and consultation 3978  
with affected persons, may issue an order increasing the amount 3979  
of the fees levied under division (Y) of this section so that 3980  
the estimated amount of moneys resulting from the fees will be 3981  
approximately six hundred thousand dollars. Fees shall never be 3982  
increased to an amount exceeding the amount specified in 3983  
division (Y) (7) of this section. 3984

Notwithstanding section 119.06 of the Revised Code, the 3985  
director may issue an order under division (Y) (7) of this 3986  
section without the necessity to hold an adjudicatory hearing in 3987  
connection with the order. The issuance of an order under this 3988  
division is not an act or action for purposes of section 3745.04 3989  
of the Revised Code. 3990

(8) As used in division (Y) of this section: 3991

(a) "Sewage sludge facility" means an entity that performs 3992  
treatment on or is responsible for the disposal of sewage 3993  
sludge. 3994

(b) "Sewage sludge" means a solid, semi-solid, or liquid 3995  
residue generated during the treatment of domestic sewage in a 3996  
treatment works as defined in section 6111.01 of the Revised 3997  
Code. "Sewage sludge" includes, but is not limited to, scum or 3998  
solids removed in primary, secondary, or advanced wastewater 3999  
treatment processes. "Sewage sludge" does not include ash 4000

generated during the firing of sewage sludge in a sewage sludge 4001  
incinerator, grit and screenings generated during preliminary 4002  
treatment of domestic sewage in a treatment works, animal 4003  
manure, residue generated during treatment of animal manure, or 4004  
domestic septage. 4005

(c) "Exceptional quality sludge" means sewage sludge that 4006  
meets all of the following qualifications: 4007

(i) Satisfies the class A pathogen standards in 40 C.F.R. 4008  
503.32(a); 4009

(ii) Satisfies one of the vector attraction reduction 4010  
requirements in 40 C.F.R. 503.33(b) (1) to (b) (8); 4011

(iii) Does not exceed the ceiling concentration 4012  
limitations for metals listed in table one of 40 C.F.R. 503.13; 4013

(iv) Does not exceed the concentration limitations for 4014  
metals listed in table three of 40 C.F.R. 503.13. 4015

(d) "Treatment" means the preparation of sewage sludge for 4016  
final use or disposal and includes, but is not limited to, 4017  
thickening, stabilization, and dewatering of sewage sludge. 4018

(e) "Disposal" means the final use of sewage sludge, 4019  
including, but not limited to, land application, land 4020  
reclamation, surface disposal, or disposal in a landfill or an 4021  
incinerator. 4022

(f) "Land application" means the spraying or spreading of 4023  
sewage sludge onto the land surface, the injection of sewage 4024  
sludge below the land surface, or the incorporation of sewage 4025  
sludge into the soil for the purposes of conditioning the soil 4026  
or fertilizing crops or vegetation grown in the soil. 4027

(g) "Land reclamation" means the returning of disturbed 4028

land to productive use. 4029

(h) "Surface disposal" means the placement of sludge on an 4030  
area of land for disposal, including, but not limited to, 4031  
monofills, surface impoundments, lagoons, waste piles, or 4032  
dedicated disposal sites. 4033

(i) "Incinerator" means an entity that disposes of sewage 4034  
sludge through the combustion of organic matter and inorganic 4035  
matter in sewage sludge by high temperatures in an enclosed 4036  
device. 4037

(j) "Incineration facility" includes all incinerators 4038  
owned or operated by the same entity and located on a contiguous 4039  
tract of land. Areas of land are considered to be contiguous 4040  
even if they are separated by a public road or highway. 4041

(k) "Annual sludge fee" means the fee assessed under 4042  
division (Y) (1) of this section. 4043

(l) "Landfill" means a sanitary landfill facility, as 4044  
defined in rules adopted under section 3734.02 of the Revised 4045  
Code, that is licensed under section 3734.05 of the Revised 4046  
Code. 4047

(m) "Preexisting land reclamation project" means a 4048  
property-specific land reclamation project that has been in 4049  
continuous operation for not less than five years pursuant to 4050  
approval of the activity by the director and includes the 4051  
implementation of a community outreach program concerning the 4052  
activity. 4053

**Sec. 3767.41.** (A) As used in this section: 4054

(1) "Building" means, except as otherwise provided in this 4055  
division, any building or structure that is used or intended to 4056

be used for residential purposes. "Building" includes, but is 4057  
not limited to, a building or structure in which any floor is 4058  
used for retail stores, shops, salesrooms, markets, or similar 4059  
commercial uses, or for offices, banks, civic administration 4060  
activities, professional services, or similar business or civic 4061  
uses, and in which the other floors are used, or designed and 4062  
intended to be used, for residential purposes. "Building" does 4063  
not include any building or structure that is occupied by its 4064  
owner and that contains three or fewer residential units. 4065

(2) (a) "Public nuisance" means a building that is a menace 4066  
to the public health, welfare, or safety; that is structurally 4067  
unsafe, unsanitary, or not provided with adequate safe egress; 4068  
that constitutes a fire hazard, is otherwise dangerous to human 4069  
life, or is otherwise no longer fit and habitable; or that, in 4070  
relation to its existing use, constitutes a hazard to the public 4071  
health, welfare, or safety by reason of inadequate maintenance, 4072  
dilapidation, obsolescence, or abandonment. 4073

(b) "Public nuisance" as it applies to subsidized housing 4074  
means subsidized housing that fails to meet the following 4075  
standards as specified in the federal rules governing each 4076  
standard: 4077

(i) Each building on the site is structurally sound, 4078  
secure, habitable, and in good repair, as defined in 24 C.F.R. 4079  
5.703(b); 4080

(ii) Each building's domestic water, electrical system, 4081  
elevators, emergency power, fire protection, HVAC, and sanitary 4082  
system is free of health and safety hazards, functionally 4083  
adequate, operable, and in good repair, as defined in 24 C.F.R. 4084  
5.703(c); 4085

(iii) Each dwelling unit within the building is 4086  
structurally sound, habitable, and in good repair, and all areas 4087  
and aspects of the dwelling unit are free of health and safety 4088  
hazards, functionally adequate, operable, and in good repair, as 4089  
defined in 24 C.F.R. 5.703(d) (1); 4090

(iv) Where applicable, the dwelling unit has hot and cold 4091  
running water, including an adequate source of potable water, as 4092  
defined in 24 C.F.R. 5.703(d) (2); 4093

(v) If the dwelling unit includes its own sanitary 4094  
facility, it is in proper operating condition, usable in 4095  
privacy, and adequate for personal hygiene, and the disposal of 4096  
human waste, as defined in 24 C.F.R. 5.703(d) (3); 4097

(vi) The common areas are structurally sound, secure, and 4098  
functionally adequate for the purposes intended. The basement, 4099  
garage, carport, restrooms, closets, utility, mechanical, 4100  
community rooms, daycare, halls, corridors, stairs, kitchens, 4101  
laundry rooms, office, porch, patio, balcony, and trash 4102  
collection areas are free of health and safety hazards, 4103  
operable, and in good repair. All common area ceilings, doors, 4104  
floors, HVAC, lighting, smoke detectors, stairs, walls, and 4105  
windows, to the extent applicable, are free of health and safety 4106  
hazards, operable, and in good repair, as defined in 24 C.F.R. 4107  
5.703(e); 4108

(vii) All areas and components of the housing are free of 4109  
health and safety hazards. These areas include, but are not 4110  
limited to, air quality, electrical hazards, elevators, 4111  
emergency/fire exits, flammable materials, garbage and debris, 4112  
handrail hazards, infestation, and lead-based paint, as defined 4113  
in 24 C.F.R. 5.703(f). 4114

(3) "Abate" or "abatement" in connection with any building 4115  
means the removal or correction of any conditions that 4116  
constitute a public nuisance and the making of any other 4117  
improvements that are needed to effect a rehabilitation of the 4118  
building that is consistent with maintaining safe and habitable 4119  
conditions over its remaining useful life. "Abatement" does not 4120  
include the closing or boarding up of any building that is found 4121  
to be a public nuisance. 4122

(4) "Interested party" means any owner, mortgagee, 4123  
lienholder, tenant, or person that possesses an interest of 4124  
record in any property that becomes subject to the jurisdiction 4125  
of a court pursuant to this section, and any applicant for the 4126  
appointment of a receiver pursuant to this section. 4127

(5) "Neighbor" means any owner of property, including, but 4128  
not limited to, any person who is purchasing property by land 4129  
installment contract or under a duly executed purchase contract, 4130  
that is located within five hundred feet of any property that 4131  
becomes subject to the jurisdiction of a court pursuant to this 4132  
section, and any occupant of a building that is so located. 4133

(6) "Tenant" has the same meaning as in section 5321.01 of 4134  
the Revised Code. 4135

(7) "Subsidized housing" means a property consisting of 4136  
more than four dwelling units that, in whole or in part, 4137  
receives project-based assistance pursuant to a contract under 4138  
any of the following federal housing programs: 4139

(a) The new construction or substantial rehabilitation 4140  
program under section 8(b)(2) of the "United States Housing Act 4141  
of 1937," Pub. L. No. 75-412, 50 Stat. 888, 42 U.S.C. 1437f(b) 4142  
(2) as that program was in effect immediately before the first 4143

day of October, 1983; 4144

(b) The moderate rehabilitation program under section 8(e) 4145  
(2) of the "United States Housing Act of 1937," Pub. L. No. 75- 4146  
412, 50 Stat. 888, 42 U.S.C. 1437f(e) (2); 4147

(c) The loan management assistance program under section 8 4148  
of the "United States Housing Act of 1937," Pub. L. No. 75-412, 4149  
50 Stat. 888, 42 U.S.C. 1437f; 4150

(d) The rent supplement program under section 101 of the 4151  
"Housing and Urban Development Act of 1965," Pub. L. No. 89-174, 4152  
79 Stat. 667, 12 U.S.C. 1701s; 4153

(e) Section 8 of the "United States Housing Act of 1937," 4154  
Pub. L. No. 75-412, 50 Stat. 888, 42 U.S.C. 1437f, following 4155  
conversion from assistance under section 101 of the "Housing and 4156  
Urban Development Act of 1965," Pub. L. No. 89-174, 79 Stat. 4157  
667, 12 U.S.C. 1701s; 4158

(f) The program of supportive housing for the elderly 4159  
under section 202 of the "Housing Act of 1959," Pub. L. No. 86- 4160  
372, 73 Stat. 654, 12 U.S.C. 1701q; 4161

(g) The program of supportive housing for persons with 4162  
disabilities under section 811 of the "National Affordable 4163  
Housing Act of 1990," Pub. L. No. 101-625, 104 Stat. 4313, 42 4164  
U.S.C. 8013; 4165

(h) The rental assistance program under section 521 of the 4166  
"United States Housing Act of 1949," Pub. L. No. 90-448, 82 4167  
Stat. 551, as amended by Pub. L. No. 93-383, 88 Stat. 696, 42 4168  
U.S.C. 1490a. 4169

(8) "Project-based assistance" means the assistance is 4170  
attached to the property and provides rental assistance only on 4171

behalf of tenants who reside in that property. 4172

(9) "Landlord" has the same meaning as in section 5321.01 4173  
of the Revised Code. 4174

(10) "Community improvement corporation" means a community 4175  
improvement corporation organized pursuant to Chapter 1724. of 4176  
the Revised Code and designated as the agent of a municipal 4177  
corporation, township, or county in which the building involved 4178  
is located pursuant to section 715.261 or 1724.10 of the Revised 4179  
Code. 4180

(B) (1) (a) In any civil action to enforce any local 4181  
building, housing, air pollution, sanitation, health, fire, 4182  
zoning, or safety code, ordinance, resolution, or regulation 4183  
applicable to buildings, that is commenced in a court of common 4184  
pleas, municipal court, housing or environmental division of a 4185  
municipal court, or county court, or in any civil action for 4186  
abatement commenced in a court of common pleas, municipal court, 4187  
housing or environmental division of a municipal court, or 4188  
county court, by a municipal corporation or township in which 4189  
the building involved is located, by a community improvement 4190  
corporation, by any neighbor, tenant, or by a nonprofit 4191  
corporation that is duly organized and has as one of its goals 4192  
the improvement of housing conditions in the county or municipal 4193  
corporation in which the building involved is located, if a 4194  
building is alleged to be a public nuisance, the municipal 4195  
corporation, township, community improvement corporation, 4196  
neighbor, tenant, or nonprofit corporation may apply in its 4197  
complaint for an injunction or other order as described in 4198  
division (C) (1) of this section, or for the relief described in 4199  
division (C) (2) of this section, including, if necessary, the 4200  
appointment of a receiver as described in divisions (C) (2) and 4201

(3) of this section, or for both such an injunction or other 4202  
order and such relief. The municipal corporation, township, 4203  
community improvement corporation, neighbor, tenant, or 4204  
nonprofit corporation commencing the action is not liable for 4205  
the costs, expenses, and fees of any receiver appointed pursuant 4206  
to divisions (C) (2) and (3) of this section. 4207

(b) Prior to commencing a civil action for abatement when 4208  
the property alleged to be a public nuisance is subsidized 4209  
housing, the municipal corporation, township, community 4210  
improvement corporation, neighbor, tenant, or nonprofit 4211  
corporation commencing the action shall provide the landlord of 4212  
that property with written notice that specifies one or more 4213  
defective conditions that constitute a public nuisance as that 4214  
term applies to subsidized housing and states that if the 4215  
landlord fails to remedy the condition within sixty days of the 4216  
service of the notice, a claim pursuant to this section may be 4217  
brought on the basis that the property constitutes a public 4218  
nuisance in subsidized housing. Any party authorized to bring an 4219  
action against the landlord shall make reasonable attempts to 4220  
serve the notice in the manner prescribed in the Rules of Civil 4221  
Procedure to the landlord or the landlord's agent for the 4222  
property at the property's management office, or at the place 4223  
where the tenants normally pay or send rent. If the landlord is 4224  
not the owner of record, the party bringing the action shall 4225  
make a reasonable attempt to serve the owner. If the owner does 4226  
not receive service the person bringing the action shall certify 4227  
the attempts to serve the owner. 4228

(2) (a) In a civil action described in division (B) (1) of 4229  
this section, a copy of the complaint and a notice of the date 4230  
and time of a hearing on the complaint shall be served upon the 4231  
owner of the building and all other interested parties in 4232

accordance with the Rules of Civil Procedure. If certified mail 4233  
service, personal service, or residence service of the complaint 4234  
and notice is refused or certified mail service of the complaint 4235  
and notice is not claimed, and if the municipal corporation, 4236  
township, community improvement corporation, neighbor, tenant, 4237  
or nonprofit corporation commencing the action makes a written 4238  
request for ordinary mail service of the complaint and notice, 4239  
or uses publication service, in accordance with the Rules of 4240  
Civil Procedure, then a copy of the complaint and notice shall 4241  
be posted in a conspicuous place on the building. 4242

(b) The judge in a civil action described in division (B) 4243  
(1) of this section shall conduct a hearing at least twenty- 4244  
eight days after the owner of the building and the other 4245  
interested parties have been served with a copy of the complaint 4246  
and the notice of the date and time of the hearing in accordance 4247  
with division (B) (2) (a) of this section. The purpose of this 4248  
hearing is for the judge to make a determination regarding the 4249  
requested relief described in divisions (C) (1) and (2) of this 4250  
section including, if necessary, the appointment of a receiver 4251  
as described in divisions (C) (2) and (3) of this section, and 4252  
any other requested relief. 4253

(c) In considering whether subsidized housing is a public 4254  
nuisance, the judge shall construe the standards set forth in 4255  
division (A) (2) (b) of this section in a manner consistent with 4256  
department of housing and urban development and judicial 4257  
interpretations of those standards. The judge shall deem that 4258  
the property is not a public nuisance if during the twelve 4259  
months prior to the service of the notice that division (B) (1) 4260  
(b) of this section requires, the department of housing and 4261  
urban development's real estate assessment center issued a score 4262  
of seventy-five or higher out of a possible one hundred points 4263

pursuant to its regulations governing the physical condition of 4264  
multifamily properties pursuant to 24 C.F.R. part 200, subpart 4265  
P, and since the most recent inspection, there has been no 4266  
significant change in the property's conditions that would 4267  
create a serious threat to the health, safety, or welfare of the 4268  
property's tenants. 4269

(C) (1) If the judge in a civil action described in 4270  
division (B) (1) of this section finds at the hearing required by 4271  
division (B) (2) of this section that the building involved is a 4272  
public nuisance, if the judge additionally determines that the 4273  
owner of the building previously has not been afforded a 4274  
reasonable opportunity to abate the public nuisance or has been 4275  
afforded such an opportunity and has not refused or failed to 4276  
abate the public nuisance, and if the complaint of the municipal 4277  
corporation, township, community improvement corporation, 4278  
neighbor, tenant, or nonprofit corporation commencing the action 4279  
requested the issuance of an injunction as described in this 4280  
division, then the judge may issue an injunction requiring the 4281  
owner of the building to abate the public nuisance or issue any 4282  
other order that the judge considers necessary or appropriate to 4283  
cause the abatement of the public nuisance. If an injunction is 4284  
issued pursuant to this division, the owner of the building 4285  
involved shall be given no more than thirty days from the date 4286  
of the entry of the judge's order to comply with the injunction, 4287  
unless the judge, for good cause shown, extends the time for 4288  
compliance. 4289

(2) If the judge in a civil action described in division 4290  
(B) (1) of this section finds at the hearing required by division 4291  
(B) (2) of this section that the building involved is a public 4292  
nuisance, if the judge additionally determines that the owner of 4293  
the building previously has been afforded a reasonable 4294

opportunity to abate the public nuisance and has refused or 4295  
failed to do so, and if the complaint of the municipal 4296  
corporation, township, community improvement corporation, 4297  
neighbor, tenant, or nonprofit corporation commencing the action 4298  
requested relief as described in this division, then the judge 4299  
shall offer any mortgagee, lienholder, or other interested party 4300  
associated with the property on which the building is located, 4301  
in the order of the priority of interest in title, the 4302  
opportunity to undertake the work and to furnish the materials 4303  
necessary to abate the public nuisance. Prior to selecting any 4304  
interested party, the judge shall require the interested party 4305  
to demonstrate the ability to promptly undertake the work and 4306  
furnish the materials required, to provide the judge with a 4307  
viable financial and construction plan for the rehabilitation of 4308  
the building as described in division (D) of this section, and 4309  
to post security for the performance of the work and the 4310  
furnishing of the materials. 4311

If the judge determines, at the hearing, that no 4312  
interested party is willing or able to undertake the work and to 4313  
furnish the materials necessary to abate the public nuisance, or 4314  
if the judge determines, at any time after the hearing, that any 4315  
party who is undertaking corrective work pursuant to this 4316  
division cannot or will not proceed, or has not proceeded with 4317  
due diligence, the judge may appoint a receiver pursuant to 4318  
division (C) (3) of this section to take possession and control 4319  
of the building. 4320

(3) (a) The judge in a civil action described in division 4321  
(B) (1) of this section shall not appoint any person as a 4322  
receiver unless the person first has provided the judge with a 4323  
viable financial and construction plan for the rehabilitation of 4324  
the building involved as described in division (D) of this 4325

section and has demonstrated the capacity and expertise to 4326  
perform the required work and to furnish the required materials 4327  
in a satisfactory manner. An appointed receiver may be a 4328  
financial institution that possesses an interest of record in 4329  
the building or the property on which it is located, a community 4330  
improvement corporation, including a community improvement 4331  
corporation that commenced the action described in division (B) 4332  
(1) of this section, a nonprofit corporation as described in 4333  
divisions (B) (1) and (C) (3) (b) of this section, including, but 4334  
not limited to, a nonprofit corporation that commenced the 4335  
action described in division (B) (1) of this section, or any 4336  
other qualified property manager. 4337

(b) To be eligible for appointment as a receiver, no part 4338  
of the net earnings of a nonprofit corporation shall inure to 4339  
the benefit of any private shareholder or individual. Membership 4340  
on the board of trustees of a nonprofit corporation appointed as 4341  
a receiver does not constitute the holding of a public office or 4342  
employment within the meaning of sections 731.02 and 731.12 or 4343  
any other section of the Revised Code and does not constitute a 4344  
direct or indirect interest in a contract or expenditure of 4345  
money by any municipal corporation. A member of a board of 4346  
trustees of a nonprofit corporation appointed as a receiver 4347  
shall not be disqualified from holding any public office or 4348  
employment, and shall not forfeit any public office or 4349  
employment, by reason of membership on the board of trustees, 4350  
notwithstanding any law to the contrary. 4351

(D) Prior to ordering any work to be undertaken, or the 4352  
furnishing of any materials, to abate a public nuisance under 4353  
this section, the judge in a civil action described in division 4354  
(B) (1) of this section shall review the submitted financial and 4355  
construction plan for the rehabilitation of the building 4356

involved and, if it specifies all of the following, shall 4357  
approve that plan: 4358

(1) The estimated cost of the labor, materials, and any 4359  
other development costs that are required to abate the public 4360  
nuisance; 4361

(2) The estimated income and expenses of the building and 4362  
the property on which it is located after the furnishing of the 4363  
materials and the completion of the repairs and improvements; 4364

(3) The terms, conditions, and availability of any 4365  
financing that is necessary to perform the work and to furnish 4366  
the materials; 4367

(4) If repair and rehabilitation of the building are found 4368  
not to be feasible, the cost of demolition of the building or of 4369  
the portions of the building that constitute the public 4370  
nuisance. 4371

(E) Upon the written request of any of the interested 4372  
parties to have a building, or portions of a building, that 4373  
constitute a public nuisance demolished because repair and 4374  
rehabilitation of the building are found not to be feasible, the 4375  
judge may order the demolition. However, the demolition shall 4376  
not be ordered unless the requesting interested parties have 4377  
paid the costs of demolition and, if any, of the receivership, 4378  
and, if any, all notes, certificates, mortgages, and fees of the 4379  
receivership. 4380

(F) Before proceeding with the duties of receiver, any 4381  
receiver appointed by the judge in a civil action described in 4382  
division (B)(1) of this section may be required by the judge to 4383  
post a bond in an amount fixed by the judge, but not exceeding 4384  
the value of the building involved as determined by the judge. 4385

The judge may empower the receiver to do any or all of the following: 4386  
4387

(1) Take possession and control of the building and the property on which it is located, operate and manage the building and the property, establish and collect rents and income, lease and rent the building and the property, and evict tenants; 4388  
4389  
4390  
4391

(2) Pay all expenses of operating and conserving the building and the property, including, but not limited to, the cost of electricity, gas, water, sewerage, heating fuel, repairs and supplies, custodian services, taxes and assessments, and insurance premiums, and hire and pay reasonable compensation to a managing agent; 4392  
4393  
4394  
4395  
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(3) Pay pre-receivership mortgages or installments of them and other liens; 4398  
4399

(4) Perform or enter into contracts for the performance of all work and the furnishing of materials necessary to abate, and obtain financing for the abatement of, the public nuisance; 4400  
4401  
4402

(5) Pursuant to court order, remove and dispose of any personal property abandoned, stored, or otherwise located in or on the building and the property that creates a dangerous or unsafe condition or that constitutes a violation of any local building, housing, air pollution, sanitation, health, fire, zoning, or safety code, ordinance, or regulation; 4403  
4404  
4405  
4406  
4407  
4408

(6) Obtain mortgage insurance for any receiver's mortgage from any agency of the federal government; 4409  
4410

(7) Enter into any agreement and do those things necessary to maintain and preserve the building and the property and comply with all local building, housing, air pollution, sanitation, health, fire, zoning, or safety codes, ordinances, 4411  
4412  
4413  
4414

resolutions, and regulations; 4415

(8) Give the custody of the building and the property, and 4416  
the opportunity to abate the nuisance and operate the property, 4417  
to its owner or any mortgagee or lienholder of record; 4418

(9) Issue notes and secure them by a mortgage bearing 4419  
interest, and upon terms and conditions, that the judge 4420  
approves. When sold or transferred by the receiver in return for 4421  
valuable consideration in money, material, labor, or services, 4422  
the notes or certificates shall be freely transferable. Any 4423  
mortgages granted by the receiver shall be superior to any 4424  
claims of the receiver. Priority among the receiver's mortgages 4425  
shall be determined by the order in which they are recorded. 4426

(10) Open and maintain deposit accounts in the receiver's 4427  
name; 4428

(11) Bring and defend actions in the receiver's own name 4429  
as a receiver; 4430

(12) Any other acts the judge authorizes. 4431

(G) A receiver appointed pursuant to this section is not 4432  
personally liable except for misfeasance, malfeasance, or 4433  
nonfeasance in the performance of the functions of the office of 4434  
receiver. 4435

(H) (1) The judge in a civil action described in division 4436  
(B) (1) of this section may assess as court costs, the expenses 4437  
described in division (F) (2) of this section, and may approve 4438  
receiver's fees to the extent that they are not covered by the 4439  
income from the property. Subject to that limitation, a receiver 4440  
appointed pursuant to divisions (C) (2) and (3) of this section 4441  
is entitled to receive fees in the same manner and to the same 4442  
extent as receivers appointed in actions to foreclose mortgages. 4443

(2) (a) Pursuant to the police powers vested in the state, 4444  
all expenditures of a mortgagee, lienholder, or other interested 4445  
party that has been selected pursuant to division (C) (2) of this 4446  
section to undertake the work and to furnish the materials 4447  
necessary to abate a public nuisance, and any expenditures in 4448  
connection with the foreclosure of the lien created by this 4449  
division, is a first lien upon the building involved and the 4450  
property on which it is located and is superior to all prior and 4451  
subsequent liens or other encumbrances associated with the 4452  
building or the property, including, but not limited to, those 4453  
for taxes and assessments, upon the occurrence of both of the 4454  
following: 4455

(i) The prior approval of the expenditures by, and the 4456  
entry of a judgment to that effect by, the judge in the civil 4457  
action described in division (B) (1) of this section; 4458

(ii) The recordation of a certified copy of the judgment 4459  
entry and a sufficient description of the property on which the 4460  
building is located with the county recorder in the county in 4461  
which the property is located within sixty days after the date 4462  
of the entry of the judgment. 4463

(b) Pursuant to the police powers vested in the state, all 4464  
expenses and other amounts paid in accordance with division (F) 4465  
of this section by a receiver appointed pursuant to divisions 4466  
(C) (2) and (3) of this section, the amounts of any notes issued 4467  
by the receiver in accordance with division (F) of this section, 4468  
all mortgages granted by the receiver in accordance with that 4469  
division, the fees of the receiver approved pursuant to division 4470  
(H) (1) of this section, and any amounts expended in connection 4471  
with the foreclosure of a mortgage granted by the receiver in 4472  
accordance with division (F) of this section or with the 4473

foreclosure of the lien created by this division, are a first 4474  
lien upon the building involved and the property on which it is 4475  
located and are superior to all prior and subsequent liens or 4476  
other encumbrances associated with the building or the property, 4477  
including, but not limited to, those for taxes and assessments, 4478  
upon the occurrence of both of the following: 4479

(i) The approval of the expenses, amounts, or fees by, and 4480  
the entry of a judgment to that effect by, the judge in the 4481  
civil action described in division (B) (1) of this section; or 4482  
the approval of the mortgages in accordance with division (F) (9) 4483  
of this section by, and the entry of a judgment to that effect 4484  
by, that judge; 4485

(ii) The recordation of a certified copy of the judgment 4486  
entry and a sufficient description of the property on which the 4487  
building is located, or, in the case of a mortgage, the 4488  
recordation of the mortgage, a certified copy of the judgment 4489  
entry, and such a description, with the county recorder of the 4490  
county in which the property is located within sixty days after 4491  
the date of the entry of the judgment. 4492

(c) Priority among the liens described in divisions (H) (2) 4493  
(a) and (b) of this section shall be determined as described in 4494  
division (I) of this section. Additionally, the creation 4495  
pursuant to this section of a mortgage lien that is prior to or 4496  
superior to any mortgage of record at the time the mortgage lien 4497  
is so created, does not disqualify the mortgage of record as a 4498  
legal investment under Chapter 1107. or any other chapter of the 4499  
Revised Code. 4500

(I) (1) If a receiver appointed pursuant to divisions (C) 4501  
(2) and (3) of this section files with the judge in the civil 4502  
action described in division (B) (1) of this section a report 4503

indicating that the public nuisance has been abated, if the 4504  
judge confirms that the receiver has abated the public nuisance, 4505  
and if the receiver or any interested party requests the judge 4506  
to enter an order directing the receiver to sell the building 4507  
and the property on which it is located, the judge may enter 4508  
that order after holding a hearing as described in division (I) 4509  
(2) of this section and otherwise complying with that division. 4510

(2) (a) The receiver or interested party requesting an 4511  
order as described in division (I) (1) of this section shall 4512  
cause a notice of the date and time of a hearing on the request 4513  
to be served on the owner of the building involved and all other 4514  
interested parties in accordance with division (B) (2) (a) of this 4515  
section. The judge in the civil action described in division (B) 4516  
(1) of this section shall conduct the scheduled hearing. At the 4517  
hearing, if the owner or any interested party objects to the 4518  
sale of the building and the property, the burden of proof shall 4519  
be upon the objecting person to establish, by a preponderance of 4520  
the evidence, that the benefits of not selling the building and 4521  
the property outweigh the benefits of selling them. If the judge 4522  
determines that there is no objecting person, or if the judge 4523  
determines that there is one or more objecting persons but no 4524  
objecting person has sustained the burden of proof specified in 4525  
this division, the judge may enter an order directing the 4526  
receiver to offer the building and the property for sale upon 4527  
terms and conditions that the judge shall specify. 4528

(b) In any sale of subsidized housing that is ordered 4529  
pursuant to this section, the judge shall specify that the 4530  
subsidized housing not be conveyed unless that conveyance 4531  
complies with applicable federal law and applicable program 4532  
contracts for that housing. Any such conveyance shall be subject 4533  
to the condition that the purchaser enter into a contract with 4534

the department of housing and urban development or the rural 4535  
housing service of the federal department of agriculture under 4536  
which the property continues to be subsidized housing and the 4537  
owner continues to operate that property as subsidized housing 4538  
unless the secretary of housing and urban development or the 4539  
administrator of the rural housing service terminates that 4540  
property's contract prior to or upon the conveyance of the 4541  
property. 4542

(3) If a sale of a building and the property on which it 4543  
is located is ordered pursuant to divisions (I) (1) and (2) of 4544  
this section and if the sale occurs in accordance with the terms 4545  
and conditions specified by the judge in the judge's order of 4546  
sale, then the receiver shall distribute the proceeds of the 4547  
sale and the balance of any funds that the receiver may possess, 4548  
after the payment of the costs of the sale, in the following 4549  
order of priority and in the described manner: 4550

(a) First, in satisfaction of any notes issued by the 4551  
receiver pursuant to division (F) of this section, in their 4552  
order of priority; 4553

(b) Second, any unreimbursed expenses and other amounts 4554  
paid in accordance with division (F) of this section by the 4555  
receiver, and the fees of the receiver approved pursuant to 4556  
division (H) (1) of this section; 4557

(c) Third, all expenditures of a mortgagee, lienholder, or 4558  
other interested party that has been selected pursuant to 4559  
division (C) (2) of this section to undertake the work and to 4560  
furnish the materials necessary to abate a public nuisance, 4561  
provided that the expenditures were approved as described in 4562  
division (H) (2) (a) of this section and provided that, if any 4563  
such interested party subsequently became the receiver, its 4564

expenditures shall be paid prior to the expenditures of any of 4565  
the other interested parties so selected; 4566

(d) Fourth, the amount due for delinquent taxes, 4567  
assessments, charges, penalties, and interest owed to this state 4568  
or a political subdivision of this state, provided that, if the 4569  
amount available for distribution pursuant to division (I) (3) (d) 4570  
of this section is insufficient to pay the entire amount of 4571  
those taxes, assessments, charges, penalties, and interest, the 4572  
proceeds and remaining funds shall be paid to each claimant in 4573  
proportion to the amount of those taxes, assessments, charges, 4574  
penalties, and interest that each is due. 4575

(e) The amount of any pre-receivership mortgages, liens, 4576  
or other encumbrances, in their order of priority. 4577

(4) Following a distribution in accordance with division 4578  
(I) (3) of this section, the receiver shall request the judge in 4579  
the civil action described in division (B) (1) of this section to 4580  
enter an order terminating the receivership. If the judge 4581  
determines that the sale of the building and the property on 4582  
which it is located occurred in accordance with the terms and 4583  
conditions specified by the judge in the judge's order of sale 4584  
under division (I) (2) of this section and that the receiver 4585  
distributed the proceeds of the sale and the balance of any 4586  
funds that the receiver possessed, after the payment of the 4587  
costs of the sale, in accordance with division (I) (3) of this 4588  
section, and if the judge approves any final accounting required 4589  
of the receiver, the judge may terminate the receivership. 4590

(J) (1) A receiver appointed pursuant to divisions (C) (2) 4591  
and (3) of this section may be discharged at any time in the 4592  
discretion of the judge in the civil action described in 4593  
division (B) (1) of this section. The receiver shall be 4594

discharged by the judge as provided in division (I) (4) of this 4595  
section, or when all of the following have occurred: 4596

(a) The public nuisance has been abated; 4597

(b) All costs, expenses, and approved fees of the 4598  
receivership have been paid; 4599

(c) Either all receiver's notes issued and mortgages 4600  
granted pursuant to this section have been paid, or all the 4601  
holders of the notes and mortgages request that the receiver be 4602  
discharged. 4603

(2) If a judge in a civil action described in division (B) 4604  
(1) of this section determines that, and enters of record a 4605  
declaration that, a public nuisance has been abated by a 4606  
receiver, and if, within three days after the entry of the 4607  
declaration, all costs, expenses, and approved fees of the 4608  
receivership have not been paid in full, then, in addition to 4609  
the circumstances specified in division (I) of this section for 4610  
the entry of such an order, the judge may enter an order 4611  
directing the receiver to sell the building involved and the 4612  
property on which it is located. Any such order shall be 4613  
entered, and the sale shall occur, only in compliance with 4614  
division (I) of this section. 4615

(K) The title in any building, and in the property on 4616  
which it is located, that is sold at a sale ordered under 4617  
division (I) or (J) (2) of this section shall be incontestable in 4618  
the purchaser and shall be free and clear of all liens and 4619  
encumbrances, including liens for delinquent taxes, assessments, 4620  
charges, penalties, and interest owed to this state or any 4621  
political subdivision of this state, ~~that could not be satisfied~~ 4622  
~~from the proceeds of the sale and the remaining funds in the~~ 4623

~~receiver's possession pursuant to the distribution under~~ 4624  
~~division (I) (3) of this section. All other liens and~~ 4625  
~~encumbrances with respect to the building and the property shall~~ 4626  
~~survive the sale, including, but not limited to, except for a~~ 4627  
federal tax lien notice properly filed in accordance with 4628  
section 317.09 of the Revised Code prior to the time of the 4629  
sale, and the easements and covenants of record running with the 4630  
property that were created prior to the time of the sale. 4631

(L) (1) Nothing in this section shall be construed as a 4632  
limitation upon the powers granted to a court of common pleas, a 4633  
municipal court or a housing or environmental division of a 4634  
municipal court under Chapter 1901. of the Revised Code, or a 4635  
county court under Chapter 1907. of the Revised Code. 4636

(2) The monetary and other limitations specified in 4637  
Chapters 1901. and 1907. of the Revised Code upon the 4638  
jurisdiction of municipal and county courts, and of housing or 4639  
environmental divisions of municipal courts, in civil actions do 4640  
not operate as limitations upon any of the following: 4641

(a) Expenditures of a mortgagee, lienholder, or other 4642  
interested party that has been selected pursuant to division (C) 4643  
(2) of this section to undertake the work and to furnish the 4644  
materials necessary to abate a public nuisance; 4645

(b) Any notes issued by a receiver pursuant to division 4646  
(F) of this section; 4647

(c) Any mortgage granted by a receiver in accordance with 4648  
division (F) of this section; 4649

(d) Expenditures in connection with the foreclosure of a 4650  
mortgage granted by a receiver in accordance with division (F) 4651  
of this section; 4652

(e) The enforcement of an order of a judge entered 4653  
pursuant to this section; 4654

(f) The actions that may be taken pursuant to this section 4655  
by a receiver or a mortgagee, lienholder, or other interested 4656  
party that has been selected pursuant to division (C) (2) of this 4657  
section to undertake the work and to furnish the materials 4658  
necessary to abate a public nuisance. 4659

(3) A judge in a civil action described in division (B) (1) 4660  
of this section, or the judge's successor in office, has 4661  
continuing jurisdiction to review the condition of any building 4662  
that was determined to be a public nuisance pursuant to this 4663  
section. 4664

(4) Nothing in this section shall be construed to limit or 4665  
prohibit a municipal corporation or township that has filed with 4666  
the superintendent of insurance a certified copy of an adopted 4667  
resolution, ordinance, or regulation authorizing the procedures 4668  
described in divisions (C) and (D) of section 3929.86 of the 4669  
Revised Code from receiving insurance proceeds under section 4670  
3929.86 of the Revised Code. 4671

**Sec. 5709.12.** (A) As used in this section, "independent 4672  
living facilities" means any residential housing facilities and 4673  
related property that are not a nursing home, residential care 4674  
facility, or residential facility as defined in division (A) of 4675  
section 5701.13 of the Revised Code. 4676

(B) Lands, houses, and other buildings belonging to a 4677  
county, township, or municipal corporation and used exclusively 4678  
for the accommodation or support of the poor, or leased to the 4679  
state or any political subdivision for public purposes shall be 4680  
exempt from taxation. Real and tangible personal property 4681

belonging to institutions that is used exclusively for 4682  
charitable purposes shall be exempt from taxation, including 4683  
real property belonging to an institution that is a nonprofit 4684  
corporation that receives a grant under the Thomas Alva Edison 4685  
grant program authorized by division (C) of section 122.33 of 4686  
the Revised Code at any time during the tax year and being held 4687  
for leasing or resale to others. If, at any time during a tax 4688  
year for which such property is exempted from taxation, the 4689  
corporation ceases to qualify for such a grant, the director of 4690  
development shall notify the tax commissioner, and the tax 4691  
commissioner shall cause the property to be restored to the tax 4692  
list beginning with the following tax year. All property owned 4693  
and used by a nonprofit organization exclusively for a home for 4694  
the aged, as defined in section 5701.13 of the Revised Code, 4695  
also shall be exempt from taxation. 4696

(C) (1) If a home for the aged described in division (B) (1) 4697  
of section 5701.13 of the Revised Code is operated in 4698  
conjunction with or at the same site as independent living 4699  
facilities, the exemption granted in division (B) of this 4700  
section shall include kitchen, dining room, clinic, entry ways, 4701  
maintenance and storage areas, and land necessary for access 4702  
commonly used by both residents of the home for the aged and 4703  
residents of the independent living facilities. Other facilities 4704  
commonly used by both residents of the home for the aged and 4705  
residents of independent living units shall be exempt from 4706  
taxation only if the other facilities are used primarily by the 4707  
residents of the home for the aged. Vacant land currently unused 4708  
by the home, and independent living facilities and the lands 4709  
connected with them are not exempt from taxation. Except as 4710  
provided in division (A) (1) of section 5709.121 of the Revised 4711  
Code, property of a home leased for nonresidential purposes is 4712

not exempt from taxation. 4713

(2) Independent living facilities are exempt from taxation 4714  
if they are operated in conjunction with or at the same site as 4715  
a home for the aged described in division (B) (2) of section 4716  
5701.13 of the Revised Code; operated by a corporation, 4717  
association, or trust described in division (B) (1) (b) of that 4718  
section; operated exclusively for the benefit of members of the 4719  
corporation, association, or trust who are retired, aged, or 4720  
infirm; and provided to those members without charge in 4721  
consideration of their service, without compensation, to a 4722  
charitable, religious, fraternal, or educational institution. 4723  
For the purposes of division (C) (2) of this section, 4724  
"compensation" does not include furnishing room and board, 4725  
clothing, health care, or other necessities, or stipends or 4726  
other de minimis payments to defray the cost thereof. 4727

(D) (1) A private corporation established under federal 4728  
law, as defined in 36 U.S.C. 1101, Pub. L. No. 102-199, 105 4729  
Stat. 1629, as amended, the objects of which include encouraging 4730  
the advancement of science generally, or of a particular branch 4731  
of science, the promotion of scientific research, the 4732  
improvement of the qualifications and usefulness of scientists, 4733  
or the increase and diffusion of scientific knowledge is 4734  
conclusively presumed to be a charitable or educational 4735  
institution. A private corporation established as a nonprofit 4736  
corporation under the laws of a state that is exempt from 4737  
federal income taxation under section 501(c) (3) of the Internal 4738  
Revenue Code of 1986, 100 Stat. 2085, 26 U.S.C.A. 1, as amended, 4739  
and that has as its principal purpose one or more of the 4740  
foregoing objects also is conclusively presumed to be a 4741  
charitable or educational institution. 4742

The fact that an organization described in this division 4743  
operates in a manner that results in an excess of revenues over 4744  
expenses shall not be used to deny the exemption granted by this 4745  
section, provided such excess is used, or is held for use, for 4746  
exempt purposes or to establish a reserve against future 4747  
contingencies; and, provided further, that such excess may not 4748  
be distributed to individual persons or to entities that would 4749  
not be entitled to the tax exemptions provided by this chapter. 4750  
Nor shall the fact that any scientific information diffused by 4751  
the organization is of particular interest or benefit to any of 4752  
its individual members be used to deny the exemption granted by 4753  
this section, provided that such scientific information is 4754  
available to the public for purchase or otherwise. 4755

(2) Division (D)(2) of this section does not apply to real 4756  
property exempted from taxation under this section and division 4757  
(A)(3) of section 5709.121 of the Revised Code and belonging to 4758  
a nonprofit corporation described in division (D)(1) of this 4759  
section that has received a grant under the Thomas Alva Edison 4760  
grant program authorized by division (C) of section 122.33 of 4761  
the Revised Code during any of the tax years the property was 4762  
exempted from taxation. 4763

When a private corporation described in division (D)(1) of 4764  
this section sells all or any portion of a tract, lot, or parcel 4765  
of real estate that has been exempt from taxation under this 4766  
section and section 5709.121 of the Revised Code, the portion 4767  
sold shall be restored to the tax list for the year following 4768  
the year of the sale and, except in connection with a sale and 4769  
transfer of such a tract, lot, or parcel to a county land 4770  
reutilization corporation organized under Chapter 1724. of the 4771  
Revised Code, a charge shall be levied against the sold property 4772  
in an amount equal to the tax savings on such property during 4773

the four tax years preceding the year the property is placed on 4774  
the tax list. The tax savings equals the amount of the 4775  
additional taxes that would have been levied if such property 4776  
had not been exempt from taxation. 4777

The charge constitutes a lien of the state upon such 4778  
property as of the first day of January of the tax year in which 4779  
the charge is levied and continues until discharged as provided 4780  
by law. The charge may also be remitted for all or any portion 4781  
of such property that the tax commissioner determines is 4782  
entitled to exemption from real property taxation for the year 4783  
such property is restored to the tax list under any provision of 4784  
the Revised Code, other than sections 725.02, 1728.10, 3735.67, 4785  
5709.40, 5709.41, 5709.45, 5709.62, 5709.63, 5709.71, 5709.73, 4786  
5709.78, and 5709.84, upon an application for exemption covering 4787  
the year such property is restored to the tax list filed under 4788  
section 5715.27 of the Revised Code. 4789

(E) (1) Real property held by an organization organized and 4790  
operated exclusively for charitable purposes as described under 4791  
section 501(c) (3) of the Internal Revenue Code and exempt from 4792  
federal taxation under section 501(a) of the Internal Revenue 4793  
Code, 26 U.S.C.A. 501(a) and (c) (3), as amended, for the purpose 4794  
of constructing or rehabilitating residences for eventual 4795  
transfer to qualified low-income families through sale, lease, 4796  
or land installment contract, shall be exempt from taxation. 4797

The exemption shall commence on the day title to the 4798  
property is transferred to the organization and shall continue 4799  
to the end of the tax year in which the organization transfers 4800  
title to the property to a qualified low-income family. In no 4801  
case shall the exemption extend beyond the second succeeding tax 4802  
year following the year in which the title was transferred to 4803

the organization. If the title is transferred to the 4804  
organization and from the organization to a qualified low-income 4805  
family in the same tax year, the exemption shall continue to the 4806  
end of that tax year. The proportionate amount of taxes that are 4807  
a lien but not yet determined, assessed, and levied for the tax 4808  
year in which title is transferred to the organization shall be 4809  
remitted by the county auditor for each day of the year that 4810  
title is held by the organization. 4811

Upon transferring the title to another person, the 4812  
organization shall file with the county auditor an affidavit 4813  
affirming that the title was transferred to a qualified low- 4814  
income family or that the title was not transferred to a 4815  
qualified low-income family, as the case may be; if the title 4816  
was transferred to a qualified low-income family, the affidavit 4817  
shall identify the transferee by name. If the organization 4818  
transfers title to the property to anyone other than a qualified 4819  
low-income family, the exemption, if it has not previously 4820  
expired, shall terminate, and the property shall be restored to 4821  
the tax list for the year following the year of the transfer and 4822  
a charge shall be levied against the property in an amount equal 4823  
to the amount of additional taxes that would have been levied if 4824  
such property had not been exempt from taxation. The charge 4825  
constitutes a lien of the state upon such property as of the 4826  
first day of January of the tax year in which the charge is 4827  
levied and continues until discharged as provided by law. 4828

The application for exemption shall be filed as otherwise 4829  
required under section 5715.27 of the Revised Code, except that 4830  
the organization holding the property shall file with its 4831  
application documentation substantiating its status as an 4832  
organization organized and operated exclusively for charitable 4833  
purposes under section 501(c)(3) of the Internal Revenue Code 4834

and its qualification for exemption from federal taxation under 4835  
section 501(a) of the Internal Revenue Code, and affirming its 4836  
intention to construct or rehabilitate the property for the 4837  
eventual transfer to qualified low-income families. 4838

As used in this division, "qualified low-income family" 4839  
means a family whose income does not exceed two hundred per cent 4840  
of the official federal poverty guidelines as revised annually 4841  
in accordance with section 673(2) of the "Omnibus Budget 4842  
Reconciliation Act of 1981," 95 Stat. 511, 42 U.S.C.A. 9902, as 4843  
amended, for a family size equal to the size of the family whose 4844  
income is being determined. 4845

(2) Real property constituting a retail store, including 4846  
the land on which the retail store is located, that is owned and 4847  
operated by an organization described in division (E) (1) of this 4848  
section shall be exempt from taxation if the retail store sells 4849  
primarily donated items suitable for residential housing 4850  
purposes and if the proceeds of such sales are used solely for 4851  
the purposes of the organization. 4852

(F) (1) Real property that is acquired and held by a county 4853  
land reutilization corporation organized under Chapter 1724. of 4854  
the Revised Code and that is not otherwise exempt from taxation 4855  
under Chapter 5722. of the Revised Code shall be deemed real 4856  
property used for a public purpose and shall be exempt from 4857  
taxation until sold or transferred by the corporation. 4858  
Notwithstanding section 5715.27 of the Revised Code, a county 4859  
land reutilization corporation is not required to apply to any 4860  
county or state agency in order to qualify for the exemption. 4861

(2) Real property that is acquired and held by an electing 4862  
subdivision other than a county land reutilization corporation 4863  
on or after April 9, 2009, for the public purpose of 4864

implementing an effective land reutilization program or for a 4865  
related public purpose, and that is not otherwise exempt from 4866  
taxation under Chapter 5722. of the Revised Code, shall be 4867  
exempt from taxation until sold or transferred by the electing 4868  
subdivision. Notwithstanding section 5715.27 of the Revised 4869  
Code, an electing subdivision is not required to apply to any 4870  
county or state agency in order to qualify for an exemption with 4871  
respect to property acquired or held for such purposes on or 4872  
after such date, regardless of how the electing subdivision 4873  
acquires the property, if the instrument transferring title to 4874  
the electing subdivision states that the property is being 4875  
acquired by the electing subdivision as part of its land 4876  
reutilization program. 4877

As used in this section, "electing subdivision" and "land 4878  
reutilization program" have the same meanings as in section 4879  
5722.01 of the Revised Code, and "county land reutilization 4880  
corporation" means a county land reutilization corporation 4881  
organized under Chapter 1724. of the Revised Code and any 4882  
subsidiary wholly owned by such a county land reutilization 4883  
corporation that is identified as "a wholly owned subsidiary of 4884  
a county land reutilization corporation" in the deed of 4885  
conveyance transferring title to the subsidiary. 4886

In lieu of the application for exemption otherwise 4887  
required to be filed as required under section 5715.27 of the 4888  
Revised Code, a county land reutilization corporation holding 4889  
the property shall, upon the request of any county or state 4890  
agency, submit its articles of incorporation substantiating its 4891  
status as a county land reutilization corporation. 4892

(3) An exemption authorized under division (F) (1) or (2) 4893  
of this section shall commence on the day the title to the 4894

property is transferred to the county land reutilization 4895  
corporation or electing subdivision and shall continue while 4896  
title is held by the corporation or subdivision. The exemption 4897  
shall end on the last day of the tax year in which the 4898  
instrument transferring title from the corporation or 4899  
subdivision to an owner whose use of the property does not 4900  
qualify for an exemption pursuant to this section or any other 4901  
section of the Revised Code is recorded. If the title to the 4902  
property is transferred to the corporation and from the 4903  
corporation, or to the subdivision and from the subdivision, in 4904  
the same tax year, the exemption shall continue to the end of 4905  
that tax year. Upon the commencement of an exemption authorized 4906  
under division (F) (1) or (2) of this section, the entire amount 4907  
of taxes that are a lien but not yet determined, assessed, and 4908  
levied for the tax year in which title is transferred to the 4909  
corporation or subdivision shall be remitted by the county 4910  
auditor. 4911

(G) Real property that is owned by an organization 4912  
described under section 501(c) (3) of the Internal Revenue Code 4913  
and exempt from federal income taxation under section 501(a) of 4914  
the Internal Revenue Code and that is used by that organization 4915  
exclusively for receiving, processing, or distributing human 4916  
blood, tissues, eyes, or organs or for research and development 4917  
thereof shall be exempt from taxation. 4918

(H) Real property that is owned by an organization 4919  
described under section 501(c) (3) of the Internal Revenue Code 4920  
and exempt from federal income taxation under section 501(a) of 4921  
the Internal Revenue Code and that received a loan from the 4922  
federal small business administration as a participating 4923  
intermediary in the federal microloan program under 15 U.S.C. 4924  
636(m) shall be exempt from taxation if the property is used by 4925

that organization primarily for small business lending, economic 4926  
development, job training, entrepreneur education, or associated 4927  
administrative purposes as such a participating intermediary. 4928

**Sec. 5715.02.** The county treasurer, county auditor, and a 4929  
member of the board of county commissioners selected by the 4930  
board of county commissioners shall constitute the county board 4931  
of revision, or they may provide for one or more hearing boards 4932  
when they deem the creation of such to be necessary to the 4933  
expeditious hearing of valuation complaints. Each such official 4934  
may appoint one qualified employee from the official's office to 4935  
serve in the official's place and stead on each such board for 4936  
the purpose of hearing complaints as to the value of real 4937  
property only, each such hearing board has the same authority to 4938  
hear and decide complaints and sign the journal as the board of 4939  
revision, and shall proceed in the manner provided for the board 4940  
of revision by sections 5715.08 to 5715.20 of the Revised Code. 4941  
Any decision by a hearing board shall be the decision of the 4942  
board of revision. 4943

A majority of a county board of revision or hearing board 4944  
shall constitute a quorum to hear and determine any complaint, 4945  
and any vacancy shall not impair the right of the remaining 4946  
members of such board, whether elected officials or appointees, 4947  
to exercise all the powers thereof so long as a majority 4948  
remains. 4949

A member of the county board of revision who is also a 4950  
member of the board of directors of a county land reutilization 4951  
corporation, or who is also a member of the board of county 4952  
commissioners of a county that is an electing subdivision as 4953  
defined in section 5722.01 of the Revised Code, shall not 4954  
participate in or render a decision on any case concerning 4955

property owned by the county land reutilization corporation or 4956  
electing subdivision. Each such member shall appoint a county 4957  
official who is not a member of the board of directors of the 4958  
county land reutilization corporation or a member of the board 4959  
of county commissioners of that electing subdivision, as 4960  
applicable, to serve in the member's place and stead for the 4961  
purpose of participating in and rendering a decision on such a 4962  
complaint. 4963

Each member of a county board of revision or hearing board 4964  
may administer oaths. 4965

**Sec. 5721.01.** (A) As used in this chapter: 4966

(1) "Delinquent lands" means all lands, including lands 4967  
that are unimproved by any dwelling, upon which delinquent 4968  
taxes, as defined in section 323.01 of the Revised Code, remain 4969  
unpaid at the time a settlement is made between the county 4970  
treasurer and auditor pursuant to division (C) of section 321.24 4971  
of the Revised Code. 4972

(2) ~~"Delinquent vacant lands" means all lands that have~~ 4973  
~~been delinquent lands for at least one year and that are~~ 4974  
~~unimproved by any dwelling.~~ 4975

~~(3)~~ "County land reutilization corporation" means a county 4976  
land reutilization corporation organized under Chapter 1724. of 4977  
the Revised Code. 4978

(B) As used in sections 5719.04, 5721.03, and 5721.31 of 4979  
the Revised Code and in any other sections of the Revised Code 4980  
to which those sections are applicable, a "newspaper" or 4981  
"newspaper of general circulation" has the same meaning as in 4982  
section 7.12 of the Revised Code. 4983

**Sec. 5721.02.** The office of the county treasurer shall be 4984

kept open to receive the payment of delinquent real property 4985  
taxes, from the date of the delivery of the delinquent land 4986  
duplicate provided for in section 5721.011 of the Revised Code, 4987  
until the final publication of the delinquent tax list ~~and the~~ 4988  
~~delinquent vacant land tax list~~ as provided in section 5721.03 4989  
of the Revised Code, in order that the name of any taxpayer 4990  
appearing on ~~either the~~ list, who prior to seven days before the 4991  
first publication of that list pays the delinquent taxes in 4992  
full, may be stricken from that list and in order that the name 4993  
of each person appearing on ~~either the~~ list, who prior to seven 4994  
days before the publication of that list enters into a 4995  
delinquent tax contract under section 323.31 of the Revised Code 4996  
to pay the delinquent taxes in installments, may be stricken 4997  
from that list or an asterisk may be entered in the margin next 4998  
to the person's name. If payment in full is made subsequent to 4999  
the first publication and prior to seven days before the second 5000  
publication of ~~either the~~ list, the name of the taxpayer shall 5001  
be eliminated from the second publication. 5002

**Sec. 5721.03.** (A) At the time of making the delinquent 5003  
land list, as provided in section 5721.011 of the Revised Code, 5004  
the county auditor shall compile a delinquent tax list 5005  
consisting of all lands on the delinquent land list on which 5006  
taxes have become delinquent at the close of the collection 5007  
period immediately preceding the making of the delinquent land 5008  
list. ~~The auditor shall also compile a delinquent vacant land~~ 5009  
~~tax list of all delinquent vacant lands prior to the institution~~ 5010  
~~of any foreclosure and forfeiture actions against delinquent~~ 5011  
~~vacant lands under section 5721.14 of the Revised Code or any~~ 5012  
~~foreclosure actions against delinquent vacant lands under~~ 5013  
~~section 5721.18 of the Revised Code.~~ 5014

The delinquent tax list, ~~and the delinquent vacant land~~ 5015

~~tax list if one is compiled,~~ shall contain all of the 5016  
information included on the delinquent land list, except that, 5017  
if the auditor's records show that the name of the person in 5018  
whose name the property currently is listed is not the name that 5019  
appears on the delinquent land list, the name used in the 5020  
delinquent tax list ~~or the delinquent vacant land tax list~~ shall 5021  
be the name of the person the auditor's records show as the 5022  
person in whose name the property currently is listed. 5023

Lands that have been included in a previously published 5024  
delinquent tax list shall not be included in the delinquent tax 5025  
list so long as taxes have remained delinquent on such lands for 5026  
the entire intervening time. 5027

In ~~either any delinquent tax list,~~ there may be included 5028  
lands that have been omitted in error from a prior list and 5029  
lands with respect to which the auditor has received a 5030  
certification that a delinquent tax contract has become void 5031  
since the publication of the last previously published list, 5032  
provided the name of the owner was stricken from a prior list 5033  
under section 5721.02 of the Revised Code. 5034

(B) (1) The auditor shall cause the delinquent tax list ~~and~~ 5035  
~~the delinquent vacant land tax list, if one is compiled,~~ to be 5036  
published twice within sixty days after the delivery of the 5037  
delinquent land duplicate to the county treasurer. ~~The first~~ 5038  
~~publication shall be made,~~ in a newspaper of general 5039  
circulation in the county or to be published electronically 5040  
pursuant to section 5721.182 of the Revised Code for a minimum 5041  
of fourteen consecutive days within sixty days after the 5042  
delivery of the delinquent land duplicate to the county 5043  
treasurer. ~~The second publication may be made either in a~~ 5044  
~~newspaper of general circulation in the county or on a web site~~ 5045

~~maintained or approved by the county. If the second publication-~~ 5046  
~~is made on such a web site, the auditor shall remove or cause to-~~ 5047  
~~be removed the list or lists from that web site two weeks after-~~ 5048  
~~publication.~~ 5049

~~(2) When publication is made in a newspaper of general-~~ 5050  
~~circulation in the county, the auditor shall comply with the-~~ 5051  
~~following requirements:~~ 5052

~~(a) The newspaper shall meet the requirements of section~~ 5053  
~~7.12 of the Revised Code. The auditor may publish the list or-~~ 5054  
~~lists on a preprinted insert in the newspaper. The cost of the~~ 5055  
~~second newspaper publication, if applicable, of the list shall~~ 5056  
~~not exceed three-fourths of the cost of the first publication of~~ 5057  
~~the list or lists.~~ 5058

~~(b) The auditor shall insert display notices of the~~ 5059  
~~forthcoming publication of the delinquent tax list and, if it is-~~ 5060  
~~to be published, the delinquent vacant land tax list once a week~~ 5061  
~~for two consecutive weeks in the a newspaper of general~~ 5062  
~~circulation in the county or for fourteen days if published~~ 5063  
~~electronically pursuant to section 5721.182 of the Revised Code.~~ 5064  
~~The display notices shall contain the times and methods of~~ 5065  
~~payment of taxes provided by law, including information~~ 5066  
~~concerning installment payments made in accordance with a~~ 5067  
~~written delinquent tax contract. The display notice for the~~ 5068  
~~delinquent tax list also shall include a notice that an interest-~~ 5069  
~~charge will accrue on accounts remaining unpaid after the last-~~ 5070  
~~day of November unless the taxpayer enters into a written-~~ 5071  
~~delinquent tax contract to pay such taxes in installments. The-~~ 5072  
~~display notice for the delinquent vacant land tax list, if it is-~~ 5073  
~~to be published, also shall include a notice that delinquent-~~ 5074  
~~vacant lands in the list are lands on which taxes have remained-~~ 5075

~~unpaid for one year after being certified delinquent, and that~~ 5076  
~~they are subject to foreclosure proceedings as provided in~~ 5077  
~~section 323.25, sections 323.65 to 323.79, or section 5721.18 of~~ 5078  
~~the Revised Code, or foreclosure and forfeiture proceedings as~~ 5079  
~~provided in section 5721.14 of the Revised Code.~~ Each display 5080  
notice also shall state that the lands are subject to a tax 5081  
certificate sale under section 5721.32 or 5721.33 of the Revised 5082  
Code or assignment to a county land reutilization corporation, 5083  
as the case may be, and shall include any other information that 5084  
the auditor considers pertinent to the purpose of the notice. 5085  
The display notices shall be furnished by the auditor to the 5086  
newspaper selected to publish the lists at least ten days before 5087  
their first publication. 5088

~~(e) (2)~~ Publication of the list or lists may be made by a 5089  
newspaper in installments, provided the complete publication of 5090  
each list is made twice during the sixty-day period ~~as provided~~ 5091  
~~in division (B) (1) of this section.~~ 5092

(3) ~~The~~ There shall be attached to the delinquent tax list 5093  
~~shall be accompanied by~~ a notice that the delinquent lands will 5094  
be certified for foreclosure by the auditor unless the taxes, 5095  
assessments, interest, and penalties due and owing on them are 5096  
paid. ~~If a delinquent vacant land tax list is to be published,~~ 5097  
~~it shall be accompanied by a notice that delinquent vacant lands~~ 5098  
~~will be certified for foreclosure or foreclosure and forfeiture~~ 5099  
~~by the auditor unless the taxes, assessments, interest, and~~ 5100  
~~penalties due and owing on them are paid within twenty-eight~~ 5101  
~~days after the final publication of the notice.~~ 5102

(4) The auditor shall review the first publication of each 5103  
list for accuracy and completeness and may correct any errors 5104  
appearing in the list at any time if published electronically, 5105

or in the second publication, if published in a newspaper. 5106

(5) Nothing in this section prohibits a foreclosure action 5107  
from being brought against a parcel of land under section 5108  
323.25, sections 323.65 to 323.79, or section 5721.18 of the 5109  
Revised Code before the delinquent tax list ~~or delinquent vacant~~ 5110  
~~land tax list~~ that includes the parcel is published pursuant to 5111  
division (B)(1) of this section if the list is not published 5112  
within the time prescribed by that division. 5113

(C) For the purposes of section 5721.18 of the Revised 5114  
Code, land is first certified delinquent on the date of the 5115  
certification of the delinquent land list containing that land. 5116

**Sec. 5721.04.** The proper and necessary expenses of 5117  
publishing the delinquent tax lists, ~~delinquent vacant land tax~~ 5118  
~~lists,~~ and display notices provided for by sections 5719.04 and 5119  
5721.03 of the Revised Code shall be paid from the county 5120  
treasury as county expenses are paid, and the board of county 5121  
commissioners shall make provision for them in the annual budget 5122  
of the county submitted to the budget commission, and shall make 5123  
the necessary appropriations. If the board fails to make such 5124  
appropriations, or if an appropriation is insufficient to meet 5125  
such an expense, any person interested may apply to the court of 5126  
common pleas of the county for an allowance to cover the 5127  
expense, and the court shall issue an order instructing the 5128  
county auditor to issue a warrant upon the county treasurer for 5129  
the amount necessary. The order by the court shall be final and 5130  
shall be complied with immediately. 5131

The aggregate amount paid for publication may be 5132  
apportioned by the county auditor among the taxing districts in 5133  
which the lands on each list are located in proportion to the 5134  
amount of delinquent taxes so advertised in such subdivision, or 5135

the county auditor may charge the property owner of land on a 5136  
list a flat fee established under section 319.54 of the Revised 5137  
Code for the cost of publishing the list and, if the fee is not 5138  
paid, may place the fee upon the tax duplicate as a lien on the 5139  
land, to be collected as other taxes. Thereafter, the auditor, 5140  
in making the auditor's semiannual apportionment of funds, shall 5141  
retain at each semiannual apportionment one half the amount 5142  
apportioned to each such taxing district. The amounts retained 5143  
shall be credited to the general fund of the county until the 5144  
aggregate of all amounts paid in the first instance out of the 5145  
treasury have been fully reimbursed. 5146

**Sec. 5721.06.** ~~(A)(1)~~ (A) The form of the notice required 5147  
to be attached to the published delinquent tax list by division 5148  
(B) (3) of section 5721.03 of the Revised Code shall be in 5149  
substance as follows: 5150

"DELINQUENT LAND TAX NOTICE 5151

The lands, lots, and parts of lots returned delinquent by 5152  
the county treasurer of \_\_\_\_\_ county, with the 5153  
taxes, assessments, interest, and penalties, charged against 5154  
them agreeably to law, are contained and described in the 5155  
following list: (Here insert the list with the names of the 5156  
owners of such respective tracts of land or town lots as 5157  
designated on the delinquent tax list. If, prior to seven days 5158  
before the publication of the list, a delinquent tax contract 5159  
has been entered into under section 323.31 of the Revised Code, 5160  
the owner's name may be stricken from the list or designated by 5161  
an asterisk shown in the margin next to the owner's name.) 5162

Notice is hereby given that the whole of such several 5163  
lands, lots, or parts of lots will be certified for foreclosure 5164  
by the county auditor pursuant to law unless the whole of the 5165

delinquent taxes, assessments, interest, and penalties are paid 5166  
within one year or unless a tax certificate with respect to the 5167  
parcel is sold under section 5721.32 or 5721.33 of the Revised 5168  
Code. The names of persons who have entered into a written 5169  
delinquent tax contract with the county treasurer to discharge 5170  
the delinquency are designated by an asterisk or have been 5171  
stricken from the list." 5172

~~(2)~~ (B) If the county treasurer has certified to the 5173  
county auditor that the treasurer intends to offer for sale or 5174  
assign a tax certificate with respect to one or more parcels of 5175  
delinquent land under section 5721.32 or 5721.33 of the Revised 5176  
Code, the form of the notice shall include the following 5177  
statement, appended after the second paragraph of the notice 5178  
prescribed by division ~~(A)(1)~~ (A) of this section: 5179

"Notice also is hereby given that a tax certificate may be 5180  
offered for sale or assigned under section 5721.32 or 5721.33 of 5181  
the Revised Code with respect to those parcels shown on this 5182  
list. If a tax certificate on a parcel is purchased, the 5183  
purchaser of the tax certificate acquires the state's or its 5184  
taxing district's first lien against the property, and an 5185  
additional interest charge of up to eighteen per cent per annum 5186  
shall be assessed against the parcel. In addition, failure by 5187  
the owner of the parcel to redeem the tax certificate may result 5188  
in foreclosure proceedings against the parcel. No tax 5189  
certificate shall be offered for sale if the owner of the parcel 5190  
has either discharged the lien by paying to the county treasurer 5191  
in cash the amount of delinquent taxes, assessments, penalties, 5192  
interest, and charges charged against the property, or has 5193  
entered into a valid delinquent tax contract pursuant to section 5194  
323.31 of the Revised Code to pay those amounts in 5195  
installments." 5196

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

~~"DELINQUENT VACANT LAND TAX NOTICE~~

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

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

**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 5227  
which the taxes, assessments, charges, interest, and penalties 5228  
have not been paid, describing each tract of land or city or 5229  
town lot in the same manner as it is described on the delinquent 5230  
tax list and the amount of the taxes, assessments, charges, 5231  
interest, and penalties due and unpaid, and stating that the 5232  
amount has been certified to the county prosecuting attorney as 5233  
delinquent. The certificate shall be signed by the auditor or 5234  
~~his~~ the auditor's deputy, and the original certificate shall be 5235  
filed with the prosecuting attorney. 5236

~~(B)(1) Twenty eight days after the final publication of 5237  
the delinquent vacant land tax list pursuant to section 5721.03- 5238  
of the Revised Code if such list was published, the county 5239  
auditor shall make in duplicate a certificate, to be known as- 5240  
the delinquent vacant land tax certificate, for each tract of- 5241  
land contained in the delinquent vacant land tax list upon which- 5242  
the taxes, assessments, charges, interest, and penalties have- 5243  
not been paid. The certificate shall describe each tract of land- 5244  
in the same manner as it is described in the list and the amount- 5245  
of taxes, assessments, charges, interest, and penalties due and- 5246  
unpaid. The certificate also shall state that the tract of land- 5247  
identified in it has been certified to the county prosecuting- 5248  
attorney for foreclosure as provided in section 323.25 or- 5249  
5721.18 of the Revised Code, or for foreclosure and forfeiture- 5250  
as provided in section 5721.14 of the Revised Code. The- 5251  
certificate shall be signed by the auditor or his deputy, and- 5252  
the original certificate shall be filed with the prosecuting- 5253  
attorney. 5254~~

~~(2) The auditor shall determine the fair market value of- 5255  
each tract of land for which he prepares a certificate under- 5256  
division (B)(1) of this section and shall compare that value to- 5257~~

~~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.~~ 5258  
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~~(C) (B)~~ 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~~ the master list and file ~~each~~ the original list with the county prosecuting attorney. 5265  
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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 institute 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 proceeds resulting from the sale of that property pursuant to a foreclosure or forfeiture sale shall be distributed in the order set forth in 5278  
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division (B) ~~(1) or (2)~~ of this section. 5289

(B) ~~(1)~~ In rendering its judgment in a foreclosure 5290  
proceeding under section 5721.18 of the Revised Code that 5291  
relates to property as described in division (A) of this section 5292  
and in ordering the distribution of the proceeds of the 5293  
resulting foreclosure sale, a court shall comply with sections 5294  
5721.18 and 5721.19 of the Revised Code, except that the court 5295  
shall order that the proceeds of the sale shall be distributed 5296  
in the following order of priority: 5297

~~(a) (1)~~ First, in satisfaction of any notes issued by the 5298  
receiver pursuant to division (F) of section 3767.41 of the 5299  
Revised Code, in their order of priority; 5300

~~(b) (2)~~ Second, any unreimbursed expenses and other 5301  
amounts paid in accordance with division (F) of section 3767.41 5302  
of the Revised Code by the receiver, and the fees of the 5303  
receiver approved pursuant to division (H) (1) of that section; 5304

~~(c) (3)~~ Third, any remaining proceeds in the order set 5305  
forth in division (D) of section 5721.19 of the Revised Code. 5306

~~(2) In rendering its judgment in a foreclosure and~~ 5307  
~~forfeiture proceeding under section 5721.14 of the Revised Code~~ 5308  
~~that relates to property as described in division (A) of this~~ 5309  
~~section and in ordering the distribution of the proceeds of the~~ 5310  
~~resulting forfeiture sale, a court shall comply with sections~~ 5311  
~~5721.14 and 5721.16 and Chapter 5723. of the Revised Code,~~ 5312  
~~except that the court shall order that the proceeds of the sale~~ 5313  
~~shall be distributed in the following order of priority:~~ 5314

~~(a) First, in satisfaction of any notes issued by the~~ 5315  
~~receiver pursuant to division (F) of section 3767.41 of the~~ 5316  
~~Revised Code, in their order of priority;~~ 5317

~~(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;~~ 5318  
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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.~~ 5322  
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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.~~ 5324  
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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 notice set forth in division (C) of that section, and the advertisements for sale set forth in sections 5721.191 and 5723.10 of the Revised Code shall be modified to reflect the provisions of division (B) and (C) of this section.~~ 5334  
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**Sec. 5721.18.** The county prosecuting attorney, upon the delivery to the prosecuting attorney by the county auditor of a 5346  
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delinquent land ~~or delinquent vacant land tax certificate~~, or of 5348  
a master list of delinquent ~~or delinquent vacant~~ tracts, shall 5349  
institute a foreclosure proceeding under this section in the 5350  
name of the county treasurer to foreclose the lien of the state, 5351  
in any court with jurisdiction or in the county board of 5352  
revision with jurisdiction pursuant to section 323.66 of the 5353  
Revised Code, unless the taxes, assessments, charges, penalties, 5354  
and interest are paid prior to the time a complaint is filed, or 5355  
unless a foreclosure ~~or foreclosure and forfeiture~~ action has 5356  
been or will be instituted under section 323.25, or sections 5357  
323.65 to 323.79, ~~or section 5721.14~~ of the Revised Code. If the 5358  
delinquent land ~~or delinquent vacant land tax certificate~~ or the 5359  
master list of delinquent ~~or delinquent vacant~~ tracts lists 5360  
minerals or rights to minerals listed pursuant to sections 5361  
5713.04, 5713.05, and 5713.06 of the Revised Code, the county 5362  
prosecuting attorney may institute a foreclosure proceeding in 5363  
the name of the county treasurer, in any court with 5364  
jurisdiction, to foreclose the lien of the state against such 5365  
minerals or rights to minerals, unless the taxes, assessments, 5366  
charges, penalties, and interest are paid prior to the time the 5367  
complaint is filed, ~~or unless a foreclosure or foreclosure and~~ 5368  
~~forfeiture action has been or will be instituted under section~~ 5369  
~~323.25, sections 323.65 to 323.79, or section 5721.14 of the~~ 5370  
~~Revised Code.~~ 5371

Nothing in this section or section 5721.03 of the Revised 5372  
Code prohibits the prosecuting attorney from instituting a 5373  
proceeding under this section before the delinquent tax list ~~or~~ 5374  
~~delinquent vacant land tax list~~ that includes the parcel is 5375  
published pursuant to division (B) of section 5721.03 of the 5376  
Revised Code if the list is not published within the time 5377  
prescribed by that division. The prosecuting attorney shall 5378

prosecute the proceeding to final judgment and satisfaction. 5379  
Within ten days after obtaining a judgment, the prosecuting 5380  
attorney shall notify the treasurer in writing that judgment has 5381  
been rendered. If there is a copy of a written delinquent tax 5382  
contract attached to the certificate or an asterisk next to an 5383  
entry on the master list, or if a copy of a delinquent tax 5384  
contract is received from the auditor prior to the commencement 5385  
of the proceeding under this section, the prosecuting attorney 5386  
shall not institute the proceeding under this section, unless 5387  
the prosecuting attorney receives a certification of the 5388  
treasurer that the delinquent tax contract has become void. 5389

(A) This division applies to all foreclosure proceedings 5390  
not instituted and prosecuted under section 323.25 of the 5391  
Revised Code or division (B) or (C) of this section. The 5392  
foreclosure proceedings shall be instituted and prosecuted in 5393  
the same manner as is provided by law for the foreclosure of 5394  
mortgages on land, except that, if service by publication is 5395  
necessary, such publication shall be made once a week for three 5396  
consecutive weeks instead of as provided by the Rules of Civil 5397  
Procedure, and the service shall be complete at the expiration 5398  
of three weeks after the date of the first publication or 5399  
published electronically for fourteen consecutive days pursuant 5400  
to section 5721.182 of the Revised Code. In any proceeding 5401  
prosecuted under this section, if the prosecuting attorney 5402  
determines that service upon a defendant may be obtained 5403  
ultimately only by publication, the prosecuting attorney may 5404  
cause service to be made simultaneously by certified mail, 5405  
return receipt requested, ordinary mail, and publication. 5406

In any county that has adopted a permanent parcel number 5407  
system, the parcel may be described in the notice by parcel 5408  
number only, instead of also with a complete legal description, 5409

if the prosecuting attorney determines that the publication of 5410  
the complete legal description is not necessary to provide 5411  
reasonable notice of the foreclosure proceeding to the 5412  
interested parties. If the complete legal description is not 5413  
published, the notice shall indicate where the complete legal 5414  
description may be obtained. 5415

It is sufficient, having been made a proper party to the 5416  
foreclosure proceeding, for the treasurer to allege in the 5417  
treasurer's complaint that the certificate or master list has 5418  
been duly filed by the auditor, that the amount of money 5419  
appearing to be due and unpaid is due and unpaid, and that there 5420  
is a lien against the property described in the certificate or 5421  
master list, without setting forth in the complaint any other or 5422  
special matter relating to the foreclosure proceeding. The 5423  
prayer of the complaint shall be that the court or the county 5424  
board of revision with jurisdiction pursuant to section 323.66 5425  
of the Revised Code issue an order that the property be sold or 5426  
conveyed by the sheriff or otherwise be disposed of, and the 5427  
equity of redemption be extinguished, according to the 5428  
alternative redemption procedures prescribed in sections 323.65 5429  
to 323.79 of the Revised Code, or if the action is in the 5430  
municipal court by the bailiff, in the manner provided in 5431  
section 5721.19 of the Revised Code. 5432

In the foreclosure proceeding, the treasurer may join in 5433  
one action any number of lots or lands, but the decree shall be 5434  
rendered separately, and any proceedings may be severed, in the 5435  
discretion of the court or board of revision, for the purpose of 5436  
trial or appeal, and the court or board of revision shall make 5437  
such order for the payment of costs as is considered proper. The 5438  
certificate or master list filed by the auditor with the 5439  
prosecuting attorney is prima-facie evidence at the trial of the 5440

foreclosure action of the amount and validity of the taxes, 5441  
assessments, charges, penalties, and interest appearing due and 5442  
unpaid and of their nonpayment. 5443

(B) Foreclosure proceedings constituting an action in rem 5444  
may be commenced by the filing of a complaint after the end of 5445  
the second year from the date on which the delinquency was first 5446  
certified by the auditor. Prior to filing such an action in rem, 5447  
the prosecuting attorney shall cause a title search to be 5448  
conducted for the purpose of identifying any lienholders or 5449  
other persons with interests in the property subject to 5450  
foreclosure. Following the title search, the action in rem shall 5451  
be instituted by filing in the office of the clerk of a court 5452  
with jurisdiction a complaint bearing a caption substantially in 5453  
the form set forth in division (A) of section 5721.181 of the 5454  
Revised Code. 5455

Any number of parcels may be joined in one action. Each 5456  
separate parcel included in a complaint shall be given a serial 5457  
number and shall be separately indexed and docketed by the clerk 5458  
of the court in a book kept by the clerk for such purpose. A 5459  
complaint shall contain the permanent parcel number of each 5460  
parcel included in it, the full street address of the parcel 5461  
when available, a description of the parcel as set forth in the 5462  
certificate or master list, the name and address of the last 5463  
known owner of the parcel if they appear on the general tax 5464  
list, the name and address of each lienholder and other person 5465  
with an interest in the parcel identified in the title search 5466  
relating to the parcel that is required by this division, and 5467  
the amount of taxes, assessments, charges, penalties, and 5468  
interest due and unpaid with respect to the parcel. It is 5469  
sufficient for the treasurer to allege in the complaint that the 5470  
certificate or master list has been duly filed by the auditor 5471

with respect to each parcel listed, that the amount of money 5472  
with respect to each parcel appearing to be due and unpaid is 5473  
due and unpaid, and that there is a lien against each parcel, 5474  
without setting forth any other or special matters. The prayer 5475  
of the complaint shall be that the court issue an order that the 5476  
land described in the complaint be sold in the manner provided 5477  
in section 5721.19 of the Revised Code. 5478

(1) Within thirty days after the filing of a complaint, 5479  
the clerk of the court in which the complaint was filed shall 5480  
cause a notice of foreclosure substantially in the form of the 5481  
notice set forth in division (B) of section 5721.181 of the 5482  
Revised Code to be published once a week for three consecutive 5483  
weeks in a newspaper of general circulation in the county or 5484  
published electronically for fourteen consecutive days pursuant 5485  
to section 5721.182 of the Revised Code. The newspaper shall 5486  
meet the requirements of section 7.12 of the Revised Code. In 5487  
any county that has adopted a permanent parcel number system, 5488  
the parcel may be described in the notice by parcel number only, 5489  
instead of also with a complete legal description, if the 5490  
prosecuting attorney determines that the publication of the 5491  
complete legal description is not necessary to provide 5492  
reasonable notice of the foreclosure proceeding to the 5493  
interested parties. If the complete legal description is not 5494  
published, the notice shall indicate where the complete legal 5495  
description may be obtained. 5496

After the third publication in the newspaper or fourteen 5497  
consecutive days if published electronically, the publisher 5498  
shall file with the clerk of the court an affidavit stating the 5499  
fact of the publication and including a copy of the notice of 5500  
foreclosure as published. Service of process for purposes of the 5501  
action in rem shall be considered as complete on the last date 5502

of ~~the last~~ publication. 5503

Within thirty days after the filing of a complaint and 5504  
before the final date of publication of the notice of 5505  
foreclosure, the clerk of the court also shall cause a copy of a 5506  
notice substantially in the form of the notice set forth in 5507  
division (C) of section 5721.181 of the Revised Code to be 5508  
mailed by certified mail, with postage prepaid, to each person 5509  
named in the complaint as being the last known owner of a parcel 5510  
included in it, or as being a lienholder or other person with an 5511  
interest in a parcel included in it. The notice shall be sent to 5512  
the address of each such person, as set forth in the complaint, 5513  
and the clerk shall enter the fact of such mailing upon the 5514  
appearance docket. If the name and address of the last known 5515  
owner of a parcel included in a complaint is not set forth in 5516  
it, the auditor shall file an affidavit with the clerk stating 5517  
that the name and address of the last known owner does not 5518  
appear on the general tax list. 5519

(2) (a) An answer may be filed in an action in rem under 5520  
this division by any person owning or claiming any right, title, 5521  
or interest in, or lien upon, any parcel described in the 5522  
complaint. The answer shall contain the caption and number of 5523  
the action and the serial number of the parcel concerned. The 5524  
answer shall set forth the nature and amount of interest claimed 5525  
in the parcel and any defense or objection to the foreclosure of 5526  
the lien of the state for delinquent taxes, assessments, 5527  
charges, penalties, and interest as shown in the complaint. The 5528  
answer shall be filed in the office of the clerk of the court, 5529  
and a copy of the answer shall be served on the prosecuting 5530  
attorney, not later than twenty-eight days after the date of 5531  
final publication of the notice of foreclosure. If an answer is 5532  
not filed within such time, a default judgment may be taken as 5533

to any parcel included in a complaint as to which no answer has 5534  
been filed. A default judgment is valid and effective with 5535  
respect to all persons owning or claiming any right, title, or 5536  
interest in, or lien upon, any such parcel, notwithstanding that 5537  
one or more of such persons are minors, incompetents, absentees 5538  
or nonresidents of the state, or convicts in confinement. 5539

(b) (i) A receiver appointed pursuant to divisions (C) (2) 5540  
and (3) of section 3767.41 of the Revised Code may file an 5541  
answer pursuant to division (B) (2) (a) of this section, but is 5542  
not required to do so as a condition of receiving proceeds in a 5543  
distribution under division (B) ~~(1)~~ of section 5721.17 of the 5544  
Revised Code. 5545

(ii) When a receivership under section 3767.41 of the 5546  
Revised Code is associated with a parcel, the notice of 5547  
foreclosure set forth in division (B) of section 5721.181 of the 5548  
Revised Code and the notice set forth in division (C) of that 5549  
section shall be modified to reflect the provisions of division 5550  
(B) (2) (b) (i) of this section. 5551

(3) At the trial of an action in rem under this division, 5552  
the certificate or master list filed by the auditor with the 5553  
prosecuting attorney shall be prima-facie evidence of the amount 5554  
and validity of the taxes, assessments, charges, penalties, and 5555  
interest appearing due and unpaid on the parcel to which the 5556  
certificate or master list relates and their nonpayment. If an 5557  
answer is properly filed, the court may, in its discretion, and 5558  
shall, at the request of the person filing the answer, grant a 5559  
severance of the proceedings as to any parcel described in such 5560  
answer for purposes of trial or appeal. 5561

(C) In addition to the actions in rem authorized under 5562  
division (B) of this section ~~and section 5721.14 of the Revised~~ 5563

~~Code~~, an action in rem may be commenced under this division. An 5564  
action commenced under this division shall conform to all of the 5565  
requirements of division (B) of this section except as follows: 5566

(1) The prosecuting attorney shall not cause a title 5567  
search to be conducted for the purpose of identifying any 5568  
lienholders or other persons with interests in the property 5569  
subject to foreclosure, except that the prosecuting attorney 5570  
shall cause a title search to be conducted to identify any 5571  
receiver's lien. 5572

(2) The names and addresses of lienholders and persons 5573  
with an interest in the parcel shall not be contained in the 5574  
complaint, and notice shall not be mailed to lienholders and 5575  
persons with an interest as provided in division (B)(1) of this 5576  
section, except that the name and address of a receiver under 5577  
section 3767.41 of the Revised Code shall be contained in the 5578  
complaint and notice shall be mailed to the receiver. 5579

(3) With respect to the forms applicable to actions 5580  
commenced under division (B) of this section and contained in 5581  
section 5721.181 of the Revised Code: 5582

(a) The notice of foreclosure prescribed by division (B) 5583  
of section 5721.181 of the Revised Code shall be revised to 5584  
exclude any reference to the inclusion of the name and address 5585  
of each lienholder and other person with an interest in the 5586  
parcel identified in a statutorily required title search 5587  
relating to the parcel, and to exclude any such names and 5588  
addresses from the published notice, except that the revised 5589  
notice shall refer to the inclusion of the name and address of a 5590  
receiver under section 3767.41 of the Revised Code and the 5591  
published notice shall include the receiver's name and address. 5592  
The notice of foreclosure also shall include the following in 5593

boldface type: 5594

"If pursuant to the action the parcel is sold, the sale 5595  
shall not affect or extinguish any lien or encumbrance with 5596  
respect to the parcel other than a receiver's lien and other 5597  
than the lien for land taxes, assessments, charges, interest, 5598  
and penalties for which the lien is foreclosed and in 5599  
satisfaction of which the property is sold. All other liens and 5600  
encumbrances with respect to the parcel shall survive the sale." 5601

(b) The notice to the owner, lienholders, and other 5602  
persons with an interest in a parcel shall be a notice only to 5603  
the owner and to any receiver under section 3767.41 of the 5604  
Revised Code, and the last two sentences of the notice shall be 5605  
omitted. 5606

(4) As used in this division, a "receiver's lien" means 5607  
the lien of a receiver appointed pursuant to divisions (C) (2) 5608  
and (3) of section 3767.41 of the Revised Code that is acquired 5609  
pursuant to division (H) (2) (b) of that section for any 5610  
unreimbursed expenses and other amounts paid in accordance with 5611  
division (F) of that section by the receiver and for the fees of 5612  
the receiver approved pursuant to division (H) (1) of that 5613  
section. 5614

(D) The conveyance by the owner of any parcel against 5615  
which a complaint has been filed pursuant to this section at any 5616  
time after the date of publication of the parcel on the 5617  
delinquent tax list but before the date of a judgment of 5618  
foreclosure pursuant to section 5721.19 of the Revised Code 5619  
shall not nullify the right of the county to proceed with the 5620  
foreclosure. 5621

Sec. 5721.182. (A) As used in this section: 5622

(1) "Electronic publication" or "electronically publish" 5623  
means the public advertisement of a legal notice in hypertext 5624  
markup language format (html), portable document format (pdf), 5625  
or an equivalent or successor language format or image format, 5626  
on an official internet web site of a government agency. 5627

(2) "Government agency" or "agency" means any county clerk 5628  
of courts, county treasurer, county auditor, county prosecutor, 5629  
county sheriff, the government of a county through its board of 5630  
county commissioners or county executive, or a county land 5631  
reutilization corporation organized under Chapter 1724. of the 5632  
Revised Code. 5633

(3) "Legal notice" or "notice" means any notice required 5634  
under Chapters 323., 5721., or 5723. of the Revised Code, or any 5635  
court or other rule, including rule 4 of the Rules of Civil 5636  
Procedure, that is given by way of an advertisement in a 5637  
newspaper of general circulation. 5638

(4) "Notice web site" means an internet web site that is 5639  
maintained by a government agency, or by a third party under a 5640  
contract with the agency, that is contained within an official 5641  
internet web site, and that contains links to the legal notices 5642  
electronically published by the agency. 5643

(5) "Official internet web site" means the internet 5644  
location designated by a government agency as its primary source 5645  
of information about the agency on the internet. 5646

(B) (1) This section applies to tax foreclosure proceedings 5647  
filed under sections 323.25, 323.65 to 323.79, and division (A) 5648  
of section 5721.18 of the Revised Code and other legal notices 5649  
prescribed in Chapters 5721. and 5723. of the Revised Code. 5650

Notwithstanding any provisions of law to the contrary, a 5651

government agency required to publish a legal notice in one or 5652  
more newspapers for a purpose associated with the collection or 5653  
enforcement of real or personal property taxes may satisfy that 5654  
requirement by causing the required legal notice to be 5655  
electronically published on a notice web site instead of 5656  
publication in a newspaper. The type of notice that may be 5657  
electronically published may include, but is not limited to, any 5658  
of the following: 5659

(a) Tax delinquencies; 5660

(b) Tax foreclosure sheriff's sale; 5661

(c) Service of notice and summons; 5662

(d) Any process upon unknown defendants under rule 4 of 5663  
the Rules of Civil Procedure or defendants who cannot be found 5664  
whenever a government agency is required by law to publish a 5665  
legal notice in one or more newspapers. 5666

(2) Any electronic notice provided pursuant to this 5667  
section shall be accessible through a link to such electronic 5668  
notice on the official internet web site of any of the following 5669  
government agencies: 5670

(a) The county prosecutor; 5671

(b) The county treasurer; 5672

(c) The county auditor; 5673

(d) The county sheriff; 5674

(e) The county clerk of courts; 5675

(f) A county land reutilization corporation. 5676

(3) In order to serve the parties required to be served by 5677  
publication, the electronic publication shall contain or provide 5678

the following: 5679

(a) Substantially the same information required had the 5680  
legal notice been published in a newspaper; 5681

(b) If the notice is associated with a tax foreclosure 5682  
court action, all of the following: 5683

(i) The case number of the tax foreclosure action; 5684

(ii) The name of the plaintiff; 5685

(iii) The name of at least one of the defendants; 5686

(iv) The parcel number of the parcel being foreclosed 5687  
upon. 5688

(C) The government agency's official internet web site 5689  
shall prominently display a link to the notice web site, which 5690  
shall be an index web page containing the list of the current 5691  
legal notices of the agency with links to the full text of those 5692  
notices required in this section. 5693

(D) The official internet web site with a link to the 5694  
notice web site, as well the notice web site itself, shall 5695  
contain an electronic mail link or address to submit 5696  
communication to the government agency if any legal notice is 5697  
inaccessible or the legal notice is substantially deficient. 5698  
Responses to any such communications shall be made by the 5699  
government agency and such communications and responses shall 5700  
remain archived and stored for at least three years. 5701

(E) Whenever an electronically published legal notice is 5702  
inaccessible for twenty-five per cent or more of the publication 5703  
time frame provided by law, the legal notice shall be 5704  
electronically published for the entirety of that time frame 5705  
beginning anew from the day on which the access to the notice is 5706

restored, and the action for which the legal notice is required 5707  
shall be delayed accordingly. 5708

(F) A legal notice shall remain available on the notice 5709  
web site at least until the last posting date required by law 5710  
has expired or until the event described in a notice has taken 5711  
place, whichever occurs later. 5712

(G) The government agency shall designate one or more 5713  
officials to be responsible for electronic publications and 5714  
shall post the name and contact information for that official or 5715  
those officials on the notice web site. 5716

(H) Proof of publication of an electronically published 5717  
legal notice for the purpose of complying with public notice 5718  
requirements shall be satisfied and deemed conclusive upon the 5719  
submission of an affidavit, certification, or other attestation 5720  
by any person required to provide the same in the same manner as 5721  
required had the electronic notice been published in a 5722  
newspaper, or as otherwise provided in rule 4 of the Rules of 5723  
Civil Procedure. 5724

(I) When a government agency is authorized or directed by 5725  
a statute or court of competent jurisdiction to make sales of 5726  
real property, the agency, unless otherwise specifically 5727  
directed or authorized by law, before making the sale, may give 5728  
notice of the time and place of the sale by electronic notice as 5729  
prescribed in this section by publishing such notice on the 5730  
agency's notice web site. 5731

(J) (1) Government agencies may agree amongst themselves 5732  
which one or more shall serve as the government agency that will 5733  
serve as the official internet web site and notice web site 5734  
provider. 5735

(2) When a government agency serves as the government agency for which other government agencies publish required legal notices, such agency may charge such other agencies a reasonable fee that may be taxed as costs in the tax foreclosure proceeding. In the case of posting notice of summons and complaint, or in the case of bulk postings, the government agencies shall mutually agree on an amount. Such amount shall not be less than two hundred dollars per notice, nor greater than one thousand dollars per notice. 5736  
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(K) Subject to division (F) of this section, a government agency desiring to terminate providing the electronic posting of legal notices under division (B) or (I) of this section may do so only upon publishing a sixty-day notice on its existing official internet web site, and publishing within such sixty-day time period, such notice of termination for three consecutive weeks in a paper of general circulation in the county. At the expiration of such sixty-day electronic notice, the government agency may terminate electronic posting of legal notices, or another government agency may provide such electronic posting as prescribed in this section. 5745  
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**Sec. 5721.183.** (A) In any foreclosure action instituted pursuant to section 323.25, 323.65 to 323.79, or 5721.18 of the Revised Code in which a county land reutilization corporation, county, municipality, or township determines that the property being foreclosed upon is nonproductive land as defined in section 5722.01 of the Revised Code or abandoned land as defined in section 323.65 of the Revised Code, a county land reutilization corporation, county, municipality, or township may enter in and upon the property, including any buildings or other structures located on the property, for the purpose of inspecting the property. The inspection shall be for the 5756  
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purposes of assessing the property for environmental, health, or 5767  
safety purposes, or for the presence of nuisance conditions 5768  
under section 505.86, 505.87, 715.26, 715.261, or 3767.05 of the 5769  
Revised Code. Such entry into the property may be made by 5770  
employees or designated agents of the county land reutilization 5771  
corporation, county, municipality, or township, and does not 5772  
require a search warrant from any court. 5773

(B) (1) Prior to entering the property pursuant to division 5774  
(A) of this section, a county land reutilization corporation, 5775  
county, municipality, or township shall file a notice with the 5776  
court or board of revision in which the action is pending 5777  
indicating it has determined that the property is nonproductive 5778  
land or abandoned land and that it intends to inspect the 5779  
property. A county land reutilization corporation, county, 5780  
municipality, or township that files a notice under this 5781  
division is not required to intervene in the action to which the 5782  
notice relates but shall file the notice in the same manner as 5783  
would a party to the action. Upon filing the notice, the county 5784  
land reutilization corporation, county, municipality, or 5785  
township shall serve a copy of the notice upon all parties, 5786  
except any party that previously failed to answer, plead, or 5787  
appear in the proceeding as required by Civil Rule 12 or were 5788  
deemed to be in default under division (D) of section 323.69 of 5789  
the Revised Code. 5790

(2) Upon the filing and service of such notice under 5791  
division (B) (1) of this section, entry into or upon the property 5792  
shall be permitted until any of the following: 5793

(a) The foreclosure action is dismissed. 5794

(b) One or more owners of title of record appear in the 5795  
foreclosure action and show by clear and convincing evidence 5796

that the property is occupied. 5797

(c) Any date provided by the court or board of revision; 5798

(d) Journalization of an adjudication of foreclosure. 5799

(3) All inspections shall occur only on weekdays between 5800  
the hours of eight a.m. and five p.m. 5801

(C) Upon completion of an inspection authorized under this 5802  
section, a county land reutilization corporation, county, 5803  
municipality, or township shall secure the property at such 5804  
locations as where access was procured, and shall do so in a 5805  
manner substantially equal to or greater than how the property 5806  
was secured at the time of entry. 5807

(D) An inspection by a county land reutilization 5808  
corporation, county, municipality, or township in compliance 5809  
with this section shall not constitute the exercise of dominion 5810  
or control, or the right thereof by the corporation, county, 5811  
municipality, or township. 5812

(E) (1) A county land reutilization corporation, county, 5813  
municipality, or township that performs an inspection under this 5814  
section shall be immune under Chapter 2744. of the Revised Code 5815  
from liability in damages in a civil action for injury, death, 5816  
or loss to person or property allegedly caused by any act or 5817  
omission of the county land reutilization corporation, county, 5818  
municipality, or township or an employee or agent of the county 5819  
land reutilization, county, municipality, or township in 5820  
connection with the inspection. 5821

(2) A county land reutilization corporation, county, 5822  
municipality, or township or an employee or agent of the county 5823  
land reutilization, county, municipality, or township that 5824  
performs an inspection under this section shall not be liable 5825

for any cause of action under the Revised Code or common law for 5826  
criminal or civil trespass, construction eviction, unlawful 5827  
entry, or conversion in connection with the inspection. 5828

**Sec. 5721.19.** (A) In its judgment of foreclosure rendered 5829  
with respect to actions filed pursuant to section 5721.18 of the 5830  
Revised Code, the court or the county board of revision with 5831  
jurisdiction pursuant to section 323.66 of the Revised Code 5832  
shall enter a finding with respect to each parcel of the amount 5833  
of the taxes, assessments, charges, penalties, and interest, and 5834  
the costs incurred in the foreclosure proceeding instituted 5835  
against it, that are due and unpaid. The court or the county 5836  
board of revision shall order such premises to be transferred 5837  
pursuant to division (I) of this section or section 323.78 of 5838  
the Revised Code or may order each parcel to be sold, without 5839  
appraisal, for not less than either of the following: 5840

(1) The ~~fair market~~ appraised value of the parcel for 5841  
taxation purposes, as determined by the county auditor, plus the 5842  
costs incurred in the foreclosure proceeding; 5843

(2) The total amount of the finding entered by the court 5844  
or the county board of revision, including all taxes, 5845  
assessments, charges, penalties, and interest payable subsequent 5846  
to the delivery to the county prosecuting attorney of the 5847  
delinquent land tax certificate or master list of delinquent 5848  
tracts and prior to the transfer of the deed of the parcel to 5849  
the purchaser following confirmation of sale, plus the costs 5850  
incurred in the foreclosure proceeding. For purposes of 5851  
determining such amount, the county treasurer may estimate the 5852  
amount of taxes, assessments, interest, penalties, and costs 5853  
that will be payable at the time the deed of the property is 5854  
transferred to the purchaser. 5855

Notwithstanding the minimum sales price provisions of 5856  
divisions (A) (1) and (2) of this section to the contrary, a 5857  
parcel sold pursuant to this section shall not be sold for less 5858  
than the amount described in division (A) (2) of this section if 5859  
the highest bidder is the owner of record of the parcel 5860  
immediately prior to the judgment of foreclosure or a member of 5861  
the following class of parties connected to that owner: a member 5862  
of that owner's immediate family, a person with a power of 5863  
attorney appointed by that owner who subsequently transfers the 5864  
parcel to the owner, a sole proprietorship owned by that owner 5865  
or a member of that owner's immediate family, or a partnership, 5866  
trust, business trust, corporation, or association in which the 5867  
owner or a member of the owner's immediate family owns or 5868  
controls directly or indirectly more than fifty per cent. If a 5869  
parcel sells for less than the amount described in division (A) 5870  
(2) of this section, the officer conducting the sale shall 5871  
require the buyer to complete an affidavit stating that the 5872  
buyer is not the owner of record immediately prior to the 5873  
judgment of foreclosure or a member of the specified class of 5874  
parties connected to that owner, and the affidavit shall become 5875  
part of the court records of the proceeding. If the county 5876  
auditor discovers within three years after the date of the sale 5877  
that a parcel was sold to that owner or a member of the 5878  
specified class of parties connected to that owner for a price 5879  
less than the amount so described, and if the parcel is still 5880  
owned by that owner or a member of the specified class of 5881  
parties connected to that owner, the auditor within thirty days 5882  
after such discovery shall add the difference between that 5883  
amount and the sale price to the amount of taxes that then stand 5884  
charged against the parcel and is payable at the next succeeding 5885  
date for payment of real property taxes. As used in this 5886  
paragraph, "immediate family" means a spouse who resides in the 5887

same household and children. 5888

(B) Each parcel affected by the court's finding and order 5889  
of sale shall be separately sold, unless the court orders any of 5890  
such parcels to be sold together. 5891

Each parcel shall be advertised and sold by the officer to 5892  
whom the order of sale is directed in the manner provided by law 5893  
for the sale of real property on execution. The advertisement 5894  
for sale of each parcel shall be published once a week for three 5895  
consecutive weeks or published electronically for fourteen 5896  
consecutive days pursuant to section 5721.182 of the Revised 5897  
Code and shall include the date on which a second sale will be 5898  
conducted if no bid is accepted at the first sale. Any number of 5899  
parcels may be included in one advertisement. 5900

The notice of the advertisement shall be substantially in 5901  
the form of the notice set forth in section 5721.191 of the 5902  
Revised Code. In any county that has adopted a permanent parcel 5903  
number system, the parcel may be described in the notice by 5904  
parcel number only, instead of also with a complete legal 5905  
description, if the prosecuting attorney determines that the 5906  
publication of the complete legal description is not necessary 5907  
to provide reasonable notice of the foreclosure sale to 5908  
potential bidders. If the complete legal description is not 5909  
published, the notice shall indicate where the complete legal 5910  
description may be obtained. 5911

(C) (1) Whenever the officer charged to conduct the sale 5912  
offers any parcel for sale the officer first shall read aloud a 5913  
complete legal description of the parcel, or in the alternative, 5914  
may read aloud only a summary description, including the 5915  
complete street address of the parcel, if any, and a parcel 5916  
number if the county has adopted a permanent parcel number 5917

system and if the advertising notice prepared pursuant to this 5918  
section includes a complete legal description or indicates where 5919  
the complete legal description may be obtained. Whenever the 5920  
officer charged to conduct the sale offers any parcel for sale 5921  
and no bids are made equal to the lesser of the amounts 5922  
described in divisions (A) (1) and (2) of this section and a 5923  
second sale is required by law, the officer shall adjourn the 5924  
sale of the parcel to the second date that was specified in the 5925  
advertisement of sale. The second date shall be not less than 5926  
two weeks or more than six weeks from the day on which the 5927  
parcel was first offered for sale. The second sale shall be held 5928  
at the same place and commence at the same time as set forth in 5929  
the advertisement of sale. The officer shall offer any parcel 5930  
not sold at the first sale. Upon the conclusion of any sale, or 5931  
if any parcel remains unsold after being offered at two sales or 5932  
one sale in the case of abandoned land as defined in section 5933  
323.65 of the Revised Code or nonproductive land as defined in 5934  
section 5722.01 of the Revised Code, the officer conducting the 5935  
sale shall report the results to the court. 5936

(2) (a) If a parcel remains unsold after being offered at 5937  
two sales, or one sale in the case of abandoned lands ~~foreclosed~~ 5938  
~~under sections 323.65 to 323.79 of the Revised Code~~ as defined 5939  
in section 323.65 of the Revised Code or nonproductive lands as 5940  
defined in section 5722.01 of the Revised Code, or if a parcel 5941  
sells at any sale but the amount of the price is less than the 5942  
costs incurred in the proceeding instituted against the parcel 5943  
under section 5721.18 of the Revised Code, then the clerk of the 5944  
court shall certify to the county auditor the amount of those 5945  
costs that remains unpaid. At the next semiannual apportionment 5946  
of real property taxes that occurs following any such 5947  
certification, the auditor shall reduce the real property taxes 5948

that the auditor otherwise would distribute to each taxing 5949  
district. In making the reductions, the auditor shall subtract 5950  
from the otherwise distributable real property taxes to a taxing 5951  
district an amount that shall be determined by multiplying the 5952  
certified costs by a fraction the numerator of which shall be 5953  
the amount of the taxes, assessments, charges, penalties, and 5954  
interest on the parcel owed to that taxing district at the time 5955  
the parcel first was offered for sale pursuant to this section, 5956  
and the denominator of which shall be the total of the taxes, 5957  
assessments, charges, penalties, and interest on the parcel owed 5958  
to all the taxing districts at that time. The auditor promptly 5959  
shall pay to the clerk of the court the amounts of the 5960  
reductions. 5961

(b) If reductions occur pursuant to division (C) (2) (a) of 5962  
this section, and if at a subsequent time a parcel is sold at a ~~5963~~  
~~foreclosure sale or a~~ forfeiture sale pursuant to Chapter 5723. 5964  
of the Revised Code, then, notwithstanding other provisions of 5965  
the Revised Code, except section 5721.17 of the Revised Code, 5966  
governing the distribution of the proceeds of a foreclosure or 5967  
forfeiture sale, the proceeds first shall be distributed to 5968  
reimburse the taxing districts subjected to reductions in their 5969  
otherwise distributable real property taxes. The distributions 5970  
shall be based on the same proportions used for purposes of 5971  
division (C) (2) (a) of this section. 5972

(3) ~~The court, in its discretion, may order any~~ Any parcel 5973  
not sold pursuant to the original order of sale ~~to be advertised~~ 5974  
~~and offered for sale at a subsequent foreclosure sale. For such~~ 5975  
~~purpose, the court may direct the parcel to be appraised and fix~~ 5976  
~~a minimum price for which it may be sold shall be forfeited to~~ 5977  
the state pursuant to Chapter 5723. of the Revised Code. 5978

(D) Except as otherwise provided in division (B) ~~(1)~~ of 5979  
section 5721.17 of the Revised Code, upon the confirmation of a 5980  
sale, the proceeds of the sale shall be applied as follows: 5981

(1) The costs incurred in any proceeding filed against the 5982  
parcel pursuant to section 5721.18 of the Revised Code shall be 5983  
paid first. 5984

(2) Following the payment required by division (D) (1) of 5985  
this section, the part of the proceeds that is equal to five per 5986  
cent of the taxes and assessments due shall be deposited in 5987  
equal shares into each of the delinquent tax and assessment 5988  
collection funds created pursuant to section 321.261 of the 5989  
Revised Code. If a county land reutilization corporation is 5990  
operating in the county, the board of county commissioners, by 5991  
resolution, may provide that an additional amount, not to exceed 5992  
five per cent of such taxes and assessments, shall be credited 5993  
to the county land reutilization corporation fund created by 5994  
section 321.263 of the Revised Code to pay for the corporation's 5995  
expenses. If such a resolution is in effect, the percentage of 5996  
such taxes and assessments so provided shall be credited to that 5997  
fund. 5998

(3) Following the payment required by division (D) (2) of 5999  
this section, the amount found due for taxes, assessments, 6000  
charges, penalties, and interest shall be paid, including all 6001  
taxes, assessments, charges, penalties, and interest payable 6002  
subsequent to the delivery to the county prosecuting attorney of 6003  
the delinquent land tax certificate or master list of delinquent 6004  
tracts and prior to the transfer of the deed of the parcel to 6005  
the purchaser following confirmation of sale. If the proceeds 6006  
available for distribution pursuant to division (D) (3) of this 6007  
section are sufficient to pay the entire amount of those taxes, 6008

assessments, charges, penalties, and interest, the portion of 6009  
the proceeds representing taxes, interest, and penalties shall 6010  
be paid to each claimant in proportion to the amount of taxes 6011  
levied by the claimant in the preceding tax year, and the amount 6012  
representing assessments and other charges shall be paid to each 6013  
claimant in the order in which they became due. If the proceeds 6014  
are not sufficient to pay that entire amount, the proportion of 6015  
the proceeds representing taxes, penalties, and interest shall 6016  
be paid to each claimant in the same proportion that the amount 6017  
of taxes levied by the claimant against the parcel in the 6018  
preceding tax year bears to the taxes levied by all such 6019  
claimants against the parcel in the preceding tax year, and the 6020  
proportion of the proceeds representing items of assessments and 6021  
other charges shall be credited to those items in the order in 6022  
which they became due. 6023

(E) If the proceeds from the sale of a parcel are 6024  
insufficient to pay in full the amount of the taxes, 6025  
assessments, charges, penalties, and interest which are due and 6026  
unpaid; the costs incurred in the foreclosure proceeding 6027  
instituted against it which are due and unpaid; and, if division 6028  
(B)~~(1)~~ of section 5721.17 of the Revised Code is applicable, any 6029  
notes issued by a receiver pursuant to division (F) of section 6030  
3767.41 of the Revised Code and any receiver's lien as defined 6031  
in division (C)(4) of section 5721.18 of the Revised Code, the 6032  
court, pursuant to section 5721.192 of the Revised Code, may 6033  
enter a deficiency judgment against the owner of record of the 6034  
parcel for the unpaid amount. If that owner of record is a 6035  
corporation, the court may enter the deficiency judgment against 6036  
the stockholder holding a majority of that corporation's stock. 6037

If after distribution of proceeds from the sale of the 6038  
parcel under division (D) of this section the amount of proceeds 6039

to be applied to pay the taxes, assessments, charges, penalties, 6040  
interest, and costs is insufficient to pay them in full, and the 6041  
court does not enter a deficiency judgment against the owner of 6042  
record pursuant to this division, the taxes, assessments, 6043  
charges, penalties, interest, and costs shall be deemed 6044  
satisfied. 6045

(F) (1) Upon confirmation of a sale, a spouse of the party 6046  
charged with the delinquent taxes or assessments shall thereby 6047  
be barred of the right of dower in the property sold, though 6048  
such spouse was not a party to the action. No statute of 6049  
limitations shall apply to such action. When the land or lots 6050  
stand charged on the tax duplicate as certified delinquent, it 6051  
is not necessary to make the state a party to the foreclosure 6052  
proceeding, but the state shall be deemed a party to such action 6053  
through and be represented by the county treasurer. 6054

(2) Except as otherwise provided in divisions (F) (3) and 6055  
(G) of this section, unless such land or lots were previously 6056  
redeemed pursuant to section 5721.25 of the Revised Code, upon 6057  
the filing of the entry of confirmation of any sale or the 6058  
expiration of the alternative redemption period as defined in 6059  
section 323.65 of the Revised Code, if applicable, the title to 6060  
such land or lots shall be incontestable in the purchaser and 6061  
shall be free and clear of all liens and encumbrances, except a 6062  
federal tax lien notice of which is properly filed in accordance 6063  
with section 317.09 of the Revised Code prior to the date that a 6064  
foreclosure proceeding is instituted pursuant to division (B) of 6065  
section 5721.18 of the Revised Code and the easements and 6066  
covenants of record running with the land or lots that were 6067  
created prior to the time the taxes or assessments, for the 6068  
nonpayment of which the land or lots are sold at foreclosure, 6069  
became due and payable. 6070

(3) When proceedings for foreclosure are instituted under 6071  
division (C) of section 5721.18 of the Revised Code, unless the 6072  
land or lots were previously redeemed pursuant to section 6073  
5721.25 of the Revised Code or before the expiration of the 6074  
alternative redemption period, upon the filing of the entry of 6075  
confirmation of sale or after the expiration of the alternative 6076  
redemption period, as may apply to the case, the title to such 6077  
land or lots shall be incontestable in the purchaser and shall 6078  
be free of any receiver's lien as defined in division (C)(4) of 6079  
section 5721.18 of the Revised Code and, except as otherwise 6080  
provided in division (G) of this section, the liens for land 6081  
taxes, assessments, charges, interest, and penalties for which 6082  
the lien was foreclosed and in satisfaction of which the 6083  
property was sold. All other liens and encumbrances with respect 6084  
to the land or lots shall survive the sale. 6085

(4) The title shall not be invalid because of any 6086  
irregularity, informality, or omission of any proceedings under 6087  
this chapter, or in any processes of taxation, if such 6088  
irregularity, informality, or omission does not abrogate the 6089  
provision for notice to holders of title, lien, or mortgage to, 6090  
or other interests in, such foreclosed lands or lots, as 6091  
prescribed in this chapter. 6092

(G) If a parcel is sold under this section for the amount 6093  
described in division (A)(2) of this section, and the county 6094  
treasurer's estimate exceeds the amount of taxes, assessments, 6095  
interest, penalties, and costs actually payable when the deed is 6096  
transferred to the purchaser, the officer who conducted the sale 6097  
shall refund to the purchaser the difference between the 6098  
estimate and the amount actually payable. If the amount of 6099  
taxes, assessments, interest, penalties, and costs actually 6100  
payable when the deed is transferred to the purchaser exceeds 6101

the county treasurer's estimate, the officer shall certify the 6102  
amount of the excess to the treasurer, who shall enter that 6103  
amount on the real and public utility property tax duplicate 6104  
opposite the property; the amount of the excess shall be payable 6105  
at the next succeeding date prescribed for payment of taxes in 6106  
section 323.12 of the Revised Code. 6107

(H) If a parcel is sold or transferred under this section 6108  
or sections 323.28 and 323.65 to 323.79 of the Revised Code, the 6109  
officer who conducted the sale or made the transfer of the 6110  
property shall collect the recording fee and any associated 6111  
costs to cover the recording from the purchaser or transferee at 6112  
the time of the sale or transfer and, following confirmation of 6113  
the sale or transfer, shall execute and record the deed 6114  
conveying title to the parcel to the purchaser or transferee. 6115  
For purposes of recording such deed, by placement of a bid or 6116  
making a statement of interest by any party ultimately awarded 6117  
the parcel, that purchaser or transferee thereby appoints the 6118  
officer who makes the sale or is charged with executing and 6119  
delivering the deed as agent for the purchaser or transferee for 6120  
the sole purpose of accepting delivery of the deed. For such 6121  
purposes, the confirmation of any such sale or order to transfer 6122  
the parcel without appraisal or sale shall be deemed delivered 6123  
upon the confirmation of such sale or transfer. 6124

~~(I)~~ (I) (1) Notwithstanding section 5722.03 of the Revised 6125  
Code, if the complaint alleges that the property is ~~delinquent~~ 6126  
~~vacant land as defined in section 5721.01 of the Revised Code,~~ 6127  
~~abandoned lands~~ land as defined in section 323.65 of the Revised 6128  
Code, ~~or lands described in division (F) of nonproductive land~~ 6129  
as defined in section 5722.01 of the Revised Code, and if an 6130  
electing subdivision indicates its desires to acquire the parcel 6131  
by way of an affidavit filed in the case prior to adjudication 6132

of foreclosure, and the value of the taxes, assessments, 6133  
penalties, interest, and all other charges and costs of the 6134  
action exceed the auditor's ~~fair market~~ appraised value of the 6135  
parcel for taxation purposes, then, subject to section 323.78 of 6136  
the Revised Code, the court or board of revision having 6137  
jurisdiction over the matter on motion of the plaintiff, or on 6138  
the court's or board's own motion, shall, upon any adjudication 6139  
of foreclosure, order, without appraisal and without sale, the 6140  
fee simple title of the property to be transferred to and vested 6141  
in an electing subdivision as defined in ~~division (A) of~~ section 6142  
5722.01 of the Revised Code. ~~For purposes of determining whether~~ 6143  
~~the taxes, assessments, penalties, interest, and all other~~ 6144  
~~charges and costs of the action exceed the actual fair market~~ 6145  
~~value of the parcel, the auditor's most current valuation shall~~ 6146  
~~be rebuttably presumed to be, and constitute prima facie~~ 6147  
~~evidence of, the fair market value of the parcel. In such case,~~ 6148  
~~the~~ 6149

(2) The ~~filing for~~ journalization of a decree of 6150  
foreclosure ordering that direct transfer without appraisal or 6151  
sale shall constitute confirmation of the transfer and thereby 6152  
terminate any further statutory or common law right of 6153  
redemption. 6154

(3) Upon the journalization of a decree of foreclosure 6155  
ordering direct transfer without appraisal and sale pursuant to 6156  
division (I)(1) of this section, the sheriff shall execute and 6157  
record a deed transferring the property to the electing 6158  
subdivision named in the order pursuant to division (H) of 6159  
section 5721.19 of the Revised Code. Once the deed is recorded, 6160  
title to the property is incontestable in the electing 6161  
subdivision and free and clear of all liens for taxes, 6162  
penalties, interest, charges, assessments, and all other liens 6163

and encumbrances, except for easements and covenants of record 6164  
running with the land and created prior to the time at which the 6165  
taxes or assessments, for the nonpayment of which the abandoned 6166  
land or nonproductive land was transferred to the electing 6167  
subdivision, became due and payable. 6168

**Sec. 5721.192.** (A) If the proceeds from a sale of a parcel 6169  
under section 5721.19 or 5723.06 of the Revised Code are 6170  
insufficient to pay in full the amount of the taxes, 6171  
assessments, charges, penalties, and interest which are due and 6172  
unpaid; the costs incurred in the foreclosure proceeding, ~~the~~ 6173  
~~foreclosure and forfeiture proceeding,~~ or both foreclosure and 6174  
forfeiture proceedings which are due and unpaid; and, if 6175  
division (B) ~~(1) or (2)~~ of section 5721.17 of the Revised Code is 6176  
applicable, any notes issued by a receiver pursuant to division 6177  
(F) of section 3767.41 of the Revised Code and any receiver's 6178  
lien as defined in division (C) (4) of section 5721.18 of the 6179  
Revised Code, the court may enter a deficiency judgment for the 6180  
unpaid amount as authorized by sections 5721.17, 5721.19, 6181  
5723.05, and 5723.18 of the Revised Code, in accordance with 6182  
this section. 6183

(B) Before entering the deficiency judgment, the court 6184  
shall notify the board of revision of the county in which the 6185  
parcel is located, of its intention to enter the judgment, and 6186  
request the board to make a recommendation with respect to 6187  
whether the judgment should be entered and to specify the 6188  
reasons why it should or should not be entered. The notification 6189  
shall list, and shall require the board to consider in making 6190  
its recommendation, the factors that the court is required to 6191  
consider under divisions (C) (1) to (3) of this section, but, in 6192  
making its recommendation, the board also may consider other 6193  
relevant factors. Additionally, if a corporate owner of record 6194

of foreclosed lands or a corporate last owner of record of 6195  
forfeited lands is involved, the court shall specify in its 6196  
notification whether the judgment is proposed to be made against 6197  
the corporation or the majority stockholder of the corporation. 6198  
To assist the board in making its recommendation, the board may 6199  
invite the person against whom the judgment would be entered to 6200  
appear before it. The board shall make a recommendation to the 6201  
court within thirty days from the date that the court notified 6202  
it under this division. 6203

(C) In determining whether to enter the deficiency 6204  
judgment, the court shall consider all relevant factors, 6205  
including, but not limited to, the following: 6206

(1) Whether the owner of record or, in the case of 6207  
forfeited lands, the last owner of record, appears to have owned 6208  
the parcel only for speculative purposes, and had the means to 6209  
pay, but purposely did not pay, the taxes, assessments, charges, 6210  
penalties, and interest due; 6211

(2) Whether the owner of record or, in the case of 6212  
forfeited lands, the last owner of record purposely failed to 6213  
pay the delinquent taxes, assessments, charges, penalties, and 6214  
interest, ~~although he~~ despite having had the means to do so; 6215

(3) Whether there are other circumstances that would make 6216  
it inequitable to enter the deficiency judgment. 6217

(D) At least thirty days from the date of any notification 6218  
to the board of revision under division (B) of this section, and 6219  
if the court proposes to enter a deficiency judgment, the clerk 6220  
of the court shall notify the person against whom the judgment 6221  
is proposed to be entered, by ordinary mail, of the proposed 6222  
entry of the judgment and its amount. The notification shall 6223

state that the person against whom the judgment is proposed to 6224  
be entered may file, within ten days from the date the notice is 6225  
mailed, a motion with the court protesting the proposed entry of 6226  
the judgment and requesting an opportunity to appear and show 6227  
cause why the judgment should not be entered. The notification 6228  
also shall state that, if such a motion is not filed within the 6229  
ten-day period, the judgment shall be entered and shall be 6230  
considered to be a final judgment. If the proposed judgment 6231  
would be entered against the majority stockholder of a 6232  
corporation, the notification shall be sent to ~~him~~ the majority 6233  
stockholder at the address of the principal office of the 6234  
corporation. 6235

(E) Proceeds paid pursuant to the entry and satisfaction 6236  
of a deficiency judgment shall be distributed as if they had 6237  
been received as a part of the proceeds from the sale of the 6238  
parcel under section 5721.19 or 5723.06 of the Revised Code to 6239  
satisfy the amount of the taxes, assessments, charges, 6240  
penalties, and interest which are due and unpaid; the costs 6241  
incurred in the associated proceeding or proceedings which were 6242  
due and unpaid; and, if division (B) ~~(1) or (2)~~ of section 6243  
5721.17 of the Revised Code is applicable, any notes issued by a 6244  
receiver pursuant to division (F) of section 3767.41 of the 6245  
Revised Code and any receiver's lien as defined in division (C) 6246  
(4) of section 5721.18 of the Revised Code. 6247

**Sec. 5721.20.** Except in cases where the property is 6248  
transferred without sale to a municipal corporation, township, 6249  
county, community development organization, or county land 6250  
reutilization corporation pursuant to the alternative redemption 6251  
period procedures contained in section 323.78 of the Revised 6252  
Code, any residue of moneys from the sale or foreclosure of 6253  
lands under sections 323.25 to 323.28, 323.65 to 323.79, or 6254

5721.01 to 5721.28 of the Revised Code remaining to the owner on 6255  
the order of distribution, and unclaimed by such owner within 6256  
sixty days from its receipt, shall be paid into the county 6257  
treasury and shall be charged separately to the county treasurer 6258  
by the county auditor, in the name of the supposed owner. The 6259  
treasurer shall retain such excess in the treasury for the 6260  
proper owner of such lands upon which the foreclosure was had, 6261  
and upon demand by such owner, within ~~three~~two years from the 6262  
date of receipt, shall pay such excess to the owner. If the 6263  
owner does not demand payment of the excess within ~~three~~two 6264  
years, then the excess shall be forfeited to the delinquent tax 6265  
and assessment collection fund created under section ~~323.261~~- 6266  
321.261 of the Revised Code, or in counties that have 6267  
established a county land reutilization corporation fund under 6268  
section ~~323.263~~-321.263 of the Revised Code, to the county land 6269  
reutilization corporation fund. 6270

**Sec. 5721.25.** All delinquent land upon which the taxes, 6271  
assessments, penalties, interest, or charges have become 6272  
delinquent may be redeemed before foreclosure proceedings have 6273  
been instituted by tendering to the county treasurer an amount 6274  
sufficient, as determined by the court, to pay the taxes, 6275  
assessments, penalties, interest, and charges then due and 6276  
unpaid, and the costs incurred in any proceeding instituted 6277  
against such land under Chapter 323. or this chapter of the 6278  
Revised Code. 6279

After a foreclosure proceeding has been instituted under 6280  
Chapter 323. or this chapter of the Revised Code with respect to 6281  
delinquent land, but before the filing of an entry of 6282  
confirmation of sale pursuant to the proceeding or before the 6283  
expiration of the alternative redemption period as may apply 6284  
under section 323.78 of the Revised Code, any person entitled to 6285

redeem the land may do so by tendering to the county treasurer 6286  
an amount sufficient, as determined by the court, to pay the 6287  
taxes, assessments, penalties, interest, and charges then due 6288  
and unpaid, and the costs incurred in any proceeding instituted 6289  
against such land under Chapter 323. or this chapter of the 6290  
Revised Code, and by demonstrating that the property is in 6291  
compliance with all applicable zoning regulations, land use 6292  
restrictions, and building, health, and safety codes. 6293

In addition, ~~after a~~ at any time prior to an adjudication 6294  
of foreclosure proceeding has been instituted, but before the 6295  
filing of an entry of confirmation of sale pursuant to the 6296  
proceeding or before the expiration of the alternative 6297  
redemption period as may apply under section 323.78 of the 6298  
Revised Code, any person entitled to redeem the land, pursuant 6299  
to division (A) (1) of section 323.31 of the Revised Code who has 6300  
not previously defaulted on a delinquent tax contract under 6301  
section 323.31 of the Revised Code with respect to that 6302  
delinquent land may enter into a delinquent tax contract with 6303  
the county treasurer for the payment of the taxes, assessments, 6304  
penalties, interest, and charges found to be due and unpaid on 6305  
such land, together with the costs incurred in the proceeding as 6306  
determined by the court or board of revision, upon demonstrating 6307  
that the property is in compliance with all applicable zoning 6308  
regulations, land use restrictions, and building, health, and 6309  
safety codes. The execution of a delinquent tax contract shall 6310  
not stop the prosecution of a proceeding to judgment. The 6311  
delinquent tax contract shall be paid as prescribed by section 6312  
323.31 of the Revised Code over a period not to exceed five 6313  
years after the date of the first payment made under the 6314  
contract. The delinquent tax contract may be terminated if the 6315  
court or board of revision determines that the property is not 6316

in compliance with all applicable zoning regulations, land use 6317  
restrictions, and building, health, and safety codes during the 6318  
term of the contract. The court or board of revision shall 6319  
retain jurisdiction over the delinquent land until the total 6320  
amount set forth in the delinquent tax contract is paid, 6321  
notwithstanding any conveyance of the land to another owner 6322  
during the period that the delinquent tax contract is 6323  
outstanding. 6324

If any payment under a delinquent tax contract is not paid 6325  
when due, or if the contract is terminated because the property 6326  
is not in compliance with all applicable zoning regulations, 6327  
land use restrictions, and building, health, and safety codes, 6328  
the county treasurer shall, at the time the payment is due and 6329  
unpaid or the contract is terminated, advise the court or board 6330  
of revision rendering the judgment of foreclosure, and the court 6331  
or board of revision shall order such land sold for the amount 6332  
of taxes, assessments, penalties, interest, and charges then due 6333  
and owing on such land in the manner provided in section 5721.19 6334  
of the Revised Code, or disposed of as otherwise applicable 6335  
under sections 323.65 to 323.79 of the Revised Code, without 6336  
appraisal or sale. 6337

Upon the receipt of each payment pursuant to any 6338  
delinquent tax contract, the county treasurer shall enter the 6339  
amount of such payment on the tax duplicate, and, upon request, 6340  
shall give a receipt for the amount paid to the person paying 6341  
it. The receipt shall be in the form prescribed by the tax 6342  
commissioner. 6343

Except as otherwise provided in this section, the portion 6344  
of the amount tendered under this section representing taxes, 6345  
and penalties and interest thereon, shall be apportioned among 6346

the several taxing districts in the same proportion that the amount of taxes levied by each district against the delinquent property in the preceding tax year bears to the taxes levied by all such districts against the property in the preceding tax year. The portion of the payment representing assessments and other charges shall be credited to those items in the order in which they became due. To the extent that the county treasurer, under section 321.341 of the Revised Code, had made advance payments to the several taxing districts, from sources other than the later collection of such taxes, of the current year unpaid taxes or current year delinquent taxes during the year when such taxes were levied for collection, such taxes, together with the penalties and interest charged on such taxes during such year, shall, upon collection, not be apportioned among the several taxing districts, but shall be retained by the county treasurer and applied in accordance with section 321.341 of the Revised Code.

**Sec. 5721.26.** When joint tenants pursuant to a joint tenancy created prior to April 4, 1985, tenants with a right of survivorship, tenants in common, or coparceners have a property right in lands or town lots, or parts of lots described in any delinquent land tax certificate ~~or delinquent vacant land tax certificate,~~ and a person having such right in that property fails to join in the redemption of such delinquent land tax or for any cause cannot be joined in any such redemption, the county auditor may entertain the application of so many of such persons as join in the application, and may make a certificate releasing such portion of the land or lot as the person making such application is entitled to in severalty upon partition, upon payment of the amount due under such delinquent land tax certificate ~~or delinquent vacant land tax certificate,~~ as is

covered by the applicant's portion of the land described in such certificate. 6378  
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**Sec. 5721.30.** As used in sections 5721.30 to 5721.43 of the Revised Code: 6380  
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(A) "Tax certificate," "certificate," or "duplicate certificate" means a document that may be issued as a physical certificate, in book-entry form, or through an electronic medium, at the discretion of the county treasurer. Such document shall contain the information required by section 5721.31 of the Revised Code and shall be prepared, transferred, or redeemed in 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. 6382  
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(B) "Certificate parcel" means the parcel of delinquent land that is the subject of and is described in a tax certificate. 6394  
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(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. 6397  
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(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 6403  
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certificate respecting that parcel is sold or transferred, not 6407  
including any delinquent taxes the lien for which has been 6408  
conveyed to a certificate holder through a prior sale of a tax 6409  
certificate respecting that parcel. Payment of the certificate 6410  
purchase price in a sale under section 5721.33 of the Revised 6411  
Code may be made wholly in cash or partially in cash and 6412  
partially by noncash consideration acceptable to the county 6413  
treasurer from the purchaser, and, in the case of a county land 6414  
reutilization corporation, with notes. In the event that any 6415  
such noncash consideration is delivered to pay a portion of the 6416  
certificate purchase price, such noncash consideration may be 6417  
subordinate to the rights of the holders of other obligations 6418  
whose proceeds paid the cash portion of the certificate purchase 6419  
price. 6420

"Certificate purchase price" also includes the amount of 6421  
the fee charged by the county treasurer to the purchaser of the 6422  
certificate under division (H) of section 5721.32 of the Revised 6423  
Code. 6424

(E) (1) With respect to a sale of tax certificates under 6425  
section 5721.32 of the Revised Code, and except as provided in 6426  
division (E) (2) of this section, "certificate redemption price" 6427  
means the certificate purchase price plus the greater of the 6428  
following: 6429

(a) Simple interest, at the certificate rate of interest, 6430  
accruing during the certificate interest period on the 6431  
certificate purchase price, calculated in accordance with 6432  
section 5721.41 of the Revised Code; 6433

(b) Six per cent of the certificate purchase price. 6434

(2) If the certificate rate of interest equals zero, the 6435

certificate redemption price equals the certificate purchase 6436  
price plus the fee charged by the county treasurer to the 6437  
purchaser of the certificate under division (H) of section 6438  
5721.32 of the Revised Code. 6439

(F) With respect to a sale or transfer of tax certificates 6440  
under section 5721.33 of the Revised Code, "certificate 6441  
redemption price" means the amount equal to the sum of the 6442  
following: 6443

(1) The certificate purchase price; 6444

(2) Interest accrued on the certificate purchase price at 6445  
the certificate rate of interest from the date on which a tax 6446  
certificate is delivered through and including the day 6447  
immediately preceding the day on which the certificate 6448  
redemption price is paid; 6449

(3) The fee, if any, charged by the county treasurer to 6450  
the purchaser of the certificate under division (J) of section 6451  
5721.33 of the Revised Code; 6452

(4) Any other fees charged by any county office in 6453  
connection with the recording of tax certificates. 6454

(G) "Certificate rate of interest" means the rate of 6455  
simple interest per year bid by the winning bidder in an auction 6456  
of a tax certificate held under section 5721.32 of the Revised 6457  
Code, or the rate of simple interest per year not to exceed 6458  
eighteen per cent per year fixed pursuant to section 5721.42 of 6459  
the Revised Code or by the county treasurer with respect to any 6460  
tax certificate sold or transferred pursuant to a negotiated 6461  
sale under section 5721.33 of the Revised Code. The certificate 6462  
rate of interest shall not be less than zero per cent per year. 6463

(H) "Cash" means United States currency, certified checks, 6464

money orders, bank drafts, electronic transfer of funds, or 6465  
other forms of payment authorized by the county treasurer, and 6466  
excludes any other form of payment not so authorized. 6467

(I) "The date on which a tax certificate is sold or 6468  
transferred," "the date the certificate was sold or 6469  
transferred," "the date the certificate is purchased," and any 6470  
other phrase of similar content mean, with respect to a sale 6471  
pursuant to an auction under section 5721.32 of the Revised 6472  
Code, the date designated by the county treasurer for the 6473  
submission of bids and, with respect to a negotiated sale or 6474  
transfer under section 5721.33 of the Revised Code, the date of 6475  
delivery of the tax certificates to the purchasers thereof 6476  
pursuant to a tax certificate sale/purchase agreement. 6477

(J) "Certificate interest period" means, with respect to a 6478  
tax certificate sold under section 5721.32 or 5721.42 of the 6479  
Revised Code and for the purpose of accruing interest under 6480  
section 5721.41 of the Revised Code, the period beginning on the 6481  
date on which the certificate is purchased and, with respect to 6482  
a tax certificate sold or transferred under section 5721.33 of 6483  
the Revised Code, the period beginning on the date of delivery 6484  
of the tax certificate, and in either case ending on one of the 6485  
following dates: 6486

(1) The date the certificate holder files a request for 6487  
foreclosure or notice of intent to foreclose under division (A) 6488  
of section 5721.37 of the Revised Code and submits the payment 6489  
required under division (B) of that section; 6490

(2) The date the owner of record of the certificate 6491  
parcel, or any other person entitled to redeem that parcel, 6492  
redeems the certificate parcel under division (A) or (C) of 6493  
section 5721.38 of the Revised Code or redeems the certificate 6494

under section 5721.381 of the Revised Code. 6495

(K) "Qualified trustee" means a trust company within the 6496  
state or a bank having the power of a trust company within the 6497  
state with a combined capital stock, surplus, and undivided 6498  
profits of at least one hundred million dollars. 6499

(L) "Tax certificate sale/purchase agreement" means the 6500  
purchase and sale agreement described in division (C) of section 6501  
5721.33 of the Revised Code setting forth the certificate 6502  
purchase price, plus any applicable premium or less any 6503  
applicable discount, including, without limitation, the amount 6504  
to be paid in cash and the amount and nature of any noncash 6505  
consideration, the date of delivery of the tax certificates, and 6506  
the other terms and conditions of the sale, including, without 6507  
limitation, the rate of interest that the tax certificates shall 6508  
bear. 6509

(M) "Noncash consideration" means any form of 6510  
consideration other than cash, including, but not limited to, 6511  
promissory notes whether subordinate or otherwise. 6512

(N) "Private attorney" means any attorney licensed to 6513  
practice law in this state whose license has not been revoked 6514  
and is not currently suspended, and who is retained to bring 6515  
foreclosure proceedings pursuant to section 5721.37 of the 6516  
Revised Code on behalf of a certificate holder. 6517

(O) "Related certificate parcel" means, with respect to a 6518  
certificate holder, the certificate parcel with respect to which 6519  
the certificate holder has purchased and holds a tax certificate 6520  
pursuant to sections 5721.30 to 5721.43 of the Revised Code and, 6521  
with respect to a tax certificate, the certificate parcel 6522  
against which the tax certificate has been sold pursuant to 6523

those sections. 6524

(P) "Delinquent taxes" means delinquent taxes as defined 6525  
in section 323.01 of the Revised Code and includes assessments 6526  
and charges, and penalties and interest computed under section 6527  
323.121 of the Revised Code. 6528

(Q) "Certificate period" means the period of time after 6529  
the sale or delivery of a tax certificate within which a 6530  
certificate holder must initiate an action to foreclose the tax 6531  
lien represented by the certificate as specified under division 6532  
(A) of section 5721.32 of the Revised Code or as negotiated 6533  
under section 5721.33 of the Revised Code. 6534

(R) "Internet identifier of record" has the same meaning 6535  
as in section 9.312 of the Revised Code. 6536

**Sec. 5721.32.** (A) The sale of tax certificates by public 6537  
auction may be conducted at any time after completion of the 6538  
advertising of the sale under section 5721.31 of the Revised 6539  
Code, on the date and at the time and place designated in the 6540  
advertisements, and may be continued from time to time as the 6541  
county treasurer directs. The county treasurer may offer the tax 6542  
certificates for sale in blocks of tax certificates, consisting 6543  
of any number of tax certificates as determined by the county 6544  
treasurer, and may specify a certificate period of not less than 6545  
three years and not more than six years. 6546

(B) (1) The sale of tax certificates under this section 6547  
shall be conducted at a public auction by the county treasurer 6548  
or a designee of the county treasurer. 6549

(2) No person shall be permitted to bid without completing 6550  
a bidder registration form, in the form prescribed by the tax 6551  
commissioner, and without filing the form with the county 6552

treasurer prior to the start of the auction, together with 6553  
remittance of a registration fee, in cash, of five hundred 6554  
dollars. The bidder registration form shall include a tax 6555  
identification number of the registrant. The registration fee is 6556  
refundable at the end of bidding on the day of the auction, 6557  
unless the registrant is the winning bidder for one or more tax 6558  
certificates or one or more blocks of tax certificates, in which 6559  
case the fee may be applied toward the deposit required by this 6560  
section. 6561

(3) The county treasurer may require a person who wishes 6562  
to bid on one or more parcels to submit a letter from a 6563  
financial institution stating that the bidder has sufficient 6564  
funds available to pay the purchase price of the parcels and a 6565  
written authorization for the treasurer to verify such 6566  
information with the financial institution. The county treasurer 6567  
may require submission of the letter and authorization 6568  
sufficiently in advance of the auction to allow for 6569  
verification. No person who fails to submit the required letter 6570  
and authorization, or whose financial institution fails to 6571  
provide the requested verification, shall be permitted to bid. 6572

(C) At the public auction, the county treasurer or the 6573  
treasurer's designee or agent shall begin the bidding at 6574  
eighteen per cent per year simple interest, and accept lower 6575  
bids in even increments of one-fourth of one per cent to the 6576  
rate of zero per cent. The county treasurer, designee, or agent 6577  
shall award the tax certificate to the person bidding the lowest 6578  
certificate rate of interest. The county treasurer shall decide 6579  
which person is the winning bidder in the event of a tie for the 6580  
lowest bid offered, or if a person contests the lowest bid 6581  
offered. The county treasurer's decision is not appealable. 6582

(D) (1) The winning bidder shall pay the county treasurer a cash deposit of at least ten per cent of the certificate purchase price not later than the close of business on the day of the sale. The winning bidder shall pay the balance and the fee required under division (H) of this section not later than five business days after the day on which the certificate is sold. Except as provided under division (D) (2) of this section, if the winning bidder fails to pay the balance and fee within the prescribed time, the bidder forfeits the deposit, and the county treasurer shall retain the tax certificate and may attempt to sell it at any auction conducted at a later date.

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

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

(E) Upon receipt of the full payment of the certificate purchase price from the purchaser, the county treasurer shall issue the tax certificate and record the tax certificate sale by entering into a tax certificate register the certificate purchase price, the certificate rate of interest, the date the certificate was sold, the certificate period, the name and address of the certificate holder, and any other information the county treasurer considers necessary. The county treasurer may

keep the tax certificate register in a hard-copy format or in an 6613  
electronic format. The name and address of the certificate 6614  
holder may be, upon receipt of instructions from the purchaser, 6615  
that of the secured party of the actual purchaser, or an agent 6616  
or custodian for the purchaser or secured party. The county 6617  
treasurer also shall transfer the tax certificate to the 6618  
certificate holder. The county treasurer shall apportion the 6619  
part of the proceeds from the sale representing taxes, 6620  
penalties, and interest among the several taxing districts in 6621  
the same proportion that the amount of taxes levied by each 6622  
district against the certificate parcel in the preceding tax 6623  
year bears to the taxes levied by all such districts against the 6624  
certificate parcel in the preceding tax year, and credit the 6625  
part of the proceeds representing assessments and other charges 6626  
to the items of assessments and charges in the order in which 6627  
those items became due. Upon issuing a tax certificate, the 6628  
delinquent taxes that make up the certificate purchase price are 6629  
transferred, and the superior lien of the state and its taxing 6630  
districts for those delinquent taxes is conveyed intact to the 6631  
certificate holder. 6632

(F) If a tax certificate is offered for sale under this 6633  
section but is not sold, the county treasurer may sell the 6634  
certificate in a negotiated sale authorized under section 6635  
5721.33 of the Revised Code, or may strike the corresponding 6636  
certificate parcel from the list of parcels selected for tax 6637  
certificate sales. The lien for taxes, assessments, charges, 6638  
penalties, and interest against a parcel stricken from the list 6639  
thereafter may be foreclosed in the manner prescribed by section 6640  
323.25, sections 323.65 to 323.79, or section ~~5721.14~~ or 5721.18 6641  
of the Revised Code unless, prior to the institution of such 6642  
proceedings against the parcel, the county treasurer restores 6643

the parcel to the list of parcels selected for tax certificate sales. 6644  
6645

(G) A certificate holder shall not be liable for damages 6646  
arising from a violation of sections 3737.87 to ~~3737.891~~3737.89 6647  
or Chapter 3704., 3734., 3745., 3746., 3750., 3751., 3752., 6648  
6109., or 6111. of the Revised Code, or a rule adopted or order, 6649  
permit, license, variance, or plan approval issued under any of 6650  
those chapters, that is or was committed by another person in 6651  
connection with the parcel for which the tax certificate is 6652  
held. 6653

(H) When selling a tax certificate under this section, the 6654  
county treasurer shall charge a fee to the purchaser of the 6655  
certificate. The county treasurer shall set the fee at a 6656  
reasonable amount that covers the treasurer's costs of 6657  
administering the sale of the tax certificate. The county 6658  
treasurer shall deposit the fee in the county treasury to the 6659  
credit of the tax certificate administration fund. 6660

(I) After selling a tax certificate under this section, 6661  
the county treasurer shall send written notice to the owner of 6662  
the certificate parcel by certified mail or, if the treasurer 6663  
has record of an internet identifier of record associated with 6664  
the owner, by ordinary mail and by that internet identifier of 6665  
record. A mailed notice shall be sent to the owner's last known 6666  
tax-mailing address. The notice shall inform the owner that the 6667  
tax certificate was sold, shall describe the owner's options to 6668  
redeem the parcel, including entering into a redemption payment 6669  
plan under division (C) (1) of section 5721.38 of the Revised 6670  
Code, and shall name the certificate holder and its secured 6671  
party, if any. However, the county treasurer is not required to 6672  
send a notice under this division if the treasurer previously 6673

has attempted to send a notice to the owner of the parcel at the 6674  
owner's last known tax-mailing address, and the postal service 6675  
has returned the notice as undeliverable. 6676

(J) A tax certificate shall not be sold to the owner of 6677  
the certificate parcel. 6678

**Sec. 5721.33.** (A) A county treasurer may, in the 6679  
treasurer's discretion, negotiate the sale or transfer of any 6680  
number of tax certificates with one or more persons, including a 6681  
county land reutilization corporation. Terms that may be 6682  
negotiated include, without limitation, any of the following: 6683

(1) A premium to be added to or discount to be subtracted 6684  
from the certificate purchase price for the tax certificates; 6685

(2) Different time frames under which the certificate 6686  
holder may initiate a foreclosure action than are otherwise 6687  
allowed under sections 5721.30 to 5721.43 of the Revised Code, 6688  
not to exceed six years after the date the tax certificate was 6689  
sold or transferred; 6690

(3) The amount to be paid in private attorney's fees 6691  
related to tax certificate foreclosures, subject to section 6692  
5721.371 of the Revised Code; 6693

(4) Any other terms of the sale or transfer that the 6694  
county treasurer, in the treasurer's discretion, determines 6695  
appropriate or necessary for the sale or transfer. 6696

(B) The sale or transfer of tax certificates under this 6697  
section shall be governed by the criteria established by the 6698  
county treasurer pursuant to division (E) of this section. 6699

(C) The county treasurer may execute a tax certificate 6700  
sale/purchase agreement and other necessary agreements with a 6701

designated purchaser or purchasers to complete a negotiated sale 6702  
or transfer of tax certificates. 6703

(D) The tax certificate may be sold at a premium to or 6704  
discount from the certificate purchase price. The county 6705  
treasurer may establish as one of the terms of the negotiated 6706  
sale the portion of the certificate purchase price, plus any 6707  
applicable premium or less any applicable discount, that the 6708  
purchaser or purchasers shall pay in cash on the date the tax 6709  
certificates are sold and the portion, if any, of the 6710  
certificate purchase price, plus any applicable premium or less 6711  
any applicable discount, that the purchaser or purchasers shall 6712  
pay in noncash consideration and the nature of that 6713  
consideration. 6714

The county treasurer shall sell such tax certificates at a 6715  
certificate purchase price, plus any applicable premium and less 6716  
any applicable discount, and at a certificate rate of interest 6717  
that, in the treasurer's determination, are in the best 6718  
interests of the county. 6719

(E) (1) The county treasurer shall adopt rules governing 6720  
the eligibility of persons to purchase tax certificates or to 6721  
otherwise participate in a negotiated sale under this section. 6722  
The rules may provide for precertification of such persons, 6723  
including a requirement for disclosure of income, assets, and 6724  
any other financial information the county treasurer determines 6725  
appropriate. The rules also may prohibit any person that is 6726  
delinquent in the payment of any tax to the county or to the 6727  
state, or that is in default in or on any other obligation to 6728  
the county or to the state, from purchasing a tax certificate or 6729  
otherwise participating in a negotiated sale of tax certificates 6730  
under this section. The rules may also authorize the purchase of 6731

certificates by a county land reutilization corporation, and 6732  
authorize the county treasurer to receive notes in lieu of cash, 6733  
with such notes being payable to the treasurer upon the receipt 6734  
or enforcement of such taxes, assessments, charges, costs, 6735  
penalties, and interest, and as otherwise further agreed between 6736  
the corporation and the treasurer. The eligibility information 6737  
required shall include the tax identification number of the 6738  
purchaser and may include the tax identification number of the 6739  
participant. The county treasurer, upon request, shall provide a 6740  
copy of the rules adopted under this section. 6741

(2) Any person that intends to purchase a tax certificate 6742  
in a negotiated sale shall submit an affidavit to the county 6743  
treasurer that establishes compliance with the applicable 6744  
eligibility criteria and includes any other information required 6745  
by the treasurer. Any person that fails to submit such an 6746  
affidavit is ineligible to purchase a tax certificate. Any 6747  
person that knowingly submits a false or misleading affidavit 6748  
shall forfeit any tax certificate or certificates purchased by 6749  
the person at a sale for which the affidavit was submitted, 6750  
shall be liable for payment of the full certificate purchase 6751  
price, plus any applicable premium and less any applicable 6752  
discount, of the tax certificate or certificates, and shall be 6753  
disqualified from participating in any tax certificate sale 6754  
conducted in the county during the next five years. 6755

(3) A tax certificate shall not be sold to the owner of 6756  
the certificate parcel or to any corporation, partnership, or 6757  
association in which such owner has an interest. No person that 6758  
purchases a tax certificate in a negotiated sale shall assign or 6759  
transfer the tax certificate to the owner of the certificate 6760  
parcel or to any corporation, partnership, or association in 6761  
which the owner has an interest. Any person that knowingly or 6762

negligently transfers or assigns a tax certificate to the owner 6763  
of the certificate parcel or to any corporation, partnership, or 6764  
association in which such owner has an interest shall be liable 6765  
for payment of the full certificate purchase price, plus any 6766  
applicable premium and less any applicable discount, and shall 6767  
not be entitled to a refund of any amount paid. Such tax 6768  
certificate shall be deemed void and the tax lien sold under the 6769  
tax certificate shall revert to the county as if no sale of the 6770  
tax certificate had occurred. 6771

(F) The purchaser in a negotiated sale under this section 6772  
shall deliver the certificate purchase price or other 6773  
consideration, plus any applicable premium and less any 6774  
applicable discount and including any noncash consideration, to 6775  
the county treasurer not later than the close of business on the 6776  
date the tax certificates are delivered to the purchaser. The 6777  
certificate purchase price, less any applicable discount, or 6778  
portion of the price, that is paid in cash shall be deposited in 6779  
the county's general fund to the credit of the account to which 6780  
ad valorem real property taxes are credited and further credited 6781  
as provided in division (G) of this section. Any applicable 6782  
premium that is paid shall be, at the discretion of the county 6783  
treasurer, apportioned to and deposited in any authorized county 6784  
fund. The purchaser also shall pay on the date the tax 6785  
certificates are delivered to the purchaser the fee, if any, 6786  
negotiated under division (J) of this section. If the purchaser 6787  
fails to pay the certificate purchase price, plus any applicable 6788  
premium and less any applicable discount, and any such fee, 6789  
within the time periods required by this section, the county 6790  
treasurer shall retain the tax certificate and may attempt to 6791  
sell it at any auction or negotiated sale conducted at a later 6792  
date. 6793

(G) Upon receipt of the full payment from the purchaser of 6794  
the certificate purchase price or other agreed-upon 6795  
consideration, plus any applicable premium and less any 6796  
applicable discount, and the negotiated fee, if any, the county 6797  
treasurer, or a qualified trustee whom the treasurer has engaged 6798  
for such purpose, shall issue the tax certificate and record the 6799  
tax certificate sale by entering into a tax certificate register 6800  
the certificate purchase price, any premium paid or discount 6801  
taken, the certificate rate of interest, the date the 6802  
certificates were sold, the name and address of the certificate 6803  
holder or, in the case of issuance of the tax certificates in a 6804  
book-entry system, the name and address of the nominee, and any 6805  
other information the county treasurer considers necessary. The 6806  
county treasurer may keep the tax certificate register in a 6807  
hard-copy format or an electronic format. The name and address 6808  
of the certificate holder or nominee may be, upon receipt of 6809  
instructions from the purchaser, that of the secured party of 6810  
the actual purchaser, or an agent or custodian for the purchaser 6811  
or secured party. The county treasurer also shall transfer the 6812  
tax certificates to the certificate holder. The county treasurer 6813  
shall apportion the part of the cash proceeds from the sale 6814  
representing taxes, penalties, and interest among the several 6815  
taxing districts in the same proportion that the amount of taxes 6816  
levied by each district against the certificate parcels in the 6817  
preceding tax year bears to the taxes levied by all such 6818  
districts against the certificate parcels in the preceding tax 6819  
year, and credit the part of the proceeds representing 6820  
assessments and other charges to the items of assessments and 6821  
charges in the order in which those items became due. If the 6822  
cash proceeds from the sale are not sufficient to fully satisfy 6823  
the items of taxes, assessments, penalties, interest, and 6824  
charges on the certificate parcels against which tax 6825

certificates were sold, the county treasurer shall credit the 6826  
cash proceeds to such items pro rata based upon the proportion 6827  
that each item of taxes, assessments, penalties, interest, and 6828  
charges bears to the aggregate of all such items, or by any 6829  
other method that the county treasurer, in the treasurer's sole 6830  
discretion, determines is equitable. Upon issuing the tax 6831  
certificates, the delinquent taxes that make up the certificate 6832  
purchase price are transferred, and the superior lien of the 6833  
state and its taxing districts for those delinquent taxes is 6834  
conveyed intact to the certificate holder or holders. 6835

(H) If a tax certificate is offered for sale under this 6836  
section but is not sold, the county treasurer may strike the 6837  
corresponding certificate parcel from the list of parcels 6838  
selected for tax certificate sales. The lien for taxes, 6839  
assessments, charges, penalties, and interest against a parcel 6840  
stricken from the list thereafter may be foreclosed in the 6841  
manner prescribed by section 323.25, ~~5721.14~~, or 5721.18 of the 6842  
Revised Code unless, prior to the institution of such 6843  
proceedings against the parcel, the county treasurer restores 6844  
the parcel to the list of parcels selected for tax certificate 6845  
sales. 6846

(I) Neither a certificate holder nor its secured party, if 6847  
any, shall be liable for damages arising from a violation of 6848  
sections 3737.87 to ~~3737.891~~ 3737.89 or Chapter 3704., 3734., 6849  
3745., 3746., 3750., 3751., 3752., 6109., or 6111. of the 6850  
Revised Code, or a rule adopted or order, permit, license, 6851  
variance, or plan approval issued under any of those chapters, 6852  
that is or was committed by another person in connection with 6853  
the parcel for which the tax certificate is held. 6854

(J) When selling or transferring a tax certificate under 6855

this section, the county treasurer may negotiate with the 6856  
purchaser of the certificate for fees paid by the purchaser to 6857  
the county treasurer to reimburse the treasurer for any part or 6858  
all of the treasurer's costs of preparing for and administering 6859  
the sale of the tax certificate and any fees set forth by the 6860  
county treasurer in the tax certificate sale/purchase agreement. 6861  
Such fees, if any, shall be added to the certificate purchase 6862  
price and shall be paid by the purchaser on the date of delivery 6863  
of the tax certificate. The county treasurer shall deposit the 6864  
fees in the county treasury to the credit of the tax certificate 6865  
administration fund. 6866

(K) After selling tax certificates under this section, the 6867  
county treasurer shall send written notice to the owner of the 6868  
certificate parcel by either certified mail or, if the treasurer 6869  
has record of an internet identifier of record associated with 6870  
the owner, by ordinary mail and by that internet identifier of 6871  
record. A mailed notice shall be sent to the owner's last known 6872  
tax-mailing address. The notice shall inform the owner that a 6873  
tax certificate with respect to such owner's parcel was sold or 6874  
transferred and shall describe the owner's options to redeem the 6875  
parcel, including entering into a redemption payment plan under 6876  
division (C) (2) of section 5721.38 of the Revised Code. However, 6877  
the county treasurer is not required to send a notice under this 6878  
division if the treasurer previously has attempted to send a 6879  
notice to the owner of the parcel at the owner's last known tax- 6880  
mailing address and the postal service has returned the notice 6881  
as undeliverable. 6882

**Sec. 5721.37.** (A) (1) At any time after one year from the 6883  
date shown on the tax certificate as the date the tax 6884  
certificate was sold, and not later than the end of the 6885  
certificate period, a certificate holder, except for a county 6886

land reutilization corporation, may file with the county 6887  
treasurer a request for foreclosure, or a private attorney on 6888  
behalf of the certificate holder may file with the county 6889  
treasurer a notice of intent to foreclose, on a form prescribed 6890  
by the tax commissioner, provided the certificate parcel has not 6891  
been redeemed under division (A) or (C) of section 5721.38 of 6892  
the Revised Code and at least one certificate respecting the 6893  
certificate parcel, held by the certificate holder filing the 6894  
request for foreclosure or notice of intent to foreclose and 6895  
eligible to be enforced through a foreclosure proceeding, has 6896  
not been voided under section 5721.381 of the Revised Code. If 6897  
the certificate holder is a county land reutilization 6898  
corporation, the corporation may institute a foreclosure action 6899  
under the statutes pertaining to the foreclosure of mortgages or 6900  
as permitted under sections 323.65 to 323.79 of the Revised Code 6901  
at any time after it acquires the tax certificate. 6902

(2) If, before the expiration of the certificate period, 6903  
the owner of the property files a petition in bankruptcy, the 6904  
county treasurer, upon being notified of the filing of the 6905  
petition, shall notify the certificate holder by ordinary first- 6906  
class or certified mail or by binary means of the filing of the 6907  
petition. It is the obligation of the certificate holder to file 6908  
a proof of claim with the bankruptcy court to protect the 6909  
holder's interest in the certificate parcel. The last day on 6910  
which the certificate holder may file a request for foreclosure 6911  
or a notice of intent to foreclose is the later of the 6912  
expiration of the certificate period or one hundred eighty days 6913  
after the certificate parcel is no longer property of the 6914  
bankruptcy estate; however, the certificate period is tolled 6915  
while the property owner's bankruptcy case remains open. If the 6916  
certificate holder is a county land reutilization corporation, 6917

the corporation may institute a foreclosure action under the 6918  
statutes pertaining to the foreclosure of mortgages or as 6919  
permitted under sections 323.65 to 323.79 of the Revised Code at 6920  
any time after it acquires such tax certificate, subject to any 6921  
restrictions under such bankruptcy law or proceeding. 6922

Interest at the certificate rate of interest continues to 6923  
accrue during any extension of time required by division (A) (2) 6924  
of this section unless otherwise provided under Title 11 of the 6925  
United States Code. 6926

(3) If, before the expiration of three years from the date 6927  
a tax certificate was sold, the owner of property for which the 6928  
certificate was sold applies for an exemption under section 6929  
3735.67 or 5715.27 of the Revised Code or under any other 6930  
section of the Revised Code under the jurisdiction of the 6931  
director of environmental protection, the county treasurer shall 6932  
notify the certificate holder by ordinary first-class or 6933  
certified mail or by binary means of the filing of the 6934  
application. Once a determination has been made on the exemption 6935  
application, the county treasurer shall notify the certificate 6936  
holder of the determination by ordinary first-class or certified 6937  
mail or by binary means. Except with respect to a county land 6938  
reutilization corporation, the last day on which the certificate 6939  
holder may file a request for foreclosure shall be the later of 6940  
three years from the date the certificate was sold or forty-five 6941  
days after notice of the determination was provided. 6942

(B) When a request for foreclosure or a notice of intent 6943  
to foreclose is filed under this section, the certificate holder 6944  
shall submit a payment to the county treasurer equal to the sum 6945  
of the following: 6946

(1) The certificate redemption prices of all outstanding 6947

tax certificates that have been sold on the parcel, other than 6948  
tax certificates held by the person requesting foreclosure; 6949

(2) Any taxes, assessments, penalties, interest, and 6950  
charges appearing on the tax duplicate charged against the 6951  
certificate parcel that is the subject of the foreclosure 6952  
proceedings and that are not covered by a tax certificate, but 6953  
such amounts are not payable if the certificate holder is a 6954  
county land reutilization corporation; 6955

(3) If the foreclosure proceedings are filed by the county 6956  
prosecuting attorney pursuant to section 323.25, sections 323.65 6957  
to 323.79, or section ~~5721.14~~ or 5721.18 of the Revised Code, a 6958  
fee in the amount prescribed by the county prosecuting attorney 6959  
to cover the prosecuting attorney's legal costs incurred in the 6960  
foreclosure proceeding. 6961

(C) (1) With respect to a certificate purchased under 6962  
section 5721.32, 5721.33, or 5721.42 of the Revised Code, if the 6963  
certificate parcel has not been redeemed and at least one 6964  
certificate respecting the certificate parcel, held by the 6965  
certificate holder filing the request for foreclosure and 6966  
eligible to be enforced through a foreclosure proceeding, has 6967  
not been voided under section 5721.381 of the Revised Code, the 6968  
county treasurer, within five days after receiving a foreclosure 6969  
request and the payment required under division (B) of this 6970  
section, shall certify notice to that effect to the county 6971  
prosecuting attorney and shall provide a copy of the foreclosure 6972  
request. The county treasurer also shall send notice by ordinary 6973  
first class or certified mail to all certificate holders other 6974  
than the certificate holder requesting foreclosure that 6975  
foreclosure has been requested by a certificate holder and that 6976  
payment for the tax certificates is forthcoming. Within ninety 6977

days of receiving the copy of the foreclosure request, the 6978  
prosecuting attorney shall commence a foreclosure proceeding in 6979  
the name of the county treasurer in the manner provided under 6980  
section 323.25, sections 323.65 to 323.79, or section ~~5721.14 or~~ 6981  
5721.18 of the Revised Code, to enforce the lien vested in the 6982  
certificate holder by the certificate. The prosecuting attorney 6983  
shall attach to the complaint the foreclosure request and the 6984  
county treasurer's written certification. 6985

(2) With respect to a certificate purchased under section 6986  
5721.32, 5721.33, or 5721.42 of the Revised Code, if the 6987  
certificate parcel has not been redeemed, at least one 6988  
certificate respecting the certificate parcel, held by the 6989  
certificate holder filing the notice of intent to foreclose and 6990  
eligible to be enforced through a foreclosure proceeding, has 6991  
not been voided under section 5721.381 of the Revised Code, a 6992  
notice of intent to foreclose has been filed, and the payment 6993  
required under division (B) of this section has been made, the 6994  
county treasurer shall certify notice to that effect to the 6995  
private attorney. The county treasurer also shall send notice by 6996  
ordinary first class or certified mail or by binary means to all 6997  
certificate holders other than the certificate holder 6998  
represented by the attorney that a notice of intent to foreclose 6999  
has been filed and that payment for the tax certificates is 7000  
forthcoming. After receipt of the treasurer's certification and 7001  
not later than one hundred twenty days after the filing of the 7002  
intent to foreclose or the number of days specified under the 7003  
terms of a negotiated sale under section 5721.33 of the Revised 7004  
Code, the private attorney shall commence a foreclosure 7005  
proceeding in the name of the certificate holder in the manner 7006  
provided under division (F) of this section to enforce the lien 7007  
vested in the certificate holder by the certificate. The private 7008

attorney shall attach to the complaint the notice of intent to  
foreclose and the county treasurer's written certification.

(D) The county treasurer shall credit the amount received  
under division (B) (1) of this section to the tax certificate  
redemption fund. The tax certificates respecting the payment  
shall be paid as provided in division (D) of section 5721.38 of  
the Revised Code. The amount received under division (B) (2) of  
this section shall be distributed to the taxing districts to  
which the delinquent and unpaid amounts are owed. The county  
treasurer shall deposit the fee received under division (B) (3)  
of this section in the county treasury to the credit of the  
delinquent tax and assessment collection fund.

(E) (1) Except with respect to a county land reutilization  
corporation, if the certificate holder does not file with the  
county treasurer a request for foreclosure or a notice of intent  
to foreclose with respect to a certificate parcel with the  
required payment within the certificate period or any extension  
of that period pursuant to division (C) (2) of section 5721.38 of  
the Revised Code, or within the period provided under division  
(A) (2) of this section, and during that time the certificate has  
not been voided under section 5721.381 of the Revised Code and  
the certificate parcel has not been redeemed or foreclosed upon,  
the certificate holder's lien against the parcel is canceled and  
the certificate is voided, subject to division (E) (2) of this  
section.

(2) In the case of any tax certificate purchased under  
section 5721.32 of the Revised Code or under section 5721.42 of  
the Revised Code by the holder of a certificate issued under  
section 5721.32 of the Revised Code prior to June 24, 2008, the  
county treasurer, upon application by the certificate holder,

may sell to the certificate holder a new certificate extending 7039  
the three-year period prescribed by division (E) (1) of this 7040  
section, as that division existed prior to that date, to six 7041  
years after the date shown on the original certificate as the 7042  
date it was sold or any extension of that date. 7043

The county treasurer and the certificate holder shall 7044  
negotiate the premium, in cash, to be paid for a new certificate 7045  
sold under division (E) (2) of this section. If the county 7046  
treasurer and certificate holder do not negotiate a mutually 7047  
acceptable premium, the county treasurer and certificate holder 7048  
may agree to engage a person experienced in the valuation of 7049  
financial assets to appraise a fair premium for the new 7050  
certificate. The certificate holder has the option to purchase 7051  
the new certificate for the fair premium so appraised. Not less 7052  
than one-half of the fee of the person so engaged shall be paid 7053  
by the certificate holder requesting the new certificate; the 7054  
remainder of the fee shall be paid from the proceeds of the sale 7055  
of the new certificate. If the certificate holder does not 7056  
purchase the new certificate for the premium so appraised, the 7057  
certificate holder shall pay the entire fee. The county 7058  
treasurer shall credit the remaining proceeds from the sale to 7059  
the items of taxes, assessments, penalties, interest, and 7060  
charges in the order in which they became due. 7061

A certificate issued under division (E) (2) of this section 7062  
vests in the certificate holder and its secured party, if any, 7063  
the same rights, interests, privileges, and immunities as are 7064  
vested by the original certificate under sections 5721.30 to 7065  
5721.43 of the Revised Code. The certificate shall be issued in 7066  
the same form as the form prescribed for the original 7067  
certificate issued except for any modifications necessary, in 7068  
the county treasurer's discretion, to reflect the extension 7069

under this division of the certificate holder's lien to six 7070  
years after the date shown on the original certificate as the 7071  
date it was sold or any extension of that date. The certificate 7072  
holder may record a certificate issued under division (E) (2) of 7073  
this section or memorandum thereof as provided in division (B) 7074  
of section 5721.35 of the Revised Code, and the county recorder 7075  
shall index the certificate and record any subsequent 7076  
cancellation of the lien as provided in that section. The sale 7077  
of a certificate extending the lien under division (E) (2) of 7078  
this section does not impair the right of redemption of the 7079  
owner of record of the certificate parcel or of any other person 7080  
entitled to redeem the property. 7081

(3) If the holder of a certificate purchased under section 7082  
5721.32, 5721.33, or 5721.42 of the Revised Code submits a 7083  
notice of intent to foreclose to the county treasurer but fails 7084  
to file a foreclosure action in a court of competent 7085  
jurisdiction within the time specified in division (C) (2) of 7086  
this section, the liens represented by all tax certificates 7087  
respecting the certificate parcel held by that certificate 7088  
holder, and for which the deadline for filing a notice of intent 7089  
to foreclose has passed, are canceled and the certificates 7090  
voided, and the certificate holder forfeits the payment of the 7091  
amounts described in division (B) (2) of this section. 7092

(F) With respect to tax certificates purchased under 7093  
section 5721.32, 5721.33, or 5721.42 of the Revised Code, upon 7094  
the delivery to the private attorney by the county treasurer of 7095  
the certification provided for under division (C) (2) of this 7096  
section, the private attorney shall institute a foreclosure 7097  
proceeding under this division in the name of the certificate 7098  
holder to enforce the holder's lien, in any court or board of 7099  
revision with jurisdiction, unless the certificate redemption 7100

price is paid prior to the time a complaint is filed. The 7101  
attorney shall prosecute the proceeding to final judgment and 7102  
satisfaction, whether through sale of the property or the 7103  
vesting of title and possession in the certificate holder or 7104  
other disposition under sections 323.65 to 323.79 of the Revised 7105  
Code or as may otherwise be provided by law. 7106

The foreclosure proceedings under this division, except as 7107  
otherwise provided in this division, shall be instituted and 7108  
prosecuted in the same manner as is provided by law for the 7109  
foreclosure of mortgages on land, except that, if service by 7110  
publication is necessary, such publication shall be made once a 7111  
week for three consecutive weeks and the service shall be 7112  
complete at the expiration of three weeks after the date of the 7113  
first publication. 7114

Any notice given under this division shall include the 7115  
name of the owner of the parcel as last set forth in the records 7116  
of the county recorder, the owner's last known mailing address, 7117  
the address of the subject parcel if different from that of the 7118  
owner, and a complete legal description of the subject parcel. 7119  
In any county that has adopted a permanent parcel number system, 7120  
such notice may include the permanent parcel number in addition 7121  
to a complete legal description. 7122

It is sufficient, having been made a proper party to the 7123  
foreclosure proceeding, for the certificate holder to allege in 7124  
such holder's complaint that the tax certificate has been duly 7125  
purchased by the certificate holder, that the certificate 7126  
redemption price is due and unpaid, that there is a lien against 7127  
the property described in the tax certificate, and, if 7128  
applicable, that the certificate holder desires to invoke the 7129  
alternative redemption period prescribed in sections 323.65 to 7130

323.79 of the Revised Code, without setting forth in such 7131  
holder's complaint any other special matter relating to the 7132  
foreclosure proceeding. The complaint shall pray for an order 7133  
directing the sheriff, or the bailiff if the complaint is filed 7134  
in municipal court, to offer the property for sale in the manner 7135  
provided in section 5721.19 of the Revised Code or otherwise 7136  
transferred according to any applicable procedures provided in 7137  
sections 323.65 to 323.79 of the Revised Code, unless the 7138  
complaint documents that the county auditor has determined that 7139  
the true value of the certificate parcel is less than the 7140  
certificate purchase price. In that case, the prayer of the 7141  
complaint shall request that fee simple title to the property be 7142  
transferred to and vested in the certificate holder free and 7143  
clear of all subordinate liens. 7144

In the foreclosure proceeding, the certificate holder may 7145  
join in one action any number of tax certificates relating to 7146  
the same owner. However, the decree for each tax certificate 7147  
shall be rendered separately and any proceeding may be severed, 7148  
in the discretion of the court or board of revision, for the 7149  
purpose of trial or appeal. Except as may otherwise be provided 7150  
in sections 323.65 to 323.79 of the Revised Code, upon 7151  
confirmation of sale, the court or board of revision shall order 7152  
payment of all costs related directly or indirectly to the tax 7153  
certificate, including, without limitation, attorney's fees of 7154  
the holder's attorney in accordance with section 5721.371 of the 7155  
Revised Code. The tax certificate purchased by the certificate 7156  
holder is presumptive evidence in all courts and boards of 7157  
revision and in all proceedings, including, without limitation, 7158  
at the trial of the foreclosure action, of the amount and 7159  
validity of the taxes, assessments, charges, penalties by the 7160  
court and added to such principal amount, and interest appearing 7161

due and unpaid and of their nonpayment. 7162

(G) If a parcel is sold under this section, the officer 7163  
who conducted the sale shall collect the recording fee from the 7164  
purchaser at the time of the sale and, following confirmation of 7165  
the sale, shall prepare and record the deed conveying the title 7166  
to the parcel to the purchaser. 7167

**Sec. 5722.01.** As used in this chapter: 7168

(A) ~~"Electing subdivision" means a municipal corporation~~ 7169  
~~that has enacted an ordinance or a township or county that has~~ 7170  
~~adopted a resolution pursuant to section 5722.02 of the Revised~~ 7171  
~~Code for purposes of adopting and implementing the procedures~~ 7172  
~~set forth in sections 5722.02 to 5722.15 of the Revised Code. A~~ 7173  
~~county land reutilization corporation organized by a county and~~ 7174  
~~designated to act on behalf of the county pursuant to division~~ 7175  
~~(B) of section 5722.02 of the Revised Code shall be deemed the~~ 7176  
~~electing subdivision for all purposes of this chapter, except as~~ 7177  
~~otherwise expressly provided in this chapter.~~ 7178

~~(B)~~ "County land reutilization corporation" means a county 7179  
land reutilization corporation organized under Chapter 1724. of 7180  
the Revised Code. 7181

~~(C)~~ ~~(B)~~ "Delinquent lands" and ~~"delinquent vacant lands"~~ 7182  
~~have the same meanings~~ has the same meaning as in section 7183  
5721.01 of the Revised Code. 7184

(C) "Electing subdivision" means a municipal corporation 7185  
that has enacted an ordinance or a township or county that has 7186  
adopted a resolution pursuant to section 5722.02 of the Revised 7187  
Code for purposes of adopting and implementing the procedures 7188  
set forth in sections 5722.02 to 5722.15 of the Revised Code. A 7189  
county land reutilization corporation organized by a county and 7190

designated to act on behalf of the county pursuant to division 7191  
(B) of section 5722.02 of the Revised Code shall be deemed the 7192  
electing subdivision for the county establishing the corporation 7193  
for all purposes of this chapter, except as otherwise expressly 7194  
provided in this chapter. 7195

(D) "Land reutilization program" means the procedures and 7196  
activities concerning the acquisition, management, and 7197  
disposition of affected delinquent lands set forth in sections 7198  
5722.02 to 5722.15 of the Revised Code and lands otherwise 7199  
acquired by an electing subdivision, including a county land 7200  
reutilization corporation. 7201

(E) "Minimum bid," in the case of a sale of property 7202  
foreclosed pursuant to section 323.25, sections 323.65 to 7203  
323.79, or section 5721.18, ~~or foreclosed and forfeited pursuant~~ 7204  
~~to section 5721.14~~ of the Revised Code, means a bid in an amount 7205  
equal to the sum of the taxes, assessments, charges, penalties, 7206  
and interest due and payable on the parcel subsequent to the 7207  
delivery to the county prosecuting attorney of the delinquent 7208  
land ~~or delinquent vacant land tax certificate or master list of~~ 7209  
delinquent ~~or delinquent vacant~~ tracts containing the parcel, 7210  
and prior to the transfer of the deed of the parcel to the 7211  
purchaser following confirmation of sale, plus the costs of 7212  
foreclosure ~~or foreclosure and forfeiture~~ proceedings against 7213  
the property. 7214

(F) "Nonproductive land" means any parcel of ~~delinquent~~ 7215  
~~vacant land with respect to which a foreclosure and forfeiture~~ 7216  
~~proceeding pursuant to section 5721.14 of the Revised Code has~~ 7217  
~~been instituted; and any parcel of delinquent land with respect~~ 7218  
to which a foreclosure proceeding pursuant to section 323.25, 7219  
sections 323.65 to 323.79, or division (A) or (B) of section 7220

5721.18 of the Revised Code has been instituted and to which one 7221  
of the following criteria applies: 7222

(1) There are no buildings or structures located on the 7223  
land; 7224

(2) The land is abandoned land as defined in section 7225  
323.65 of the Revised Code; 7226

(3) None of the buildings or other structures located on 7227  
the parcel are in the occupancy of any person, and the township 7228  
or municipal corporation within whose boundaries the parcel is 7229  
situated has instituted proceedings under section 505.86 or 7230  
715.26 of the Revised Code, or Section 3 of Article XVIII, Ohio 7231  
Constitution, for the removal or demolition of such buildings or 7232  
other structures by the township or municipal corporation 7233  
because of their insecure, unsafe, or structurally defective 7234  
condition; 7235

(4) None of the buildings or structures located on the 7236  
parcel are in the occupancy of any person at the time the 7237  
foreclosure proceeding is initiated, and the municipal 7238  
corporation, county, township, or county land reutilization 7239  
corporation determines that the parcel is eligible for 7240  
acquisition through a land reutilization program. 7241

(G) "Occupancy" means the actual, continuous, and 7242  
exclusive use and possession of a parcel by a person having a 7243  
lawful right to such use and possession. 7244

(H) "Land within an electing subdivision's boundaries" 7245  
does not include land within the boundaries of a municipal 7246  
corporation, unless the electing subdivision is the municipal 7247  
corporation or the municipal corporation adopts an ordinance 7248  
that gives consent to the electing subdivision to include such 7249

land. 7250

**Sec. 5722.02.** (A) Any municipal corporation, county, or 7251  
township may elect to adopt and implement the procedures set 7252  
forth in sections 5722.02 to 5722.15 of the Revised Code to 7253  
facilitate the effective reutilization of nonproductive land 7254  
situated within its boundaries. Such election shall be made by 7255  
ordinance in the case of a municipal corporation, and by 7256  
resolution in the case of a county or township. The ordinance or 7257  
resolution shall state that the existence of nonproductive land 7258  
within its boundaries is such as to necessitate the 7259  
implementation of a land reutilization program to foster either 7260  
the return of such nonproductive land to tax revenue generating 7261  
status or the devotion thereof to public use. 7262

(B) Any county adopting a resolution under division (A) of 7263  
this section may direct in the resolution that a county land 7264  
reutilization corporation be organized under Chapter 1724. of 7265  
the Revised Code to act on behalf of and cooperate with the 7266  
county in exercising the powers and performing the duties of the 7267  
county under this chapter. The powers extended to a county land 7268  
reutilization corporation shall not be construed as a limitation 7269  
on the powers granted to a county land reutilization corporation 7270  
under Chapter 1724. of the Revised Code, but shall be construed 7271  
as additional powers. 7272

(C) An electing subdivision shall promptly deliver 7273  
certified copies of such ordinance or resolution to the auditor, 7274  
treasurer, and the prosecutor of each county in which the 7275  
electing subdivision is situated. On and after the effective 7276  
date of such ordinance or resolution, the foreclosure, sale, 7277  
management, and disposition of all nonproductive land situated 7278  
within the electing subdivision's boundaries shall be governed 7279

by the procedures set forth in sections 5722.02 to 5722.15 of 7280  
the Revised Code, and, in the case of a county land 7281  
reutilization corporation, as authorized under Chapter 1724. of 7282  
the Revised Code. When a county adopts a resolution organizing a 7283  
county land reutilization corporation pursuant to this chapter, 7284  
the county shall deliver a copy of the resolution to the county 7285  
auditor, county treasurer, and county prosecuting attorney. 7286

(D) A county, a county land reutilization corporation, and 7287  
a municipal corporation or township may enter into an agreement 7288  
to implement the procedures in sections 5722.02 to 5722.15 of 7289  
the Revised Code within the boundaries of the municipal 7290  
corporation or township if the county and the township or 7291  
municipal corporation are electing subdivisions and the county 7292  
has, by resolution, designated a county land reutilization 7293  
corporation to act on its behalf under this chapter. 7294

~~Any property acquired by a county land reutilization 7295  
corporation in a transaction other than the tax foreclosure 7296  
procedures in Chapter 323., 5721., or 5723. of the Revised Code 7297  
shall be subject to a priority right of acquisition by a 7298  
municipal corporation or township in which the property is 7299  
located for a period of thirty days after the county land 7300  
reutilization corporation first records the deed evidencing 7301  
acquisition of such property with the county recorder. A 7302  
municipal corporation or township claiming a priority right of 7303  
acquisition shall file, and the county recorder shall record, an 7304  
instrument evidencing such right within the thirty-day period. 7305  
The instrument shall include the name and address of the 7306  
applicable municipal corporation or township, the parcel or 7307  
other identifying number and an affirmative statement by the 7308  
municipal corporation or township that it intends to acquire the 7309  
property. If the municipal corporation or township records such 7310~~

~~an instrument within the thirty day period, then the priority- 7311  
right of acquisition shall be effective for a period of ninety- 7312  
days after the instrument is recorded. If the municipal- 7313  
corporation or township does not record the instrument- 7314  
expressing its intent to acquire the property or, if having- 7315  
timely recorded such instrument does not thereafter acquire and- 7316  
record a deed within the ninety day period following the- 7317  
recording of its intent to acquire the property, then the county- 7318  
land reutilization corporation may dispose of such property free- 7319  
and clear of any claim or interest of such municipal corporation- 7320  
or township. If a municipal corporation or township does not- 7321  
record an instrument of intent to acquire property within the- 7322  
thirty day period, or if a municipal corporation or township,- 7323  
after timely recording an instrument of intent to acquire a- 7324  
parcel, does not thereafter acquire the parcel within ninety- 7325  
days and record a deed thereto with the county recorder, the- 7326  
municipal corporation or township has no statutory, legal, or- 7327  
equitable claim or estate in property acquired by the county- 7328  
land reutilization corporation. This section shall not be- 7329  
construed to constitute an exception to free and clear title to- 7330  
the property held by a county land reutilization corporation or- 7331  
any of its subsequent transferees, or to preclude a county land- 7332  
reutilization corporation and any municipal corporation or- 7333  
township from entering into an agreement that disposes of- 7334  
property on terms to which they may thereafter mutually agree.- 7335~~

**Sec. 5722.03.** (A) On and after the effective date of an 7336  
ordinance or resolution adopted pursuant to section 5722.02 of 7337  
the Revised Code, nonproductive land within an electing 7338  
subdivision's boundaries that the subdivision wishes to acquire 7339  
and that has either been advertised and offered for sale or is 7340  
otherwise available for acquisition pursuant to a foreclosure 7341

proceeding as provided in section 323.25, sections 323.65 to 7342  
323.79, or section 5721.18 of the Revised Code, but is not sold 7343  
for want of a minimum bid, shall be sold or transferred to the 7344  
electing subdivision in the manner set forth in this section or 7345  
sections 323.65 to 323.79 of the Revised Code. 7346

(B) Upon receipt of an ordinance or resolution under 7347  
section 5722.02 of the Revised Code, the county prosecuting 7348  
attorney shall compile and deliver to the electing subdivision a 7349  
list of all delinquent land within the electing subdivision with 7350  
respect to which a foreclosure proceeding pursuant to section 7351  
323.25, sections 323.65 to 323.79, or section 5721.18 of the 7352  
Revised Code has been instituted and is pending. The prosecuting 7353  
attorney shall notify the electing subdivision of the identity 7354  
of all delinquent land within the subdivision whenever a 7355  
foreclosure proceeding pursuant to section 323.25, sections 7356  
323.65 to 323.79, or section 5721.18 of the Revised Code is 7357  
commenced with respect to that land. 7358

(C) The electing subdivision shall select from such lists 7359  
the delinquent lands that constitute nonproductive lands that it 7360  
wishes to acquire, and shall notify the prosecuting attorney of 7361  
its selection prior to the advertisement and sale of the 7362  
nonproductive lands pursuant to such a foreclosure proceeding, 7363  
or as otherwise provided in sections 323.65 to 323.79 of the 7364  
Revised Code. Notwithstanding the sales price provisions to the 7365  
contrary in division (A) of section 323.28 or in divisions (A) 7366  
(1) and (C) of section 5721.19 of the Revised Code, selected 7367  
nonproductive lands subject to a foreclosure proceeding pursuant 7368  
to section 323.25, sections 323.65 to 323.79, or section 5721.18 7369  
of the Revised Code that require a sale shall be advertised for 7370  
sale and be sold, without appraisal, for not less than the 7371  
amount determined under division (A) (1) of section 323.28 or 7372

sections 323.65 to 323.79 of the Revised Code in the case of 7373  
selected nonproductive lands subject to a foreclosure proceeding 7374  
pursuant to section 323.25 or sections 323.65 to 323.79 of the 7375  
Revised Code, or the amount determined under division (A) (2) of 7376  
section 5721.19 in the case of selected nonproductive lands 7377  
subject to a foreclosure proceeding pursuant to section 5721.18 7378  
of the Revised Code, or as prescribed in sections 323.65 to 7379  
323.79 of the Revised Code. Except as otherwise authorized in 7380  
section 323.78 of the Revised Code, all nonproductive lands so 7381  
selected, when advertised for sale pursuant to a foreclosure 7382  
proceeding, shall be advertised separately from the 7383  
advertisement applicable to other delinquent lands. 7384  
Notwithstanding division (A) of section 5721.191 of the Revised 7385  
Code, the minimum amount for which selected nonproductive lands 7386  
subject to a foreclosure proceeding pursuant to section 5721.18 7387  
of the Revised Code will be sold, as specified in the 7388  
advertisement for sale, shall equal the sum of the taxes, 7389  
assessments, charges, penalties, interest, and costs due on the 7390  
parcel as determined under division (A) (2) of section 5721.19 of 7391  
the Revised Code. Notwithstanding provisions to the contrary in 7392  
division (A) of section 323.28 of the Revised Code, the minimum 7393  
amount for which selected nonproductive lands subject to a 7394  
foreclosure proceeding pursuant to section 323.25 of the Revised 7395  
Code will be sold, as specified in the advertisement for sale, 7396  
shall equal the amount specified in division (A) (1) of section 7397  
323.28 of the Revised Code. The advertisement relating to the 7398  
selected nonproductive lands also shall include a statement that 7399  
the lands have been determined by the electing subdivision to be 7400  
nonproductive lands and that, if at a foreclosure sale no bid 7401  
for the appropriate amount specified in this division is 7402  
received, such lands shall be sold or transferred to the 7403  
electing subdivision. 7404

(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 be the electing subdivision deemed to have submitted the winning bid under this division. If a municipal corporation and a county land reutilization corporation select the same parcel or parcels of land, the municipal corporation shall be deemed the winning bidder under this division. The officer conducting the sale shall announce the bid of the electing subdivision at the sale and shall report the proceedings to the court or board of revision for confirmation of sale.

(E) Upon the sale or transfer of any nonproductive land to an electing subdivision, the county auditor shall charge the costs, as determined by the court or board of revision, incurred in the foreclosure proceeding instituted under section 323.25, sections 323.65 to 323.79, or section 5721.18 of the Revised Code and applicable to the nonproductive land to the taxing districts, including the electing subdivision, in direct proportion to their interest in the taxes, assessments, charges, penalties, and interest on the nonproductive land due and payable at the time the land was sold pursuant to the foreclosure proceeding. The interest of each taxing district in

the taxes, assessments, charges, penalties, and interest on the 7436  
nonproductive land shall bear the same proportion to the amount 7437  
of those taxes, assessments, charges, penalties, and interest 7438  
that the amount of taxes levied by each district against the 7439  
nonproductive land in the preceding tax year bears to the taxes 7440  
levied by all such districts against the nonproductive land in 7441  
the preceding tax year. If the electing subdivision is a county 7442  
land reutilization corporation and the nonproductive land is 7443  
sold or transferred to the corporation, the corporation shall be 7444  
deemed to have the proportionate interest of the county on whose 7445  
behalf it has been designated and organized in the taxes, 7446  
assessments, charges, penalties, and interest on the 7447  
nonproductive land in that county. In making a semiannual 7448  
apportionment of funds, the auditor shall retain at the next 7449  
apportionment the amount charged to each such taxing district, 7450  
except that in the case of nonproductive land sold or 7451  
transferred to a county land reutilization corporation, the 7452  
auditor shall provide an invoice to the corporation for the 7453  
amount charged to it. The costs retained by the auditor shall be 7454  
deposited to the credit of the county treasurer's delinquent tax 7455  
and assessment collection fund and the county prosecutor's 7456  
delinquent tax and assessment collection fund under section 7457  
321.261 of the Revised Code to reimburse the treasurer and 7458  
prosecutor according to actual identified and advanced costs 7459  
expended by the prosecutor or treasurer, equally, or in 7460  
proportion to the percentage that each of their costs bears to 7461  
the total costs. 7462

(F) The officer conducting the sale shall execute and file 7463  
for recording a deed conveying title to the land upon the filing 7464  
of the entry of the confirmation of sale, unless the 7465  
nonproductive land is redeemed under section 323.31 or 5721.18 7466

of the Revised Code. If the alternative redemption period 7467  
applies under section 323.78 of the Revised Code, the officer 7468  
shall not execute the deed and file it for recording until the 7469  
alternative redemption period expires. In either case, once the 7470  
deed has been recorded, the officer shall deliver the deed to 7471  
the electing subdivision; thereupon, title to the land is 7472  
incontestable in the electing subdivision and free and clear of 7473  
all liens and encumbrances, except those easements and covenants 7474  
of record running with the land and created prior to the time at 7475  
which the taxes or assessments, for the nonpayment of which the 7476  
land is sold or transferred at foreclosure, became due and 7477  
payable. 7478

When title to a parcel of land upon which a lien has been 7479  
placed under section 715.261, 743.04, or 6119.06 of the Revised 7480  
Code is transferred to a county land reutilization corporation 7481  
under this section, the lien on the parcel shall be extinguished 7482  
if the lien is for costs or charges that were incurred before 7483  
the date of the transfer to the corporation and if the 7484  
corporation did not incur the costs or charges, regardless of 7485  
whether the lien was attached or the costs or charges were 7486  
certified before the date of transfer. In such a case, the 7487  
corporation and its successors in title shall take title to the 7488  
property free and clear of any such lien and shall be immune 7489  
from liability in any action to collect such costs or charges. 7490

If a county land reutilization corporation takes title to 7491  
property under this chapter before any costs or charges have 7492  
been certified or any lien has been placed with respect to the 7493  
property under section 715.261, 743.04, or 6119.06 of the 7494  
Revised Code, the corporation shall be deemed a bona fide 7495  
purchaser for value without knowledge of such costs or lien, 7496  
regardless of whether the corporation had actual or constructive 7497

knowledge of the costs or lien, and any such lien shall be void 7498  
and unenforceable against the corporation and its successors in 7499  
title. 7500

At the time of the sale or transfer, the officer shall 7501  
collect and the electing subdivision shall pay the fee required 7502  
by law for transferring and recording of deeds. ~~In accordance~~ 7503  
~~with section 1724.10 of the Revised Code, an electing~~ 7504  
~~subdivision that is a county land reutilization corporation~~ 7505  
~~shall not be required to pay any such fee.~~ 7506

The title is not invalid because of any irregularity, 7507  
informality, or omission of any proceedings under section 7508  
323.25, sections 323.65 to 323.79, this chapter, or Chapter 7509  
5721. of the Revised Code, or in any processes of taxation, if 7510  
such irregularity, informality, or omission does not abrogate 7511  
any provision of such chapters for notice to record holders of 7512  
title, lien, or mortgage to, or other interests in, the 7513  
foreclosed lands. 7514

**Sec. 5722.031.** (A) If, in any foreclosure proceeding 7515  
initiated under section 323.25, sections 323.65 to 323.79, or 7516  
section 5721.18 of the Revised Code, a county board of revision, 7517  
court of common pleas, or municipal court issues a decree of 7518  
foreclosure, order of sale, order of transfer, or confirmation 7519  
of sale under section 5722.03 of the Revised Code that transfers 7520  
a delinquent parcel to an electing subdivision, the electing 7521  
subdivision may file a petition with the board or court to 7522  
vacate the decree, order, or confirmation of sale on the basis 7523  
that such electing subdivision does not wish to acquire the 7524  
parcel or for any other reason. The electing subdivision may 7525  
file such a petition notwithstanding any prior request by the 7526  
electing subdivision or a party acting on behalf of the electing 7527

subdivision to acquire the parcel. 7528

If the electing subdivision files the petition within 7529  
sixty days after the journalization of the decree, order, or 7530  
confirmation of sale, the board or court shall vacate the 7531  
decree, order, or confirmation of sale. If the electing 7532  
subdivision files the petition more than sixty days after the 7533  
journalization of the decree, order, or confirmation of sale, 7534  
the board or court may vacate the decree, order, or confirmation 7535  
of sale at its discretion utilizing standards of review 7536  
prescribed in or consistent with Civil Rule 60. 7537

(B) An electing subdivision that files a petition under 7538  
division (A) of this section shall not be required to intervene 7539  
in the proceeding to which the petition relates, but shall file 7540  
the petition in the same manner as would a party to the action. 7541  
Upon filing the petition, the electing subdivision shall serve 7542  
notice of the petition upon all parties to the action, except 7543  
any party that previously failed to answer, plead, or appear in 7544  
the proceeding as required in Civil Rule 12 or that is deemed to 7545  
be in default under division (D) of section 323.69 of the 7546  
Revised Code. 7547

(C) Upon the vacation of a decree, order, or confirmation 7548  
of sale under division (A) of this section, the court of common 7549  
pleas, municipal court, or board of revision shall reinstate the 7550  
proceeding and schedule any further hearing or disposition 7551  
required by law. The court or board shall not issue any further 7552  
decree, order, or confirmation of sale transferring the 7553  
delinquent parcel to the electing subdivision unless the 7554  
electing subdivision petitions the court or board to acquire the 7555  
parcel under sections 323.28, ~~323.74~~, 323.78, 5721.19, or 7556  
5722.03 of the Revised Code at least seven days before a 7557

scheduled final hearing or sale of the parcel pursuant to the 7558  
proceeding. In such a case, the electing subdivision shall not 7559  
file, and the court or board shall not approve, any subsequent 7560  
petition to vacate a decree, order, or confirmation of sale 7561  
transferring the parcel to the electing subdivision. 7562

**Sec. 5722.04.** (A) Upon receipt of an ordinance or 7563  
resolution adopted pursuant to section 5722.02 of the Revised 7564  
Code, the county auditor shall deliver to the electing 7565  
subdivision a list of all delinquent lands within an electing 7566  
subdivision's boundaries that have been forfeited to the state 7567  
pursuant to section 5723.01 of the Revised Code and thereafter 7568  
shall notify the electing subdivision of any additions to or 7569  
deletions from such list. 7570

The electing subdivision shall select from such lists the 7571  
forfeited lands that constitute nonproductive lands that the 7572  
subdivision wishes to acquire, and shall notify the county 7573  
auditor of its selection prior to the advertisement and sale of 7574  
such lands. Notwithstanding the sales price provisions of 7575  
division (A) (1) of section 5723.06 of the Revised Code, the 7576  
selected nonproductive lands shall be advertised for sale and be 7577  
sold to the highest bidder for an amount at least sufficient to 7578  
pay the amount determined under division ~~(A) (2)~~ (A) (1) (b) of 7579  
section ~~5721.16~~ 5723.06 of the Revised Code. All nonproductive 7580  
lands forfeited to the state and selected by an electing 7581  
subdivision, when advertised for sale pursuant to the relevant 7582  
procedures set forth in Chapter 5723. of the Revised Code, shall 7583  
be advertised separately from the advertisement applicable to 7584  
other forfeited lands. The advertisement relating to the 7585  
selected nonproductive lands also shall include a statement that 7586  
the lands have been selected by the electing subdivision as 7587  
nonproductive lands that it wishes to acquire and that, if at 7588

the forfeiture sale no bid for the sum of the taxes, 7589  
assessments, charges, penalties, interest, and costs due on the 7590  
parcel as determined under division (A) (1) (a) of section 5723.06 7591  
of the Revised Code is received, the lands shall be sold to the 7592  
electing subdivision. 7593

(B) If any nonproductive land that has been forfeited to 7594  
the state and selected by an electing subdivision is advertised 7595  
and offered for sale by the auditor pursuant to Chapter 5723. of 7596  
the Revised Code, but no minimum bid is received, the electing 7597  
subdivision shall be deemed to have submitted the winning bid, 7598  
and the land is deemed sold to the electing subdivision for no 7599  
consideration other than the fee charged under division (C) of 7600  
this section. If both a county and a township in that county 7601  
have adopted a resolution pursuant to section 5722.02 of the 7602  
Revised Code and both subdivisions select the same parcel or 7603  
parcels of land, the electing subdivision deemed to have 7604  
submitted the winning bid under this division shall be 7605  
determined pursuant to division (D) of section 5722.03 of the 7606  
Revised Code. 7607

The auditor shall announce the bid at the sale and shall 7608  
declare the selected nonproductive land to be sold to the 7609  
electing subdivision. The auditor shall deliver to the electing 7610  
subdivision a certificate of sale. 7611

(C) On the returning of the certificate of sale to the 7612  
auditor, the auditor shall execute and file for recording a deed 7613  
conveying title to the selected nonproductive land and, once the 7614  
deed has been recorded, deliver it to the electing subdivision. 7615  
Thereupon, all previous title is extinguished, and the title in 7616  
the electing subdivision is incontestable and free and clear 7617  
from all liens and encumbrances, except ~~taxes and special~~ 7618

~~assessments that are not due at the time of the sale and any~~ 7619  
easements and covenants of record running with the land and 7620  
created prior to the time at which the taxes or assessments, for 7621  
the nonpayment of which the nonproductive land was forfeited, 7622  
became due and payable. 7623

When title to a parcel of land upon which a lien has been 7624  
placed under section 715.261, 743.04, or 6119.06 of the Revised 7625  
Code is transferred to a county land reutilization corporation 7626  
under this section, the lien on the parcel shall be extinguished 7627  
if the lien is for costs or charges that were incurred before 7628  
the date of the transfer to the corporation and if the 7629  
corporation did not incur the costs or charges, regardless of 7630  
whether the lien was attached or the costs or charges were 7631  
certified before the date of transfer. In such a case, the 7632  
corporation and its successors in title shall take title to the 7633  
property free and clear of any such lien and shall be immune 7634  
from liability in any action to collect such costs or charges. 7635

If a county land reutilization corporation takes title to 7636  
property before any costs or charges have been certified or any 7637  
lien has been placed with respect to the property under section 7638  
715.261, 743.04, or 6119.06 of the Revised Code, the corporation 7639  
shall be deemed a bona fide purchaser for value without 7640  
knowledge of such costs or lien, regardless of whether the 7641  
corporation had actual or constructive knowledge of the costs or 7642  
lien, and any such lien shall be void and unenforceable against 7643  
the corporation and its successors in title. 7644

At the time of the sale, the auditor shall collect and the 7645  
electing subdivision shall pay the fee required by law for 7646  
transferring and recording of deeds. 7647

Upon delivery of a deed conveying any nonproductive land 7648

to an electing subdivision, the county auditor shall charge all 7649  
costs incurred in any proceeding instituted under section 7650  
~~5721.14~~ or 5721.18 of the Revised Code or incurred as a result 7651  
of the forfeiture and sale of the nonproductive land to the 7652  
taxing districts, including the electing subdivision, in direct 7653  
proportion to their interest in the taxes, assessments, charges, 7654  
interest, and penalties on the nonproductive land due and 7655  
payable at the time the land was sold at the forfeiture sale. 7656  
The interest of each taxing district in the taxes, assessments, 7657  
charges, penalties, and interest on the nonproductive land shall 7658  
bear the same proportion to the amount of those taxes, 7659  
assessments, charges, penalties, and interest that the amount of 7660  
taxes levied by each district against the nonproductive land in 7661  
the preceding tax year bears to the taxes levied by all such 7662  
districts against the nonproductive land in the preceding tax 7663  
year. If the electing subdivision is a county land reutilization 7664  
corporation and the nonproductive land is sold or transferred to 7665  
the corporation, the corporation shall be deemed to have the 7666  
proportionate interest of the county designating or organizing 7667  
such corporation in the taxes, assessments, charges, penalties, 7668  
and interest on the nonproductive land in the county. In making 7669  
a semiannual apportionment of funds, the auditor shall retain at 7670  
the next apportionment the amount charged to each such taxing 7671  
district, except that in the case of nonproductive land conveyed 7672  
to a county land reutilization corporation the auditor shall 7673  
invoice the corporation the amount charged to it. 7674

(D) If no political subdivision has requested to purchase 7675  
a parcel of land at a foreclosure sale, any lands otherwise 7676  
forfeited to the state for want of a bid at the foreclosure sale 7677  
may, upon the request of a county land reutilization 7678  
corporation, be transferred directly without cost to the 7679

corporation without appraisal or public bidding. 7680

**Sec. 5722.05.** Whenever nonproductive land is sold or 7681  
transferred under section 323.65 to 323.79, 5721.19, 5722.03~~or,~~ 7682  
5722.04, or 5723.04 of the Revised Code to an electing 7683  
subdivision, no action shall be commenced, nor shall any defense 7684  
be asserted, after one year from the date the deed conveying 7685  
such land to the electing subdivision is filed for record, to 7686  
question the validity of the title vested in the electing 7687  
subdivision by such sale or transfer for any irregularity, 7688  
informality, or omission in the proceedings relative to the 7689  
foreclosure, forfeiture, ~~or sale,~~ or transfer of such 7690  
nonproductive land to the electing subdivision. 7691

**Sec. 5722.06.** An electing subdivision, other than a county 7692  
land reutilization corporation, shall assume possession and 7693  
control of any nonproductive land acquired by it under section 7694  
5722.03, 5722.04, or 5722.10 of the Revised Code and any other 7695  
land it acquires from whatever source acquired as a part of its 7696  
land reutilization program. The electing subdivision shall hold 7697  
and administer such property in a governmental capacity for the 7698  
benefit of itself and of other taxing districts having an 7699  
interest in the taxes, assessments, charges, interest, and 7700  
penalties due and owing thereon at the time of the property's 7701  
acquisition by the electing subdivision. In its administration 7702  
of such nonproductive land as a part of a land reutilization 7703  
program, the electing subdivision shall: 7704

(A) Manage, maintain, and protect, or temporarily use for 7705  
a public purpose such land in such manner as it deems 7706  
appropriate; 7707

(B) Compile and maintain a written inventory of all such 7708  
land. The inventory shall be available for public inspection and 7709

distribution at all times. 7710

~~(C) Study, analyze, and evaluate potential, present, and future uses for such land which would provide for the effective reutilization of the nonproductive land;~~ 7711  
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~~(D)~~ Plan for, and use its best efforts to consummate, the 7714  
sale or other disposition of such land at such times and upon 7715  
such terms and conditions as it deems appropriate to the 7716  
fulfillment of the purposes and objectives of its land 7717  
reutilization program; 7718

~~(E)~~ (D) Establish and maintain records and accounts 7719  
reflecting all transactions, expenditures, and revenues relating 7720  
to its land reutilization program, including separate 7721  
itemizations of all transactions, expenditures, and revenues 7722  
concerning each individual parcel of real property acquired as a 7723  
part of such program. 7724

A county land reutilization corporation acquiring title to 7725  
lands under section 5722.03, 5722.04, ~~or~~ 5722.10, 5723.01, or 7726  
5723.04 of the Revised Code, and to any other land it acquires 7727  
from whatever source acquired as a part of its land 7728  
reutilization program, shall maintain, operate, hold, transact, 7729  
and dispose of such land as provided in its plan and pursuant to 7730  
its purposes under Chapter 1724. of the Revised Code. 7731

**Sec. 5722.07.** ~~As used in this section, "fair market value" means the appraised value of the nonproductive land made with reference to such redevelopment and reutilization restrictions as may be imposed by the electing subdivision as a condition of sale or as may be otherwise applicable to such land.~~ 7732  
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An electing subdivision may, without competitive bidding, 7737  
sell any land acquired by it as a part of its land reutilization 7738

program at such times, to such persons, and upon such terms and 7739  
conditions, and subject to such restrictions and covenants as it 7740  
deems necessary or appropriate to ~~assure~~ promote the land's 7741  
effective reutilization. ~~Except with respect to a sale by or to~~ 7742  
~~a county land reutilization corporation, such land shall be sold~~ 7743  
~~at not less than its fair market value. However, except with~~ 7744  
~~respect to land held by a county land reutilization corporation,~~ 7745  
~~upon the approval of the legislative authorities of those taxing~~ 7746  
~~districts entitled to share in the proceeds from the sale~~ 7747  
~~thereof, the~~ An electing subdivision may ~~either~~ retain such 7748  
land for devotion by it to land reutilization purposes or public 7749  
use, or sell, lease, or otherwise transfer any such land to 7750  
~~another a political subdivision for the devotion to public use~~ 7751  
~~by such political subdivision for a consideration less than fair~~ 7752  
~~market value, another electing subdivision, or any other person~~ 7753  
with or without consideration and without reference to fair 7754  
market value in order to promote the land's effective 7755  
reutilization. 7756

~~Whenever an electing subdivision sells any land acquired~~ 7757  
~~as part of its land reutilization program for an amount equal to~~ 7758  
~~or greater than fair market value, it shall execute and deliver~~ 7759  
~~all agreements and instruments incident thereto. The electing~~ 7760  
~~subdivision may execute and deliver all agreements and~~ 7761  
~~instruments without procuring any approval, consent, conveyance,~~ 7762  
~~or other instrument from any other person or entity, including~~ 7763  
~~the other taxing districts entitled to share in the proceeds~~ 7764  
~~from the sale thereof.~~ 7765

An electing subdivision may, for purposes of land 7766  
disposition, consolidate, assemble, or subdivide individual 7767  
parcels of land acquired as part of its land reutilization 7768  
program. 7769

~~Sec. 5722.08. When an any electing subdivision, other than a county land reutilization corporation, sells any land acquired as a part of its land reutilization program, the proceeds from such sale shall be applied and distributed in the following order without reporting or accounting to the taxing districts:~~ 7770  
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~~(A) To the electing subdivision in reimbursement of its expenses incurred on account of the acquisition, administration, management, maintenance, and disposition of such land, and such other expenses of the land reutilization program as the electing subdivision may apportion to such land;~~ 7775  
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~~(B) To the county treasurer to reimburse those taxing districts to which the county auditor charged the costs of foreclosure pursuant to section 5722.03 of the Revised Code, or costs of forfeiture pursuant to section 5722.04 of the Revised Code. If the proceeds of the sale of the nonproductive lands, after making the payment required under this division, are not sufficient to reimburse the full amounts charged to taxing districts as costs under section 5722.03 or 5722.04 of the Revised Code, the balance of the proceeds shall be used to reimburse the taxing districts in the same proportion as the costs were charged.~~ 7780  
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~~(C) To the county treasurer for distribution to the taxing districts charged costs under section 5722.03 or 5722.04 of the Revised Code, in the same proportion as they were charged costs by the county auditor, an amount representing both of the following:~~ 7791  
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~~(1) The taxes, assessments, charges, penalties, and interest due and owing on such land as of the date of acquisition by the electing subdivision;~~ 7796  
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~~(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.~~ 7799  
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~~(D) The balance, if any, to be retained by the electing subdivision for application to the payment of costs and expenses of its land reutilization program.~~ 7804  
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~~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.~~ 7807  
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electing subdivision to be used for land reutilization 7811  
purposes, public purposes, and, in the case of county land 7812  
reutilization corporations, any purpose enumerated in Chapter 7813  
1724. of the Revised Code. 7814

**Sec. 5722.10.** An electing subdivision may accept a 7815  
conveyance in lieu of foreclosure of delinquent land from the 7816  
owners thereof of the delinquent land, regardless of whether a 7817  
tax foreclosure has been filed against the delinquent land. Such 7818  
conveyance may only be accepted with the consent of the county 7819  
auditor acting as the agent of the state pursuant to section 7820  
5721.09 of the Revised Code. If an electing subdivision or 7821  
county land reutilization corporation certifies to the auditor 7822  
in writing that the delinquent land is abandoned land as defined 7823  
in section 323.65 of the Revised Code, the auditor shall consent 7824  
to the conveyance. Such consent shall be given regardless of 7825  
whether there exists any liens, encumbrances, or other interests 7826  
of record on the abandoned delinquent land, except that upon 7827  
such conveyance, the liens, encumbrances, or other interests of 7828

record shall remain with the land as conveyed to the electing 7829  
subdivision or county land reutilization corporation. If the 7830  
electing subdivision or county land reutilization corporation 7831  
does not certify to the auditor in writing that the delinquent 7832  
land is abandoned land, the auditor may consent to the 7833  
conveyance for any reason authorized in this chapter. The owners 7834  
or the electing municipal corporation or township shall pay all 7835  
expenses incurred by the county in connection with any 7836  
foreclosure ~~or foreclosure and forfeiture~~ proceeding filed 7837  
pursuant to section 323.25, sections 323.65 to 323.79, or 7838  
section 5721.18 ~~or 5721.14~~ of the Revised Code relative to such 7839  
land. When the electing subdivision is the county or county land 7840  
reutilization corporation acting on behalf of a county, it may 7841  
require the owner to pay the expenses. The owner shall present 7842  
the electing subdivision with evidence satisfactory to the 7843  
subdivision that it will obtain by such conveyance fee simple 7844  
title to such delinquent land. Unless otherwise agreed to by the 7845  
electing subdivision accepting the conveyance, the title shall 7846  
be free and clear of all liens and encumbrances, except such 7847  
easements and covenants of record running with the land as were 7848  
created prior to the time of the conveyance and delinquent 7849  
taxes, assessments, penalties, interest, and charges, and taxes 7850  
and special assessments that are a lien on the real property at 7851  
the time of the conveyance. Any costs, charges, or liens that 7852  
have been assessed, certified, or placed under section 715.261, 7853  
743.04, or 6119.06 of the Revised Code with respect to real 7854  
property acquired by or transferred to a county land 7855  
reutilization corporation under this section shall, at the time 7856  
of the conveyance to the corporation, be extinguished and of no 7857  
force and effect as against the corporation, its successors, or 7858  
its assignees, provided that the lien is for charges or costs 7859  
that were incurred before the date of transfer to the 7860

corporation and that were not incurred by the corporation. 7861

Real property acquired by an electing subdivision under 7862  
this section shall not be subject to foreclosure or forfeiture 7863  
under Chapter 5721. or 5723. of the Revised Code. ~~The sale or~~ 7864  
~~other transfer, as authorized by section 5722.07 of the Revised~~ 7865  
~~Code, of real property acquired under this section shall~~ 7866  
~~extinguish the lien on the title for all taxes, assessments,~~ 7867  
~~penalties, interest, and charges delinquent at the time of the~~ 7868  
~~conveyance of the delinquent land to the electing subdivision~~ 7869  
The conveyance of real property under this section shall 7870  
extinguish all liens on the title for taxes, assessments, 7871  
penalties, interest, and charges at the time of the conveyance 7872  
of the delinquent land to the electing subdivision. 7873

**Sec. 5722.11.** All lands acquired and held by an electing 7874  
subdivision pursuant to this chapter shall be deemed real 7875  
property used for a public purpose and, notwithstanding section 7876  
5709.08 of the Revised Code, shall be exempt from taxation until 7877  
sold. An exemption authorized under this section shall commence 7878  
on the day title to the property is transferred to the electing 7879  
subdivision and shall continue while title is held by the 7880  
electing subdivision. The exemption shall end on the last day of 7881  
the tax year in which the instrument transferring title from the 7882  
electing subdivision to an owner whose use of the property does 7883  
not qualify for an exemption pursuant to any other section of 7884  
the Revised Code is recorded. If the title to the property is 7885  
transferred to the electing subdivision and from the electing 7886  
subdivision in the same tax year, then the exemption shall 7887  
continue to the end of that tax year. The entire amount of taxes 7888  
that are a lien but not yet determined, assessed, and levied for 7889  
the tax year in which title is transferred to the electing 7890  
subdivision shall be remitted by the county auditor. 7891

**Sec. 5722.15.** ~~(A)~~ When an electing subdivision ~~purchases~~ 7892  
acquires nonproductive land under ~~section~~ sections 323.65 to 7893  
323.79, 5722.03 ~~or, 5722.04, 5722.10, or 5723.04~~ of the Revised 7894  
Code, the county auditor shall remove from the auditor's tax 7895  
lists and duplicates all taxes, assessments, charges, penalties, 7896  
and interest that are due and payable on the land at the time of 7897  
the ~~sale~~ acquisition in the same manner as if the property had 7898  
been sold to any other buyer at the foreclosure or forfeiture 7899  
sale. 7900

~~(B) The county auditor shall certify to an electing~~ 7901  
~~subdivision, other than a county land reutilization corporation,~~ 7902  
~~that purchases nonproductive land under section 5722.03 or~~ 7903  
~~5722.04 of the Revised Code a record of all of the taxes,~~ 7904  
~~assessments, charges, interest, and penalties that were due on~~ 7905  
~~the parcel at the time of the sale; the taxing districts to~~ 7906  
~~which they were owed; and the proportion of that amount that was~~ 7907  
~~owed to each taxing district. Except with respect to a county~~ 7908  
~~land reutilization corporation, the certification shall be used~~ 7909  
~~by such an electing subdivision in distributing the proceeds of~~ 7910  
~~any sale of the land in accordance with division (C) (1) of~~ 7911  
~~section 5722.08 of the Revised Code.~~ 7912

**Sec. 5722.21.** (A) As used in this section: 7913

(1) "Eligible delinquent land" means delinquent land ~~or~~ 7914  
~~delinquent vacant land~~, as defined in section 5721.01 of the 7915  
Revised Code, included in a delinquent tax list ~~or delinquent~~ 7916  
~~vacant land tax list~~ that has been certified delinquent within 7917  
the meaning of section 5721.03 of the Revised Code, excluding 7918  
any certificate parcel as defined in section 5721.30 of the 7919  
Revised Code. 7920

(2) "~~Delinquent taxes~~ Taxes" means the cumulative amount of 7921

unpaid taxes, assessments, recoupment charges, penalties, and 7922  
interest charged against eligible delinquent land ~~that became~~ 7923  
~~delinquent, including taxes that are a lien but not yet~~ 7924  
determined, assessed, and levied, before transfer of title to a 7925  
county, municipal corporation, township, or county land 7926  
reutilization corporation under this section. 7927

(3) "Foreclosure costs" means the sum of all costs or 7928  
other charges of publication, service of notice, prosecution, or 7929  
other proceedings against the land under sections 323.25 to 7930  
323.28, 323.65 to 323.79, or Chapter 5721. of the Revised Code 7931  
as may pertain to delinquent land or be fairly apportioned to it 7932  
by the county treasurer. 7933

~~(4) "Tax foreclosure sale" means a sale of delinquent land~~ 7934  
~~pursuant to foreclosure proceedings under sections 323.25 to~~ 7935  
~~323.28, 323.65 to 323.79, or section 5721.14 or 5721.18 of the~~ 7936  
~~Revised Code.~~ 7937

~~(5) "Taxing authority" means the legislative authority of~~ 7938  
~~any taxing unit, as defined in section 5705.01 of the Revised~~ 7939  
~~Code, in which is located a parcel of eligible delinquent land~~ 7940  
~~acquired or to be acquired by a county, municipal corporation,~~ 7941  
~~township, or county land reutilization corporation in which a~~ 7942  
~~declaration under division (B) of this section is in effect.~~ 7943

(B) The legislative authority of a municipal corporation 7944  
may declare by ordinance, or a board of county commissioners, a 7945  
board of township trustees, or the board of directors of a 7946  
county land reutilization corporation may declare by resolution, 7947  
that it is in the public interest for the county, municipal 7948  
corporation, township, or county land reutilization corporation 7949  
to acquire tax-delinquent real property within the county, 7950  
municipal corporation, or township for the public purpose of 7951

redeveloping the property or otherwise rendering it suitable for 7952  
productive, tax-paying use. ~~In any county, municipal-~~ 7953  
~~corporation, or township in which~~ The eligible delinquent land 7954  
may be acquired from any person, including another political 7955  
subdivision or an electing subdivision. When such a declaration 7956  
is in effect, the county, municipal corporation, township, or 7957  
county land reutilization corporation may purchase or otherwise 7958  
acquire title to eligible delinquent land, other than by 7959  
appropriation, and the title shall pass free and clear of ~~the-~~ 7960  
~~lien~~ all liens for delinquent taxes as provided in division (D) 7961  
of this section and costs, including foreclosure costs, which 7962  
shall be extinguished simultaneously with the transfer of title 7963  
to the county, municipal corporation, township, or county land 7964  
reutilization corporation. The authority granted by this section 7965  
is supplemental to the authority granted under sections 5722.01 7966  
to 5722.15 of the Revised Code. 7967

(C) ~~With respect to any parcel of eligible delinquent land~~ 7968  
~~purchased or acquired by a county, municipal corporation,~~ 7969  
~~township, or county land reutilization corporation in which a~~ 7970  
~~declaration is in effect under this section, the county,~~ 7971  
~~municipal corporation, or township may obtain the consent of~~ 7972  
~~each taxing authority for release of any claim on the delinquent~~ 7973  
~~taxes and associated costs attaching to that property at the~~ 7974  
~~time of conveyance to the county, municipal corporation, or~~ 7975  
~~township. Consent shall be obtained in writing, and shall be~~ 7976  
~~certified by the taxing authority granting consent or by the~~ 7977  
~~fiscal officer or other person authorized by the taxing~~ 7978  
~~authority to provide such consent. Consent may be obtained~~ 7979  
~~before or after title to the eligible delinquent land is~~ 7980  
~~transferred to the county, municipal corporation, or township. A~~ 7981  
~~county that has organized and designated a county land~~ 7982

~~reutilization corporation for purposes of this chapter is not~~ 7983  
~~required to obtain such consent. Upon conveyance to a county~~ 7984  
~~land reutilization corporation, the consent shall be deemed to~~ 7985  
~~have been given to the extent that the corporation requires~~ 7986  
~~consent.~~ 7987

~~The taxing authority of a taxing unit and a county,~~ 7988  
~~municipal corporation, or township in which a declaration is in~~ 7989  
~~effect under this section may enter into an agreement whereby~~ 7990  
~~the taxing authority consents in advance to release of the~~ 7991  
~~taxing authority's claim on delinquent taxes and associated~~ 7992  
~~costs with respect to all or a specified number of parcels of~~ 7993  
~~eligible delinquent land that may be purchased or acquired by~~ 7994  
~~the county, municipal corporation, or township for the purposes~~ 7995  
~~of this section. The agreement shall provide for any terms and~~ 7996  
~~conditions on the release of such claim as are mutually~~ 7997  
~~agreeable to the taxing authority and county, municipal~~ 7998  
~~corporation, or township, including any notice to be provided by~~ 7999  
~~the county, municipal corporation, or township to the taxing~~ 8000  
~~authority of the purchase or acquisition of eligible delinquent~~ 8001  
~~land situated in the taxing unit; any option vesting in the~~ 8002  
~~taxing authority to revoke its release with respect to any~~ 8003  
~~parcel of eligible delinquent land before the release becomes~~ 8004  
~~effective; and the manner in which notice of such revocation~~ 8005  
~~shall be effected. Nothing in this section or in such an~~ 8006  
~~agreement shall be construed to bar a taxing authority from~~ 8007  
~~revoking its advance consent with respect to any parcels of~~ 8008  
~~eligible delinquent land purchased or acquired by the county,~~ 8009  
~~municipal corporation, or township before the county, municipal~~ 8010  
~~corporation, or township enters into a purchase or other~~ 8011  
~~agreement for acquisition of the parcels.~~ 8012

~~A county that has organized and designated a county land~~ 8013

~~reutilization corporation is not required to enter into such an agreement with a taxing authority.~~ 8014  
8015

~~(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 lien for such taxes and costs shall continue as otherwise provided by law until paid or otherwise discharged according to law. If a county land reutilization corporation acquires title to eligible delinquent land under this section, the lien for delinquent taxes and costs with respect to land acquired by the corporation shall be extinguished simultaneously with the transfer of title to the corporation, notwithstanding that the taxing authorities have not consented to release their claims under this section.~~ 8016  
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~~(E) All eligible delinquent land acquired by a county, municipal corporation, township, or county land reutilization corporation under this section is real property held for a public purpose and is exempted from taxation until the county, municipal corporation, township, or county land reutilization corporation sells or otherwise disposes of property. An exemption authorized under this section shall commence on the day title to the eligible delinquent land is transferred to the county, municipal corporation, township, or county land reutilization corporation and shall continue while title is held by the county, municipal corporation, township, or county land reutilization corporation. The exemption shall end on the last~~ 8033  
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day of the tax year in which the instrument transferring title 8045  
from the county, municipal corporation, township, or county land 8046  
reutilization corporation to an owner whose use of the property 8047  
does not qualify for an exemption pursuant to any other section 8048  
of the Revised Code is recorded. If the title to the property is 8049  
transferred to and from the county, municipal corporation, 8050  
township, or county land reutilization corporation in the same 8051  
tax year, then the exemption shall continue to the end of that 8052  
tax year. 8053

~~(F)~~ (D) If a county, municipal corporation, township, or 8054  
county land reutilization corporation sells or otherwise 8055  
disposes of delinquent land it purchased or acquired ~~and for~~ 8056  
~~which all or a portion of a taxing authority's claim for~~ 8057  
~~delinquent taxes was released under this section, whether by~~ 8058  
~~consent of the taxing authority or pursuant to division (D) of~~ 8059  
~~this section,~~ the net proceeds from such sale or disposition 8060  
shall be used for such redevelopment purposes the board of 8061  
county commissioners, the legislative authority of the municipal 8062  
corporation, the board of township trustees, or the board of 8063  
directors of the county land reutilization corporation considers 8064  
necessary or appropriate. 8065

**Sec. 5722.22.** ~~A~~ Neither a county land reutilization 8066  
corporation nor its wholly owned subsidiary is not liable for 8067  
damages, or subject to equitable remedies, for breach of a 8068  
common law duty, or for violation of sections 3737.87 to 8069  
~~3737.891~~ 3737.89 of the Revised Code or Chapter 3704., 3734., 8070  
3745., 3746., 3750., 3751., 3752., 6101., or 6111. of the 8071  
Revised Code or any rule adopted or order, permit, license, 8072  
variance, or plan approval issued under any of those chapters in 8073  
connection with a parcel of land acquired by the county land 8074  
reutilization corporation or its wholly owned subsidiary, which 8075

retains sovereign immunity under Chapter 2744. of the Revised 8076  
Code. 8077

**Sec. 5723.01.** (A)~~(1)~~ Every tract of land and town lot, 8078  
which, pursuant to foreclosure proceedings under section 323.25, 8079  
sections 323.65 to 323.79, or section 5721.18 of the Revised 8080  
Code, has been advertised and offered for sale on two separate 8081  
occasions, not less than two weeks apart, or in the case of 8082  
abandoned land as defined in section 323.65 of the Revised Code 8083  
or nonproductive land as defined in section 5722.01 of the 8084  
Revised Code, advertised and offered for sale on one occasion, 8085  
and not sold for want of bidders, shall be forfeited to the 8086  
state ~~or to a political subdivision, school district, or county-~~ 8087  
~~land reutilization corporation pursuant to division (A) (3) of~~ 8088  
~~this section.~~ 8089

~~(2)~~(B) The county prosecuting attorney shall certify to 8090  
the court or, in the case of foreclosure proceedings under 8091  
sections 323.65 to 323.79 of the Revised Code, to the board of 8092  
revision that such tract of land or town lot has been twice 8093  
offered for sale or once offered for sale in the case of 8094  
abandoned land or nonproductive land and not sold for want of a 8095  
bidder. Such forfeiture of lands and town lots shall be 8096  
effective ~~when the court by~~ upon the journalization of an entry 8097  
that orders such lands and town lots forfeited to the state ~~or~~ 8098  
~~to a political subdivision, school district, or county land-~~ 8099  
~~reutilization corporation pursuant to division (A) (3) of this-~~ 8100  
~~section. Upon journalization, all right, title, claim, and~~ 8101  
interest of the former owner is transferred to and vested in the 8102  
state to be disposed of in conformity with this chapter. The 8103  
court or board of revision shall order that forfeited land be 8104  
disposed of in accordance with Chapter 5723. of the Revised 8105  
Code. 8106

(C) A copy of such the entry described in division (B) of 8107  
this section shall be certified to the county auditor and, after 8108  
the date of the certification, all the right, title, claim, and 8109  
interest of the former owner is transferred to and vested in the 8110  
state to be disposed of in compliance with this chapter. The 8111  
county auditor shall record a copy of the entry with the county 8112  
recorder. Notwithstanding any provision of the Revised Code to 8113  
the contrary, the county recorder shall record a copy of the 8114  
entry presented for recording by the county auditor even if it 8115  
is not a certified copy. In such case, the recording shall be 8116  
deemed to constitute certification of the entry. 8117

~~(3) After having been notified pursuant to division (A) (2)~~ 8118  
~~of this section that the tract of land or town lot has been~~ 8119  
~~twice offered for sale and not sold for want of bidders, the~~ 8120  
~~court shall notify the political subdivision and school district~~ 8121  
~~in which the property is located, and any county land~~ 8122  
~~reutilization corporation in the county, and offer to forfeit~~ 8123  
~~the property to the political subdivision, school district, or~~ 8124  
~~corporation, or to an electing subdivision as defined in section~~ 8125  
~~5722.01 of the Revised Code, upon a petition from the political~~ 8126  
~~subdivision, school district, or corporation. If no such~~ 8127  
~~petition is filed with the court within ten days after~~ 8128  
~~notification by the court, the court shall forfeit the property~~ 8129  
~~to the state in accordance with division (A) (2) of this section.~~ 8130  
~~If a political subdivision, school district, or corporation~~ 8131  
~~requests through a petition to receive the property through~~ 8132  
~~forfeiture, the forfeiture of land and town lots is effective~~ 8133  
~~when, by entry, the court orders such lands and town lots~~ 8134  
~~forfeited to the political subdivision, school district, or~~ 8135  
~~corporation. The court shall certify a copy of the entry to the~~ 8136  
~~county auditor and, after the date of certification, all the~~ 8137

~~right, title, claim, and interest of the former owner is~~ 8138  
~~transferred to and vested in the political subdivision, school~~ 8139  
~~district, or corporation.~~ 8140

~~(4)~~ (D) From and after the date of journalization of the 8141  
order forfeiting a tract of land or a town lot to the state 8142  
pursuant to division ~~(A)~~ ~~(2)~~ (B) of this section and until such 8143  
forfeited land has been redeemed by the former owner pursuant to 8144  
section 5723.03 of the Revised Code or sold or transferred 8145  
pursuant to section 5723.04 of the Revised Code, any political 8146  
subdivision in which the forfeited land is located or the county 8147  
land reutilization corporation of the county in which the 8148  
forfeited land is located, or an officer, agent, or employee of 8149  
the subdivision or corporation, upon knowledge or belief that 8150  
the forfeited land is unoccupied as defined in section 323.65 of 8151  
the Revised Code, may enter the forfeited lands and any 8152  
buildings, structures, or other improvements located on that 8153  
land, for any of the following purposes: 8154

~~(a)~~ (1) Conducting an appraisal or inspection of the 8155  
buildings, structures, or other improvements located on the 8156  
forfeited land; 8157

~~(b)~~ (2) Conducting a voluntary action as defined in 8158  
Chapter 3746. of the Revised Code or other environment 8159  
assessment of the forfeited land and any buildings, structures, 8160  
or other improvements located on that land; 8161

~~(c)~~ (3) Conducting any other health and safety inspection 8162  
of the forfeited land and any buildings, structures, or other 8163  
improvements located on that land. 8164

Unless an action or omission of a political subdivision or 8165  
county land reutilization corporation, or an officer, agent, or 8166

employee of the subdivision or corporation, by clear and 8167  
convincing evidence, constitutes willful or wanton misconduct or 8168  
intentionally tortious conduct, the political subdivision or 8169  
county land reutilization corporation, or an officer, agent, or 8170  
employee of a subdivision or corporation, that enters the 8171  
forfeited land pursuant to this division is not liable in any 8172  
civil or administrative action, including an action in trespass, 8173  
resulting from the entry onto the forfeited land or for any tort 8174  
action as defined in section 3746.24 of the Revised Code 8175  
resulting from the testing for or actual presence of hazardous 8176  
substances or petroleum at, or the release of hazardous 8177  
substances or petroleum from, a property where a voluntary 8178  
action is being or has been conducted pursuant to Chapter 3746. 8179  
of the Revised Code and the rules adopted under it. This 8180  
immunity is in addition to any immunities from civil liability 8181  
or defenses established by any other section of the Revised Code 8182  
or available at common law. Any entry upon forfeited land and 8183  
any buildings, structures, or improvements located on that land 8184  
pursuant to division ~~(A)(4)~~ (D) of this section shall not 8185  
constitute the exercise of dominion or control over the land or 8186  
buildings, structures, or improvements on the land when that 8187  
entry is for the purposes described in divisions ~~(A)(4)(a)~~ (D) 8188  
(1) to (e) ~~(3)~~ of this section. 8189

~~(B) Every parcel against which a judgment of foreclosure 8190  
and forfeiture is made in accordance with section 5721.16 of the 8191  
Revised Code is forfeited to the state on the date the court 8192  
enters a finding under that section. After that date, all the 8193  
right, title, claim, and interest of the former owner is 8194  
transferred to the state to be disposed of in compliance with 8195  
the relevant provisions of this chapter. 8196~~

**Sec. 5723.03.** If the former owner of real property that 8197

has been forfeited, at any time before the state has disposed of 8198  
such property, pays into the treasury of the county in which the 8199  
property is situated, all the taxes, assessments, penalties, 8200  
interest, and costs incurred in the foreclosure ~~or foreclosure~~ 8201  
~~and forfeiture~~ proceedings under section 323.25, 5721.14, ~~or~~ 8202  
5721.18, or sections 323.65 to 323.79 of the Revised Code or in 8203  
proceedings under this chapter that stand charged against the 8204  
property at the time of such payment, the state shall relinquish 8205  
to such former owner all claim to such property. The county 8206  
auditor shall then reenter the property on the auditor's tax 8207  
list, under the name of the proper owner. The county auditor 8208  
shall then add as due and payable on the next succeeding date 8209  
for the payment of real estate taxes the amount of taxes, 8210  
assessments, charges, penalties, and interest that were remitted 8211  
pursuant to section 5723.02 of the Revised Code and all other 8212  
taxes, assessments, charges, penalties, and interest that would 8213  
have been due and payable with respect to the property from the 8214  
date it was forfeited to the state. 8215

**Sec. 5723.04.** (A) The county auditor shall maintain a list 8216  
of forfeited lands and shall ~~offer~~ conduct annually a sale of 8217  
one or more tracts of such lands for sale annually, or more 8218  
frequently if the auditor determines that more frequent sales 8219  
are necessary. Subject to division (D) of this section, the 8220  
auditor shall select the tract or tracts of forfeited lands to 8221  
be included in such a sale. The auditor shall not be required to 8222  
do either of the following: 8223

(1) Include all tracts of forfeited land on the list in 8224  
any sale; 8225

(2) Offer any particular tract of forfeited land for sale 8226  
at a particular time or within a given interval. 8227

(B) Notwithstanding ~~division (A) of this section~~ any other 8228  
provision of this chapter, upon the request of a county land 8229  
reutilization corporation organized under Chapter 1724. of the 8230  
Revised Code, the county auditor shall promptly transfer to such 8231  
corporation, by auditor's deed, the fee simple title to a parcel 8232  
on the list of forfeited lands, which shall pass to such 8233  
corporation free and clear of all taxes, assessments, charges, 8234  
penalties, interest, and costs. Subject to division (C) of this 8235  
section, any subordinate liens shall be deemed fully and forever 8236  
satisfied and discharged. Upon such request, the land is deemed 8237  
sold by the state for no consideration. The county land 8238  
reutilization corporation or its agent shall file the deed for 8239  
recording. 8240

(C) When title to a parcel of land upon which a lien has 8241  
been placed under section 715.261, 743.04, or 6119.06 of the 8242  
Revised Code is transferred to a county land reutilization 8243  
corporation under this section, the lien on the parcel shall be 8244  
extinguished if the lien is for costs or charges that were 8245  
incurred before the date of the transfer to the corporation and 8246  
if the corporation did not incur the costs or charges, 8247  
regardless of whether the lien was attached or the costs or 8248  
charges were certified before the date of transfer. In such a 8249  
case, the corporation and its successors in title shall take 8250  
title to the property free and clear of any such lien and shall 8251  
be immune from liability in any action to collect such costs or 8252  
charges. 8253

If a county land reutilization corporation takes title to 8254  
property before any costs or charges have been certified or any 8255  
lien has been placed with respect to the property under section 8256  
715.261, 743.04, or 6119.06 of the Revised Code, the corporation 8257  
shall be deemed a bona fide purchaser for value without 8258

knowledge of such costs or lien, regardless of whether the 8259  
corporation had actual or constructive knowledge of the costs or 8260  
lien, and any such lien shall be void and unenforceable against 8261  
the corporation and its successors in title. 8262

(D) If a county land reutilization corporation organized 8263  
under Chapter 1724. of the Revised Code requests that a tract or 8264  
tracts of forfeited lands on the list of forfeited lands not be 8265  
offered for sale at any time before the second publication in a 8266  
newspaper or three days before the sale if the notice of sale is 8267  
published electronically pursuant to section 5721.182 of the 8268  
Revised Code, then the county auditor shall not offer that 8269  
parcel for sale. Such a request by the county land reutilization 8270  
corporation shall not obligate the corporation to acquire the 8271  
tract or tracts pursuant to division (B) of this section or 8272  
section 5722.04 of the Revised Code. A county land reutilization 8273  
corporation shall not request that a tract of forfeited land not 8274  
be offered for sale if, as a result of one or more previous 8275  
requests of the county land reutilization corporation, the tract 8276  
of land has not been offered for sale for three consecutive 8277  
years. 8278

**Sec. 5723.05.** If the taxes, assessments, charges, 8279  
penalties, interest, and costs due on the forfeited lands have 8280  
not been paid when the county auditor fixes the date for the 8281  
sale of forfeited lands, the auditor shall give notice of them 8282  
once a week for two consecutive weeks, if published in a 8283  
newspaper, or for fourteen days, if published electronically 8284  
pursuant to section 5721.182 of the Revised Code, prior to the 8285  
date fixed by the auditor for the sale, as provided in section 8286  
5721.03 of the Revised Code. The notice shall state that if the 8287  
taxes, assessments, charges, penalties, interest, and costs 8288  
charged against the lands forfeited to the state for nonpayment 8289

of taxes are not paid into the county treasury, and the county 8290  
treasurer's receipt produced for the payment before the time 8291  
specified in the notice for the sale of the lands, which day 8292  
shall be named in the notice, each forfeited tract on which the 8293  
taxes, assessments, charges, penalties, interest, and costs 8294  
remain unpaid will be offered for sale beginning on the date set 8295  
by the auditor, ~~at the courthouse in the county,~~ in order to 8296  
satisfy the unpaid taxes, assessments, charges, penalties, 8297  
interest, and costs, and that the sale will continue from day to 8298  
day until each of the tracts in the sale is sold or offered for 8299  
sale. 8300

The notice also shall state that, if the forfeited land is 8301  
sold for an amount that is less than the amount of the 8302  
delinquent taxes, assessments, charges, penalties, and interest 8303  
against it, and, ~~if division (B) (2) of section 5721.17 of the~~ 8304  
~~Revised Code is applicable, any notes issued by a receiver~~ 8305  
~~pursuant to division (F) of section 3767.41 of the Revised Code~~ 8306  
~~and any receiver's lien as defined in division (C) (4) of section~~ 8307  
5721.18 of the Revised Code, the court, in a separate order, may 8308  
enter a deficiency judgment against the last owner of record of 8309  
the land before its forfeiture to the state, for the amount of 8310  
the difference; and that, if that owner of record is a 8311  
corporation, the court may enter the deficiency judgment against 8312  
the stockholder holding a majority of that corporation's stock. 8313

**Sec. 5723.06.** (A) (1) The county auditor, on the day set 8314  
for the sale of forfeited lands provided in section 5723.04 of 8315  
the Revised Code, shall ~~attend at the courthouse and offer for~~ 8316  
sale the whole of each tract of land ~~as contained in the list~~ 8317  
~~provided for in such section~~ to be included in the sale, at 8318  
public auction, to the highest bidder, for an amount sufficient 8319  
to pay the lesser of the ~~amounts described in divisions (A) (1)~~ 8320

and ~~(2)~~ of section ~~5721.16~~ of the Revised Code following: 8321

(a) The appraised value of the parcel for taxation 8322  
purposes, as determined by the county auditor and as specified 8323  
in the delinquent land tax certificate or master list of 8324  
delinquent tracts, plus the costs incurred in the foreclosure 8325  
proceedings and forfeiture proceedings; 8326

(b) The total amount of the finding entered by the court 8327  
or board of revision, and all subsequent taxes, assessments, 8328  
charges, penalties, and interest due and payable at the time of 8329  
journalization of the order of forfeiture described in section 8330  
5723.01 of the Revised Code, plus the costs incurred in the 8331  
foreclosure and forfeiture proceedings. For purposes of 8332  
determining such amount, the county treasurer may estimate the 8333  
amount of taxes, assessments, interest, penalties, and costs 8334  
that will be payable at the time the land is forfeited to the 8335  
state. 8336

The sale may be conducted at any location in the county 8337  
considered appropriate by the county auditor~~shall offer each~~ 8338  
~~tract separately, beginning with the first tract contained in~~ 8339  
~~the list.~~ 8340

(2) If no bid is received for any of the tracts in an 8341  
amount sufficient to pay the required amount prescribed in 8342  
division (A) (1) of this section, and no notice is given under 8343  
section 5722.04 of the Revised Code or division (B) of this 8344  
section, the auditor may elect to offer such tract for sale 8345  
forthwith, and sell it for the best price obtainable. The county 8346  
auditor shall continue through such list and may adjourn the 8347  
sale from day to day until the county auditor has disposed of or 8348  
offered for sale each tract of land specified in the notice. The 8349  
county auditor may offer a tract of land two or more times at 8350

the same sale. 8351

(3) Notwithstanding the minimum sales price provisions of 8352  
divisions (A) (1) and (2) of this section to the contrary, 8353  
forfeited lands sold pursuant to this section shall not be sold 8354  
in either of the following circumstances: 8355

(a) To any person that is delinquent on real property 8356  
taxes in this state; 8357

(b) For less than the total amount of the taxes, 8358  
assessments, penalties, interest, and costs that stand charged 8359  
against the land if the highest bidder is the owner of record of 8360  
the parcel immediately prior to the judgment of foreclosure ~~or~~ 8361  
~~foreclosure and forfeiture,~~ or a member of the following class 8362  
of parties connected to that owner: a member of that owner's 8363  
immediate family, a person with a power of attorney appointed by 8364  
that owner who subsequently transfers the parcel to the owner, a 8365  
sole proprietorship owned by that owner or a member of that 8366  
owner's immediate family, or a partnership, trust, business 8367  
trust, corporation, or association in which the owner or a 8368  
member of the owner's immediate family owns or controls directly 8369  
or indirectly more than fifty per cent. 8370

If a parcel sells for less than the total amount of the 8371  
taxes, assessments, penalties, interest, and costs that stand 8372  
charged against it, the officer conducting the sale shall 8373  
require the buyer to complete an affidavit prepared by the 8374  
officer stating that the buyer is not the owner of record 8375  
immediately prior to the judgment of foreclosure ~~or foreclosure~~ 8376  
~~and forfeiture,~~ or a member of the specified class of parties 8377  
connected to that owner, and the affidavit shall become part of 8378  
the court records of the proceeding. If the county auditor 8379  
discovers within three years after the date of the sale that a 8380

parcel was sold to that owner or a member of the specified class 8381  
of parties connected to that owner for a price less than the 8382  
amount so described, and if the parcel is still owned by that 8383  
owner or a member of the specified class of parties connected to 8384  
that owner, the auditor within thirty days after such discovery 8385  
shall add the difference between that amount and the sale price 8386  
to the amount of taxes that then stand charged against the 8387  
parcel and is payable at the next succeeding date for payment of 8388  
real property taxes. As used in this paragraph, "immediate 8389  
family" means a spouse who resides in the same household and 8390  
children. 8391

(B) The director of natural resources may give written 8392  
notice to the auditor prior to the time of the sale of the 8393  
director's intention to purchase forfeited land for the state. 8394  
Such notice is a legal minimum bid at the time of the sale, and, 8395  
if no bid is received in an amount sufficient to pay the lesser 8396  
of the amounts described in ~~divisions~~ division (A) (1) ~~and (2)~~ of 8397  
this section ~~5721.16 of the Revised Code~~, the land is deemed 8398  
sold to the state for no consideration. The director of natural 8399  
resources shall record the deed. 8400

(C) The sale of forfeited land under this section conveys 8401  
the title to the tract or parcel of land, divested of all 8402  
liability for any taxes, assessments, charges, penalties, 8403  
interest, and costs due at the time of sale that remain after 8404  
applying the amount for which it was sold, except as otherwise 8405  
provided in division (D) of this section. 8406

(D) If the parcel is sold for the amount described in 8407  
~~division (A) (2) of section 5721.16 of the Revised Code~~ (A) (1) (b) 8408  
of this section, and the county treasurer's estimate of that 8409  
amount exceeds the amount of taxes, assessments, interest, 8410

penalties, and costs actually payable when the ~~deed is~~ 8411  
~~transferred to the purchaser~~ land is forfeited to the state, the 8412  
county auditor shall refund to the purchaser the difference 8413  
between the estimate and the amount actually payable. If the 8414  
amount of taxes, assessments, interest, penalties, and costs 8415  
actually payable when the ~~deed is transferred to the purchaser~~ 8416  
land is forfeited to the state exceeds the county treasurer's 8417  
estimate, the county auditor shall certify the amount of the 8418  
excess to the treasurer, who shall enter that amount on the real 8419  
and public utility property tax duplicate opposite the property; 8420  
the amount of the excess shall be payable at the next succeeding 8421  
date prescribed for payment of taxes in section 323.12 of the 8422  
Revised Code. 8423

(E) The successful bidder shall pay the county auditor a 8424  
deposit of at least ten per cent of the sale price in cash, or 8425  
by bank draft or official bank check, at the time of the public 8426  
auction, and shall pay the balance of the sale price within 8427  
thirty days after the day on which the auction was held. At the 8428  
time of the public auction and before the successful bidder pays 8429  
the deposit, the county auditor may provide notice to the 8430  
successful bidder that failure to pay the balance of the sale 8431  
price within the prescribed period shall be considered a default 8432  
under the terms of the sale and shall result in retention of the 8433  
deposit as payment for the costs associated with advertising and 8434  
offering the forfeited land for sale at a future public auction. 8435  
If such a notice is provided to the successful bidder and the 8436  
bidder fails to pay the balance of the sale price within the 8437  
prescribed period, the sale shall be voided due to default, and 8438  
the county auditor shall retain the full amount of the deposit. 8439  
In such a case, voiding of the sale shall occur automatically 8440  
without any action necessary on the part of the county auditor. 8441

If the amount retained by the county auditor is less than the 8442  
total costs of advertising and offering that tract of forfeited 8443  
land for sale at a future public auction, the county auditor may 8444  
initiate an action to recover the amount of any deficiency from 8445  
the bidder in the court of common pleas of the county or in a 8446  
municipal court with jurisdiction. 8447

Following a default and voiding of a sale under this 8448  
division, the forfeited land involved in the voided sale shall 8449  
be put back on the forfeited land list and disposed of in 8450  
accordance with this chapter. The defaulting bidder, any member 8451  
of the bidder's immediate family, any person with a power of 8452  
attorney granted by the bidder, and any pass-through entity, 8453  
trust, corporation, association, or other entity directly or 8454  
indirectly owned or controlled by the bidder or a member of the 8455  
defaulting bidder's immediate family shall be prohibited from 8456  
bidding on forfeited land at any future public auction for five 8457  
years from the date of the bidder's default. 8458

(F) The sale of land forfeited under this chapter bars any 8459  
dower rights that may exist in the property pursuant to section 8460  
2103.02 of the Revised Code regardless of whether the person 8461  
holding those rights was made a party to the action that 8462  
resulted in the forfeiture. 8463

**Sec. 5723.10.** (A) The notice of sale prescribed in section 8464  
5723.05 of the Revised Code, shall be in substance as follows: 8465

FORFEITED LAND SALES 8466

The lands, lots, and parts of lots, in the county of 8467  
\_\_\_\_\_, forfeited to the state for the nonpayment of 8468  
taxes, together with the taxes, assessments, charges, penalties, 8469  
interest, and costs charged on them, agreeably to law, and the 8470

dates on which the lands, lots, and parts of lots will be 8471  
offered for sale, are contained and described in the following 8472  
list: 8473

(Here insert list, together with the day on which each 8474  
parcel or groups of parcels will be offered for sale for the 8475  
first time and the location of the sale.) 8476

Notice is hereby given to all concerned, that if the 8477  
taxes, assessments, charges, penalties, interest, and costs 8478  
charged on the list are not paid into the county treasury, and 8479  
the county treasurer's receipt produced for the payment, before 8480  
the respective dates mentioned in this notice for the sale, each 8481  
tract, lot, and part of lot, so forfeited, on which the taxes, 8482  
assessments, charges, penalties, interest, and costs remain 8483  
unpaid, will be offered for sale on the respective dates 8484  
mentioned in this notice for the sale, ~~at the courthouse in the~~ 8485  
~~county,~~ in order to satisfy such taxes, assessments, charges, 8486  
penalties, interest, and costs, and that the sale will be 8487  
adjourned from day to day until each tract, lot, and part of lot 8488  
~~specified in the list~~ sale has been disposed of, or offered for 8489  
sale. 8490

If the tract, lot, or part of lot, so forfeited, is sold 8491  
for an amount that is less than the amount of the delinquent 8492  
taxes, assessments, charges, penalties, and interest against it, 8493  
the court, in a separate order, may enter a deficiency judgment 8494  
against the last owner of record of the tract, lot, or part of 8495  
lot before its forfeiture to the state, for the amount of the 8496  
difference; if that owner of record is a corporation, the court 8497  
may enter the deficiency judgment against the stockholder 8498  
holding a majority of the corporation's stock. 8499

(B) If the title search that is required by ~~division (B)~~ 8500

~~of section 5721.14 or~~ section 5721.18 of the Revised Code that 8501  
relates to a parcel subject to an in rem action, or if the 8502  
search that relates to a parcel subject to an in personam action 8503  
under division (A) of section 5721.18 of the Revised Code, 8504  
indicated that a federal tax lien exists relative to the parcel, 8505  
then the notice of sale as described in division (A) of this 8506  
section additionally shall include the following statement in 8507  
boldface type: 8508

NOTICE IS HEREBY GIVEN TO ALL CONCERNED, THAT THE 8509  
FOLLOWING FORFEITED TRACTS, LOTS, AND PARTS OF LOTS THAT ARE 8510  
OFFERED FOR SALE PURSUANT TO THIS NOTICE ARE SUBJECT TO A 8511  
FEDERAL TAX LIEN THAT MAY NOT BE EXTINGUISHED BY THE SALE OR ARE 8512  
SUBJECT TO THE RIGHT OF THE UNITED STATES TO REDEEM ANY TRACT, 8513  
LOT, OR PART OF A LOT THAT IS SUBJECT TO THE FEDERAL TAX LIEN: 8514

(INSERT HERE THE DESCRIPTION OF EACH RELEVANT TRACT, LOT, 8515  
OR PART OF LOT). 8516

\_\_\_\_\_  
County Auditor 8517  
8518

\_\_\_\_\_  
(Date of Notice) 8519  
8520

(C) If the forfeited lands were foreclosed upon as a 8521  
result of proceedings for foreclosure instituted under division 8522  
(C) of section 5721.18 of the Revised Code, then the form of the 8523  
advertisement of sale as described in division (A) of this 8524  
section with respect to those lands additionally shall include 8525  
the following statement in boldface type: 8526

"Notice is hereby given to all concerned that the 8527  
following forfeited tracts, lots, and parts of lots that are 8528

offered for sale pursuant to this notice will be sold subject to 8529  
all liens and encumbrances with respect to those tracts, lots, 8530  
and parts of lots, other than the liens for land taxes, 8531  
assessments, charges, penalties, and interest for which the lien 8532  
was foreclosed and in satisfaction of which the property is 8533  
sold: 8534

(Insert here the description of each relevant tract, lot, 8535  
or part of lot). 8536

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County Auditor 8538

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(Date of Notice)" 8539  
8540

**Sec. 5723.12.** (A) The Except in the case of a sale made 8541  
under division (B) of section 5723.04 of the Revised Code, the 8542  
county auditor, on making a sale of a tract of land to any 8543  
person under this chapter, shall give the purchaser a 8544  
certificate of sale. On producing or returning to the auditor 8545  
the certificate of sale, the auditor, on payment to the auditor 8546  
by the purchaser, the purchaser's heirs, or assigns, of the sum 8547  
of forty-five dollars, shall execute and file for recording a 8548  
deed, which deed shall be prima-facie evidence of title in the 8549  
purchaser, the purchaser's heirs, or assigns. Once the deed has 8550  
been recorded, the county auditor shall deliver the deed to the 8551  
purchaser. At the time of the sale, the county auditor shall 8552  
collect and the purchaser shall pay the fee required by law for 8553  
the recording of deeds. In the case of land sold to the state 8554  
under division (B) of section 5723.06 of the Revised Code, the 8555  
director of natural resources ~~or a county land reutilization~~ 8556  
~~corporation~~ shall execute and file for recording the deed, and 8557

pay the fee required by law for transferring deeds directly to 8558  
the county auditor and recording deeds directly to the county 8559  
recorder. 8560

(B) Except as otherwise provided in division (C) of this 8561  
~~section and except for foreclosures to which the alternative-~~ 8562  
~~redemption period has expired under sections 323.65 to 323.79 of~~ 8563  
~~the Revised Code,~~ when a tract of land has been duly forfeited 8564  
to the state and sold under this chapter, the conveyance of the 8565  
real estate by the auditor shall extinguish all previous title 8566  
and invest the purchaser with a new and perfect title that is 8567  
free from all liens and encumbrances, except taxes and 8568  
installments of special assessments and reassessments not due at 8569  
the time of the sale, federal tax liens other than federal tax 8570  
liens that are discharged in accordance with subsection (b) or 8571  
(c) of section 7425 of the "Internal Revenue Code of 1954," 68A 8572  
Stat. 3, 26 U.S.C. 1, as amended, and any easements and 8573  
covenants running with the land that were created prior to the 8574  
time the taxes or assessments, for the nonpayment of which the 8575  
land was forfeited, became due and payable and except that, if 8576  
there is a federal tax lien on the tract of land at the time of 8577  
the sale, the United States is entitled to redeem the tract of 8578  
land at any time within one hundred twenty days after the sale 8579  
pursuant to subsection (d) of section 7425 of the "Internal 8580  
Revenue Code of 1954," 68A Stat. 3, 26 U.S.C. 1, as amended. 8581

(C) When a tract of forfeited land that was foreclosed 8582  
upon as a result of proceedings for foreclosure instituted under 8583  
~~section 323.25, sections 323.65 to 323.79, or division (C) of~~ 8584  
section 5721.18 of the Revised Code is sold ~~or transferred to-~~ 8585  
~~any person, including a county land reutilization corporation,~~ 8586  
under this chapter, the conveyance of the real estate by the 8587  
auditor shall extinguish all previous title and invest the 8588

purchaser or transferee with a new title free from the lien for 8589  
land taxes, assessments, charges, penalties, and interest for 8590  
which the lien was foreclosed, the property was forfeited to the 8591  
state, and in satisfaction of which the property was sold or 8592  
transferred under this chapter. ~~In all such cases, the purchaser~~ 8593  
~~or transferee shall be deemed a bona fide purchaser for value in~~ 8594  
~~accordance with division (C) of section 5723.04 of the Revised~~ 8595  
~~Code, but subject to all other liens and encumbrances with~~ 8596  
respect to the tract. 8597

**Sec. 5723.13.** Whenever real property in this state is sold 8598  
or transferred under sections 5721.01 to 5721.28, inclusive, or 8599  
5723.01 to 5723.19, inclusive, of the Revised Code, no action 8600  
shall be commenced, nor shall any defense be set up to question 8601  
the validity of the title of the purchasers ~~at such sale~~ or 8602  
transferees for any irregularity, informality, or omission in 8603  
the proceedings relative to the foreclosure, forfeiture, 8604  
transfer, or sale, unless such action is commenced or defense 8605  
set up within one year after the deed to such property is filed 8606  
for record. 8607

**Sec. 5723.18.** (A) Except as otherwise provided in division 8608  
~~(B) (2) of section 5721.17 and division~~ (B) of section 319.43 of 8609  
the Revised Code, the proceeds from a forfeiture sale shall be 8610  
distributed as follows: 8611

(1) The county auditor shall deduct all costs pertaining 8612  
to the forfeiture and sale of forfeited lands, ~~including costs~~ 8613  
~~pertaining to a foreclosure and forfeiture proceeding instituted~~ 8614  
~~under section 5721.14 of the Revised Code,~~ except those paid 8615  
under section 5721.04 of the Revised Code, from the moneys 8616  
received from the sale of land and town lots forfeited to the 8617  
state for the nonpayment of taxes, and shall pay such costs into 8618

the proper fund. In the case of the forfeiture sale of a parcel— 8619  
against which a foreclosure and forfeiture proceeding was— 8620  
instituted under section 5721.14 of the Revised Code, if the— 8621  
proceeds from the forfeiture sale are insufficient to pay the— 8622  
costs pertaining to such proceeding, the county auditor, at the— 8623  
next semiannual apportionment of real property taxes, shall— 8624  
reduce the amount of real property taxes that the auditor— 8625  
otherwise would distribute to each subdivision to which taxes,— 8626  
assessments, charges, penalties, or interest charged against the— 8627  
parcel are due. The reduction in each subdivision's real— 8628  
property tax distribution shall equal the amount of the unpaid— 8629  
costs multiplied by a fraction, the numerator of which is the— 8630  
amount of taxes, assessments, charges, penalties, and interest— 8631  
due the subdivision, and the denominator of which is the total— 8632  
amount of taxes, assessments, charges, penalties, and interest— 8633  
due all such subdivisions. 8634

(2) Following the payment required by division (A) (1) of 8635  
this section, the part of the proceeds that is equal to ten per 8636  
cent of the ~~taxes and assessments~~ proceeds due shall be 8637  
deposited in equal shares into each of the delinquent tax and 8638  
assessment collection funds created pursuant to section 321.261 8639  
of the Revised Code. 8640

(3) Following the payment required by division (A) (2) of 8641  
this section, if a county land reutilization corporation is 8642  
operating in the county, then an additional ten per cent of the 8643  
proceeds shall be deposited into the county land reutilization 8644  
corporation fund created pursuant to section 321.263 of the 8645  
Revised Code. 8646

(4) Following the ~~payment~~ payments required by ~~division~~ 8647  
divisions (A) (2) and (A) (3) of this section, the remaining 8648

proceeds shall be distributed by the auditor to the appropriate 8649  
subdivisions to pay the taxes, assessments, charges, penalties, 8650  
and interest which are due and unpaid. If the proceeds available 8651  
for distribution under this division are insufficient to pay the 8652  
entire amount of those taxes, assessments, charges, penalties, 8653  
and interest, the auditor shall distribute the proceeds 8654  
available for distribution under this division to the 8655  
appropriate subdivisions in proportion to the amount of those 8656  
taxes, assessments, charges, penalties, and interest that each 8657  
is due. 8658

(B) If the proceeds from the sale of forfeited land are 8659  
insufficient to pay in full the amount of the taxes, 8660  
assessments, charges, penalties, and interest, ~~the costs~~ 8661  
incurred in the proceedings instituted pursuant to this chapter 8662  
and section 5721.18 of the Revised Code, ~~or the foreclosure and~~ 8663  
~~forfeiture proceeding instituted pursuant to section 5721.14 of~~ 8664  
~~the Revised Code; and, if division (B) (2) of section 5721.17 of~~ 8665  
~~the Revised Code is applicable, any notes issued by a receiver~~ 8666  
~~pursuant to division (F) of section 3767.41 of the Revised Code~~ 8667  
and any receiver's lien as defined in division (C) (4) of section 8668  
5721.18 of the Revised Code, the court may enter a deficiency 8669  
judgment against the last owner of record of the land before its 8670  
forfeiture to the state, for the unpaid amount. The court shall 8671  
enter the judgment pursuant to section 5721.192 of the Revised 8672  
Code. Except as otherwise provided in division (B) of section 8673  
319.43 of the Revised Code, the proceeds paid pursuant to the 8674  
entry and satisfaction of such a judgment shall be distributed 8675  
as if they had been received as a part of the proceeds from the 8676  
sale of the land to satisfy the amount of the taxes, 8677  
assessments, charges, penalties, and interest which are due and 8678  
unpaid; the costs incurred in the associated proceedings which 8679

were due and unpaid; and, ~~if division (B) (2) of section 5721.17~~ 8680  
~~of the Revised Code is applicable, any notes issued by a~~ 8681  
~~receiver pursuant to division (F) of section 3767.41 of the~~ 8682  
~~Revised Code and any receiver's lien as defined in division (C)~~ 8683  
~~(4) of section 5721.18 of the Revised Code.~~ 8684

Sec. 5723.20. No county or its officers or employees shall 8685  
be liable for damages, or subject to equitable remedies, for 8686  
violation of sections 3737.87 to 3737.89 of the Revised Code or 8687  
Chapters 3704., 3734., 3745., 3746., 3750., 3751., 3752., 6101., 8688  
or 6111. of the Revised Code or any rule adopted or order, 8689  
permit, license, variance, or plan approval issued under any of 8690  
those sections or chapters in connection with property forfeited 8691  
to the state under this chapter. 8692

**Sec. 5739.02.** For the purpose of providing revenue with 8693  
which to meet the needs of the state, for the use of the general 8694  
revenue fund of the state, for the purpose of securing a 8695  
thorough and efficient system of common schools throughout the 8696  
state, for the purpose of affording revenues, in addition to 8697  
those from general property taxes, permitted under 8698  
constitutional limitations, and from other sources, for the 8699  
support of local governmental functions, and for the purpose of 8700  
reimbursing the state for the expense of administering this 8701  
chapter, an excise tax is hereby levied on each retail sale made 8702  
in this state. 8703

(A) (1) The tax shall be collected as provided in section 8704  
5739.025 of the Revised Code. The rate of the tax shall be five 8705  
and three-fourths per cent. The tax applies and is collectible 8706  
when the sale is made, regardless of the time when the price is 8707  
paid or delivered. 8708

(2) In the case of the lease or rental, with a fixed term 8709

of more than thirty days or an indefinite term with a minimum 8710  
period of more than thirty days, of any motor vehicles designed 8711  
by the manufacturer to carry a load of not more than one ton, 8712  
watercraft, outboard motor, or aircraft, or of any tangible 8713  
personal property, other than motor vehicles designed by the 8714  
manufacturer to carry a load of more than one ton, to be used by 8715  
the lessee or renter primarily for business purposes, the tax 8716  
shall be collected by the vendor at the time the lease or rental 8717  
is consummated and shall be calculated by the vendor on the 8718  
basis of the total amount to be paid by the lessee or renter 8719  
under the lease agreement. If the total amount of the 8720  
consideration for the lease or rental includes amounts that are 8721  
not calculated at the time the lease or rental is executed, the 8722  
tax shall be calculated and collected by the vendor at the time 8723  
such amounts are billed to the lessee or renter. In the case of 8724  
an open-end lease or rental, the tax shall be calculated by the 8725  
vendor on the basis of the total amount to be paid during the 8726  
initial fixed term of the lease or rental, and for each 8727  
subsequent renewal period as it comes due. As used in this 8728  
division, "motor vehicle" has the same meaning as in section 8729  
4501.01 of the Revised Code, and "watercraft" includes an 8730  
outdrive unit attached to the watercraft. 8731

A lease with a renewal clause and a termination penalty or 8732  
similar provision that applies if the renewal clause is not 8733  
exercised is presumed to be a sham transaction. In such a case, 8734  
the tax shall be calculated and paid on the basis of the entire 8735  
length of the lease period, including any renewal periods, until 8736  
the termination penalty or similar provision no longer applies. 8737  
The taxpayer shall bear the burden, by a preponderance of the 8738  
evidence, that the transaction or series of transactions is not 8739  
a sham transaction. 8740

(3) Except as provided in division (A) (2) of this section, 8741  
in the case of a sale, the price of which consists in whole or 8742  
in part of the lease or rental of tangible personal property, 8743  
the tax shall be measured by the installments of that lease or 8744  
rental. 8745

(4) In the case of a sale of a physical fitness facility 8746  
service or recreation and sports club service, the price of 8747  
which consists in whole or in part of a membership for the 8748  
receipt of the benefit of the service, the tax applicable to the 8749  
sale shall be measured by the installments thereof. 8750

(B) The tax does not apply to the following: 8751

(1) Sales to the state or any of its political 8752  
subdivisions, or to any other state or its political 8753  
subdivisions if the laws of that state exempt from taxation 8754  
sales made to this state and its political subdivisions; 8755

(2) Sales of food for human consumption off the premises 8756  
where sold; 8757

(3) Sales of food sold to students only in a cafeteria, 8758  
dormitory, fraternity, or sorority maintained in a private, 8759  
public, or parochial school, college, or university; 8760

(4) Sales of newspapers and sales or transfers of 8761  
magazines distributed as controlled circulation publications; 8762

(5) The furnishing, preparing, or serving of meals without 8763  
charge by an employer to an employee provided the employer 8764  
records the meals as part compensation for services performed or 8765  
work done; 8766

(6) (a) Sales of motor fuel upon receipt, use, 8767  
distribution, or sale of which in this state a tax is imposed by 8768

the law of this state, but this exemption shall not apply to the 8769  
sale of motor fuel on which a refund of the tax is allowable 8770  
under division (A) of section 5735.14 of the Revised Code; and 8771  
the tax commissioner may deduct the amount of tax levied by this 8772  
section applicable to the price of motor fuel when granting a 8773  
refund of motor fuel tax pursuant to division (A) of section 8774  
5735.14 of the Revised Code and shall cause the amount deducted 8775  
to be paid into the general revenue fund of this state; 8776

(b) Sales of motor fuel other than that described in 8777  
division (B) (6) (a) of this section and used for powering a 8778  
refrigeration unit on a vehicle other than one used primarily to 8779  
provide comfort to the operator or occupants of the vehicle. 8780

(7) Sales of natural gas by a natural gas company or 8781  
municipal gas utility, of water by a water-works company, or of 8782  
steam by a heating company, if in each case the thing sold is 8783  
delivered to consumers through pipes or conduits, and all sales 8784  
of communications services by a telegraph company, all terms as 8785  
defined in section 5727.01 of the Revised Code, and sales of 8786  
electricity delivered through wires; 8787

(8) Casual sales by a person, or auctioneer employed 8788  
directly by the person to conduct such sales, except as to such 8789  
sales of motor vehicles, watercraft or outboard motors required 8790  
to be titled under section 1548.06 of the Revised Code, 8791  
watercraft documented with the United States coast guard, 8792  
snowmobiles, and all-purpose vehicles as defined in section 8793  
4519.01 of the Revised Code; 8794

(9) (a) Sales of services or tangible personal property, 8795  
other than motor vehicles, mobile homes, and manufactured homes, 8796  
by churches, organizations exempt from taxation under section 8797  
501(c) (3) of the Internal Revenue Code of 1986, or nonprofit 8798

organizations operated exclusively for charitable purposes as 8799  
defined in division (B) (12) of this section, provided that the 8800  
number of days on which such tangible personal property or 8801  
services, other than items never subject to the tax, are sold 8802  
does not exceed six in any calendar year, except as otherwise 8803  
provided in division (B) (9) (b) of this section. If the number of 8804  
days on which such sales are made exceeds six in any calendar 8805  
year, the church or organization shall be considered to be 8806  
engaged in business and all subsequent sales by it shall be 8807  
subject to the tax. In counting the number of days, all sales by 8808  
groups within a church or within an organization shall be 8809  
considered to be sales of that church or organization. 8810

(b) The limitation on the number of days on which tax- 8811  
exempt sales may be made by a church or organization under 8812  
division (B) (9) (a) of this section does not apply to sales made 8813  
by student clubs and other groups of students of a primary or 8814  
secondary school, or a parent-teacher association, booster 8815  
group, or similar organization that raises money to support or 8816  
fund curricular or extracurricular activities of a primary or 8817  
secondary school. 8818

(c) Divisions (B) (9) (a) and (b) of this section do not 8819  
apply to sales by a noncommercial educational radio or 8820  
television broadcasting station. 8821

(10) Sales not within the taxing power of this state under 8822  
the Constitution or laws of the United States or the 8823  
Constitution of this state; 8824

(11) Except for transactions that are sales under division 8825  
(B) (3) (p) of section 5739.01 of the Revised Code, the 8826  
transportation of persons or property, unless the transportation 8827  
is by a private investigation and security service; 8828

(12) Sales of tangible personal property or services to churches, to organizations exempt from taxation under section 501(c)(3) of the Internal Revenue Code of 1986, and to any other nonprofit organizations operated exclusively for charitable purposes in this state, no part of the net income of which inures to the benefit of any private shareholder or individual, and no substantial part of the activities of which consists of carrying on propaganda or otherwise attempting to influence legislation; sales to offices administering one or more homes for the aged or one or more hospital facilities exempt under section 140.08 of the Revised Code; and sales to organizations described in division (D) of section 5709.12 of the Revised Code.

"Charitable purposes" means the relief of poverty; the improvement of health through the alleviation of illness, disease, or injury; the operation of an organization exclusively for the provision of professional, laundry, printing, and purchasing services to hospitals or charitable institutions; the operation of a home for the aged, as defined in section 5701.13 of the Revised Code; the operation of a radio or television broadcasting station that is licensed by the federal communications commission as a noncommercial educational radio or television station; the operation of a nonprofit animal adoption service or a county humane society; the promotion of education by an institution of learning that maintains a faculty of qualified instructors, teaches regular continuous courses of study, and confers a recognized diploma upon completion of a specific curriculum; the operation of a parent-teacher association, booster group, or similar organization primarily engaged in the promotion and support of the curricular or extracurricular activities of a primary or secondary school; the

operation of a community or area center in which presentations 8860  
in music, dramatics, the arts, and related fields are made in 8861  
order to foster public interest and education therein; the 8862  
production of performances in music, dramatics, and the arts; or 8863  
the promotion of education by an organization engaged in 8864  
carrying on research in, or the dissemination of, scientific and 8865  
technological knowledge and information primarily for the 8866  
public. 8867

Nothing in this division shall be deemed to exempt sales 8868  
to any organization for use in the operation or carrying on of a 8869  
trade or business, or sales to a home for the aged for use in 8870  
the operation of independent living facilities as defined in 8871  
division (A) of section 5709.12 of the Revised Code. 8872

(13) Building and construction materials and services sold 8873  
to construction contractors for incorporation into a structure 8874  
or improvement to real property under a construction contract 8875  
with this state or a political subdivision of this state, or 8876  
with the United States government or any of its agencies; 8877  
building and construction materials and services sold to 8878  
construction contractors for incorporation into a structure or 8879  
improvement to real property that are accepted for ownership by 8880  
this state or any of its political subdivisions, or by the 8881  
United States government or any of its agencies at the time of 8882  
completion of the structures or improvements; building and 8883  
construction materials sold to construction contractors for 8884  
incorporation into a horticulture structure or livestock 8885  
structure for a person engaged in the business of horticulture 8886  
or producing livestock; building materials and services sold to 8887  
a construction contractor for incorporation into a house of 8888  
public worship or religious education, or a building used 8889  
exclusively for charitable purposes under a construction 8890

contract with an organization whose purpose is as described in 8891  
division (B) (12) of this section; building materials and 8892  
services sold to a construction contractor for incorporation 8893  
into a building under a construction contract with an 8894  
organization exempt from taxation under section 501(c) (3) of the 8895  
Internal Revenue Code of 1986 when the building is to be used 8896  
exclusively for the organization's exempt purposes; building and 8897  
construction materials and services sold to construction 8898  
contractors for incorporation into a structure or improvement to 8899  
real property under a construction contract with a county land 8900  
reutilization corporation organized under Chapter 1724. of the 8901  
Revised Code or its wholly owned subsidiary; building and 8902  
construction materials sold for incorporation into the original 8903  
construction of a sports facility under section 307.696 of the 8904  
Revised Code; building and construction materials and services 8905  
sold to a construction contractor for incorporation into real 8906  
property outside this state if such materials and services, when 8907  
sold to a construction contractor in the state in which the real 8908  
property is located for incorporation into real property in that 8909  
state, would be exempt from a tax on sales levied by that state; 8910  
building and construction materials for incorporation into a 8911  
transportation facility pursuant to a public-private agreement 8912  
entered into under sections 5501.70 to 5501.83 of the Revised 8913  
Code; until one calendar year after the construction of a 8914  
convention center that qualifies for property tax exemption 8915  
under section 5709.084 of the Revised Code is completed, 8916  
building and construction materials and services sold to a 8917  
construction contractor for incorporation into the real property 8918  
comprising that convention center; and building and construction 8919  
materials sold for incorporation into a structure or improvement 8920  
to real property that is used primarily as, or primarily in 8921  
support of, a manufacturing facility or research and development 8922

facility and that is to be owned by a megaproject operator upon 8923  
completion and located at the site of a megaproject that 8924  
satisfies the criteria described in division (A) (11) (a) (ii) of 8925  
section 122.17 of the Revised Code, provided that the sale 8926  
occurs during the period that the megaproject operator has an 8927  
agreement for such megaproject with the tax credit authority 8928  
under division (D) of section 122.17 of the Revised Code that 8929  
remains in effect and has not expired or been terminated. 8930

(14) Sales of ships or vessels or rail rolling stock used 8931  
or to be used principally in interstate or foreign commerce, and 8932  
repairs, alterations, fuel, and lubricants for such ships or 8933  
vessels or rail rolling stock; 8934

(15) Sales to persons primarily engaged in any of the 8935  
activities mentioned in division (B) (42) (a), (g), or (h) of this 8936  
section, to persons engaged in making retail sales, or to 8937  
persons who purchase for sale from a manufacturer tangible 8938  
personal property that was produced by the manufacturer in 8939  
accordance with specific designs provided by the purchaser, of 8940  
packages, including material, labels, and parts for packages, 8941  
and of machinery, equipment, and material for use primarily in 8942  
packaging tangible personal property produced for sale, 8943  
including any machinery, equipment, and supplies used to make 8944  
labels or packages, to prepare packages or products for 8945  
labeling, or to label packages or products, by or on the order 8946  
of the person doing the packaging, or sold at retail. "Packages" 8947  
includes bags, baskets, cartons, crates, boxes, cans, bottles, 8948  
bindings, wrappings, and other similar devices and containers, 8949  
but does not include motor vehicles or bulk tanks, trailers, or 8950  
similar devices attached to motor vehicles. "Packaging" means 8951  
placing in a package. Division (B) (15) of this section does not 8952  
apply to persons engaged in highway transportation for hire. 8953

(16) Sales of food to persons using supplemental nutrition assistance program benefits to purchase the food. As used in this division, "food" has the same meaning as in 7 U.S.C. 2012 and federal regulations adopted pursuant to the Food and Nutrition Act of 2008.

(17) Sales to persons engaged in farming, agriculture, horticulture, or floriculture, of tangible personal property for use or consumption primarily in the production by farming, agriculture, horticulture, or floriculture of other tangible personal property for use or consumption primarily in the production of tangible personal property for sale by farming, agriculture, horticulture, or floriculture; or material and parts for incorporation into any such tangible personal property for use or consumption in production; and of tangible personal property for such use or consumption in the conditioning or holding of products produced by and for such use, consumption, or sale by persons engaged in farming, agriculture, horticulture, or floriculture, except where such property is incorporated into real property;

(18) Sales of drugs for a human being that may be dispensed only pursuant to a prescription; insulin as recognized in the official United States pharmacopoeia; urine and blood testing materials when used by diabetics or persons with hypoglycemia to test for glucose or acetone; hypodermic syringes and needles when used by diabetics for insulin injections; epoetin alfa when purchased for use in the treatment of persons with medical disease; hospital beds when purchased by hospitals, nursing homes, or other medical facilities; and medical oxygen and medical oxygen-dispensing equipment when purchased by hospitals, nursing homes, or other medical facilities;

(19) Sales of prosthetic devices, durable medical	8984
equipment for home use, or mobility enhancing equipment, when	8985
made pursuant to a prescription and when such devices or	8986
equipment are for use by a human being.	8987
(20) Sales of emergency and fire protection vehicles and	8988
equipment to nonprofit organizations for use solely in providing	8989
fire protection and emergency services, including trauma care	8990
and emergency medical services, for political subdivisions of	8991
the state;	8992
(21) Sales of tangible personal property manufactured in	8993
this state, if sold by the manufacturer in this state to a	8994
retailer for use in the retail business of the retailer outside	8995
of this state and if possession is taken from the manufacturer	8996
by the purchaser within this state for the sole purpose of	8997
immediately removing the same from this state in a vehicle owned	8998
by the purchaser;	8999
(22) Sales of services provided by the state or any of its	9000
political subdivisions, agencies, instrumentalities,	9001
institutions, or authorities, or by governmental entities of the	9002
state or any of its political subdivisions, agencies,	9003
instrumentalities, institutions, or authorities;	9004
(23) Sales of motor vehicles to nonresidents of this state	9005
under the circumstances described in division (B) of section	9006
5739.029 of the Revised Code;	9007
(24) Sales to persons engaged in the preparation of eggs	9008
for sale of tangible personal property used or consumed directly	9009
in such preparation, including such tangible personal property	9010
used for cleaning, sanitizing, preserving, grading, sorting, and	9011
classifying by size; packages, including material and parts for	9012

packages, and machinery, equipment, and material for use in	9013
packaging eggs for sale; and handling and transportation	9014
equipment and parts therefor, except motor vehicles licensed to	9015
operate on public highways, used in intraplant or interplant	9016
transfers or shipment of eggs in the process of preparation for	9017
sale, when the plant or plants within or between which such	9018
transfers or shipments occur are operated by the same person.	9019
"Packages" includes containers, cases, baskets, flats, fillers,	9020
filler flats, cartons, closure materials, labels, and labeling	9021
materials, and "packaging" means placing therein.	9022
(25) (a) Sales of water to a consumer for residential use;	9023
(b) Sales of water by a nonprofit corporation engaged	9024
exclusively in the treatment, distribution, and sale of water to	9025
consumers, if such water is delivered to consumers through pipes	9026
or tubing.	9027
(26) Fees charged for inspection or reinspection of motor	9028
vehicles under section 3704.14 of the Revised Code;	9029
(27) Sales to persons licensed to conduct a food service	9030
operation pursuant to section 3717.43 of the Revised Code, of	9031
tangible personal property primarily used directly for the	9032
following:	9033
(a) To prepare food for human consumption for sale;	9034
(b) To preserve food that has been or will be prepared for	9035
human consumption for sale by the food service operator, not	9036
including tangible personal property used to display food for	9037
selection by the consumer;	9038
(c) To clean tangible personal property used to prepare or	9039
serve food for human consumption for sale.	9040

(28) Sales of animals by nonprofit animal adoption	9041
services or county humane societies;	9042
(29) Sales of services to a corporation described in	9043
division (A) of section 5709.72 of the Revised Code, and sales	9044
of tangible personal property that qualifies for exemption from	9045
taxation under section 5709.72 of the Revised Code;	9046
(30) Sales and installation of agricultural land tile, as	9047
defined in division (B) (5) (a) of section 5739.01 of the Revised	9048
Code;	9049
(31) Sales and erection or installation of portable grain	9050
bins, as defined in division (B) (5) (b) of section 5739.01 of the	9051
Revised Code;	9052
(32) The sale, lease, repair, and maintenance of, parts	9053
for, or items attached to or incorporated in, motor vehicles	9054
that are primarily used for transporting tangible personal	9055
property belonging to others by a person engaged in highway	9056
transportation for hire, except for packages and packaging used	9057
for the transportation of tangible personal property;	9058
(33) Sales to the state headquarters of any veterans'	9059
organization in this state that is either incorporated and	9060
issued a charter by the congress of the United States or is	9061
recognized by the United States veterans administration, for use	9062
by the headquarters;	9063
(34) Sales to a telecommunications service vendor, mobile	9064
telecommunications service vendor, or satellite broadcasting	9065
service vendor of tangible personal property and services used	9066
directly and primarily in transmitting, receiving, switching, or	9067
recording any interactive, one- or two-way electromagnetic	9068
communications, including voice, image, data, and information,	9069

through the use of any medium, including, but not limited to, 9070  
poles, wires, cables, switching equipment, computers, and record 9071  
storage devices and media, and component parts for the tangible 9072  
personal property. The exemption provided in this division shall 9073  
be in lieu of all other exemptions under division (B) (42) (a) or 9074  
(n) of this section to which the vendor may otherwise be 9075  
entitled, based upon the use of the thing purchased in providing 9076  
the telecommunications, mobile telecommunications, or satellite 9077  
broadcasting service. 9078

(35) (a) Sales where the purpose of the consumer is to use 9079  
or consume the things transferred in making retail sales and 9080  
consisting of newspaper inserts, catalogues, coupons, flyers, 9081  
gift certificates, or other advertising material that prices and 9082  
describes tangible personal property offered for retail sale. 9083

(b) Sales to direct marketing vendors of preliminary 9084  
materials such as photographs, artwork, and typesetting that 9085  
will be used in printing advertising material; and of printed 9086  
matter that offers free merchandise or chances to win sweepstake 9087  
prizes and that is mailed to potential customers with 9088  
advertising material described in division (B) (35) (a) of this 9089  
section; 9090

(c) Sales of equipment such as telephones, computers, 9091  
facsimile machines, and similar tangible personal property 9092  
primarily used to accept orders for direct marketing retail 9093  
sales. 9094

(d) Sales of automatic food vending machines that preserve 9095  
food with a shelf life of forty-five days or less by 9096  
refrigeration and dispense it to the consumer. 9097

For purposes of division (B) (35) of this section, "direct 9098

marketing" means the method of selling where consumers order 9099  
tangible personal property by United States mail, delivery 9100  
service, or telecommunication and the vendor delivers or ships 9101  
the tangible personal property sold to the consumer from a 9102  
warehouse, catalogue distribution center, or similar fulfillment 9103  
facility by means of the United States mail, delivery service, 9104  
or common carrier. 9105

(36) Sales to a person engaged in the business of 9106  
horticulture or producing livestock of materials to be 9107  
incorporated into a horticulture structure or livestock 9108  
structure; 9109

(37) Sales of personal computers, computer monitors, 9110  
computer keyboards, modems, and other peripheral computer 9111  
equipment to an individual who is licensed or certified to teach 9112  
in an elementary or a secondary school in this state for use by 9113  
that individual in preparation for teaching elementary or 9114  
secondary school students; 9115

(38) Sales of tangible personal property that is not 9116  
required to be registered or licensed under the laws of this 9117  
state to a citizen of a foreign nation that is not a citizen of 9118  
the United States, provided the property is delivered to a 9119  
person in this state that is not a related member of the 9120  
purchaser, is physically present in this state for the sole 9121  
purpose of temporary storage and package consolidation, and is 9122  
subsequently delivered to the purchaser at a delivery address in 9123  
a foreign nation. As used in division (B)(38) of this section, 9124  
"related member" has the same meaning as in section 5733.042 of 9125  
the Revised Code, and "temporary storage" means the storage of 9126  
tangible personal property for a period of not more than sixty 9127  
days. 9128

(39) Sales of used manufactured homes and used mobile homes, as defined in section 5739.0210 of the Revised Code, made on or after January 1, 2000;

(40) Sales of tangible personal property and services to a provider of electricity used or consumed directly and primarily in generating, transmitting, or distributing electricity for use by others, including property that is or is to be incorporated into and will become a part of the consumer's production, transmission, or distribution system and that retains its classification as tangible personal property after incorporation; fuel or power used in the production, transmission, or distribution of electricity; energy conversion equipment as defined in section 5727.01 of the Revised Code; and tangible personal property and services used in the repair and maintenance of the production, transmission, or distribution system, including only those motor vehicles as are specially designed and equipped for such use. The exemption provided in this division shall be in lieu of all other exemptions in division (B) (42) (a) or (n) of this section to which a provider of electricity may otherwise be entitled based on the use of the tangible personal property or service purchased in generating, transmitting, or distributing electricity.

(41) Sales to a person providing services under division (B) (3) (p) of section 5739.01 of the Revised Code of tangible personal property and services used directly and primarily in providing taxable services under that section.

(42) Sales where the purpose of the purchaser is to do any of the following:

(a) To incorporate the thing transferred as a material or a part into tangible personal property to be produced for sale

by manufacturing, assembling, processing, or refining; or to use 9159  
or consume the thing transferred directly in producing tangible 9160  
personal property for sale by mining, including, without 9161  
limitation, the extraction from the earth of all substances that 9162  
are classed geologically as minerals, or directly in the 9163  
rendition of a public utility service, except that the sales tax 9164  
levied by this section shall be collected upon all meals, 9165  
drinks, and food for human consumption sold when transporting 9166  
persons. This paragraph does not exempt from "retail sale" or 9167  
"sales at retail" the sale of tangible personal property that is 9168  
to be incorporated into a structure or improvement to real 9169  
property. 9170

(b) To hold the thing transferred as security for the 9171  
performance of an obligation of the vendor; 9172

(c) To resell, hold, use, or consume the thing transferred 9173  
as evidence of a contract of insurance; 9174

(d) To use or consume the thing directly in commercial 9175  
fishing; 9176

(e) To incorporate the thing transferred as a material or 9177  
a part into, or to use or consume the thing transferred directly 9178  
in the production of, magazines distributed as controlled 9179  
circulation publications; 9180

(f) To use or consume the thing transferred in the 9181  
production and preparation in suitable condition for market and 9182  
sale of printed, imprinted, overprinted, lithographic, 9183  
multilithic, blueprinted, photostatic, or other productions or 9184  
reproductions of written or graphic matter; 9185

(g) To use the thing transferred, as described in section 9186  
5739.011 of the Revised Code, primarily in a manufacturing 9187

operation to produce tangible personal property for sale; 9188

(h) To use the benefit of a warranty, maintenance or 9189  
service contract, or similar agreement, as described in division 9190  
(B) (7) of section 5739.01 of the Revised Code, to repair or 9191  
maintain tangible personal property, if all of the property that 9192  
is the subject of the warranty, contract, or agreement would not 9193  
be subject to the tax imposed by this section; 9194

(i) To use the thing transferred as qualified research and 9195  
development equipment; 9196

(j) To use or consume the thing transferred primarily in 9197  
storing, transporting, mailing, or otherwise handling purchased 9198  
sales inventory in a warehouse, distribution center, or similar 9199  
facility when the inventory is primarily distributed outside 9200  
this state to retail stores of the person who owns or controls 9201  
the warehouse, distribution center, or similar facility, to 9202  
retail stores of an affiliated group of which that person is a 9203  
member, or by means of direct marketing. This division does not 9204  
apply to motor vehicles registered for operation on the public 9205  
highways. As used in this division, "affiliated group" has the 9206  
same meaning as in division (B) (3) (e) of section 5739.01 of the 9207  
Revised Code and "direct marketing" has the same meaning as in 9208  
division (B) (35) of this section. 9209

(k) To use or consume the thing transferred to fulfill a 9210  
contractual obligation incurred by a warrantor pursuant to a 9211  
warranty provided as a part of the price of the tangible 9212  
personal property sold or by a vendor of a warranty, maintenance 9213  
or service contract, or similar agreement the provision of which 9214  
is defined as a sale under division (B) (7) of section 5739.01 of 9215  
the Revised Code; 9216

(l) To use or consume the thing transferred in the	9217
production of a newspaper for distribution to the public;	9218
(m) To use tangible personal property to perform a service	9219
listed in division (B)(3) of section 5739.01 of the Revised	9220
Code, if the property is or is to be permanently transferred to	9221
the consumer of the service as an integral part of the	9222
performance of the service;	9223
(n) To use or consume the thing transferred primarily in	9224
producing tangible personal property for sale by farming,	9225
agriculture, horticulture, or floriculture. Persons engaged in	9226
rendering farming, agriculture, horticulture, or floriculture	9227
services for others are deemed engaged primarily in farming,	9228
agriculture, horticulture, or floriculture. This paragraph does	9229
not exempt from "retail sale" or "sales at retail" the sale of	9230
tangible personal property that is to be incorporated into a	9231
structure or improvement to real property.	9232
(o) To use or consume the thing transferred in acquiring,	9233
formatting, editing, storing, and disseminating data or	9234
information by electronic publishing;	9235
(p) To provide the thing transferred to the owner or	9236
lessee of a motor vehicle that is being repaired or serviced, if	9237
the thing transferred is a rented motor vehicle and the	9238
purchaser is reimbursed for the cost of the rented motor vehicle	9239
by a manufacturer, warrantor, or provider of a maintenance,	9240
service, or other similar contract or agreement, with respect to	9241
the motor vehicle that is being repaired or serviced;	9242
(q) To use or consume the thing transferred directly in	9243
production of crude oil and natural gas for sale. Persons	9244
engaged in rendering production services for others are deemed	9245

engaged in production. 9246

As used in division (B) (42) (q) of this section, 9247  
"production" means operations and tangible personal property 9248  
directly used to expose and evaluate an underground reservoir 9249  
that may contain hydrocarbon resources, prepare the wellbore for 9250  
production, and lift and control all substances yielded by the 9251  
reservoir to the surface of the earth. 9252

(i) For the purposes of division (B) (42) (q) of this 9253  
section, the "thing transferred" includes, but is not limited 9254  
to, any of the following: 9255

(I) Services provided in the construction of permanent 9256  
access roads, services provided in the construction of the well 9257  
site, and services provided in the construction of temporary 9258  
impoundments; 9259

(II) Equipment and rigging used for the specific purpose 9260  
of creating with integrity a wellbore pathway to underground 9261  
reservoirs; 9262

(III) Drilling and workover services used to work within a 9263  
subsurface wellbore, and tangible personal property directly 9264  
used in providing such services; 9265

(IV) Casing, tubulars, and float and centralizing 9266  
equipment; 9267

(V) Trailers to which production equipment is attached; 9268

(VI) Well completion services, including cementing of 9269  
casing, and tangible personal property directly used in 9270  
providing such services; 9271

(VII) Wireline evaluation, mud logging, and perforation 9272  
services, and tangible personal property directly used in 9273

providing such services;	9274
(VIII) Reservoir stimulation, hydraulic fracturing, and acidizing services, and tangible personal property directly used in providing such services, including all material pumped downhole;	9275 9276 9277 9278
(IX) Pressure pumping equipment;	9279
(X) Artificial lift systems equipment;	9280
(XI) Wellhead equipment and well site equipment used to separate, stabilize, and control hydrocarbon phases and produced water;	9281 9282 9283
(XII) Tangible personal property directly used to control production equipment.	9284 9285
(ii) For the purposes of division (B) (42) (q) of this section, the "thing transferred" does not include any of the following:	9286 9287 9288
(I) Tangible personal property used primarily in the exploration and production of any mineral resource regulated under Chapter 1509. of the Revised Code other than oil or gas;	9289 9290 9291
(II) Tangible personal property used primarily in storing, holding, or delivering solutions or chemicals used in well stimulation as defined in section 1509.01 of the Revised Code;	9292 9293 9294
(III) Tangible personal property used primarily in preparing, installing, or reclaiming foundations for drilling or pumping equipment or well stimulation material tanks;	9295 9296 9297
(IV) Tangible personal property used primarily in transporting, delivering, or removing equipment to or from the well site or storing such equipment before its use at the well	9298 9299 9300

site;	9301
(V) Tangible personal property used primarily in gathering operations occurring off the well site, including gathering pipelines transporting hydrocarbon gas or liquids away from a crude oil or natural gas production facility;	9302 9303 9304 9305
(VI) Tangible personal property that is to be incorporated into a structure or improvement to real property;	9306 9307
(VII) Well site fencing, lighting, or security systems;	9308
(VIII) Communication devices or services;	9309
(IX) Office supplies;	9310
(X) Trailers used as offices or lodging;	9311
(XI) Motor vehicles of any kind;	9312
(XII) Tangible personal property used primarily for the storage of drilling byproducts and fuel not used for production;	9313 9314
(XIII) Tangible personal property used primarily as a safety device;	9315 9316
(XIV) Data collection or monitoring devices;	9317
(XV) Access ladders, stairs, or platforms attached to storage tanks.	9318 9319
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.	9320 9321 9322 9323 9324
The commissioner shall adopt and promulgate rules under sections 119.01 to 119.13 of the Revised Code that the	9325 9326

commissioner deems necessary to administer division (B) (42) (q) 9327  
of this section. 9328

As used in division (B) (42) of this section, "thing" 9329  
includes all transactions included in divisions (B) (3) (a), (b), 9330  
and (e) of section 5739.01 of the Revised Code. 9331

(43) Sales conducted through a coin operated device that 9332  
activates vacuum equipment or equipment that dispenses water, 9333  
whether or not in combination with soap or other cleaning agents 9334  
or wax, to the consumer for the consumer's use on the premises 9335  
in washing, cleaning, or waxing a motor vehicle, provided no 9336  
other personal property or personal service is provided as part 9337  
of the transaction. 9338

(44) Sales of replacement and modification parts for 9339  
engines, airframes, instruments, and interiors in, and paint 9340  
for, aircraft used primarily in a fractional aircraft ownership 9341  
program, and sales of services for the repair, modification, and 9342  
maintenance of such aircraft, and machinery, equipment, and 9343  
supplies primarily used to provide those services. 9344

(45) Sales of telecommunications service that is used 9345  
directly and primarily to perform the functions of a call 9346  
center. As used in this division, "call center" means any 9347  
physical location where telephone calls are placed or received 9348  
in high volume for the purpose of making sales, marketing, 9349  
customer service, technical support, or other specialized 9350  
business activity, and that employs at least fifty individuals 9351  
that engage in call center activities on a full-time basis, or 9352  
sufficient individuals to fill fifty full-time equivalent 9353  
positions. 9354

(46) Sales by a telecommunications service vendor of 900 9355

service to a subscriber. This division does not apply to 9356  
information services. 9357

(47) Sales of value-added non-voice data service. This 9358  
division does not apply to any similar service that is not 9359  
otherwise a telecommunications service. 9360

(48) Sales of feminine hygiene products. 9361

(49) Sales of materials, parts, equipment, or engines used 9362  
in the repair or maintenance of aircraft or avionics systems of 9363  
such aircraft, and sales of repair, remodeling, replacement, or 9364  
maintenance services in this state performed on aircraft or on 9365  
an aircraft's avionics, engine, or component materials or parts. 9366  
As used in division (B) (49) of this section, "aircraft" means 9367  
aircraft of more than six thousand pounds maximum certified 9368  
takeoff weight or used exclusively in general aviation. 9369

(50) Sales of full flight simulators that are used for 9370  
pilot or flight-crew training, sales of repair or replacement 9371  
parts or components, and sales of repair or maintenance services 9372  
for such full flight simulators. "Full flight simulator" means a 9373  
replica of a specific type, or make, model, and series of 9374  
aircraft cockpit. It includes the assemblage of equipment and 9375  
computer programs necessary to represent aircraft operations in 9376  
ground and flight conditions, a visual system providing an out- 9377  
of-the-cockpit view, and a system that provides cues at least 9378  
equivalent to those of a three-degree-of-freedom motion system, 9379  
and has the full range of capabilities of the systems installed 9380  
in the device as described in appendices A and B of part 60 of 9381  
chapter 1 of title 14 of the Code of Federal Regulations. 9382

(51) Any transfer or lease of tangible personal property 9383  
between the state and JobsOhio in accordance with section 9384

4313.02 of the Revised Code.	9385
(52) (a) Sales to a qualifying corporation.	9386
(b) As used in division (B) (52) of this section:	9387
(i) "Qualifying corporation" means a nonprofit corporation	9388
organized in this state that leases from an eligible county	9389
land, buildings, structures, fixtures, and improvements to the	9390
land that are part of or used in a public recreational facility	9391
used by a major league professional athletic team or a class A	9392
to class AAA minor league affiliate of a major league	9393
professional athletic team for a significant portion of the	9394
team's home schedule, provided the following apply:	9395
(I) The facility is leased from the eligible county	9396
pursuant to a lease that requires substantially all of the	9397
revenue from the operation of the business or activity conducted	9398
by the nonprofit corporation at the facility in excess of	9399
operating costs, capital expenditures, and reserves to be paid	9400
to the eligible county at least once per calendar year.	9401
(II) Upon dissolution and liquidation of the nonprofit	9402
corporation, all of its net assets are distributable to the	9403
board of commissioners of the eligible county from which the	9404
corporation leases the facility.	9405
(ii) "Eligible county" has the same meaning as in section	9406
307.695 of the Revised Code.	9407
(53) Sales to or by a cable service provider, video	9408
service provider, or radio or television broadcast station	9409
regulated by the federal government of cable service or	9410
programming, video service or programming, audio service or	9411
programming, or electronically transferred digital audiovisual	9412
or audio work. As used in division (B) (53) of this section,	9413

"cable service" and "cable service provider" have the same 9414  
meanings as in section 1332.01 of the Revised Code, and "video 9415  
service," "video service provider," and "video programming" have 9416  
the same meanings as in section 1332.21 of the Revised Code. 9417

(54) Sales of a digital audio work electronically 9418  
transferred for delivery through use of a machine, such as a 9419  
juke box, that does all of the following: 9420

(a) Accepts direct payments to operate; 9421

(b) Automatically plays a selected digital audio work for 9422  
a single play upon receipt of a payment described in division 9423  
(B) (54) (a) of this section; 9424

(c) Operates exclusively for the purpose of playing 9425  
digital audio works in a commercial establishment. 9426

(55) (a) Sales of the following occurring on the first 9427  
Friday of August and the following Saturday and Sunday of each 9428  
year, beginning in 2018: 9429

(i) An item of clothing, the price of which is seventy- 9430  
five dollars or less; 9431

(ii) An item of school supplies, the price of which is 9432  
twenty dollars or less; 9433

(iii) An item of school instructional material, the price 9434  
of which is twenty dollars or less. 9435

(b) As used in division (B) (55) of this section: 9436

(i) "Clothing" means all human wearing apparel suitable 9437  
for general use. "Clothing" includes, but is not limited to, 9438  
aprons, household and shop; athletic supporters; baby receiving 9439  
blankets; bathing suits and caps; beach capes and coats; belts 9440

and suspenders; boots; coats and jackets; costumes; diapers, 9441  
children and adult, including disposable diapers; earmuffs; 9442  
footlets; formal wear; garters and garter belts; girdles; gloves 9443  
and mittens for general use; hats and caps; hosiery; insoles for 9444  
shoes; lab coats; neckties; overshoes; pantyhose; rainwear; 9445  
rubber pants; sandals; scarves; shoes and shoe laces; slippers; 9446  
sneakers; socks and stockings; steel-toed shoes; underwear; 9447  
uniforms, athletic and nonathletic; and wedding apparel. 9448  
"Clothing" does not include items purchased for use in a trade 9449  
or business; clothing accessories or equipment; protective 9450  
equipment; sports or recreational equipment; belt buckles sold 9451  
separately; costume masks sold separately; patches and emblems 9452  
sold separately; sewing equipment and supplies including, but 9453  
not limited to, knitting needles, patterns, pins, scissors, 9454  
sewing machines, sewing needles, tape measures, and thimbles; 9455  
and sewing materials that become part of "clothing" including, 9456  
but not limited to, buttons, fabric, lace, thread, yarn, and 9457  
zippers. 9458

(ii) "School supplies" means items commonly used by a 9459  
student in a course of study. "School supplies" includes only 9460  
the following items: binders; book bags; calculators; cellophane 9461  
tape; blackboard chalk; compasses; composition books; crayons; 9462  
erasers; folders, expandable, pocket, plastic, and manila; glue, 9463  
paste, and paste sticks; highlighters; index cards; index card 9464  
boxes; legal pads; lunch boxes; markers; notebooks; paper, 9465  
loose-leaf ruled notebook paper, copy paper, graph paper, 9466  
tracing paper, manila paper, colored paper, poster board, and 9467  
construction paper; pencil boxes and other school supply boxes; 9468  
pencil sharpeners; pencils; pens; protractors; rulers; scissors; 9469  
and writing tablets. "School supplies" does not include any item 9470  
purchased for use in a trade or business. 9471

(iii) "School instructional material" means written 9472  
material commonly used by a student in a course of study as a 9473  
reference and to learn the subject being taught. "School 9474  
instructional material" includes only the following items: 9475  
reference books, reference maps and globes, textbooks, and 9476  
workbooks. "School instructional material" does not include any 9477  
material purchased for use in a trade or business. 9478

(56) (a) Sales of diapers or incontinence underpads sold 9479  
pursuant to a prescription, for the benefit of a medicaid 9480  
recipient with a diagnosis of incontinence, and by a medicaid 9481  
provider that maintains a valid provider agreement under section 9482  
5164.30 of the Revised Code with the department of medicaid, 9483  
provided that the medicaid program covers diapers or 9484  
incontinence underpads as an incontinence garment. 9485

(b) As used in division (B) (56) (a) of this section: 9486

(i) "Diaper" means an absorbent garment worn by humans who 9487  
are incapable of, or have difficulty, controlling their bladder 9488  
or bowel movements. 9489

(ii) "Incontinence underpad" means an absorbent product, 9490  
not worn on the body, designed to protect furniture or other 9491  
tangible personal property from soiling or damage due to human 9492  
incontinence. 9493

(57) Sales of investment metal bullion and investment 9494  
coins. "Investment metal bullion" means any bullion described in 9495  
section 408(m) (3) (B) of the Internal Revenue Code, regardless of 9496  
whether that bullion is in the physical possession of a trustee. 9497  
"Investment coin" means any coin composed primarily of gold, 9498  
silver, platinum, or palladium. 9499

(58) Sales of tangible personal property used primarily 9500

for any of the following purposes by a megaproject operator at 9501  
the site of a megaproject that satisfies the criteria described 9502  
in division (A) (11) (a) (ii) of section 122.17 of the Revised 9503  
Code, provided that the sale occurs during the period that the 9504  
megaproject operator has an agreement for such megaproject with 9505  
the tax credit authority under division (D) of section 122.17 of 9506  
the Revised Code that remains in effect and has not expired or 9507  
been terminated: 9508

(a) To store, transmit, convey, distribute, recycle, 9509  
circulate, or clean water, steam, or other gases used in or 9510  
produced as a result of manufacturing activity, including items 9511  
that support or aid in the operation of such property; 9512

(b) To clean or prepare inventory, at any stage of storage 9513  
or production, or equipment used in a manufacturing activity, 9514  
including chemicals, solvents, catalysts, soaps, and other items 9515  
that support or aid in the operation of property; 9516

(c) To regulate, treat, filter, condition, improve, clean, 9517  
maintain, or monitor environmental conditions within areas where 9518  
manufacturing activities take place; 9519

(d) To handle, transport, or convey inventory during 9520  
production or manufacturing. 9521

(59) Documentary services charges imposed pursuant to 9522  
section 4517.261 or 4781.24 of the Revised Code. 9523

(60) Sales to a county land reutilization corporation 9524  
organized under Chapter 1724. of the Revised Code or its wholly 9525  
owned subsidiary and sales by the county land reutilization 9526  
corporation or its wholly owned subsidiary. 9527

(C) For the purpose of the proper administration of this 9528  
chapter, and to prevent the evasion of the tax, it is presumed 9529

that all sales made in this state are subject to the tax until 9530  
the contrary is established. 9531

(D) The tax collected by the vendor from the consumer 9532  
under this chapter is not part of the price, but is a tax 9533  
collection for the benefit of the state, and of counties levying 9534  
an additional sales tax pursuant to section 5739.021 or 5739.026 9535  
of the Revised Code and of transit authorities levying an 9536  
additional sales tax pursuant to section 5739.023 of the Revised 9537  
Code. Except for the discount authorized under section 5739.12 9538  
of the Revised Code and the effects of any rounding pursuant to 9539  
section 5703.055 of the Revised Code, no person other than the 9540  
state or such a county or transit authority shall derive any 9541  
benefit from the collection or payment of the tax levied by this 9542  
section or section 5739.021, 5739.023, or 5739.026 of the 9543  
Revised Code. 9544

**Section 2.** That existing sections 319.48, 319.54, 321.261, 9545  
321.263, 321.343, 323.25, 323.26, 323.28, 323.31, 323.33, 9546  
323.47, 323.65, 323.66, 323.67, 323.68, 323.69, 323.691, 323.70, 9547  
323.71, 323.72, 323.73, 323.75, 323.76, 323.77, 323.78, 323.79, 9548  
505.86, 715.261, 721.28, 1721.10, 1724.02, 2329.153, 3737.87, 9549  
3745.11, 3767.41, 5709.12, 5715.02, 5721.01, 5721.02, 5721.03, 9550  
5721.04, 5721.06, 5721.13, 5721.17, 5721.18, 5721.19, 5721.192, 9551  
5721.20, 5721.25, 5721.26, 5721.30, 5721.32, 5721.33, 5721.37, 9552  
5722.01, 5722.02, 5722.03, 5722.031, 5722.04, 5722.05, 5722.06, 9553  
5722.07, 5722.08, 5722.10, 5722.11, 5722.15, 5722.21, 5722.22, 9554  
5723.01, 5723.03, 5723.04, 5723.05, 5723.06, 5723.10, 5723.12, 9555  
5723.13, 5723.18, and 5739.02 of the Revised Code are hereby 9556  
repealed. 9557

**Section 3.** That sections 323.74, 5721.14, 5721.15, 9558  
5721.16, and 5722.09 of the Revised Code are hereby repealed. 9559